

LAPPEENRANTA UNIVERSITY OF TECHNOLOGY  
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*Funmilade Odukamaiya*

**CORPORATE SOCIAL RESPONSIBILITY AS A SOURCE OF SUSTAINABLE  
DEVELOPMENT IN NIGERIA**

1st Examiner / Supervisor:  
2nd Examiner / Supervisor:

Professor Kaisu Puumalainen, LUT  
Associate Professor Heli Arminen, LUT

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## ABSTRACT

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| <b>Author:</b>           | Funmilade Odukomaiya  |
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The aim of this thesis is to build a clear view of corporate social responsibility (CSR) as a source of sustainable development (SD) in oil and gas, and banking sectors in Nigeria. Also to develop a framework that supports the relationship between CSR and SD theories. The theory in this study presented a framework of the relationship between CSR and SD theories that was based on the triple bottom line framework of CSR introduced by John Elkington (1984), and the SD dimensions.

The literature review in this study explained that CSR activities in corporate organizations is deemed successful when a business organization operates in a legal, ethical and ecological way in their operating environment. Hence, recognising CSR as a concept that facilitates SD or establishing a relationship between both theories is not enough. Activities that entails the creation and implementation of policies concerning CSR need to involve the members of the society or the community where a company operates.

Data was gathered from published annual reports of case companies through the internet. Considering the analysis of the case companies CSR activities that contributes to SD, this study shows that CSR participation contributes to SD. The practical implication of this study suggests that government at all levels in Nigeria should collaborate with NGOs and other private sectors to establish a legal CSR and SD legislation that all corporations and business organizations must follow. The practical implication of this study also suggests that Nigerian firms should do more to integrate SD into their organizational CSR strategy.

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## **LIST OF ABBREVIATIONS**

|       |   |
|-------|---|
| CSR   | Corporate Social Responsibility.                        |
| SD    | Sustainable Development.                                |
| SDGs  | Sustainable Development Goals.                          |
| CSP   | Corporate Social Performance.                           |
| CFP   | Corporate Financial Performance.                        |
| MDGs  | Millennium Development Goals.                           |
| NGOs  | Non-Governmental Organizations.                         |
| NSBPs | Nigerian Sustainable Banking Principles.                |
| ISO   | International Organization for Standardization.         |
| OECD  | Organization for Economic Co-operation and Development. |
| UN    | United Nations.   |
| ECA   | Economic Commission for Africa.                         |
| NCSD  | National Council on Sustainable Development.            |
| JDRI  | Joint Disaster Rescue Initiative.                       |

# 1 INTRODUCTION

This research study was designed to build a clear view of CSR as a source of sustainable SD in the Nigerian banking and, oil and gas sectors. Besides, this study also focused on the relationship between CSR and SD theories.

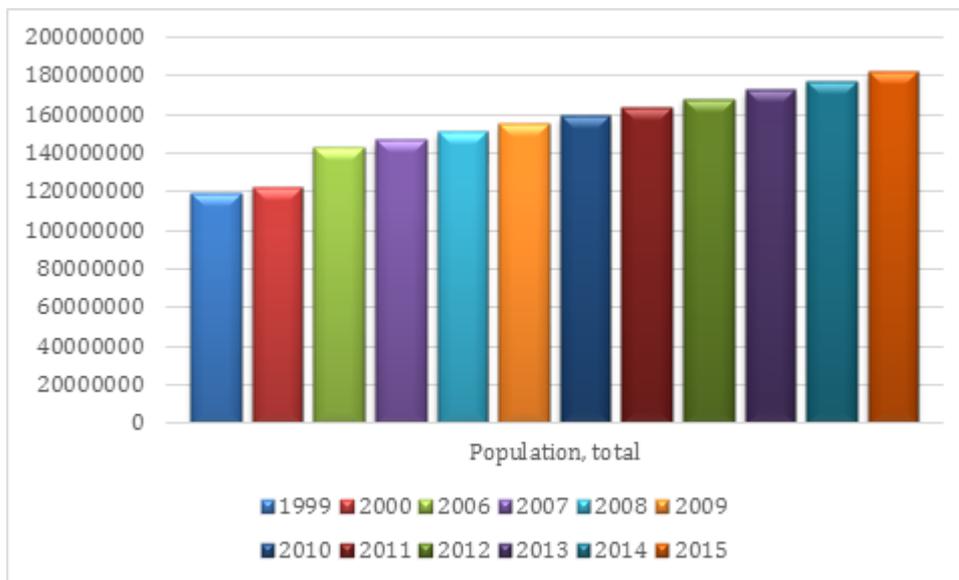
CSR is essential in social and economic development, irrespective of the country being a developed or developing nation. Hence, CSR is explained as the obligation of companies to behave ethically in their business operations and to contribute towards the economic development of their operating environment that entails increasing the quality of life of those that lives in the community of the business organization (Branco & Rodrigues 2007). SD as a global notion was first defined in the 1987 Brundtland report as a “development that meets the needs of the present without compromising the ability of future generations to meet their own needs”. This study examined CSR as a source of SD from the triple bottom line theory perspective.

Businesses should generate profit and increase the value of their environment by acting ethically in their activities (Amaeshi et al. 2006). Community relationship is highly important for business organizations since consumer’s value firms that partake in good ethical practices (Cheng & Ahmad 2010).

## 1.1 Background

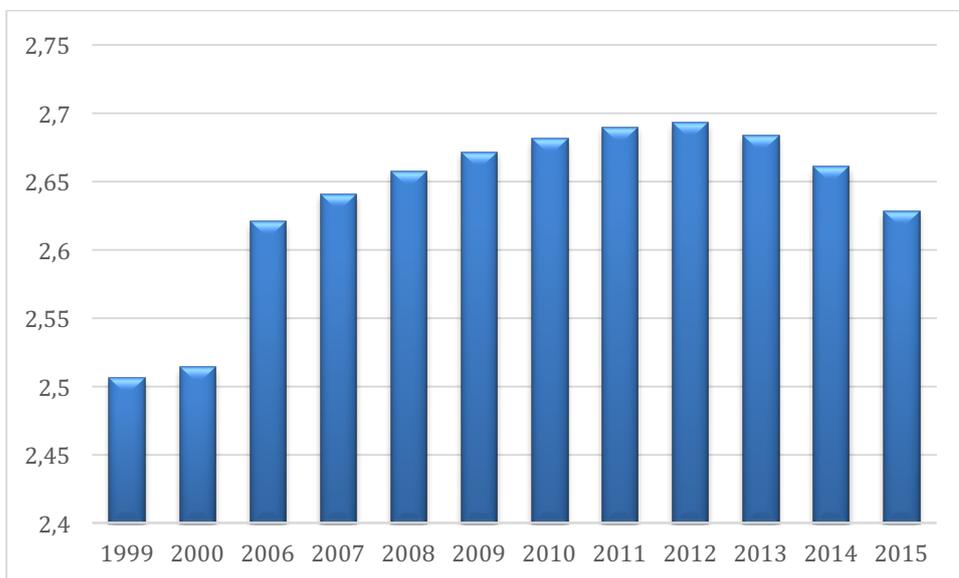
Over the past decades, CSR and SD have gained popularity in different industries in both developed and developing countries. However, most research on CSR has concentrated on western nations without paying sufficient attention to CSR activities in developing countries.

The study of CSR and SD is important in Nigeria because Nigeria stands as Africa's most populous country with the largest consumer market of over 178.2 million populaces on the Gulf of Guinea, in the western coast of Africa. Figure 1-1 below shows the total population in Nigeria from 1999 to 2009.



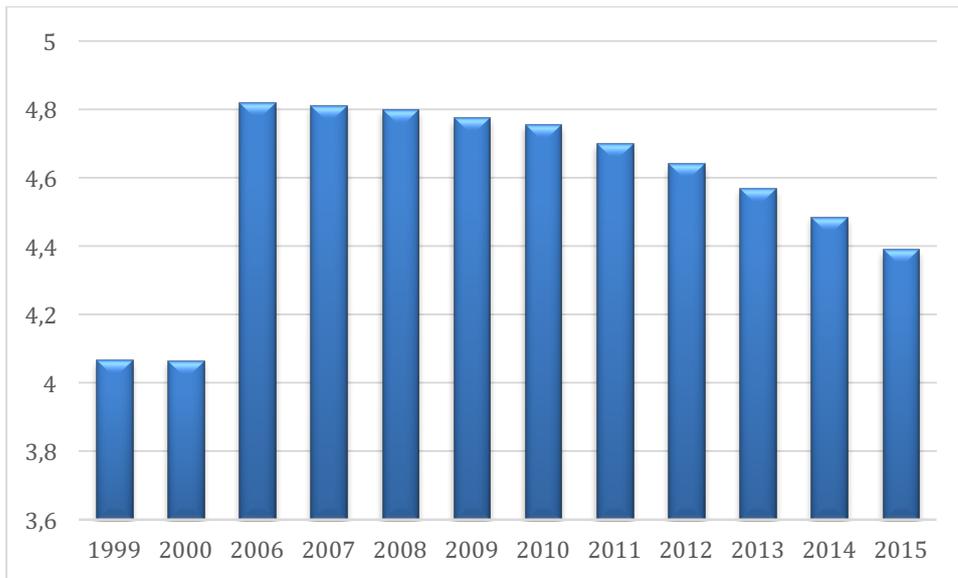
**Figure 1-1: Nigeria population total (millions). (Adopted from WDI 2016).**

Figure 1-2 shows that the population in Nigeria has continuously experienced an increase from 1990 to 2012. Meanwhile, from 2012 to 2015, there was a slight decrease in the population growth.



**Figure 1-2: Nigeria's Population growth (annual %). (Adopted from WDI 2016).**

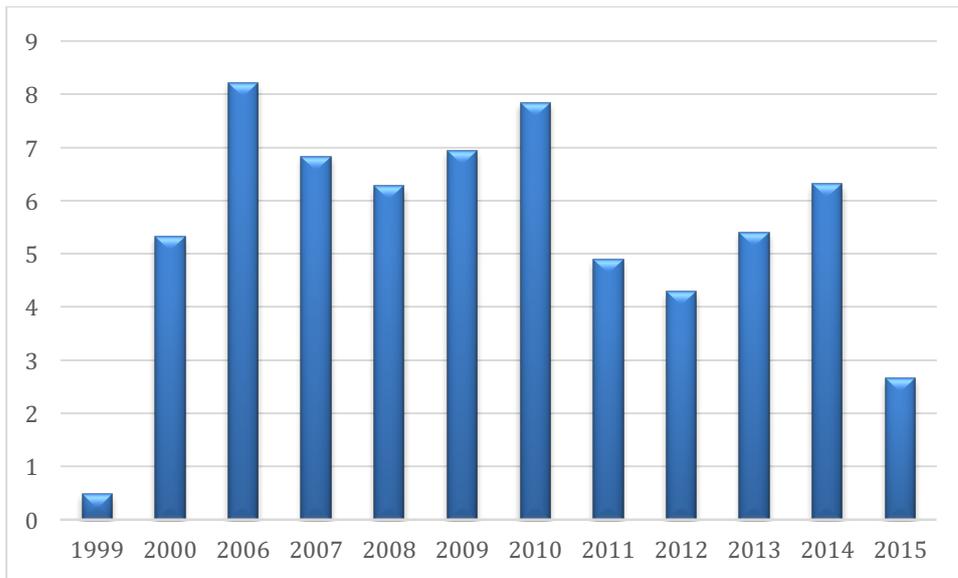
As shown in Figure 1-3, there was an increase in the urban population growth from 2000 until 2006. The urban population growth remained almost constant from 2006 to 2008. However, from 2009, the urban population growth rate began to decrease slightly on a yearly basis.



**Figure 1-3: Urban population growth (annual %). (Adapted from WDI 2016).**

Apart from petroleum product, Nigeria is blessed with natural resources such as iron ore, natural gas, tin, niobium, coal, limestone, lead, zinc and arable land. Meanwhile, the natural gas accounts for almost 35 percent of Nigerian's gross domestic product, and the petroleum exports revenue represents around 90 percent of total exports revenue (OPEC 2016). Nigeria is considered to be an emerging nation concerning social, environment and economic development, but its' oil and banking sectors are the fastest growing in the continent (Amaeshi et al. 2006).

Since the price of crude oil has not been stable in the global market, Nigeria's GDP growth has constantly been fluctuating because the economy relies significantly on the country's natural resources (crude oil). (see Figure 1-4).



**Figure 1-4: Annual GDP growth of Nigeria (%). (Adapted from WDI 2016).**

## **1.2 Research gap and research questions**

Existing studies on CSR and SD have shown that there is upsurge on a relationship between CSR and SD. These two terms are used in different manners in the scientific literature which creates difficulty to make joint directions for CSR and SD (Daniela & Rupert 2006). Logical analysis of the relationship between CSR and SD theories is lacking in scientific literature (Ans & Robvan 2010). CSR and SD theories in scientific studies are frequently viewed as two different concepts with different models (Liliana 2015).

There is a need to clarify whether there is a correlation between CSR and SD. In addition, to achieve the SDG's, it is important to create a framework that supports the relationship between CSR and SD, which will apparently improve methodologies concerning the implementation of SD and CSR in companies (Daniela & Rupert 2006).

There is a significant need for the study of CSR as a source of SD in the Nigerian oil and gas, and banking sectors, because government parastatals, academics, and executives have a slight knowledge of the relationship between CSR and SD. The second reason why this study is important in Nigeria is because there has been a lot of research on CSR and SD in industrialized countries than in developing countries. Hence, the importance of CSR and SD is more in emerging economies because of the emerging nature of their market environment and the good potential of CSR and SD practice on emerging countries economy (Dobers & Halme 2009). The third reason why the study of the relationship

between CSR and SD is important in Nigeria is due to the large population of the country, and the role of the multinational corporations in Nigeria's economy.

According to Adeyanju (2012), managers in Nigerian corporate organizations need to participate in CSR activities because there are tremendous needs for social, healthcare, and environmental support. Managers need to take part in CSR activities because the Nigerian market is becoming more attractive and appealing to investors, which has led to competition between different investors that are willing to invest in Nigeria. Investors considered their involvement in CSR activities as a means of creating a competitive advantage over their competitors (Adegbite & Nakajima 2011). The oil and gas, and banking sectors in Nigeria are considered the most important areas for sustainable economic growth and development at both national and state levels (Nwakama et al. 2012).

For the purpose of this research, the main research question will be;

*How the implementation of CSR contributes to SD in Nigeria? (RQ1).*

To answer the central research question, the two-sub research questions are;

*What are trends of SD in Nigeria? (SRQ1).*

And

*How do the large corporations in Nigeria contribute to the country's sustainable development through their CSR activities? (SRQ2).*

### **1.3 Research objectives**

The purpose of this study is to examine CSR as a source of SD and to determine whether there is a correlation between CSR and SD. This research will include relevant numbers of business organizations trading in the banking and oil and gas industries in Nigeria. Furthermore, the business groups that was used as case companies in this research were selected based on the availability of their annual CSR report. This study will also add to the extent to which the concepts of CSR and SD in developing nations has been addressed in international business research. Additionally, it will provide recommendations on further research on CSR as a source of SD in Nigeria. At the end of the study, the research questions will be answered.

## **1.4 Exclusions and limitations**

The reason behind conducting research in the oil and gas and banking sectors is that both sectors are the fastest growing areas in Nigeria. Besides that, activities in these two sectors affects the society, environment, and the economy which are known as the three dimensions of SD and the triple bottom line approach of CSR.

Firms in the banking industry were selected for this study because previous research on CSR shows that bank's participation in CSR activities is vital for their business and creates ideas that improve their human resources development activity. Nevertheless, banks play a pivotal role in CSR activities, and their involvement in CSR facilitates economic, environmental and social development (Heal 2004). The reason why the oil and gas sector was selected for this research is that previous research on CSR activities in the oil and gas industry in Nigeria shows that firms in this area have shown little attention to the social and environmental aspect of their operating environment. Besides that, activities of firms in the oil and gas sector affects the society, environment, and economic in Nigeria (Musa et al. 2013).

The researcher assumed that the secondary data gathered from the case company websites were valid to provide a reliable answer for the research questions. In this case, the first limitation of this research study is the inability to access large data. Another limitation of this study is that it is focused on secondary data. Hence, I was not able to conduct interviews or send questionnaires to employees of the involved case companies. The second limitation of this study is that this research does not focus on a specific SDG's, and it does not explain or propose a framework for the implementation of the SDG's.

This study looks at the relationship between the MDG's and SDG's, it illustrates the relationship between CSR and SD, it analyzes the cross case analysis of the case companies in order to identify the difference between both sectors in terms of social, economic, and environmental values.

The first reason why this research is based on the large organization is that the large organizations have organized and valid secondary data that are helpful for this study. The second reason why the case companies in this thesis comprise of large organizations is that big business organizations are essential actors in the implementation of CSR and SD because of their immense contribution toward global CSR activities.

In this study, the case companies are considered not to be a contributor to the problem of the implementation of CSR and SD, but as a solution in the event of countries where there is no binding CSR and SD legislation that companies must abide by.

The data used for this research was gathered from particular case companies. The result of this investigation cannot be strongly generalized. The outcome of this study is only applicable to firms operating in the banking and oil and gas sectors in Nigeria.

### **1.5 Structure of the study**

This study comprises of five different chapters; the first chapter consists of the introduction that entails the background study, research questions and objectives, exclusion and limitation of the study, and the structure of the study. The second chapter is the theoretical framework that consists of an extensive summary of CSR and SD. In this chapter, the stakeholder theory of CSR, social and economic aspect of CSR, environmental aspect of CSR, social accounting of CSR, approaches to sustainable corporate performance, CSR reporting standard, SD area and SDGs, CSR and SD in Nigeria and the sustainable development goals themes. This chapter also presents a framework that illustrates the correlation between CSR and SD.

The third chapter of this research consists of the research methodology and design, which includes the case description, data collection method, and the reliability and validity of the research. The fourth section, which is the research findings, entails a snapshot of Nigeria's performance in the MDGs, SD trends in Nigeria, analysis of the case companies CSR report, cross-case analysis of the case company by sector, and the analysis of the case companies CSR reporting standard. The fifth chapter in this study consists of the reliability of the study, theoretical contribution of the study, the practical implication of the study and the suggestion for future research in this field. Meanwhile, attention was drawn to the research questions, and answers were provided based on the analyzed data and the theoretical framework.

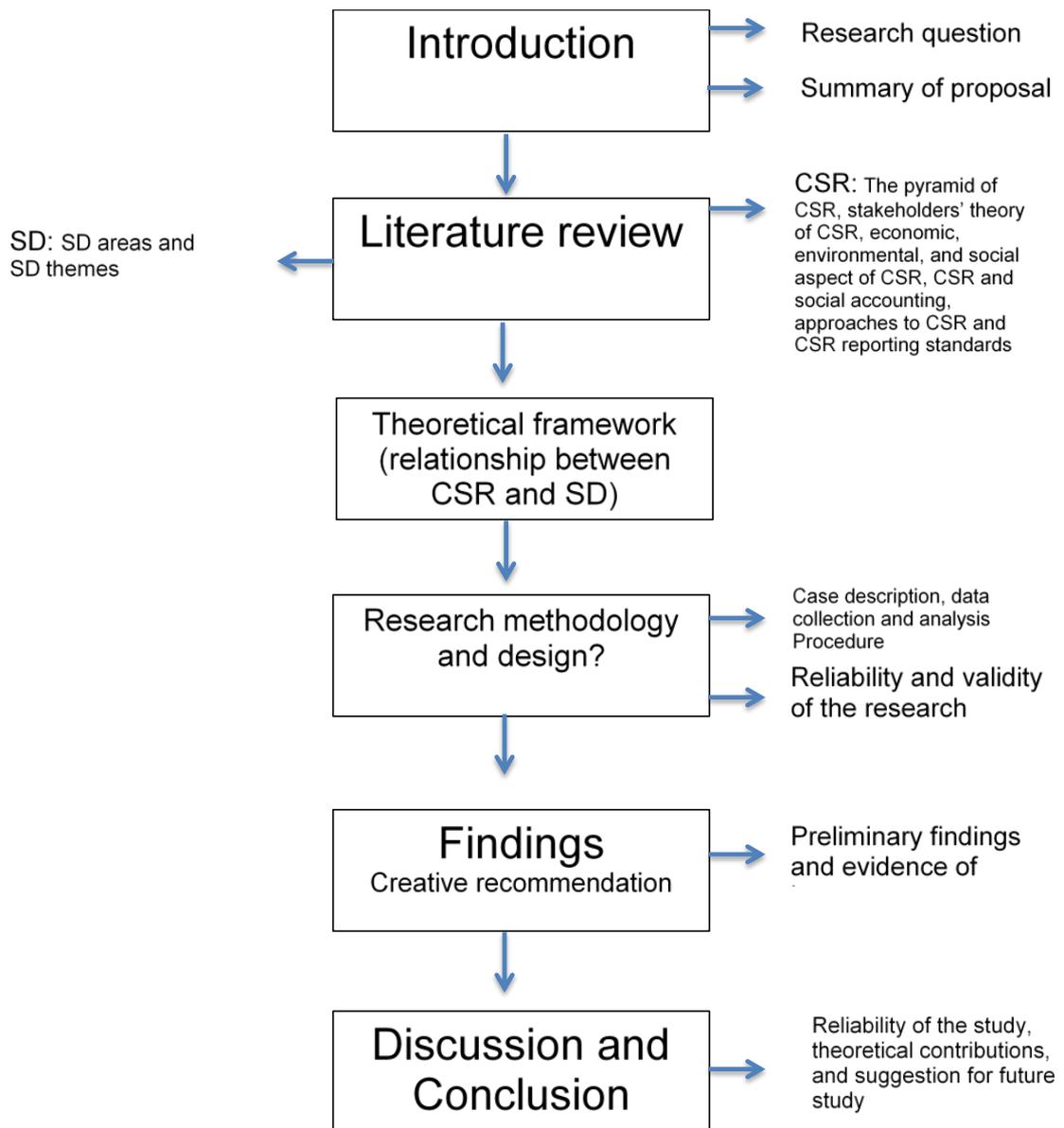


Figure 1-5: Flow chart and structure of the thesis.

## **2 Literature review**

To provide answers to the research questions in this thesis, relevant literature concerning CSR and SD was reviewed. The literature review in this thesis seeks to find the relationship between CSR and SD. The concept of CSR and SD creates a theoretical setting in this thesis. Hence, considering CSR as a concept that facilitates SD is not sufficient if the creation and implementation of policies concerning CSR do not engage the member of the society or the community.

Government institutions are important when addressing social, economic, and environmental needs in a country. Hence, there is a need for strong partnership between public institutions, the civil society, the private sectors and corporate organizations (Hopkins 2005). Nevertheless, government institutions in developing countries are incompetent in ensuring that CSR practice is properly implemented. As such, this creates difficulty for CSR practice in developing countries to be considered as a means that facilitates SD.

CSR is deemed successful when a business organization operates in a legal, ethical and ecological way in their operating environment. It is important that business organizations integrate CSR practice into their daily business operations, and business organizations should view SD as a concept that address the social, economic and environmental need of the member of the community (Brundtland Report 1987). CSR practice and studies in developed countries are considered to be properly implemented than in developing countries. Business organizations in developing countries still consider CSR activities as a philanthropist activity that can be done at their own convenient time and in their way (Dumitrescu & Simionescu 2014).

Kemp (2001) explained that because the legislations concerning CSR activities in developing countries are not properly followed or weak, this has affected CSR activities. Meanwhile, Jamali and Mirshak (2007) explained that business organizations should adjust their CSR framework to fit into their operating environment in developing countries. Taking a closer look at the literature review on CSR and SD, there is a need to investigate on how business organizations CSR activities facilitates SD in developing countries and the relationship between CSR and SD theory.

## **2.1 Corporate social responsibility**

The discussion about CSR started as a method that is used to educate executives to act in a collectively responsible approach by reacting with care to the increasing social demand due to their business operations (Carroll 1979; Garriga & Melè 2004).

Over the decade, research on CSR has gained immense popularity because firms are beginning to identify the importance and benefit of CSR on their business performance (Russo & Perrini 2010). CSR provides an excellent status for corporations, better financial results and promotes good ethical values. Nevertheless, in the late 1990s, international organizations started to integrate CSR into their organizational agenda because of the headway in the eradication of poverty, awareness on gender equality, improving health, and guarding of environmental sustainability (Jenkins 2005).

CSR as a concept has no unified definition. Although, there are different definitions from various writers, according to their individual interest, background, or their frame of references. Amaeshi et al. (2006) defined CSR as a concept that enables business organizations to combine the ecological and community affairs together with their daily commercial functions. Carroll (1979) also explained CSR of business organizations to include economic, ethical and legal expectations that the society expects from firms for a particular period. The concept of CSR has been perceived and interpreted in different ways. Hence, it is important to go through different notions, interpretations, and representations of CSR. Heading 2.1.2 to 2.1.6 explains different perceptions and interpretations of the concept of CSR.

### **2.1.1 The pyramid of corporate social responsibility**

Looking further at the concept of CSR, Carroll (1991) explained that the responsibility of a business organization to their operating environment entails discretionary expectation, ethical, legal and economic responsibilities. However, he went further by creating the four pyramid of CSR, which clarifies the social responsibility that the civil society expects from business organizations. Figure 2-1 present the pyramid of CSR.

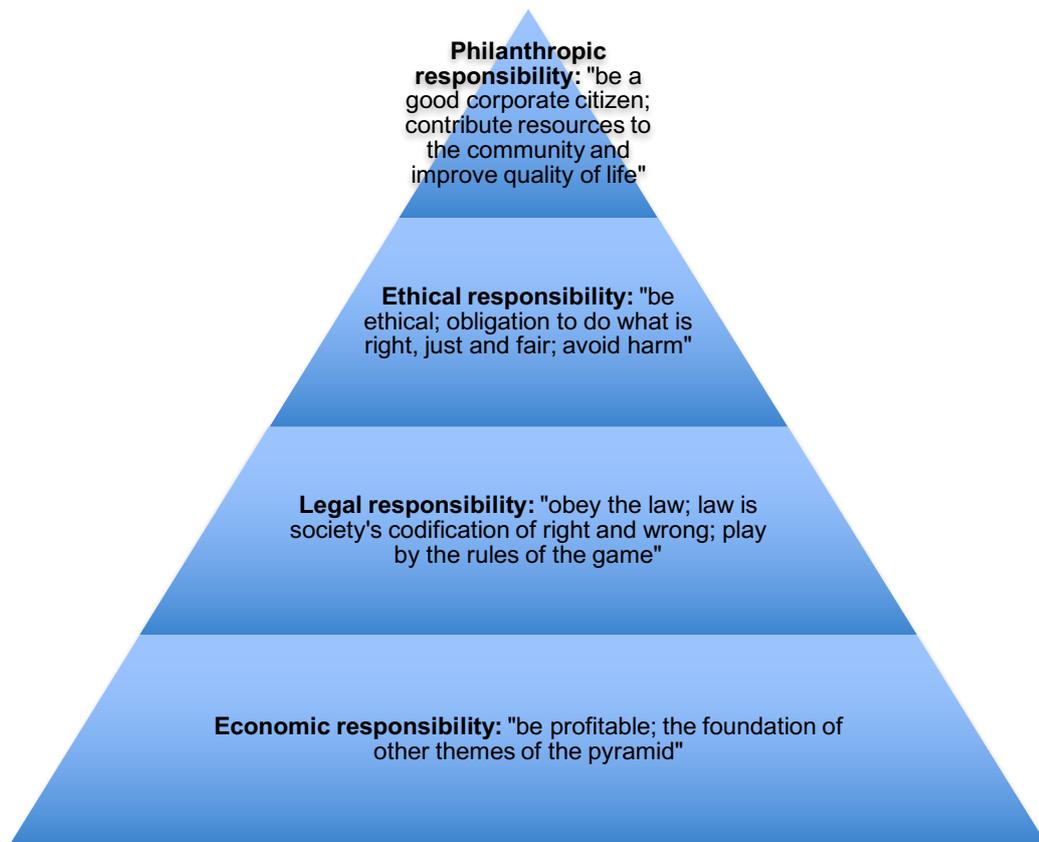


Figure 2-1: Carroll's CSR Pyramid (Adapted from: Carroll 1991, p.41).

### 2.1.2 Stakeholder theory of CSR

Freeman (1984) proposed the stakeholder theory in CSR. This theory has to do with the ethics and morals in the management of an organization. This theory recognizes the stakeholders in an organization and recommends a framework on how to manage the relationship between the stakeholders and the business organization. More also, the stakeholders' theory claims that the communities, supplier's governments, trade associations, political groups, employees, and customers are included in the stakeholders of an organization (Fassin 2012; Freeman 1984). The stakeholders' theory of CSR believes that for a company to remain relevant, the company must be able to create value and benefit for their stakeholders (Freeman et al. 2006).

### 2.1.3 Social and economic aspects of CSR

The social and economic aspect of CSR entails all activities of an organization to give back to the society in which they operate. Social and economic activities of CSR focus mostly on human capital development, healthy living and provision of basic utilities (Ite 2007).

#### **2.1.4 Environmental aspects of CSR**

Environmental issue has become increasingly important in CSR activities. Recycling, reuse, CO<sub>2</sub> emission, energy and resources efficiency are included in organizations' CSR environmental activities (Krumwiede et al. 2012).

#### **2.1.5 CSR and social accounting**

Social accounting in CSR can be defined as the procedure of informing the impact of an organizational economic activity on their society and environment to an interest group. The social accounting concept enables organizations to implement the appropriate approach in their CSR reporting (Anguita & Wagner 2010).

The idea of CSR provides recommendations on how business organizations can manage their business processes to produce an overall positive impact on their operating society and to create a sustainable economic development that leads to immense improvement in the quality of life of the local community that an organization operates and the society as a whole.

#### **2.1.6 The triple bottom line approach**

The triple bottom line is a framework that can be used to measure company's profit and shareholders value, which comprises the environmental, economic and social value. However, Elkington maintained that corporations should formulate triple bottom lines that entail people, planet and profit instead of focusing solely on its finances. Hence, the triple bottom line involves three P's, which are people, planet, and profit. Thus, considering companies social, economic and environmental impact. It is important that firms pay attention to their social and environmental impact measurement because it often helps them to be a social and environmentally responsible organization. (Elkington 1994).

One significant critic with the triple bottom line theory is that it is hard to apply the same measurement models to measure the people, planet, and profit. That is, it is not possible to measure planet and people the same way as profits. Adams et al. (2005. p. 18) explained that "if you cannot measure it, you cannot manage it". Hence, he believes that the triple bottom line approach in CSR creates more confusion on the measurement of environment, economic and social impact of cooperation activities. Figure 2-2 presents the triple bottom line approach.

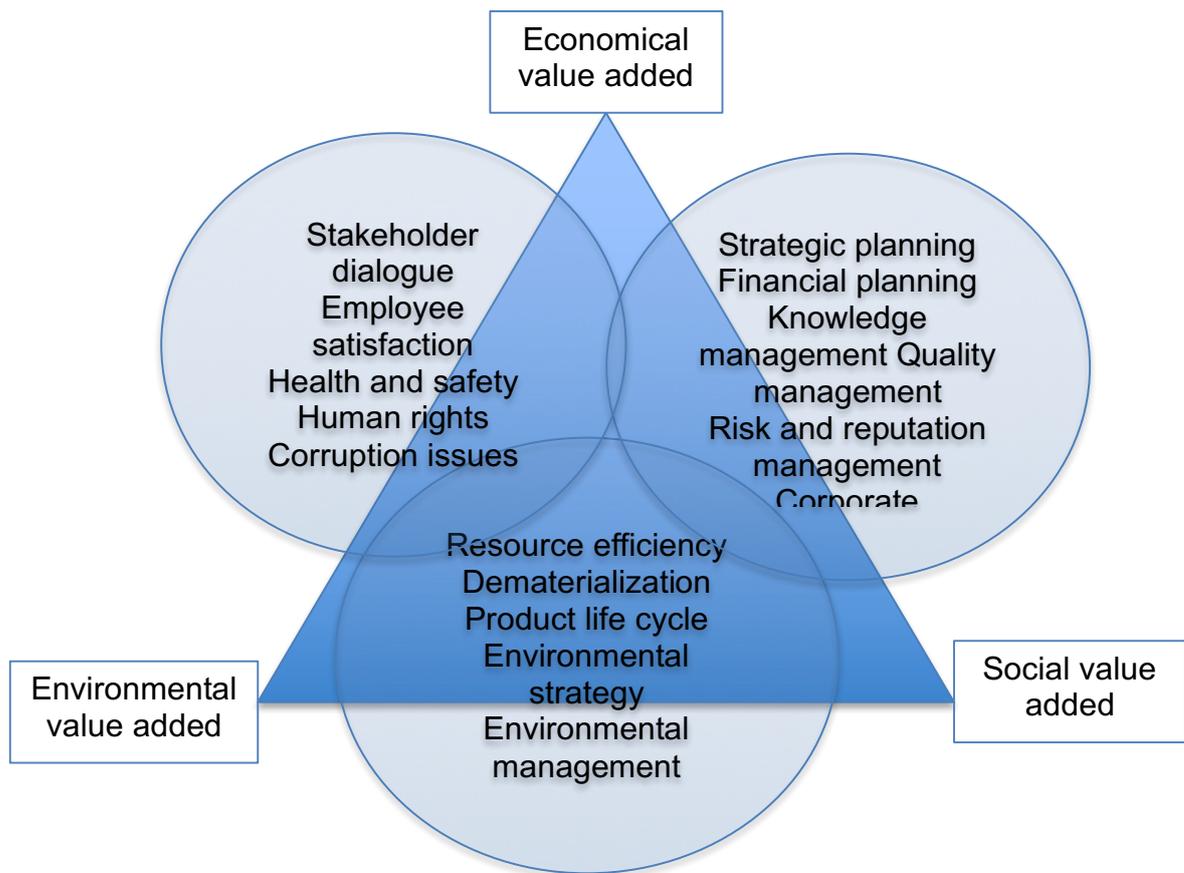


Figure 2-2: Triple bottom line value - adding approach (Annachiara 2014).

### 2.1.7 CSR reporting standard

CSR reporting has become increasingly popular in companies all over the globe. Meanwhile, the area of CSR reporting depends on the location and the government legislation of the business's operating country (Gray & Kouhy 1987). Previous research has shown that companies that engage in CSR activities and reporting have a competitive advantage than others that do not participate in CSR activities or reporting (Adams & Ambika 2005). Companies that engage in CSR activities and reporting tends to have superior staffing and retention of employees, enhanced internal decision-making that facilitates cost saving, better corporate image and good relationship with their stakeholders, and a consistent improved financial returns. (Simms 2002; King 2002; Adams 2002; Margolis & Walsh 2003).

For CSR reporting to be more practicable and consistent in business organizations, several reporting guideline tools have been established by different international institutions that consists of members from the private sectors, public sectors and the NGOs. For the purpose of this research, the following four international reporting standards are carefully explained:

- **ISO 26000 Guidance on Social Responsibility:** ISO 26000 guideline was created and pushed by the International organization for standardization. The ISO 26000 consist of seven essential social responsibility themes and 37 related issues. The seven essential social responsibility themes in the ISO 26000 are as follows; “consumer issues,” “community involvement and development,” “environment,” “fair operating practices,” “human rights,” “labour practices” and “organizational governance.” The ISO 26000 guideline provides direction on how socially responsible organizations should operate. Meanwhile, for an organization to be considered socially responsible under the ISO 26000 standard, they must fulfil the requirement stated in the seven essential social responsibility theme stipulated in the guideline (ISO 2016).
  
- **Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises:** The OECD guideline was drafted by members’ state of the OECD countries. The guidelines encompass recommendations that business organizations need to comply with for them to be a responsible business organization.  
 The OECD guidance for responsible business practice comprehensively address the following CSR areas; “Bribe solicitation and extortion”, “competition combating bribery”, “consumer interests”, “disclosure”, “environment”, “employment and industrial relations”, “human rights”, “science and technology”, and “taxation” (OECD 2016).
  
- **United Nations (UN) Global Compact:** The UN global compact is a global initiative that entails ten principles which corporations should comply with in order to be considered as a social responsible cooperation. The UN global compact ten principles was addressed under the following four themes; “anti-corruption”, “environment”, “human right” and “labour”. For business organization to be qualified as a member of the UN global compact database, the size of their business organization must exceed ten employees (Unglobalcompact 2016a).
  
- **United Nations Guiding Principles on Business and Human Rights:** The UN guiding principle on business and human right applies to business organization in all sectors. The principle is made up of 31 principles which are separated into three different themes as follows; “the governments’ human rights obligations,” “the responsibility of business enterprises to respect human rights” and “enterprise

access to remedy.” These principles address how business organizations and the government should collaborate in dealings with labour law and human right (Unglobalcompact 2016b).

Comparing ISO 26000 guidance on social responsibility, the OECD guidelines for multinational enterprises, United Nations global compact, and United Nations guiding principles on business and human rights, the following common themes were established: “Consumer issues”, “community development”, “environment”, “economic and business issues”, “human rights,” and “labour”. (Marie and Peter 2015). (see Appendix 4).

## **2.2 Sustainable development**

The idea of sustainable development (SD) dates back to more than 40 years ago as mirrored in the mandate adopted by the international union for the conservation of nature in 1969. However, SD is defined as a "development that meets the needs of the present without compromising the ability of the future generations to meet their own needs" (Brundtland Report 1987).

SD is considered to be an important part of the business operation in today's' business environment. Hence, companies have gradually recognized the reason to safeguard the future of humans and the environment is looked into in an ethical manner (Kleindorfer et al. 2005; Hay et al. 2005). However, SD theory continues to draw the attention of different industries and corporate organizations. It is becoming more appealing that many business organizations are considering SD as a source of competitive strategy that should be included in their business strategy to gain a competitive advantage over their competitors (Kramer & Porter 2006).

### **2.2.1 Sustainable development areas**

Sustainable strategy is a long-term oriented strategy aimed at improving companies' resources and accomplishing their environmental, economic and social performance (Dyllick & Hockerts 2002; Bettley & Burnley 2008).

The three essential aspects of SD are the economic, social and environmental dimensions. The economic dimension of SD has to do with the need to ensure that there is an economic success for a company and their stakeholders. A sustainable economic system must be capable of producing goods and services on a steady basis in an economy in order to sustain suitable government policy, reduce national trade deficit, and avoid imbalances

between different sectors that could harm the manufacturing sector of an economy and could lead to national economic recession (Vachon & Mao 2008; Dyllick & Hockerts 2002). The environmental dimension of SD entails decreasing an organization's environmental impact through the resourceful use of natural resources and prevention of environmental pollutions. These could be achieved by implementing re-use, recycle or efficiency culture in business strategy.

An environmental sustainable system must be capable of continuously upholding a steady resource base economy, preventing over-exploitation of natural resource and harnessing renewable resources (Rothenberg et al. 2001). The social aspect of SD comprises the reduction of discrimination and practice that have a negative influence on firms' employees and the members of the society. Such benefits could include; supporting well-being and safety of workers, provision of a conducive work environment that enables employees to be more effective and efficient, provision of education and medical facilities for the members of the society that they operate. Hence, for a system to be classified as "a socially sustainable system," such system must be able to achieve equality in resources circulation and opportunity, adequate social services (health and education services), excellent balance between gender and clear governmental accountability and involvement. (Pagell & Wu 2009)

The social, economic and environmental dimensions have a tremendous impact towards the implementation of SD activities. The social, environmental and economic variables in SD are described as follows;

**Social variables:** Social variables are the social dimensions of a community that could entail fairness in the society, access to social amenities, well-being, quality of life, education and social capital of the community members. As said earlier, it is subject to the type of cooperation and their vicinity (Pagell & Wu 2009).

**Environmental variables:** Environmental variables represent dimensions of natural resources and possible impacts of corporations' operations. Hence, the environmental variables comprise of the air and quality of water of the community, the natural resources of the community, solid and toxic waste produced due to the corporations' operation, and land use (Pagell & Wu 2009).

**Economic variables:** Economic variable encompasses the availability of products and the flow of money in the society. However, it could include income or expenditures, corporate and individual taxes, corporate business climate factors, the employment rate in the community, and corporate business diversity factors (Vachon & Mao 2008; Dyllick & Hockerts 2002). Figure 2-3 illustrate the environment, economic and environment variables of SD.

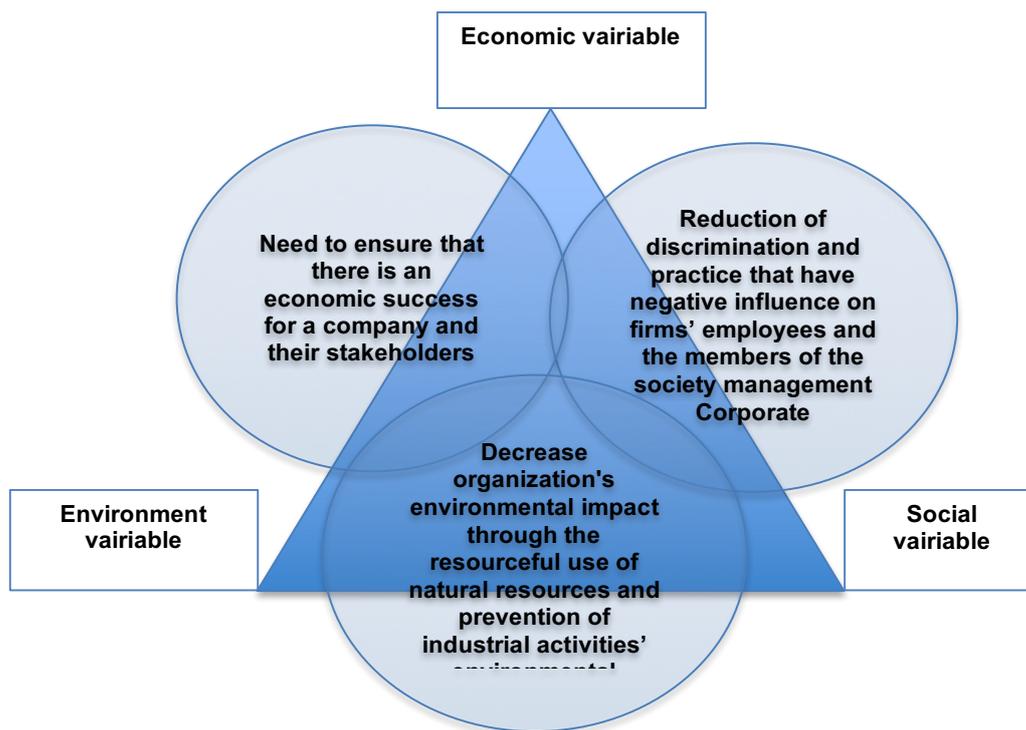


Figure 2-3: SD variables (Pagell & Wu 2009; Vachon & Mao 2008; Dyllick & Hockerts 2002).

## 2.2.2 Sustainable development theme

At the United Nations SD summit on 25 September 2015, in United States, New York, world leaders from different countries across the globe adopted an agenda for SD that is to be achieved by 2030. These goals include a set of 17 SDG's that are aimed to end poverty in both developed and developing nations, fight inequality and injustice on a global scale, and to tackle climate change that is considered to be the highest threat to humanity. (see appendix 1). The SD goals are considered to be an improvement of the millennium development goals (MDG's), which means that the SDGs succeeds MDGs. The MDGs is a set of eight measurable goals that were adopted by the United Nations and signed in September 2000. (see appendix 2). The MDGs were agreed upon by the global world leaders from different part of the world to harness global development on a global scale (United Nations Foundation 2012). Table 2-1 below presents the similarities between the

SDGs and the MDGs. For the sustainable development goals to be measurable, to allow countries to have a structured budget, and to know how they are doing in respect to each goal, the United Nations adopted some set of 169 target and 230 indicators that enable countries to measure their performance on each SDGs. (see Appendix 3).

**Table 2-1: Similarities between SDGs and MDGs.**

| <b>SDGs</b>   | <b>Reason for the goal</b>  | <b>Related MDGs</b>   |
|---|---|---|
| SDG 1: “End poverty in all its’ form everywhere”  | The aim of the goal is to increase the income of the population at the bottom of the pyramid, and to ensure that they have access to the required basic social amenities.                     | MDG 1: “Eradicate extreme poverty and hunger”   |
| SDG 2: “End hunger, achieve food security and improved nutrition and promote sustainable agriculture”         | The aim of this goal is to ensure that all inhabitants in planet earth enjoy nutritional diet and have access to their basic needs.   | MDG 1: “Eradicate extreme poverty and hunger”   |
| SDG 3: “Ensure healthy lives and promote well-being for all at all ages”                                      | The aim of this goal is to increase the life span of people all over the globe.   | MDG 4: “Reduce child mortality”<br>MDG 5: “Improve maternal health”<br>MDG 6: “Combat HIV / aids, Malaria and other diseases”<br>MDG 7: “Ensure environmental sustainability” |
| SDG 4: “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all” | The aim of this goal is to empower people to learn in order to fulfill their potentials and dreams.   | MDG 2: “Achieve universal primary education”  |
| SDG 5: “Achieve gender equality and empower all women and girls”  | The aim of this goal is to end discrimination between sexes and to ensure that gender mainstreaming is duly considered in all areas   | MDG 3: “Promote gender equality and empower women”  |
| SDG 6: “Ensure availability and sustainable management of water and sanitation for all”                       | The aim of this goal is to ensure that both the poor and the rich has access to sustainable clean water and toilet facilities, which apparently improves the health status of the population. | MDG 7: “Ensure environmental sustainability”  |
| SDG 7: “Ensure access to affordable, reliable, sustainable and modern energy for all”                         | The aim of this goal is to make sure that everyone has access to sustainable cleaner energy   | MDG 7: “Ensure environmental sustainability”  |

|  |   |   |
|--|---|---|
|  | that is affordable irrespective of your social class.   |   |
| SDG 8: “Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all”  | The aim of this goal is to create decent jobs for the unemployed, and various economic opportunities that develop the economy.  | MDG 1: “Eradicate extreme poverty and hunger”   |
| SDG 9: “Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation”   | The aim of this goal is to build a sustainable infrastructure that connect different countries together in order to foster information flow and innovation.   | MDG 1: “Eradicate extreme poverty and hunger”<br><br>MDG 7: “Ensure environmental sustainability” |
| SDG 10: “Reduce inequality within and among countries”   | The aim of the goal is to reduce inequality and to close the large income gap between people (rich and poor) in the community.  | MDG 1: “Eradicate extreme poverty and hunger”   |
| SDG 11: “Make cities and human settlements inclusive, safe, resilient and sustainable”   | The aim of this goal is to ensure that cities are informed on sustainable development matters, and are taking measure that facilitates the safety of their inhabitant.  | MDG 7: “Ensure environmental sustainability”  |
| SDG 12: “Ensure sustainable consumption and production patterns”   | The aim of this goal is to reduce waste (promoting reuse and repair) and to ensure that industries only produce what is needed.   | MDG 7: “Ensure environmental sustainability”  |
| SDG 13: “Take urgent action to combat climate change and its impacts”  | The aim of this goal is to tackle global warming and all the risk that it poses to humanity and our environment.  | MDG 7: “Ensure environmental sustainability”  |
| SDG 14: “Conserve and sustainably use the oceans, seas and marine resources for sustainable development”   | The aim of this goal is to safeguard the coast and oceans all over the globe.   | MDG 7: “Ensure environmental sustainability”  |
| SDG 15: “Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss” | The aim of this goal is to conserve our natural resources and forestry.   | MDG 7: “Ensure environmental sustainability”  |
| SDG 16: “Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels”            | The aim of this goal is to ensure the safety of people, and to ensure that all government act or work according to their mandates in order to ensure that everyone has equal right and access to justice at when due. | No related MDG  |

|  |   |   |
|--|---|---|
| SDG 17: “Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development” | The aim of this goal is to ensure that countries and institutions collaborate and work together, to achieve the global sustainable development goals. | MDG 8: “Global partnership for development” |
|--|---|---|

**Table 2-2: Summary of previous research on CSR in Nigeria.**

| <b>Author and title of study</b>  | <b>Research method and sample size</b>   | <b>Conclusion and findings</b>   |
|---|--|--|
| (Ojo 2008). “Appraisal of the Practice of Social Responsibility By Business Organisations in Nigeria”.  | Data was gathered from 40 limited liability companies through survey. The annual report of the selected case companies was reviewed and their turnover was compared with their total investment and participation in social responsibility.                                | The study shows that the examined companies contributed a little amount of their total revenue to social and environmental obligation activities.  |
| (Adeyanju 2012). “An assessment of the impact of corporate social responsibility on Nigerian society: The examples of banking and communications industries”.                       | Data was collected from communication and banking industries during this study. The collected data was analyzed with the regression and correlation analysis research method.  | The result of this study shows that there is a robust connection amid CSR and social progress. However, this means that CSR plays an important role in social progressiveness regarding environmental and economic growth. |
| (Egbide and Uwaloma 2012). “Corporate Social Responsibility Disclosures in Nigeria: A study of Listed Financial and Non-Financial Firms, Journal of Management and Sustainability”. | Sample of 41 companies present in the stock exchange market of Nigeria from 2008 was used in this study, and the multiple regression analysis research method was duly applied to analyze the gathered data.   | This study result shows that there is a substantial undesirable correlation among firms' CSR disclosures and their financial power.  |
| (Adeboye and Olawale 2012). “Corporate Social Responsibility and Business Ethics: Effective Tools for Business Performance in Nigeria Banks”.                                       | This study was conducted on a model of 200 managers in different financial institutions across Nigeria. The t-test approach was employed in order to examine the variance concerning decent standard and procedure of doing business and companies' financial performance. | The result in this study showed that there is relationship between corporations' ethical standard of business procedure and firms' financial performance.  |

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|---|--|--|
| <p>(Musa et al. 2013).<br/>“Corporate social responsibility in Nigeria’s oil and gas industry: the perspective of the industry.”</p>    | <p>This study is an empirical research on the role of CSR in the Nigerian oil and gas industry. Small and medium – sized enterprises in the Nigerian oil and gas industry was included in the study.</p>   | <p>In conclusion, this study shows that majority of firms in the Nigerian oil and gas sector understand the benefit of participating in CSR activities and they participate in CSR activities in their operating environment.</p>  |
| <p>(Ijaiya 2014).<br/>“Challenges of corporate social responsibility in Niger delta region of Nigeria.”</p>                             | <p>This study is an empirical research study that is focused on how companies in the oil and gas sector in Nigeria manage their business process in order to create a positive impact on their operating society. The study evaluates the progress of CSR based on the standard and recommendations of the international institutions.</p> | <p>This study shows that there is difference between CSR practice and implementation in the Nigerian oil and gas sector. In addition, it also reveals that the government are not performing their responsibility to create a legal standard, which companies should comply with in their CSR activities. This study proposed that the government should be responsible for ensuring that companies participate in CSR activities.</p>   |
| <p>(Oko &amp; Agbonifoh 2014) “Corporate social responsibility in Nigeria: A study of the petroleum industry and Niger Delta area.”</p> | <p>This study was based on five oil and gas companies that are operating in the Niger Delta region in Nigeria. Data were gathered through questionnaire, interviews and observations.</p>  | <p>The result of this research shows that the Niger Delta area of Nigeria, which about 90 percent of Nigeria crude oil comes from, is highly poor in terms of development. The member of the community in the Niger Delta region are lacking basic social amenities and living below the poverty lane. The research also reveals that the federal government has abandoned their duty to monitor the activities of multinational oil and gas firms. The study suggested that there should be collaboration between stakeholders and oil and gas firms operating in the Niger Delta region in Nigeria on how to facilitate economic, environmental and social development for members of the community.</p> |

|   |   |   |
|---|---|---|
| <p>(Kenneth et al. 2006).<br/> “Corporate social responsibility in Nigeria: western mimicry or indigenous influence.”</p> | <p>The aim of this research is to contribute to the literature on CSR research in evolving economy. This study presented the explained CSR in Nigerian context by exploring the meaning of CSR and CSR practice in Nigeria. This study was carried out by drawing on the public opinion indigenous private sector from the finance, oil and gas, manufacturing and telecommunication sectors. The data that was used in this research was collected through interview of managers in these sectors.</p> | <p>This research shows that majority of the people consider CSR to be a method that companies share their profit with the member of the community. Hence, CSR activities in Nigeria is being carried out in a philanthropic manner.</p> |
|---|---|---|

Due to earlier dynamic on CSR research in Nigeria, it is extremely necessary to go through some of the previous empirical studies that have been carried out in the past years in Nigeria in this field. Table 2-2 presents a summary of previous research in Nigeria on CSR activities. The summarized previous studies on CSR explains the trends and finding of previous studies on CSR in Nigeria. The studies that were summed up in the table provides in-depth details on CSR research in different sectors in Nigeria.

The summary also explains the research method, the type of data, the conclusion, and finding of research on CSR in Nigeria. Having a close look at the summary of research on CSR in Nigeria, it appears that CSR activities in most business organization are done as philanthropist activities, and there is no legal legislation that guide companies participations on CSR activities. To deal with this gap, Fox et al. (2002) recommended the following role for the public sectors to foster the implementation of CSR activities:

**“Mandating”**: This involves instituting a legal standard that all business organization must comply with in their business activities. The government to ensure that business organizations comply with the rules and regulations, and should adequately monitor the standard or regulation.

**“Facilitating”**: This entails the provision of support from the public sector to different business groups which allow business organizations to engage in CSR activities. The facilitating role can be carried out by creating some incentives for a business organization that participates in CSR activities.

**“Partnering”**: Partnership between the stakeholders (private sector, public sector, and the civil society) is essential for CSR to be effective. The public sector, in this case, can decide either to facilitate a partnership between the stakeholders or to be partners with organizations, with the aim of that promoting CSR activity.

**“Endorsing”**: This has to do with the political, public and recommendation support directed towards business organizations’ participations in CSR activities. For example, when the government endorses a company for their role in CSR activities.

### 3 Theoretical framework

The theory of this thesis presents CSR and SD theory in detail. These principles are important for this study. The pyramid of CSR, stakeholder's theory of CSR, social and economic aspect of CSR, environmental aspect of CSR, CSR and social accounting, the triple bottom line approach to CSR and CSR reporting standards was discussed in the literature review. The SD areas and SD themes was also discussed in the literature review of this thesis.

In addition, the similarities between SDG's and MDG's was addressed, and summary of previous research on CSR in Nigeria was reviewed to identify different trends and the findings of previous studies on CSR in Nigeria. Figure 3-1 presents the theoretical framework of this study.

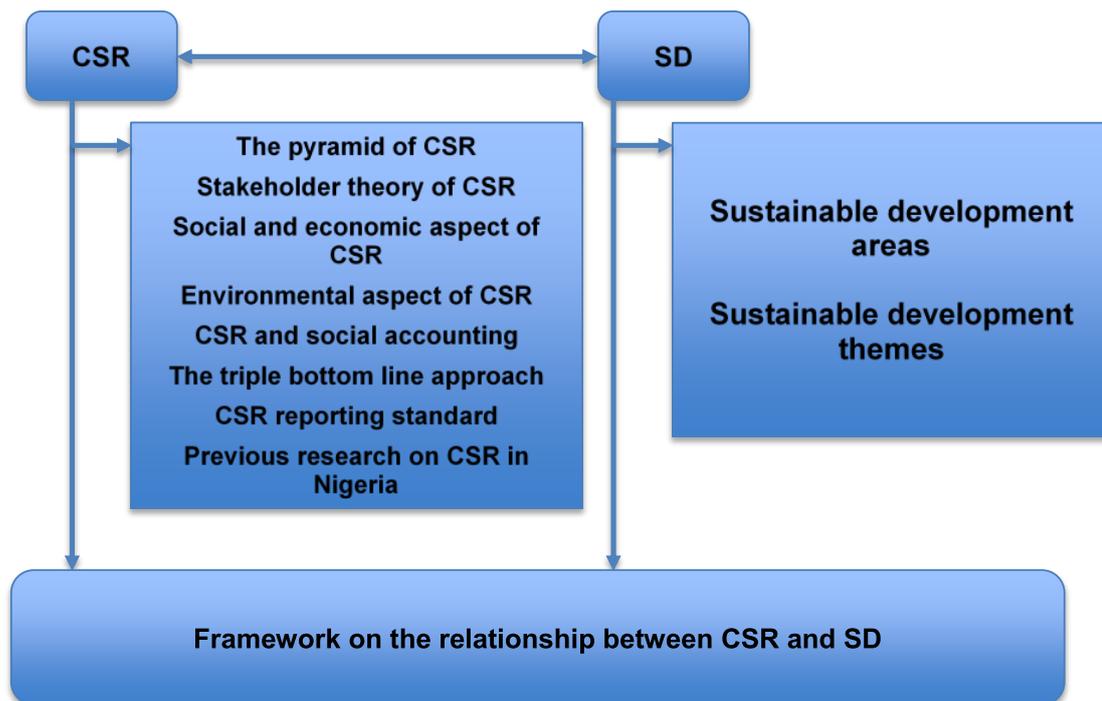
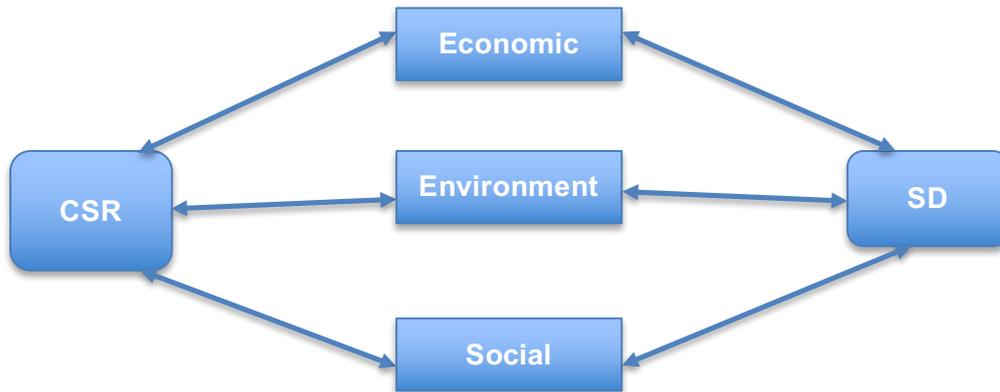


Figure 3-1: Theoretical framework

The literature in this thesis reviewed how effective CSR activities could facilitate SD. CSR and SD theories still lack consensus in a framework that creates a correlation between both theories in practice. In this thesis, a framework was developed based on the literature review and the theoretical context of CSR and SD. This framework creates a relationship between CSR and SD practice, which solve the fundamental problem of the relationship between CSR and SD practice. Environment, economy, and society are considered as

factors that influence the implementation of CSR and SD. Nevertheless, these factors affect and can determine the outcome of corporations CSR and SD activities. Figure 2-2 presents a framework that illustrates the relationship between CSR and SD. The framework was derived based on the triple bottom line framework introduced by John Elkington (1984), and the SD dimensions.



**Figure 3-2: Relationship between CSR and SD (source: Author)**

## 4 RESEARCH METHODOLOGY AND DESIGN

This chapter presents the research methodology and design used in this study, and it justifies the research methodology that was used in carrying out the research. This chapter briefly explains the reason for selecting the case companies and the data collection process of this study. Finally, this section illustrates the data analysis method used and it emphasizes the reliability and validity of the research.

This study is intended to answer the research question of “how the implementation of CSR contributes to SD in Nigeria?” (RQ1). However, to answer the main research question, two-sub research questions were designed which are; “what are trends of SD in Nigeria?” (SRQ1) and “How do the large corporations in Nigeria contribute to the country’s sustainable development through their CSR activities?” (SRQ2).

Five different case companies that represent two top sectors of the Nigerian economy were selected based on their contribution to Nigeria’s GDP. These case companies are leading firms in their respective industries, and they contribute reasonably to Nigeria’s GDP. The selection of these case companies was made based on the availability of data and the impact of the companies on the national economy of Nigeria. Hence, the two most important factors that were considered during the case company selection process were the availability of data and impact of the company on the national economy.

This study is a qualitative case study research, and the content analysis research method was used to analyze the data that was gathered from case companies CSR section of their annual report. One of the advantage of a case study analysis is that it explains a specified phenomenon in conditions that the existing or available theory is insufficient to provide a clear explanation of such phenomenon, and it examines a phenomenon in its real life perspective (Yin 1994). Yin (1984, p.23), defined a case study as "an empirical inquiry that investigates a contemporary phenomenon within its real-life context, especially when boundaries between phenomenon and context are not clearly evident."

Case studies might either be in the form of a single or multiple case studies. However, in this research, the multiple-case study method was applied in order to provide more robust analytical conclusion and to increase external validity. However, the multiple case study approach follows Ogbonna and Wilkinson’s (2003) study that suggested the multiple case designs for the study of contextual intelligence.

Yin (2003) explained that multiple case studies could be done in either a literal replication or a theoretical replication basic logic forms. Hence, in this research, the literal replication logic was followed, because the aim of this study is to identify the relationship between two theories and to provide further understanding of the two theories.

#### **4.1 Case description**

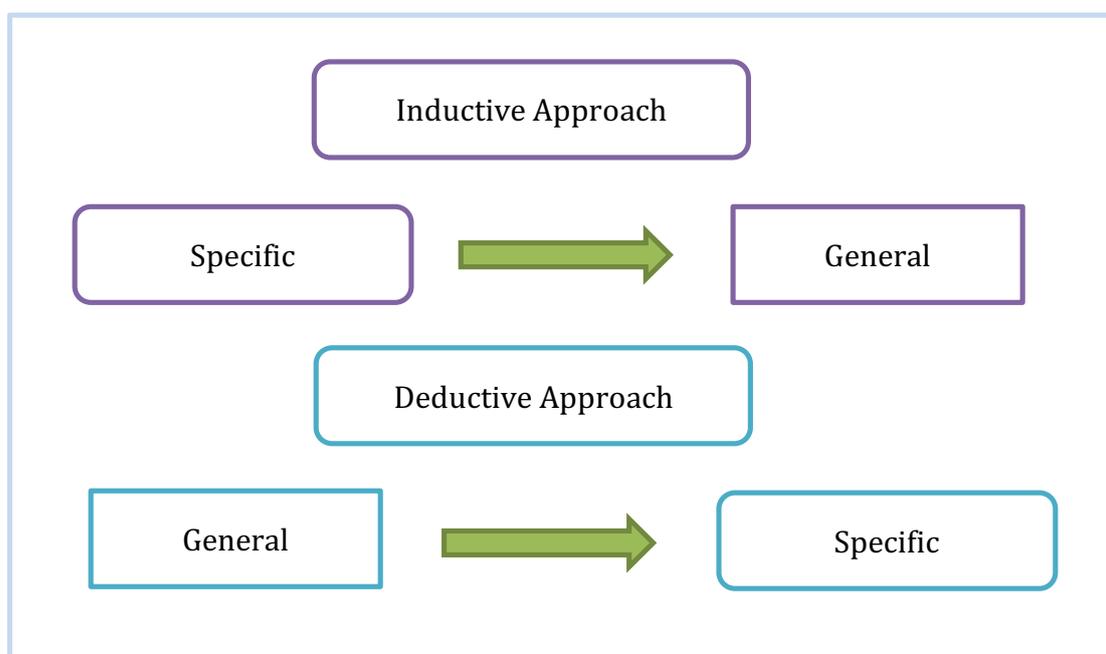
This study aims to analyze CSR and SD in order to identify the similarities and correlation between both theories, and to pinpoint case companies' engagement in CSR activities that leads or contributes to SD. However, this research will provide recommendations on methodologies that improves the implementation of CSR and SD. The case companies in this study have an official CSR report that outlines their yearly activities in their operating environment regarding CSR in both national and local level.

#### **4.2 Data collection methods**

Content analysis was used in this research because it is the best research method applicable in this case. Content analysis is a research method that can be used in qualitative research. Content analysis research process entails a broad range of scientific domains and can be utilized as a theoretical framework and as a single technique (Mayring 2004). Content analysis seeks to analyze communicative material systematically, objectively and reliably. It aims at transforming even rather fragmented information into comprehensive, compact and distinct shape so that it does not lose any vital information in the process of analyzing the data (Mayring 2004). Content analysis reduces the material in such a way that the necessary contents are conserved, and a comprehensive and short text are produced (Mayring 2004). With the help of content analysis, it is possible to modify and codify the text into different groups or categories based on selected criteria in the study (Guthrie et al. 2004).

Content analysis is separated into different steps that are carried out in particular order, where analysis follows the data gathering. The first step in using the content analysis is to decide which parts of the data interests the researcher. Next step is to sort out the concerned content or part from the rest of the data and fully ignore the irrelevant content (Guthrie et al. 2004, 287–289).

Content analysis in qualitative or quantitative research can be either in an inductive or deductive approach (Elo & Kyngas 2007). The inductive approach in content analysis is possible when the categories are derived from the data in a research study. The deductive approach in content analysis is possible where the arrangement of the analysis is centered on previous knowledge, and the purpose of the study is for theory analysis (Elo & Kyngas 2007). For the purpose of this research, the deductive approach of content analysis was implemented. Figure: 4-1 below illustrate the inductive and deductive approach to content analysis research method. The general CSR section of case company's annual report was first examined, after which the analysis was narrowed down to the SD themes.



**Figure 4-1: Approach to content analysis research method.**

I started to gather data for this research by searching for the annual report of the selected case companies, on their official website. After collecting the annual reports, I started to examine the CSR section of the case companies' annual report to create familiarity with the report. I then later proceed to create coding unit with the themes of SDGs, which was used to analyze the case companies CSR section of their annual report. The coding unit that was implemented are the 17 themes of SDGs.

The final stage in the data analysis section was to create a tally based on the number of times the SDG's theme code unit appears on the case companies CSR section of their annual report. The analyzed data that was produced was used to evaluate the most common SDGs that are supported by the case companies CSR activities, and it was

categorized in from of fully supports, moderately supports and slightly supports SDGs.

This analysis allows me to provide a valid answer to the research questions; How the implementation of CSR contributes to SD in Nigeria? (RQ1). and how do the large corporations in Nigeria contributes to the country's sustainable development through their CSR activities? (SRQ2). Figure 4-2 below illustrate the stages in the data collection process using the content analysis as a research method. It is common that the researcher starts to analyze the data already in the data-gathering phase in qualitative research. The researcher and his understanding of the phenomenon play a significant role in the analysis process. Reflecting and interpreting the data analyzed are some of the most fundamental parts of the content analysis (Mayring 2004).

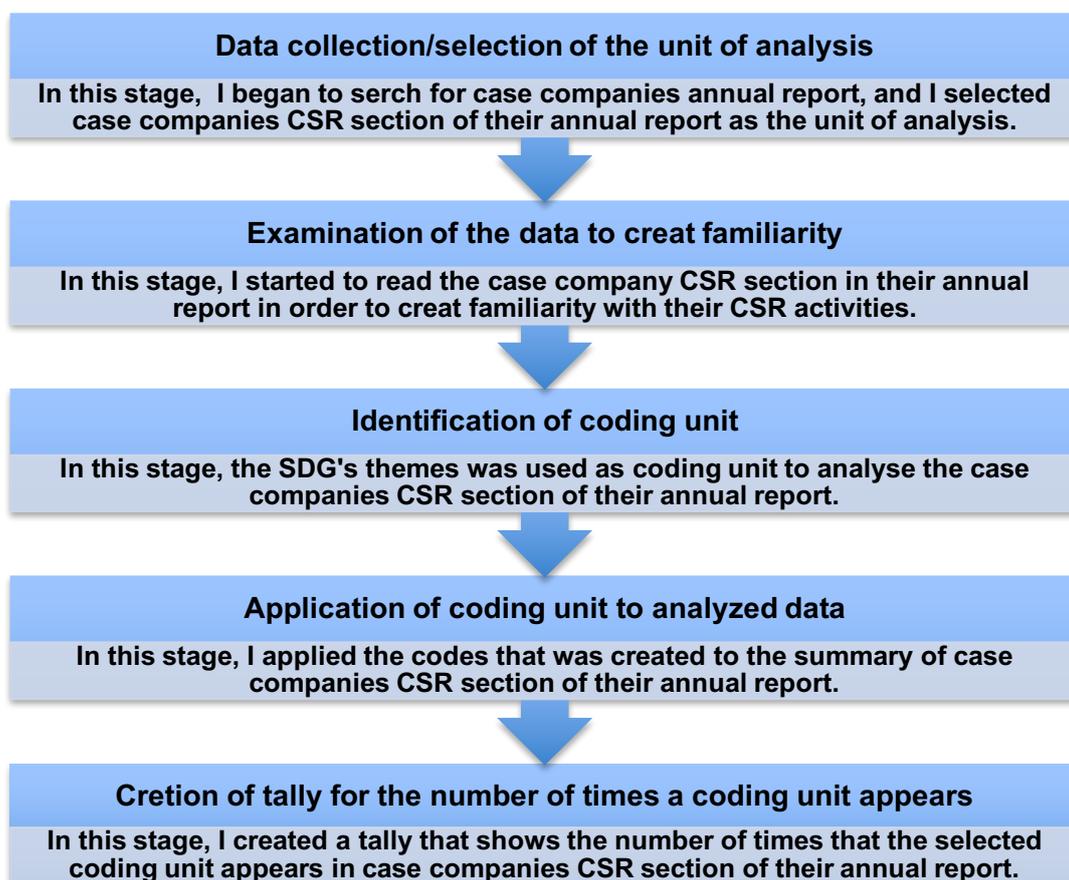


Figure 4-2: Data Collection Process with content analysis (DCP)

It is important to remember that there are some limitations in using content analysis as a research method. One of them is the subjectivity involved in coding. Additionally, the success of the analysis and reliability of the results depends on how intensely the researcher in question understands the specific literature and the data. (Guthrie et al. 2004). Even if the

researcher has formed a detailed description of analysis, there might be some shortages in presenting the conclusions (Gutherie et al. 2004).

To clarify the differences between different sectors, I carried out a cross-case analysis which compares the commonalities and differences in the case companies, based on their industries and their value on environmental, economic and social development.

The cross-case analysis research method allows the comparison of different cases from the different point of view, and it provides a clear view of the relationship among various cases (Eckstein 2002).

### **4.3 Reliability and validity**

This section provides an assessment of the validity and reliability of this research study. Reliability and validity of research contribute to the knowledge of the social phenomena. Reliability and validity are important while considering the quality of a research study.

In qualitative research studies, reliability is deemed a consequence of the validity (Patton 2001). However, the validity of qualitative research studies is being modified with the question; "whether the researchers see what they think they see" (Flick 2009, p.387). Data collection in qualitative research determines the validity of research studies. Hence, it is important to examine and scrutinize how trustworthy is the source of data. (Seale 1999).

In this case, data collection was carried out through the primary source (official website of the case companies). Although there might be some inconsistency in some companies CSR and SD reports, most probably because they want to deceive the public that they are participating in CSR and SD activities. The likelihood of businesses to providing false information about their CSR activities is a criminal offense that is punishable by law and could tarnish their corporate image. Due to this reason, companies' CSR and SD report can be considered to be reliable and a valid source of data for qualitative research studies.

Errors in qualitative research are inevitable to some extent, as the researcher might not have an idea of errors during the research process. However, according to Kirk and Miller (1986), the errors in qualitative research could occur in either the following forms:

Type 1 error: This kind of errors occurs when a researcher sees a relation in a case study, whereas the relationships or principles are incorrect.

Type 2 error: This kind of errors occurs when a researcher rejects a correct relation or principle.

Type 3 error: This kind of errors happens when the wrong question is being asked in research that leads to the wrong answers.

Considering the nature of this study (qualitative research), type 2 and type 3 errors above are not likely to occur in this study.

Type 2 error is likely to occur when the researcher intentionally rejects a relationship between the theories in this case study. Whereas, type 3 error is likely to happen in this study because it is likely that the wrong questions or the researcher wrongfully focused on the wrong inquiry during the analysis of the case companies' annual report.

## 5 FINDINGS

This chapter explains Nigeria's performance in the MDGs and SD. It also presents the SD trends in Nigeria. However, this chapter also presents the analysis of the case companies CSR reports based on the content analysis research method and cross-case analysis of the case companies based on their sectors. The research questions were answered in this chapter based on the theoretical knowledge and the analyzed data.

### 5.1 Nigeria's performance in the MDGs

Some studies have criticized that the MDGs was adopted on the foundation of what the rich countries are to do for the emerging economies while ignoring what the emerging nations can do for themselves. Hence, this has hindered the ability of the developing countries to achieve success in the implementation of the MDGs (Jeffrey 2012). The following are the summary of Nigeria's performance on the MDG's

#### **Goal 1: "Eradicate extreme poverty and hunger"**

The percentage of people living below \$1.22 per day increased from 61.9 percent to 62.03 percent between the year 1992 to the year 2010, due to increase in population. However, the amount of people below the minimum nutrition was reduced from 21.3 percent in 1991 to 7 percent in 2015 (UNSD 2016). (see Appendix 3).

#### **Goal 2: "Achieve universal primary education."**

The net enrolment rate of students in primary school (per 100 students) increased from 62.9 percent in the year 1999 to 65.7 percent in the year 2010. It shows that there was low enrolment rate of primary school students between the year 1999 and year 2010 (UNSD 2016). (see Appendix 3).

#### **Goal 3: "Promote gender equality and empower women."**

The total amount of women in paid employment in other sectors (excluding agriculture industry), increased from 19.0 percent in the year 1999 to 21.1 percent in the year 2005. Although, this is not a significant increase compare to the initial target. The amount of women representation in national parliament from 3.4 percent in the year 2001 to 6.7 percent in the year 2015. Although, this is below the target of 30 percent specified in the goal target (UNSD 2016). (see Appendix 3).

#### **Goal 4: "Reduce child mortality."**

The mortality rate of children under the age of 5 years reduced from 213.2 of 1000 birth in 1990 to 117.4 of 1000 birth in 2013. It is a satisfactory progress but far from the goal target (UNSD 2016). (see Appendix 3).

**Goal 5: “Improve maternal health.”**

The maternal mortality ratio declined from 1200 per 100,000 live births in 1990 to 560 per 1000,000 live births in 2013 (UNSD 2016). (see Appendix 3).

**Goal 6: “Combat HIV/AIDS, malaria, and other diseases.”**

The number of people with HIV per year between the ages 15-49 reduced from 0.51 percent in the year 2001 to 0.21 percent in the year 2013. The number of new cases of tuberculosis per 100,000 lives rose from 262 in the year 1990 to 338 in the year 2013 (UNSD 2016). (see Appendix 3).

**Goal 7: “Ensure environmental sustainability.”**

There was an increase in the total loss of forest as the total land covered by forest reduced from 18.9 percent in 1990 to 9.9 percent in 2010. Meanwhile, the total number of population that has access to an improved drinking water increased from 39.9 percent in 1990 to 68.5 percent in 2015. The amount of urban population living in the slum slightly declined from 77.3 percent in the year 1990 to 50.2 in the year 2014 (UNSD 2016). (see Appendix 3).

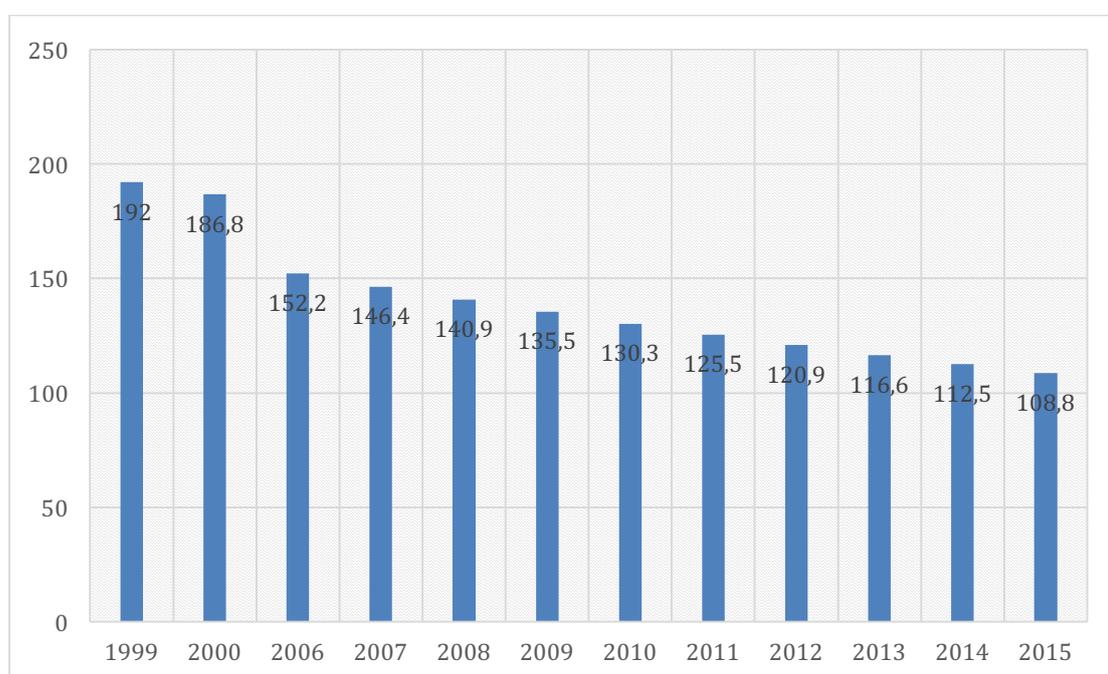
**Goal 8: “Develop a global partnership for development.”**

The amount of internet users per 100 citizens increased drastically from 0.0 percent in 1990 to 42.7 percent in 2014. The significant increase in the number of internet users in Nigeria allows people to communicate efficiently and collaborate with global partners in global development program (UNSD 2016). (see Appendix 3).

## **5.2 SD trends in Nigeria**

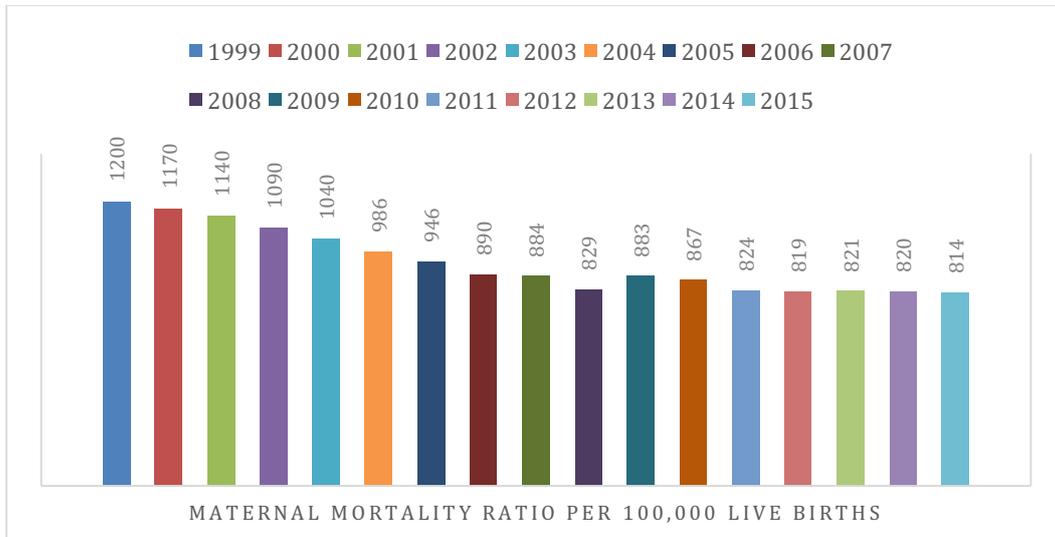
The sustainable development is not new to the ministry of planning sector in Nigeria. Ending poverty and hunger, creating decent jobs and improving the standard of education are included in the national development plan. There is a need for collaboration between private and public sectors within the country and outside the country to achieve success in sustainable development. Hence, the federal government needs to ensure that development policies facilitates and allows inclusive growth and global integration.

To get better understanding of how Nigeria has performed in the national sustainable development agenda in decades, statistic data from World Bank development index and United Nations statistics division database were gathered and analyzed. Figure 5-1 below shows the mortality rate of children under 5 (per 1000 lives birth) from the year 1999 to the year 2015. This data shows that between the year 1999 to the year 2015, the total mortality rate of children under 5 (per 1000 lives birth) reduced from 192 to 108.8 per 1000 lives birth of children under 5. Nevertheless, the chart also shows that there was a drastic reduction (decrease of 34.6 per 1000 lives birth of children under 5) between the year 2000 and year 2006, and from the year 2006 to the year 2015, the mortality rate per 1000 lives birth of children under 5years has experienced slow decrease rate on a yearly basis.



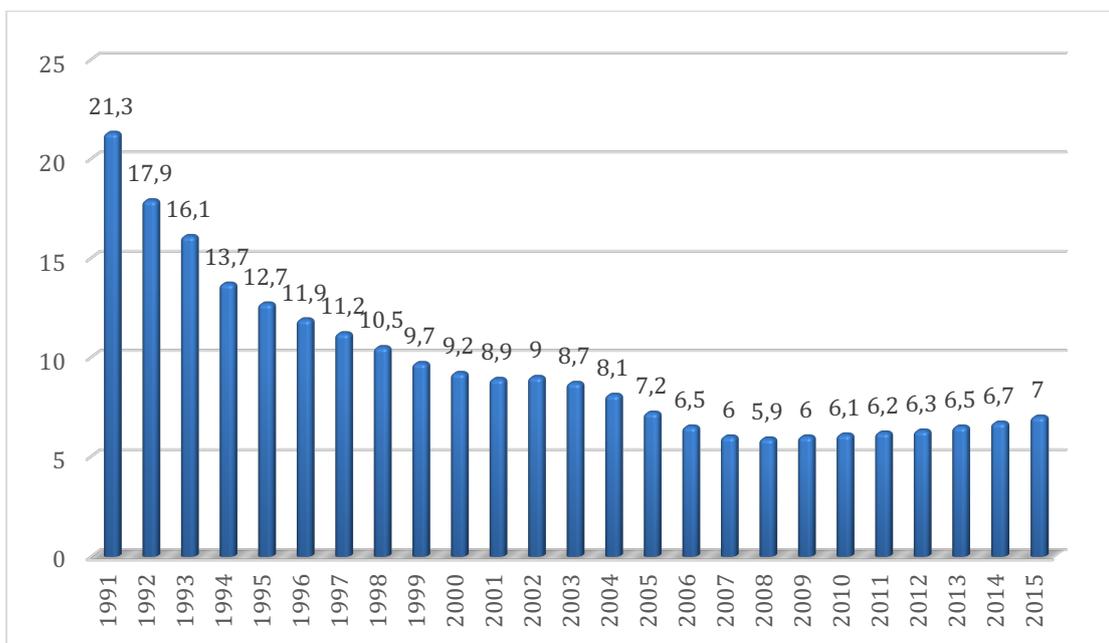
**Figure 5-1: Mortality rate, under-5 (per 1,000 live births) (WDI 2016).**

Figure 5-2 below describes the maternal mortality ratio per 1000 lives birth in Nigeria. There is a need for more investment in the healthcare system to reduce the maternal mortality rate. The chart shows that there has been a reduction on a yearly basis in the maternal mortality rate. However, more investment in the healthcare system has the potential to reduce the maternal mortality rate drastically.



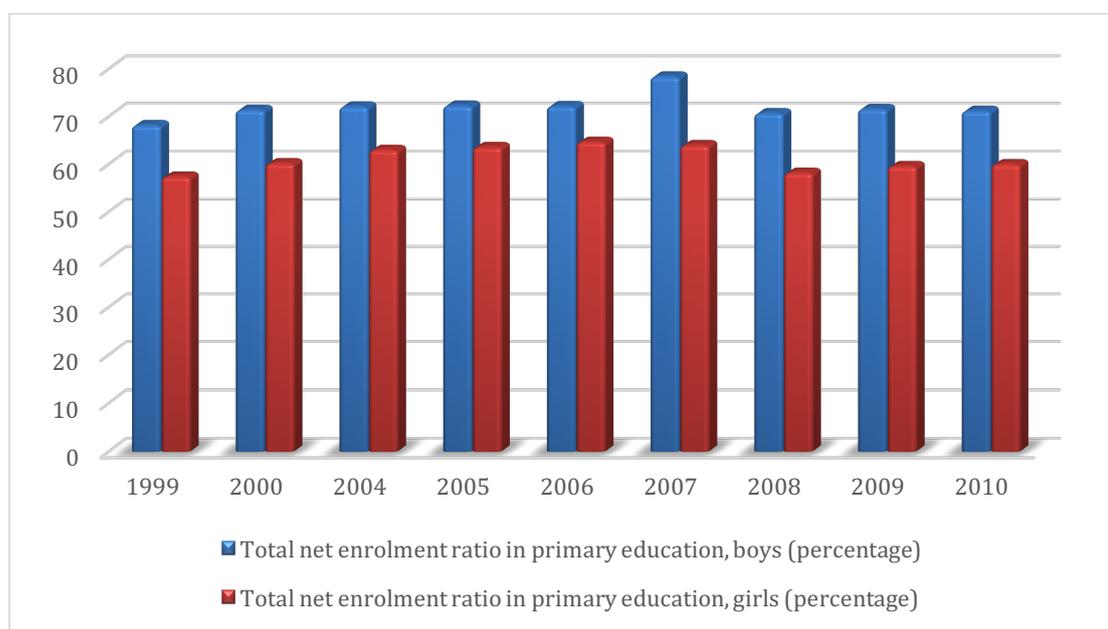
**Figure 5-2: Maternal mortality ratio per 100,000 live births (UNSD 2016).**

As part of the sustainable development agenda in Nigeria, the government's goal is to reduce the total amount of population that are undernourished. Hence, for the government to achieve this plan, several policies have to be in place. Figure 5-3 shows that the percentage of the population that are undernourished has dropped from 21.3 percent in 1991 to 7 percent in 2015. Apparently, Nigeria seems to be doing better in this aspect.



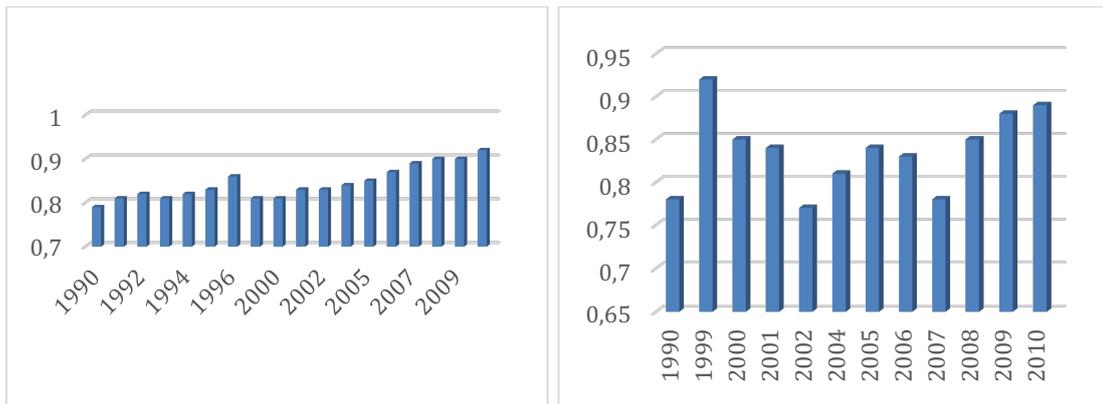
**Figure 5-3: Population undernourished, percentage (UNSD 2016).**

It is vital to achieve a substantial increase in the enrolment rate of pupils (boys and girls) in primary education to improve the institutional capacity of a country, which relatively has an impact on the long-term development of a nation (USAID 2010). Figure 5-4 shows that the total net enrolment in primary school has been above average of 50 percent but lower than 80 percent. This chart also indicates that there has been a consistent difference of boys and girls enrolled in primary education (amount of enrolled boys were more compared to girls on a yearly basis). There is still a lot of work to do in this area. The government and private sectors need to work more on this aspect to ensure that both boys and girls have equal opportunities.



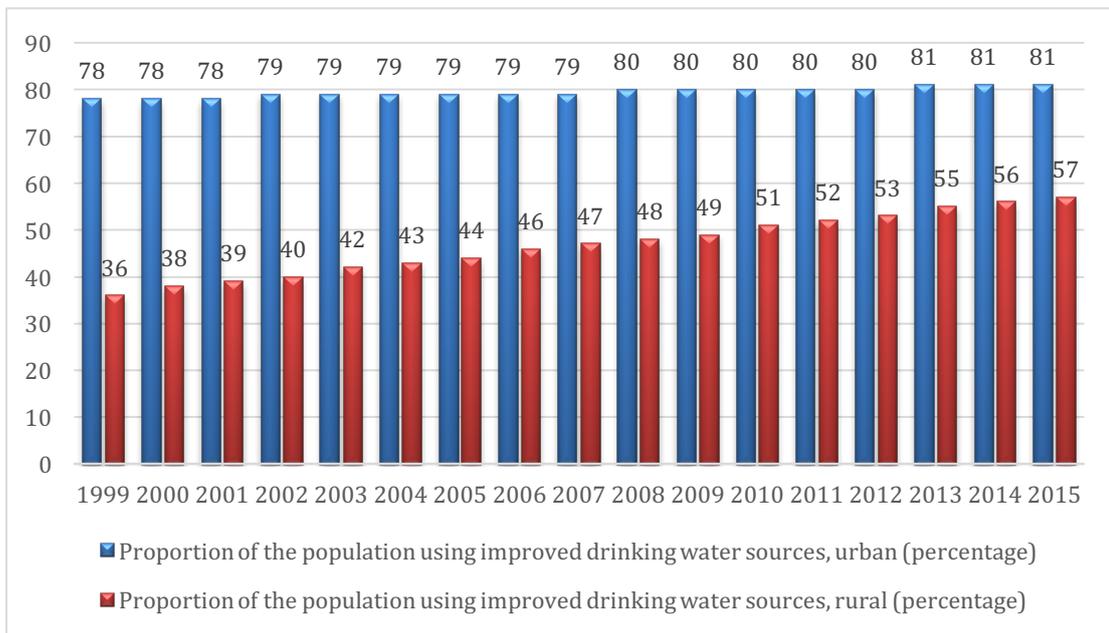
**Figure 5-4: Total net enrolment ration of boys and girls in primary education (percentage) (UNSD 2016).**

The issue of gender and gender mainstreaming in development planning is imperative. Figure 5-5 shows the gender parity index in primary and secondary level enrolments. The graph indicates that the gender parity in primary and secondary level enrolment has not been stable. For a country to achieve progress in gender parity, both men and women need to see themselves as equal citizens, and there have to be equal opportunities for both gender.



**Figure 5-5: Gender Parity Index in primary and secondary level enrolment (UNSD 2016).**

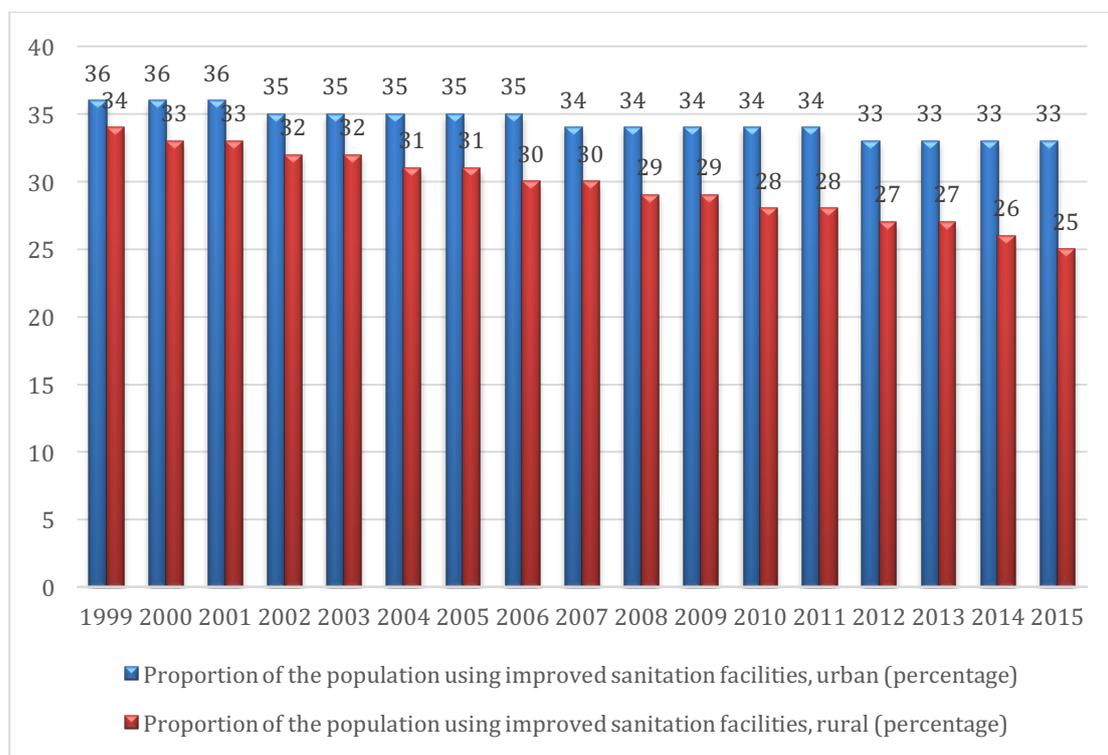
Access to sustainable and clean water is one of the global problems that occur in both rural and urban cities in developing nations including Nigeria. Figure 5-6 shows that Nigeria has recorded slow progress in the proportion of the population that has access to improved drinking water source in the urban and rural area. The graph also shows that there is significant gap between the percentage of people that have access to improved drinking water source in urban and rural areas.



**Figure 5-6: Proportion of the population using improved drinking water source (percentage of urban and rural) (UNSD 2016).**

Access to improved sanitation facilities is essential to improve the hygiene condition. The available sanitation facilities in the rural environment are mostly below the required standard in Nigeria. Meanwhile, this has affected the state of health and wellbeing of the people.

Figure 5-7 below shows that vast proportion of those living in both the rural and the urban area have no access to improved sanitation facilities. Development planners need to work more on this area to improve the health and wellbeing of the people that do not have access to standard sanitation facilities.



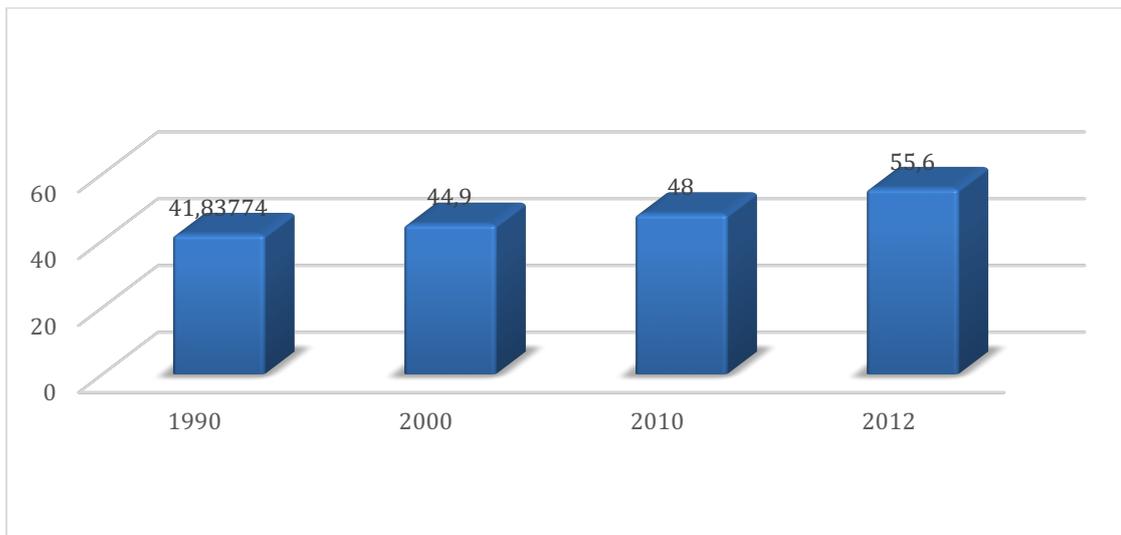
**Figure 5-7: Proportion of the population using improved sanitation facilities (percentage of urban and rural) (UNSD 2016).**

The problem of unemployment is a global phenomenon that has an effect on the development of country’s economy. If there is a significant amount of unemployed youths, it sometimes leads to brain drain because a lot of the unemployed youth would want to migrate to other countries in search of greener pasture and brighter future for themselves and their families. Figure 5-8 shows that there is a rise in the unemployment rate in Nigeria, and the majority of those that are unemployed are females.



**Figure 5-8: Unemployment rate of 15+ male and female (percentage) (UNSD 2016).**

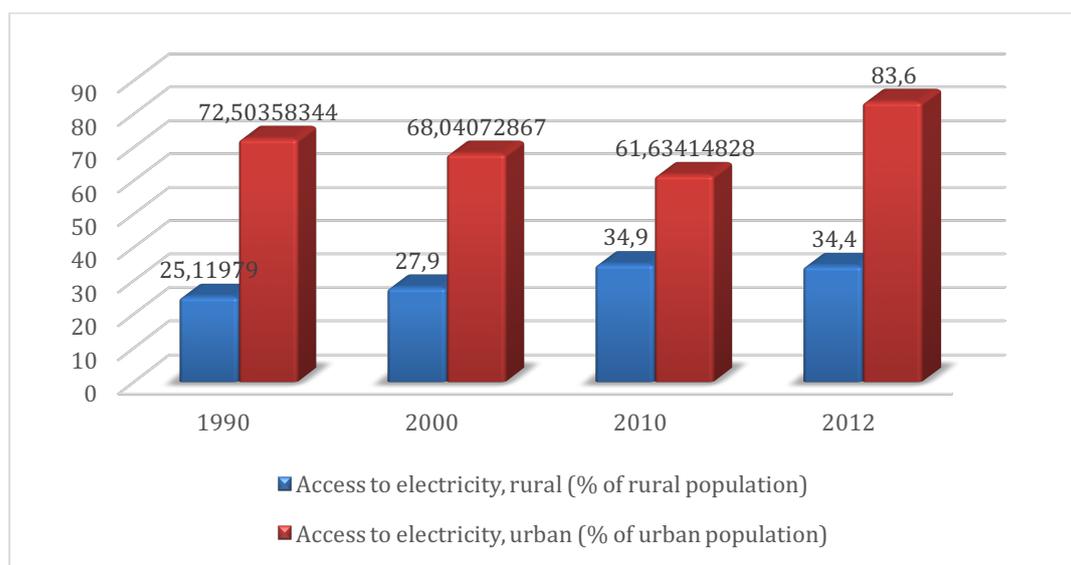
Access to electricity plays a significant role in economic, environmental and social development. Access to electricity improves trade and industrial activities, and it also creates more jobs and develops the economy. Figure 5-9 below shows that only 55.6 percent of the total population have access to electricity in the year 2012. Based on the illustration on the chart, development activities concerning the provision of electricity have not been substantially achieved.



**Figure 5-9: Access to electricity (% of population) (WDI 2016).**

It is important to know the percentage of those that have access to electricity in the rural and urban area, to identify which area should be prioritized while carrying out development

activities on the provision of electricity. Figure 5-10 illustrates that 34.4 percent of people in the rural area have access to electricity and 83.6 percent of people in the urban area have access to electricity in the year 2012. A significant amount of those in the rural area has limited access to electricity.



**Figure 5-10: Access to electricity (percentage of population in rural and urban) (WDI 2016).**

Among other reasons why children are out of school is either because their parents can not afford the cost of education or their parents do not see the value of education or they do not have a school within their vicinity. Figure 5-11 shows that Nigeria has registered a yearly increase of children out of school and the majority of those out of school are female. Between the year 2000, the number of male children out of school increased by 924,369 and the number of female children out of school rose by 1,182,072.

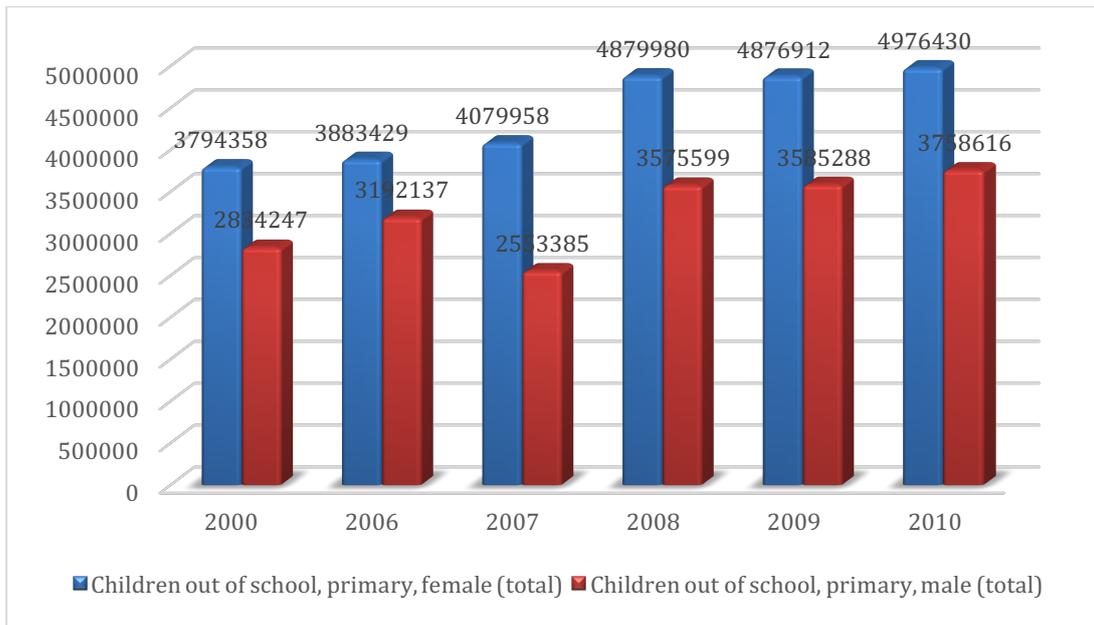


Figure 5-11: Children out of school, primary (total male and female) (WDI 2016).

The amount of CO<sub>2</sub> emission correlates with the increase in industrial activities. There is a need to mitigate the amount of CO<sub>2</sub> emissions to save our planet from natural disaster and to preserve the planet for the future generations. For developing country like Nigeria to achieve the international standard of CO<sub>2</sub> emission, it requires finances and support from developed countries. Figure 5-12 shows that the amount of CO<sub>2</sub> emission in Nigeria has increased from 39.43 metric tons in the year 1999 to 61 metric tons in the year 2013 due to increase in industrial activities.

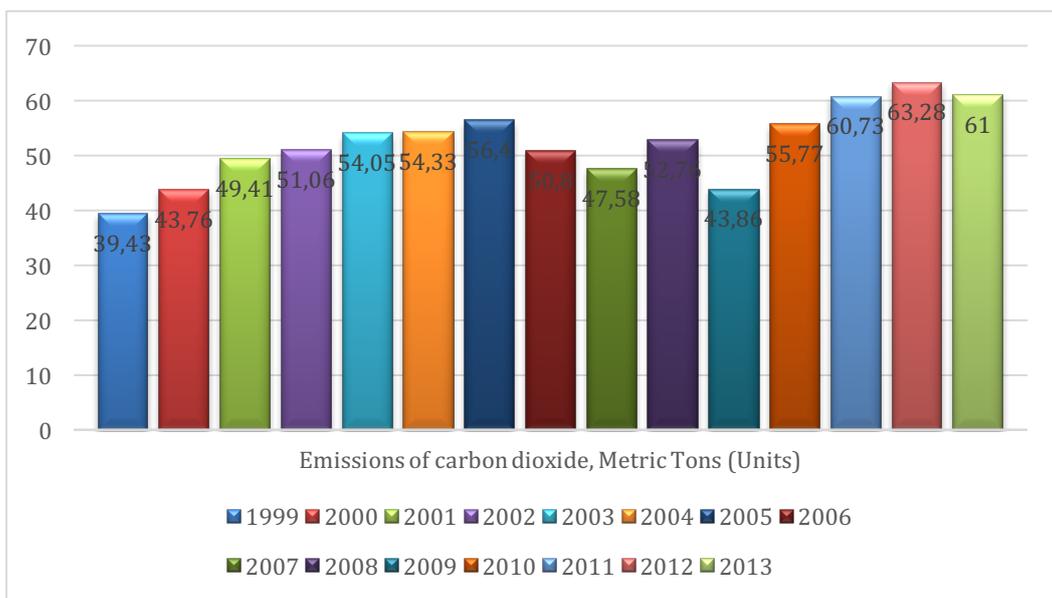


Figure 5-12: Emissions of carbon dioxide, Metric Tons (Units) (UNSD 2016).

Considering Nigeria's performance in SD themes ranging from reduction of unemployment, eradication of poverty, access to electricity, reduction of child mortality rate, and improvement of secondary school enrollment, etc. We can agree that the overall growth rate has been slow, in contrast to the population of those living at the bottom of the pyramid.

Embedding SD initiatives in national planning frameworks is vital to achieving significant success in SD implementation. Beyond that, it also requires the government to strengthened capacities for SD activities in Nigeria's national development frameworks to achieve significant success in the implementation of SD.

### **5.3 CSR of case company 1, Oando oil Nigeria (group 1 Oil and gas sector)**

Oando Oil PLC is one of Africa's largest integrated energy solutions providers with a proud tradition. Oando Group comprises of six companies who are leaders in their market. Oando group has a primary listing on the Nigerian stock exchange market and a secondary listing on the Johannesburg stock exchange market (Oando PLC 2016a). Table 5-1 presents the summary of Oando oil Nigeria plc. CSR activities.

**Table 5-1: Analysis of Oando's CSR report (OANDO PLC 2016b).**

| <b>Year</b> | <b>Summary of CSR activities participation</b>  |
|-------------|---|
| 2007        | In the year 2007, the case company contributed to several community-based projects. The case company aggressively made provision of several social amenities, and they also participated in numerous projects, which was to improving the quality of life in their host communities.  |
| 2012        | The case company as part of their set agenda to ensure that children are enrolled, stay in school and to ease the financial problem of the less privileged children in the society, they granted several scholarships to students all over the nation. The case company continues to provide social amenities as well as improved the lives of those living in their host community through a joint venture partnerships economic empowerment initiative with local and international NGO's.<br><br>The case company ensures that skilled and semi-skilled workers within their host communities were significantly involved in their operations and employment opportunities to support their commitments and to change the lives of the members of their host communities was provided. |

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| 2013 | The company's first sustainability report was published. The case company continues to provide social amenities within its host communities with the aim of improving lives, through their collaboration networks, members of their host communities are considered for employment.  |
| 2014 | The case company donates 1 percent of their pre-tax profits to their charity foundation. Their charity foundation is an independent charity organization that was established to provide a standard learning environment in primary schools by implementing a holistic approach to address the desires of students, and teachers in the society. |

#### **5.4 CSR of case company 2, Total Nigeria Plc. (group 1 Oil and gas sector)**

Total Nigeria Plc. is a subsidiary of Total Plc. International, which is a worldwide energy company that operates in more than 130 countries. Total Nigeria Plc. is committed to providing sustainable products and services for their customers nationwide. Total Nigeria Plc. has an extensive distribution network of over 500 service stations in Nigeria and a wide range of top quality energy products and services for over 50 years (Total 2016a). Table 5-2 presents the summary of Total Nigeria's CSR activities.

**Table 5-2: Analysis of Total's CSR report (Total 2016b).**

| <b>Year</b> | <b>Summary of CSR activities participation</b>   |
|-------------|--|
| 2013        | CSR activities were directed toward the followings: Environmental protection of their operating environment, road safety program which ensures safe transportation of their products, a sustainable energy source to reduce CO <sub>2</sub> emission.  |
| 2014        | The case company CSR activities focused on safety and environmental protection, aimed at ensuring that the environment and the people are safe. Hence, this entails that both the company staff and the locals are safe from any environmental effect of the business's operations.<br><br>They also participated in charity initiative program that was tagged "Adding value to lives program" that offers free health care service to people, scholarships and donations for educational facilities that help to improve youth development within their operating environment. |

## 5.5 CSR of case company 3, Guaranty Trust Bank Plc. (group 2 Banking sector)

Guaranty Trust Bank Plc is an important Nigerian financial institution with business outlays spanning in West Africa, East Africa, and the United Kingdom. Guaranty Trust Bank Plc has shareholders' funds of over 385 Billion Naira and over 10,000 employees in Nigeria, Cote d'Ivoire, Gambia, Ghana, Kenya, Liberia, Rwanda, Sierra Leone, Uganda and the United Kingdom. Their current asset base is over 2.54 trillion Naira. The Bank has a robust and resilient service culture that has enabled them to attain consistent growth in significant financial indices since its establishment in 1990. Guaranty Trust Bank is one of the most lucrative, well managed and structured financial institutions in Africa that have a unique and quality service, professionalism, innovation and internationally accepted corporate governance values (GTB PLC. 2016a). Table 5-3 present the summary of GTB PLC CSR activities.

**Table 5-3: Analysis of GTB's CSR report (GTB PLC 2016b).**

| <b>Year</b> | <b>Summary of CSR activities participation</b>  |
|-------------|---|
| 2009        | <p>CSR activities in case company 3 entails the following:</p> <p>Adopt a school initiative: (Building, renovation, supply of furniture, books and educational equipment for schools).</p> <p>Partnership with students in free enterprise to promote the development of microfinance initiatives and creation of grassroots business opportunities in local communities.</p> <p>Health support program that entails the provision of street health service for children and provision of excellent health care service for children who have autism.</p> |
| 2011        | <p>Their CSR accomplishment entails:</p> <p>Supporting children with special needs, which improves the health and children's development. Hence, this initiative provides support for vulnerable children.</p> <p>The case company continues their "adapt a school program" and sponsored different sports and cultural activities in different schools in different local government areas.</p>  |
| 2012        | <p>The case company's CSR report becomes more comprehensive, and it encompasses; education, art, environmental and community development programs.</p>  |

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|      | <p>Their CSR activities entail provision of support to the educational sector by providing educational supplies for school and awarding scholarships to students at all level. They also support the prestigious principal Cup football tournament. The case company continues to provide support for art and culture to promote African art to an international standard. Nevertheless, they ensure that their environmental and community development activity complies strictly with international and local environmental and social regulations.</p>  |
| 2013 | <p>The case company continues to support education, sport, art, social and community development through their existing initiatives programs. However, they started a new program, which was tagged "the orange ribbon."</p> <p>This initiative was aimed to create awareness and to draw attention to people and organizations to make a difference in the lives of children with special needs and development disabilities.</p> <p>The case company started to support renewable energy projects with the aim of reducing their CO<sub>2</sub> emission rate. Hence, they also began to use solar panels as a source of power generation in their branches.</p> |
| 2014 | <p>The case company continues to contribute to sport, education, healthcare, art, community and social development through their initiative programs on a national level. However, they continue to sponsor clean energy research, and they increase their clean energy generation capacity source to reduce emission and to protect their operating environment. They also continue to provide health care service for children who have autism and continue to create awareness for children with special need and development disabilities on a national level.</p>   |

## **5.6 CSR of case company 4 United Bank for Africa (group 2 Banking sector)**

UBA has more than 65 years of delivering continuous banking operations service to customers within Nigeria and outside. UBA is firmly in the head of driving African economy and is well placed as a one-stop financial services institution, with growing status as the

face of banking in Africa. UBA Bank Plc is a Pan-African bank (UBA Bank Plc 2016a). Table 5-4 presents the summary of UBA Bank Plc.'s CSR activities.

**Table 5-4: Analysis of UBA's CSR report (UBA Bank Plc 2016b).**

| Year | CSR activities participation   |
|------|--|
| 2008 | <p>The case company has spent over N748 million in various environmental, economic empowerment, educational and community developments. However, their CSR participation is being carried out through their foundation program.</p> <p>Their foundation collects 1% of the organization revenue before tax, which is being used to finance their strategic development solutions for the members of their operating communities. Their CSR activities during this year focused on environmental development, economic empowerment, education and unique community development project. The environmental development was focused on beautification and waste management schemes while the economic empowerment was precisely aimed at children and women. In this project, they provide education on topics like credit management, personal improvement, leadership, investment and other essential skills that are necessary for nurturing and self-development.</p> <p>Their educational program provides numerous educational changes that enable the case company to collaborate with indigenous NGOs and state governments. Their community development project promotes the community member's participation that relatively limits their reliance and encourages the idea of self-help growth.</p> |
| 2009 | <p>Their CSR contribution during this year focused on excellent customer service, equal recruitment opportunity and diversity for everyone irrespective of your state of origin or religion, community and educational development, environmental beautification and health and safety projects. However, they also participate in an initiative that rewards scholarships and bursaries grant to students at all level.</p>   |
| 2010 | <p>The case company's CSR participations this year were directed towards the following:</p> <p>Education: Provision of school supplies and scholarship grants to students nationwide.</p>  |

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|      | <p>Environment development: Playing a prominent role in providing facelifts to the environment, which they operate, focusing on the beautification of selected sites in different communities.</p> <p>Economic Empowerment: Their Economic Empowerment program focused on increasing the economic well-being of individuals, groups, and communities through direct intervention programs.</p> <p>Participation in Special Projects: A new approach was introduced into their CSR initiatives, which allow the company employees to volunteer their time and money to various non-profit causes.</p>  |
| 2011 | <p>They confirm that the societal and ecological effect of their operations is reasonable to all their stakeholders, which includes their customers, suppliers, employees, government and the community. Their key initiatives pursued during the year entails;</p> <p>The "Read Africa" initiative, which was intended to refresh the reading culture of African kids.</p> <p>The annual essay competition, which was aimed to inspire students to be informed of issues and events around them and provide them the opportunity to express themselves better.</p> <p>Prostate cancer awareness: Enlightening the community on the causes, symptoms, prevention and control of the ailment.</p> <p>Promote a greener environment within their local community.</p> |
| 2012 | <p>During this year, they executed the 'Read Africa' initiative that encourage academic merit of students within the local society. They also partner with the Lagos State Government to promote an eco-friendly environment through the "greener Lagos initiative."</p> <p>The case company is still vigorously involved in several beauty caption developments in their local community that provides gainful employment opportunities for their local communities.</p>   |
| 2013 | <p>This year, their CSR report includes a new section on the company sustainability activities. In addition, the board ratified the company's sustainability policy. However, the case company continues to provide support for education through the; read Africa initiative, national essay competition program and donation of ICT centers. They also continue with their unique project, which that entails; prostate cancer awareness, reducing infant mortality rate through incubator donations and partnerships with law</p>  |

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|      | enforcement agencies on a road safety awareness campaign ("Don't Text and Drive").  |
| 2014 | <p>This year, the case company is devoted to fostering sustainable banking that will meet their responsibility to the society they operate.</p> <p>In keeping with the protocols of the NSBP's to provide a sustainable banking report by 2014, the case company implemented nine sustainable reporting principles under the NSBP's which are as follows:</p> <p><b>Sustainable reporting principle 1:</b> "Their business activities; Environmental and social risk management":</p> <p>To encourage their enterprise risk management system and lending process, they started implementing sustainable principles in their organizational practice in the following units: "Agricultural finance, credit control, operational risk, project finance, public sector, financial institution and corporate lending."</p> <p><b>Sustainable reporting principle 2:</b> "Our business operations; Environmental and Social footprint":</p> <p>To reduce the organizational carbon footprint, they continue to build on their existing sustainable practices, which was designed to reduce the Bank's carbon footprints resulting from its operations.</p> <p><b>Sustainable reporting principle 3:</b> "Human Rights":</p> <p>They continue to use their existing process to monitor agreement with anti-money laundering and terrorist financing. The case company is observant in their dealings in order not to be involved in trades that violates human rights, such as child labor or human trafficking.</p> <p><b>Sustainable reporting principle 4:</b> "Women's Economic Empowerment":</p> <p>The case company appointed their first female executive director. However, in the same year their gender-based ruby account that is strictly for women was launched.</p> <p><b>Sustainable reporting principle 5:</b> "Financial inclusion":</p> <p>Based on the central bank of Nigeria three-tiered policy regulations that was designed to encourage the addition of the unbanked into the financial sector, the case company starts to entice patronage from the low-income earner for the opening of saving and flexible accounts.</p> <p><b>Sustainable reporting principle 6:</b> "Environmental and social governance":</p> <p>A review was carried out by the internal audit function of the case company on their environmental and community governance, and the</p> |

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|      | <p>recommendations provided by the study was integrated into their CSR strategy.</p> <p><b>Sustainable reporting principle 7: “Capacity building”:</b><br/>The case company sees the capacity building in sustainability as a continuous process. Hence, an annual compliance course was conducted for their staff. The course entailed computer-based teaching and appraisal, which comprised of a sustainability module.</p> <p><b>Sustainable reporting principle 8: “Collaborative partnerships”:</b><br/>The case company joined the joint disaster rescue initiative (JDRI), that consist of the Central Bank of Nigeria, and other financial institutions to promote collaborative partnership network between partners.<br/>The JDRI provides assistance and support within Marina vicinity whenever there is any outbreak.</p> <p><b>Sustainable reporting principle 9: “Reporting Standard”:</b><br/>The case company has commenced a quarterly reporting to the Central Bank of Nigeria, and subsequently they intend to be reporting semi- annually and annually. In addition to that, corporate sustainability matters are conveyed to the board through their newly formed risk management committee that meets quarterly. Nevertheless, the case company still contributes to education through their national essay competition initiative and their unique project still continue to create awareness for prostate cancer, and they still render support to the national immigration service.</p> |
| 2015 | <p>This year, the case company sustainability and CSR activities focused on Financial inclusion, female empowerment, human rights awareness, and health and safety initiatives in their operating community, corporate governance on environmental and social life, environmental and social risk management, environmental and social footprint, capacity building, collaborative partnerships and reporting. Meanwhile, they continue to sponsor their national essay competition program and other unique project initiative that has shown significant success in the past years.</p>  |

## 5.7 CSR of case company 5, Union Bank of Nigeria (group 2 Banking sector)

Union Bank of Nigeria was established in 1917 and has been one of Nigeria’s long-standing and most esteemed financial institutions that offer varieties of banking services to private

individuals and corporate clients. Union Bank of Nigeria has a geographical network that provide banking services in more than 300 branches and over 650 ATMs spread across the nation. The Bank has remained committed to ensuring customer satisfaction (Union Bank of Nigeria 2015). Table 5-5 presents the summary of Union Bank of Nigeria CSR activities.

**Table 5-5: Analysis of case company CSR report (Union Bank of Nigeria 2016).**

| <b>Year</b> | <b>CSR activities participation</b>   |
|-------------|---|
| 2009        | <p>The case company believes that every corporate organization should be identified with the community that they operate. The bank has a history of giving back to the society through different forms of support ranging from business growth, health care, community infrastructure and development, security, education, sports event and so on.</p> <p>Their CSR activities focused on education, healthcare, safety, and security, sports development, human support, and beautification.</p> <p>As part of their CSR activities, they rendered financial assistance to different NGOs at local and national levels.</p> |
| 2010        | <p>The bank continues to structure its CSR initiative to be able to maximize the overall impact of their business on their host communities and to maintain an interactive approach towards the welfare of their host communities through their branches. However, they continue to provide support for education, healthcare, safety and security, sports development, humanitarian and beautification of the environment.</p>   |
| 2011        | <p>In line with their corporate belief that for business to grow, co-operate organization should support development projects in healthcare, infrastructural development, security, education, sports and other community project. The case company continue to provide support in education, healthcare, safety and security, sports development, humanitarian and beautification of their environment.</p>  |
| 2012        | <p>The bank has successfully created for itself a niche by giving back to the society that it operates through various forms. Hence, they have been able to build substantial goodwill in their CSR activities. The bank continues to provide their immense support in education, healthcare, safety and security, sports development, humanitarian and beautification support.</p>   |
| 2013        | <p>The bank continues to anchor their CSR activities through five pillars, which are: education, health, safety and security, sports development and</p>  |

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|      | wellbeing, humanitarian support and beautification. Hence, they were able to achieve landmark progress through their CSR actions.  |
| 2014 | The bank continues to direct their CSR activities towards their five pillars and renders supports to ensure that they pay back to their operating communities.   |
| 2015 | The bank redefined its CSR strategy, and new pillars were defined to ensure the delivery of significant impact is delivered through their CSR activities. However, their CSR activities during this year focused on talent development, agriculture, financial empowerment, mentoring, donations for humanitarian purpose, and employee engagement programs.<br><br>As part of their CSR activities for this year, the case company was able to establish a good relationship that leads to collaboration with different NGOs and international organizations. |

Table 5-6 below presents the analysis of the summary of the case companies' CSR reporting structure with the analysis of the main impression of their CSR report and the main issues that are targeted by the case companies in their CSR activities.

**Table 5-6: Summary of the case companies CSR reporting.**

| <b>Case company</b>     | <b>CSR report available on company's official website</b> | <b>Impressions</b>  | <b>Main issues targeted in CSR activities</b>  |
|-------------------------|---|---|--|
| Oando oil Nigeria       | Yes   | Contribute and participate in development program that improve the wellbeing of the members of the community. | Education, Infrastructure development and capacity building.   |
| Total Nigeria plc       | Yes   | Contribute and participate in development program that improve the wellbeing of the members of the community. | Environmental protection and safety, CO <sub>2</sub> emission reduction and energy usage, healthcare, and capacity building. |
| Guaranty Trust Bank plc | Yes   | Contribute and participate in development program that improve the  | Renewable energy investment, African art and culture, capacity building, healthcare,   |

|                        |     |   |  |
|------------------------|-----|---|--|
|                        |     | wellbeing of the members of the community.  | infrastructure development, and education.   |
| United Bank for Africa | Yes | Contribute and participate in development program that improve the wellbeing of the members of the community.                     | “Environmental and social risk management”, “environmental and social footprint”, “human right”, “women economic empowerment”, “financial inclusion”, “environmental and social governance”, “capacity building”, “collaborate partnership”, and “reporting standard”. |
| Union Bank of Nigeria  | Yes | Contribute and participate in development program that improve the wellbeing of the members of the community and their employees. | Education, healthcare, safety and security, sports development, and humanitarian support   |

Table 5-7 below presents the analysis of the SDGs that was supported through case companies’ participation in CSR activities. The supported SDGs by the case companies’ CSR activities are marked in different columns. In Table 5-8, the supported SDGs were calculated based on the number of times they appeared to be able to categorize the supported SDG’s into different categories.

**Table 5-7: Supported SDG by the case companies’ CSR activities.**

| Case companies | SDG 3 | SDG 4 | SDG 5 | SDG 6 | SDG 7 | SDG 8 | SDG 9 | SDG 13 | SDG 17 |
|----------------|-------|-------|-------|-------|-------|-------|-------|--------|--------|
| Oando          | *     | *     |       |       |       | *     |       |        |        |
| Total          | *     | *     |       |       |       | *     |       | *      |        |
| GTB            | *     | *     |       |       | *     | *     |       | *      |        |
| UBA            | *     | *     | *     | *     |       | *     | *     | *      |        |
| Union Bank     | *     | *     |       |       |       |       |       |        | *      |

**Table 5-8: Analysis of the most commonly supported SDG by case companies CSR activities.**

| <b>SDGs</b>  | <b>Number of time SDGs appeared in table 4-7</b> |
|--|--|
| SDG 3: “Ensure healthy lives and promote well-being for all at all ages”   | 5  |
| SDG 4: “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”                  | 5  |
| SDG 5: “Achieve gender equality and empower all women and girls”   | 1  |
| SDG 6: “Ensure availability and sustainable management of water and sanitation for all”  | 1  |
| SDG 7: “Ensure access to affordable, reliable, sustainable and modern energy for all.”   | 1  |
| SDG 8: “Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.” | 4  |
| SDG 9: “Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.”            | 1  |
| SDG 13: “Take urgent action to combat climate change and its impacts.”   | 3  |
| SDG 17: “Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development.”            | 1  |

Based on the analysis in Table 5-8, the case companies’ CSR activities fully supports SDG 3 and SDG 4. However, it moderately supports SDG 8 and SDG 13, and it slightly supports SDG 5, SDG 6, SDG 7, SDG 9 and SDG 17.

## **5.8 Cross case analysis**

To facilitate evaluation and comparison of the similarities and differences between the case companies, and to reach a different finding that helps to answer the research questions, the cross case analysis was used to analyze the case companies based on their sectors. The economic value of this analysis is constructed on the economic activities that develop the economy and increase the total GDP through the provision of goods and services. The environmental value was established on organizations activities that entail the clean-up of their operating environment and observing the legislations that guide their operating environment. The social value was established on all organization’s activities that comprise of job creation and equality of members of a community and the provision of social services.

### **5.8.1 Cross case analysis of case companies (Banking sector)**

**Service provided by case company:** Commercial and banking services to individuals, private and public sectors.

**Value of business on economic development:** Through their service, several development was introduced in the commercial banking system that facilitated trade and relatively developed the economy. The banking sector as a commercial institution provides loans and support business that helps to develop the country's economy.

**Value of business on environmental development:** The activities of organizations in the banking sector have little harmful effect on their operating environment. However, they still contribute towards the beautification of their operating environment.

**Value of business on social development:** Through their commercial service, several jobs were created, and the case companies treats everyone equal when it comes to opportunities provided by these companies.

### **5.8.2 Cross case analysis of case companies (Oil and gas sector)**

**Service provided by case company:** Downstream and upstream oil and gas operation service.

**Value of business on economic development:** The oil and gas sector is important because majority of the federal government revenue comes from this sector. The economy of the country relies on this sector.

**Value of business on environmental development:** Organizations' activities in this sector is prone to damage their operating environment whenever there is an oil spill.

**Value of business on social development:** The case companies gives priorities to those that resides within the vicinity of their operating environment in order to compensate them for the damage that was caused to the environment through their operations.

The above cross-case analysis of the case companies reveals that the economic, environmental and social value of the banking and oil and gas sectors are different because they engage in a different line of business. However, this has an influence on their CSR participation strategy.

To answer the central research question, "*How the implementation of CSR contributes to SD in Nigeria*"? (RQ1).

As mentioned in the previous chapter, CSR is not new in Nigeria, although previous research on CSR in Nigeria shows that some challenges like unavailability of laws that guides the implementation of CSR hinders the effectiveness of CSR activities. Firms in Nigeria still participate in CSR activities at their discretion. The result of this research shows that through the case companies' CSR activities, 8 out of the 17 SDG's are supported by the CSR activities of the case companies. Importantly, there is need to restructure the focus of firms' CSR activities to facilitate their contribution and support for other SDGs.

To answer the first sub-question, *"what are trends of SD in Nigeria?"* (SRQ1)

Organizations in the banking and, oil and gas sectors are aware of SD, and they are beginning to ensure that their CSR activities support SD. Some organizations are starting to create a separate section in their annual report for SD activities. SD in Nigeria is still considered an evolving theory because so much have not been done by the government to create more awareness on SD. However, taking a closer look at Nigeria's performance in SD, which includes poverty, access to electricity, access to clean water, education and so on, we can agree that there is still a lot to be done in these areas. There is a need for the public sectors to collaborate with private sectors to create a structured institution that facilitates economic, environmental and social development. Nevertheless, case companies have begun to pay more attention to SD activities, and they are starting to incorporate the SD themes into their companies CSR strategies.

To answer the second sub-question, *"How do the large corporations in Nigeria contribute to the country's sustainable development?"* (SRQ2).

The result of the analysis has shown that case companies' CSR activities fully supports SDG 3: "Ensure healthy lives and promote well-being for all at all ages" and SDG 4: "Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all." It moderately supports SDG 8: "Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all," and SDG 13: "Take urgent action to combat climate change and its impacts." Additionally, it slightly supports SDGs 5, 6, 7, 9 and 17. The themes for SDGs 5, 6, 7, 9 and 17 are "Achieve gender equality and empower all women and girls", "Ensure availability and sustainable management of water and sanitation for all", "Ensure access to affordable, reliable, sustainable and modern energy for all", "Build resilient infrastructure, promote inclusive and sustainable

industrialization and foster innovation” and “Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development” respectively.

## **6 DISCUSSION AND CONCLUSION**

CSR and SD activities concern both the public and private sectors in developed and developing nations. Research on the relationship or correlation between CSR and SD theories is pivotal to achieving the SDG's because if companies can understand the relationship between both theories, it will improve their strategies concerning the implementation of CSR and SD.

### **6.1 Reliability of the study**

There is a possibility that the approach and sampling method used in this research could be biased, which might lead to an error in the research study. However, because data was gathered from few case companies, this could also hinder or affect the overview of the phenomenon that has been studied.

The data that was used in this research study was gathered from the case companies' annual report. Hence, this is a reliable source since corporations hardly provide inadequate or false information in their published annual report. Nevertheless, provision of inadequate or misleading information provided by companies in their published annual report could affect the image of companies and it could make them lose relevance and trust from their customers. Another appealing fact about company's published annual report is that whistleblowers have access to such information. Hence, if there is any possibility of inadequacy or false information, they will not hesitate to publicize such corporation or organization's wrong information.

### **6.2 Theoretical contributions**

The literature on CSR and SD revealed that a partnership between public sectors, private sectors, and corporate organizations facilitate a successful CSR and SD activities. The successful partnership between the company and host (surrounding) communities gives the member of the community a sense of ownership and inclusion, which relatively promotes company's CSR project sustainability.

This study contributes to the research of the relationship and correlation between CSR and SD in developing countries. More so, this study also contributes to the research pool of corporations' CSR and SD participation in developing country. This research shows in details the involvement of business organizations in the oil and gas and banking sectors in CSR

activities that lead to SD activities. The theoretical part of this research presents a framework of the relationship between CSR and SD.

The result of this study can be used as secondary data for scholars that are working on CSR and SD research in developing nations. Besides that, the result of this study can be used to direct public and private sectors' development programs in developing countries. The triple bottom line approach by Elkington shows that it is vital for corporations to implement the triple bottom line approach in their operating activities because it helps them to pay attention to their social, environmental and economic impact. The triple bottom line approach also provides details of corporations' economic, environmental and social values created. Companies' that pay attention to the triple bottom line theory are considered social and environmentally responsible companies, and they have a more competitive advantage over their competitors.

### **6.3 Practical implications**

Achieving SD could seem difficult, but it is possible. Firms in Nigeria do not have structured legislation that guides them on environmental, social and economic management (Adedayo 2012). There is a need for the government at various levels in Nigeria to collaborate with NGOs and other private sectors to establish a legal CSR and SD legislation that all corporations and business organizations must abide by, and the government should adequately monitor the laws in case of firms that do not comply with the standard.

This study creates a framework that shows that there is a correlation between CSR and SD. Meanwhile, since there is evidence of a relationship between CSR and SD, firms should do more to integrate SD into their organizational CSR strategy.

### **6.4 Suggestion for future study**

As companies attain more understanding of the social, economic and environmental implications of their operations, the need to implement an in-depth methodology to understand the impact of their business activities becomes clearer. However, it is very vital to know how to incorporate social, economic and environmental sustainability issues to corporate policy.

Some limitations were identified in this research that creates directions for further studies. First, this study is a case study research that was conducted based on data that was gathered from selected case company's annual report. Due to the nature of this

investigation and other factors like firm sector, corporate organization's culture and so on, it appears that it is not possible to generalize the results of this study. Hence, future research could focus on firms in other sectors with a different research approach.

Future research may also include more case companies, and interview should be conducted with companies CSR or SD managers. Furthermore, further research on this study could also include the investigation of the contribution of SME's towards CSR and SD.

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## APPENDICES

### Appendix 1. Sustainable development goals, targets and indicators.

| Goals (17)                                 | Targets (169)  | Indicators (230)   |
|--|--|--|
| 1. End poverty in all its forms everywhere | 1.1. By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day   | 1.1.1 Proportion of population below the international poverty line, by sex, age, employment status and geographical location (urban/rural)  |
|  | 1.2. By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions  | 1.2.1 Proportion of population living below the national poverty line, by sex and age  |
|  |  | 1.2.2 Proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions  |
|  | 1.3. Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable  | 1.3.1 Proportion of population covered by social protection floors/systems, by sex, distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, newborns, work-injury victims and the poor and the vulnerable |
|  | 1.4. By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance | 1.4.1 Proportion of population living in households with access to basic services  |
|  |  | 1.4.2 Proportion of total adult population with secure tenure rights to land, with legally recognized documentation and who perceive their rights to land as secure, by sex and by type of tenure  |
|  | 1.5. By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters  | 1.5.1 Number of deaths, missing persons and persons affected by disaster per 100,000 people  |
|  |  | 1.5.2 Direct disaster economic loss in relation to global gross domestic product (GDP) <sup>a</sup>  |
|  |  | 1.5.3 Number of countries with national and local disaster risk reduction strategies <sup>a</sup>  |

## Appendix 1 continued

|   |  |  |
|---|--|--|
|   | 1.a. Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions   | 1.a.1 Proportion of resources allocated by the government directly to poverty reduction programmes   |
|   |  | 1.a.2 Proportion of total government spending on essential services (education, health and social protection)  |
|   | 1.b. Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions  | 1.b.1 Proportion of government recurrent and capital spending to sectors that disproportionately benefit women, the poor and vulnerable groups   |
| 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture | 2.1. By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round  | 2.1.1 Prevalence of undernourishment   |
|   |  | 2.1.2 Prevalence of moderate or severe food insecurity in the population, based on the Food Insecurity Experience Scale (FIES)   |
|   | 2.2. By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons  | 2.2.1 Prevalence of stunting (height for age <-2 standard deviation from the median of the World Health Organization (WHO) Child Growth Standards) among children under 5 years of age                     |
|   |  | 2.2.2 Prevalence of malnutrition (weight for height >+2 or <-2 standard deviation from the median of the WHO Child Growth Standards) among children under 5 years of age, by type (wasting and overweight) |
|   | 2.3. By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment | 2.3.1 Volume of production per labour unit by classes of farming/pastoral/forestry enterprise size   |
|   |  | 2.3.2 Average income of small-scale food producers, by sex and indigenous status   |
|   | 2.4. By 2030, ensure sustainable food production systems and implement resilient agricultural  | 2.4.1 Proportion of agricultural area under productive and sustainable agriculture   |

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| practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality   |   |
| 2.5. By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed | 2.5.1 Number of plant and animal genetic resources for food and agriculture secured in either medium or long-term conservation facilities |
| 2.a. Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries   | 2.5.2 Proportion of local breeds classified as being at risk, not-at-risk or at unknown level of risk of extinction                       |
| 2.b. Correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round   | 2.a.1 The agriculture orientation index for government expenditures   |
| 2.c. Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market  | 2.a.2 Total official flows (official development assistance plus other official flows) to the agriculture sector                          |
|  | 2.b.1 Producer Support Estimate   |
|  | 2.b.2 Agricultural export subsidies   |
|  | 2.c.1 Indicator of food price anomalies   |

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|  | information, including on food reserves, in order to help limit extreme food price volatility  |  |
| 3. Ensure healthy lives and promote well-being for all at all ages   | 3.1. By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births   | 3.1.1 Maternal mortality ratio   |
|  |  | 3.1.2 Proportion of births attended by skilled health personnel  |
|  | 3.2. By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under 5 mortality to at least as low as 25 per 1,000 live births | 3.2.1 Under-five mortality rate  |
|  |  | 3.2.2 Neonatal mortality rate  |
|  | 3.3. By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases  | 3.3.1 Number of new HIV infections per 1,000 uninfected population, by sex, age and key populations        |
|  |  | 3.3.2 Tuberculosis incidence per 1,000 population  |
|  |  | 3.3.3 Malaria incidence per 1,000 population   |
|  |  | 3.3.4 Hepatitis B incidence per 100,000 population   |
|  |  | 3.3.5 Number of people requiring interventions against neglected tropical diseases                         |
|  | 3.4. By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being   | 3.4.1 Mortality rate attributed to cardiovascular disease, cancer, diabetes or chronic respiratory disease |
|  |  | 3.4.2 Suicide mortality rate   |
| 3.5. Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol                        | 3.5.1 Coverage of treatment interventions (pharmacological, psychosocial and rehabilitation and aftercare services) for substance use disorders  |  |
|  | 3.5.2 Harmful use of alcohol, defined according to the national context as alcohol per capita consumption (aged 15 years and older) within a calendar year in liters of pure alcohol   |  |
| 3.6. By 2020, halve the number of global deaths and injuries from road traffic accidents   | 3.6.1 Death rate due to road traffic injuries  |  |
| 3.7. By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, | 3.7.1 Proportion of women of reproductive age (aged 15-49 years) who have their need for family planning satisfied with modern methods   |  |

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| and the integration of reproductive health into national strategies and programmes  | 3.7.2 Adolescent birth rate (aged 10-14 years; aged 15-19 years) per 1,000 women in that age group  |
| 3.8. Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all  | 3.8.1 Coverage of essential health services (defined as the average coverage of essential services based on tracer interventions that include reproductive, maternal, new-born and child health, infectious diseases, non-communicable diseases and service capacity and access, among the general and the most disadvantaged population) |
|   | 3.8.2 Number of people covered by health insurance or a public health system per 1,000 population   |
| 3.9. By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination  | 3.9.1 Mortality rate attributed to household and ambient air pollution  |
|   | 3.9.2 Mortality rate attributed to unsafe water, unsafe sanitation and lack of hygiene (exposure to unsafe Water, Sanitation and Hygiene for All (WASH) services)   |
|   | 3.9.3 Mortality rate attributed to unintentional poisoning  |
| 3.a Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate   | 3.a.1 Age-standardized prevalence of current tobacco use among persons aged 15 years and older  |
| 3.b. Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all | 3.b.1 Proportion of the population with access to affordable medicines and vaccines on a sustainable basis  |
|   | 3.b.2 Total net official development assistance to medical research and basic health sectors  |

## Appendix 1 continued

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|   | 3.c. Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States                    | 3.c.1 Health worker density and distribution   |
|   | 3.d. Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks  | 3.d.1 International Health Regulations (IHR) capacity and health emergency preparedness  |
| 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all | 4.1. By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes  | 4.1.1 Proportion of children and young people: (a) in grades 2/3; (b) at the end of primary; and (c) at the end of lower secondary achieving at least a minimum proficiency level in (i) reading and (ii) mathematics, by sex                            |
|   | 4.2. By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education   | 4.2.1 Proportion of children under 5 years of age who are developmentally on track in health, learning and psychosocial wellbeing, by sex  |
|   |  | 4.2.2 Participation rate in organized learning (one year before the official primary entry age), by sex  |
|   | 4.3. By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university   | 4.3.1 Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex   |
|   | 4.4. By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship  | 4.4.1 Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill   |
|   | 4.5. By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations | 4.5.1 Parity indices (female/male, rural/urban, bottom/top wealth quintile and others such as disability status, indigenous peoples and conflict-affected, as data become available) for all education indicators on this list that can be disaggregated |

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| 4.6. By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy  | 4.6.1 Percentage of population in a given age group achieving at least a fixed level of proficiency in functional (a) literacy and (b) numeracy skills, by sex  |
| 4.7. By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development        | 4.7.1 Extent to which (i) global citizenship education and (ii) education for sustainable development, including gender equality and human rights, are mainstreamed at all levels in: (a) national education policies, (b) curricula, (c) teacher education and (d) student assessment  |
| 4.a. Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all   | 4.a.1 Proportion of schools with access to: (a) electricity; (b) the Internet for pedagogical purposes; (c) computers for pedagogical purposes; (d) adapted infrastructure and materials for students with disabilities; (e) basic drinking water; (f) single-sex basic sanitation facilities; and (g) basic handwashing facilities (as per the WASH indicator definitions) |
| 4.b. By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries | 4.b.1 Volume of official development assistance flows for scholarships by sector and type of study  |
| 4.c. By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States   | 4.c.1 Proportion of teachers in: (a) pre-primary; (b) primary; (c) lower secondary; and (d) upper secondary education who have received at least the minimum organized teacher training (e.g. pedagogical training) pre   |

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|  |   | service or in service required for teaching at the relevant level in a given country   |
| 5. Achieve gender equality and empower all women and girls   | 5.1. End all forms of discrimination against all women and girls everywhere   | 5.1.1 Whether or not legal frameworks are in place to promote, enforce and monitor equality and non-discrimination on the basis of sex   |
|  | 5.2. Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation  | 5.2.1 Proportion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner in the previous 12 months, by form of violence and by age |
|  |   | 5.2.2 Proportion of women and girls aged 15 years and older subjected to sexual violence by persons other than an intimate partner in the previous 12 months, by age and place of occurrence   |
|  | 5.3. Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation  | 5.3.1 Proportion of women aged 20-24 years who were married or in a union before age 15 and before age 18  |
|  |   | 5.3.2 Proportion of girls and women aged 15-49 years who have undergone female genital mutilation/cutting, by age  |
|  | 5.4. Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate | 5.4.1 Proportion of time spent on unpaid domestic and care work, by sex, age and location  |
|  | 5.5. Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life   | 5.5.1 Proportion of seats held by women in national parliaments and local governments  |
|  |   | 5.5.2 Proportion of women in managerial positions  |
| 5.6. Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of | 5.6.1 Proportion of women aged 15-49 years who make their own informed decisions regarding sexual relations, contraceptive use and reproductive health care   |  |

## Appendix 1 continued

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|   | Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences  | 5.6.2 Number of countries with laws and regulations that guarantee women aged 15- 49 years access to sexual and reproductive health care, information and education   |
|   | 5.a. Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws        | 5.a.1 (a) Proportion of total agricultural population with ownership or secure rights over agricultural land, by sex; and (b) share of women among owners or rights-bearers of agricultural land, by type of tenure |
|   |   | 5.a.2 Proportion of countries where the legal framework (including customary law) guarantees women's equal rights to land ownership and/or control  |
|   | 5.b. Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women   | 5.b.1 Proportion of individuals who own a mobile telephone, by sex  |
|   | 5.c. Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels  | 5.c.1 Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment   |
| 6. Ensure availability and sustainable management of water and sanitation for all | 6.1. By 2030, achieve universal and equitable access to safe and affordable drinking water for all  | 6.1.1 Proportion of population using safely managed drinking water services   |
|   | 6.2. By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations  | 6.2.1 Proportion of population using safely managed sanitation services, including a hand-washing facility with soap and water  |
|   |   | 6.3.1 Proportion of wastewater safely treated   |
|   | 6.3. By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally | 6.3.2 Proportion of bodies of water with good ambient water quality   |
|   |   | 6.4.1 Change in water-use efficiency over time  |

Appendix 1 continued

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|   | 6.4. By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity                                      | 6.4.2 Level of water stress: freshwater withdrawal as a proportion of available freshwater resources  |
|   | 6.5. By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate   | 6.5.1 Degree of integrated water resources management implementation (0-100)  |
|   |   | 6.5.2 Proportion of transboundary basin area with an operational arrangement for water cooperation  |
|   | 6.6. By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes  | 6.6.1 Change in the extent of water related ecosystems over time  |
|   | 6.a. By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies | 6.a.1 Amount of water- and sanitation related official development assistance that is part of a government-coordinated spending plan  |
|   | 6.b. Support and strengthen the participation of local communities in improving water and sanitation management   | 6.b.1 Proportion of local administrative units with established and operational policies and procedures for participation of local communities in water and sanitation management |
| 7. Ensure access to affordable, reliable, sustainable and modern energy for all | 7.1. By 2030, ensure universal access to affordable, reliable and modern energy services  | 7.1.1 Proportion of population with access to electricity   |
|   |   | 7.1.2 Proportion of population with primary reliance on clean fuels and technology  |
|   | 7.2. By 2030, increase substantially the share of renewable energy in the global energy mix   | 7.2.1 Renewable energy share in the total final energy consumption  |
|   | 7.3. By 2030, double the global rate of improvement in energy efficiency  | 7.3.1 Energy intensity measured in terms of primary energy and GDP  |
|   | 7.a. By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy  | 7.a.1 Mobilized amount of United States dollars per year starting in 2020 accountable towards the \$100 billion commitment  |

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|  | efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology   |   |
|  | 7.b. By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States and landlocked developing countries, in accordance with their respective programmes of support | 7.b.1 Investments in energy efficiency as a percentage of GDP and the amount of foreign direct investment in financial transfer for infrastructure and technology to sustainable development services |
| 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all  | 8.1. Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries  | 8.1.1 Annual growth rate of real GDP per capita   |
|  | 8.2. Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors   | 8.2.1 Annual growth rate of real GDP per employed person  |
|  | 8.3. Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services                              | 8.3.1 Proportion of informal employment in non-agriculture employment, by sex   |
|  | 8.4. Improve progressively, through 2030, global resource efficiency in consumption and production and endeavor to decouple economic growth from environmental degradation, in accordance with the 10 Year Framework of Programmes on Sustainable Consumption and Production, with developed countries taking the lead  | 8.4.1 Material footprint, material footprint per capita, and material footprint per GDP   |
| 8.4.2 Domestic material consumption, domestic material consumption per capita, and domestic material consumption per GDP |   |   |

## Appendix 1 continued

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| 8.5. By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value   | 8.5.1 Average hourly earnings of female and male employees, by occupation, age and persons with disabilities   |
|   | 8.5.2 Unemployment rate, by sex, age and persons with disabilities   |
| 8.6. By 2020, substantially reduce the proportion of youth not in employment, education or training   | 8.6.1 Proportion of youth (aged 15-24 years) not in education, employment or training  |
| 8.7. Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms | 8.7.1 Proportion and number of children aged 5-17 years engaged in child labour, by sex and age  |
| 8.8. Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment  | 8.8.1 Frequency rates of fatal and nonfatal occupational injuries, by sex and migrant status   |
|   | 8.8.2 Increase in national compliance of labour rights (freedom of association and collective bargaining) based on International Labour Organization (ILO) textual sources and national legislation, by sex and migrant status |
| 8.9. By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products  | 8.9.1 Tourism direct GDP as a proportion of total GDP and in growth rate   |
|   | 8.9.2 Number of jobs in tourism industries as a proportion of total jobs and growth rate of jobs, by sex   |
| 8.10. Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all  | 8.10.1 Number of commercial bank branches and automated teller machines (ATMs) per 100,000 adults  |
|   | 8.10.2 Proportion of adults (15 years and older) with an account at a bank or other financial institution or with a mobile money- service provider   |
| 8.a. Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-   | 8.a.1 Aid for Trade commitments and disbursements  |

## Appendix 1 continued

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|  | related Technical Assistance to Least Developed Countries  |  |
|  | 8.b. By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization  | 8.b.1 Total government spending in social protection and employment programmes as a proportion of the national budgets and GDP |
| 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation | 9.1. Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans border infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all  | 9.1.1 Proportion of the rural population who live within 2 km of an all-season road  |
|  |  | 9.1.2 Passenger and freight volumes, by mode of transport  |
|  | 9.2. Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries   | 9.2.1 Manufacturing value added as a proportion of GDP and per capita  |
|  |  | 9.2.2 Manufacturing employment as a proportion of total employment   |
|  | 9.3. Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets   | 9.3.1 Proportion of small-scale industries in total industry value added   |
|  |  | 9.3.2 Proportion of small-scale industries with a loan or line of credit   |
|  | 9.4. By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities | 9.4.1 CO <sub>2</sub> emission per unit of value added   |
|  | 9.5. Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research  | 9.5.1 Research and development expenditure as a proportion of GDP  |
|  |  | 9.5.2 Researchers (in full-time equivalent) per million inhabitants  |

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|  | and development workers per 1 million people and public and private research and development spending  |   |
|  | 9.a. Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing States | 9.a.1 Total official international support (official development assistance plus other official flows) to infrastructure  |
|  | 9.b. Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities  | 9.b.1 Proportion of medium and high-tech industry value added in total value added  |
|  | 9.c. Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020   | 9.c.1 Proportion of population covered by a mobile network, by technology   |
| 10. Reduce inequality within and among countries | 10.1. By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average  | 10.1.1 Growth rates of household expenditure or income per capita among the bottom 40 per cent of the population and the total population   |
|  | 10.2. By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status  | 10.2.1 Proportion of people living below 50 per cent of median income, by age, sex and persons with disabilities  |
|  | 10.3. Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard  | 10.3.1 Proportion of the population reporting having personally felt discriminated against or harassed within the previous 12 months on the basis of a ground of discrimination prohibited under international human rights law |

## Appendix 1 continued

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| 10.4. Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality   | 10.4.1 Labour share of GDP, comprising wages and social protection transfers   |
| 10.5. Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations   | 10.5.1 Financial Soundness Indicators  |
| 10.6. Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions   | 10.6.1 Proportion of members and voting rights of developing countries in international organizations  |
| 10.7. Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies  | 10.7.1 Recruitment cost borne by employee as a proportion of yearly income earned in country of destination  |
|  | 10.7.2 Number of countries that have implemented well-managed migration policies   |
| 10.a. Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with World Trade Organization agreements  | 10.a.1 Proportion of tariff lines applied to imports from least developed countries and developing countries with zero-tariff  |
| 10.b. Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular least developed countries, African countries, small island developing States and landlocked developing countries, in accordance with their national plans and programmes | 10.b.1 Total resource flows for development, by recipient and donor countries and type of flow (e.g. official development assistance, foreign direct investment and other flows) |
| 10.c. By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 per cent  | 10.c.1 Remittance costs as a proportion of the amount remitted   |

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| 11. Make cities and human settlements inclusive, safe, resilient and sustainable | 11.1. By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums   | 11.1.1 Proportion of urban population living in slums, informal settlements or inadequate housing   |
|  | 11.2. By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons | 11.2.1 Proportion of population that has convenient access to public transport, by sex, age and persons with disabilities   |
|  | 11.3. By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries   | 11.3.1 Ratio of land consumption rate to population growth rate   |
|  |  | 11.3.2 Proportion of cities with a direct participation structure of civil society in urban planning and management that operate regularly and democratically   |
|  | 11.4. Strengthen efforts to protect and safeguard the world's cultural and natural heritage  | 11.4.1 Total expenditure (public and private) per capita spent on the preservation, protection and conservation of all cultural and natural heritage, by type of heritage (cultural, natural, mixed and World Heritage Centre designation), level of government (national, regional and local/municipal), type of expenditure (operating expenditure/investment) and type of private funding (donations in kind, private non-profit sector and sponsorship) |
|  |  | 11.5. By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations  |
|  |  | 11.5.2 Direct disaster economic loss in relation to global GDP, including disaster damage to critical infrastructure and disruption of basic service  |
|  | 11.6. By 2030, reduce the adverse per capita environmental impact of cities, including by  | 11.6.1 Proportion of urban solid waste regularly collected and with adequate final discharge out of total urban solid waste generated, by cities  |

## Appendix 1 continued

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|  | paying special attention to air quality and municipal and other waste management   | 11.6.2 Annual mean levels of fine particulate matter (e.g. PM2.5 and PM10) in cities (population weighted)  |
|  | 11.7. By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities  | 11.7.1 Average share of the built-up area of cities that is open space for public use for all, by sex, age and persons with disabilities<br>11.7.2 Proportion of persons victim of physical or sexual harassment, by sex, age, disability status and place of occurrence, in the previous 12 months |
|  | 11.a. Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning  | 11.a.1 Proportion of population living in cities that implement urban and regional development plans integrating population projections and resource needs, by size of city   |
|  | 11.b. By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015–2030, holistic disaster risk management at all levels | 11.b.1 Proportion of local governments that adopt and implement local disaster risk reduction strategies in line with the Sendai Framework for Disaster Risk Reduction 2015-2030a<br>11.b.2 Number of countries with national and local disaster risk reduction strategies                          |
|  | 11.c. Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials   | 11.c.1 Proportion of financial support to the least developed countries that is allocated to the construction and retrofitting of sustainable, resilient and resource-efficient buildings utilizing local materials   |
| 12. Ensure sustainable consumption and production patterns | 12.1. Implement the 10 Year Framework of Programmes on Sustainable Consumption and Production Patterns, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries  | 12.1.1 Number of countries with sustainable consumption and production (SCP) national action plans or SCP mainstreamed as a priority or a target into national policies   |
|  |  | 12.2.1 Material footprint, material footprint per capita, and material footprint per GDP  |

## Appendix 1 continued

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| 12.2. By 2030, achieve the sustainable management and efficient use of natural resources  | 12.2.2 Domestic material consumption, domestic material consumption per capita, and domestic material consumption per GDP   |
| 12.3. By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses  | 12.3.1 Global food loss index   |
| 12.4. By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment | 12.4.1 Number of parties to international multilateral environmental agreements on hazardous waste, and other chemicals that meet their commitments and obligations in transmitting information as required by each relevant agreement                            |
|   | 12.4.2 Hazardous waste generated per capita and proportion of hazardous waste treated, by type of treatment   |
| 12.5. By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse   | 12.5.1 National recycling rate, tons of material recycled   |
| 12.6. Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle  | 12.6.1 Number of companies publishing sustainability reports  |
| 12.7. Promote public procurement practices that are sustainable, in accordance with national policies and priorities  | 12.7.1 Number of countries implementing sustainable public procurement policies and action plans  |
| 12.8. By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature  | 12.8.1 Extent to which (i) global citizenship education and (ii) education for sustainable development (including climate change education) are mainstreamed in (a) national education policies; (b) curricula; (c) teacher education; and (d) student assessment |
| 12.a. Support developing countries to strengthen their scientific and technological capacity to   | 12.a.1 Amount of support to developing countries on research and development for sustainable consumption and production and environmentally sound technologies  |

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|   | move towards more sustainable patterns of consumption and production   |  |
|   | 12.b. Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products   | 12.b.1 Number of sustainable tourism strategies or policies and implemented action plans with agreed monitoring and evaluation tools   |
|   | 12.c. Rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities | 12.c.1 Amount of fossil-fuel subsidies per unit of GDP (production and consumption) and as a proportion of total national expenditure on fossil fuels  |
| 13. Take urgent action to combat climate change and its impacts | 13.1. Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries  | 13.1.1 Number of countries with national and local disaster risk reduction strategies  |
|   |  | 13.1.2 Number of deaths, missing persons and persons affected by disaster per 100,000 people   |
|   | 13.2. Integrate climate change measures into national policies, strategies and planning  | 13.2.1 Number of countries that have communicated the establishment or operationalization of an integrated policy/strategy/plan which increases their ability to adapt to the adverse impacts of climate change, and foster climate resilience and low greenhouse gas emissions development in a manner that does not threaten food production (including a national adaptation plan, nationally determined contribution, national communication, biennial update report or other) |
|   | 13.3. Improve education, awareness-raising and human and institutional capacity on climate   | 13.3.1 Number of countries that have integrated mitigation, adaptation, impact reduction and early warning into primary, secondary and tertiary curricula  |

Appendix 1 continued

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|  | change mitigation, adaptation, impact reduction and early warning  | 13.3.2 Number of countries that have communicated the strengthening of institutional, systemic and individual capacity-building to implement adaptation, mitigation and technology transfer, and development actions  |
|  | 13.a. Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible | 13.a.1 Mobilized amount of United States dollars per year starting in 2020 accountable towards the \$100 billion commitment   |
|  | 13.b. Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing States, including focusing on women, youth and local and marginalized communities  | 13.b.1 Number of least developed countries and small island developing States that are receiving specialized support, and amount of support, including finance, technology and capacity-building, for mechanisms for raising capacities for effective climate change-related planning and management, including focusing on women, youth and local and marginalized communities |
| 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development | 14.1. By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution  | 14.1.1 Index of coastal eutrophication and floating plastic debris density  |
|  | 14.2. By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans   | 14.2.1 Proportion of national exclusive economic zones managed using eco system based approaches  |
|  | 14.3. Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels   | 14.3.1 Average marine acidity (pH) measured at agreed suite of representative sampling stations   |

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| <p>14.4. By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics</p>   | <p>14.4.1 Proportion of fish stocks within biologically sustainable levels</p>  |
| <p>14.5. By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information</p>  | <p>14.5.1 Coverage of protected areas in relation to marine areas</p>   |
| <p>14.6. By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation</p> | <p>14.6.1 Progress by countries in the degree of implementation of international instruments aiming to combat illegal, unreported and unregulated fishing</p> |
| <p>14.7. By 2030, increase the economic benefits to small island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism</p>   | <p>14.7.1 Sustainable fisheries as a percentage of GDP in small island developing States, least developed countries and all countries</p>                     |
| <p>14.a. Increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine</p>  | <p>14.a.1 Proportion of total research budget allocated to research in the field of marine technology</p>   |

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|  | Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular small island developing States and least developed countries  |   |
|  | 14.b. Provide access for small-scale artisanal fishers to marine resources and markets  | 14.b.1 Progress by countries in the degree of application of a legal/regulatory/policy/institutional framework which recognizes and protects access rights for small-scale fisheries  |
|  | 14.c. Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in the United Nations Convention on the Law of the Sea, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of “The future we want” | 14.c.1 Number of countries making progress in ratifying, accepting and implementing through legal, policy and institutional frameworks, ocean-related instruments that implement international law, as reflected in the United Nations Convention on the Law of the Sea, for the conservation and sustainable use of the oceans and their resources |
| 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss | 15.1. By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements  | 15.1.1 Forest area as a proportion of total land area   |
|  |   | 15.1.2 Proportion of important sites for terrestrial and freshwater biodiversity that are covered by protected areas, by ecosystem type   |
|  | 15.2. By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally   | 15.2.1 Progress towards sustainable forest management   |
|  | 15.3. By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world   | 15.3.1 Proportion of land that is degraded over total land area   |
|  | 15.4. By 2030, ensure the conservation of mountain ecosystems, including their  | 15.4.1 Coverage by protected areas of important sites for mountain biodiversity   |

## Appendix 1 continued

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| biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development   | 15.4.2 Mountain Green Cover Index  |
| 15.5. Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species  | 15.5.1 Red List Index  |
| 15.6. Promote fair and equitable sharing of the benefits arising from the utilization of genetic resources and promote appropriate access to such resources, as internationally agreed  | 15.6.1 Number of countries that have adopted legislative, administrative and policy frameworks to ensure fair and equitable sharing of benefits      |
| 15.7. Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products  | 15.7.1 Proportion of traded wildlife that was poached or illicitly trafficked  |
| 15.8. By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species  | 15.8.1 Proportion of countries adopting relevant national legislation and adequately resourcing the prevention or control of invasive alien species  |
| 15.9. By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts   | 15.9.1 Progress towards national targets established in accordance with Aichi Biodiversity Target 2 of the Strategic Plan for Biodiversity 2011-2020 |
| 15.a. Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems  | 15.a.1 Official development assistance and public expenditure on conservation and sustainable use of biodiversity and ecosystems                     |
| 15.b. Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation | 15.b.1 Official development assistance and public expenditure on conservation and sustainable use of biodiversity and ecosystems                     |

Appendix 1 continued

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|   | 15.c. Enhance global support for efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities | 15.c.1 Proportion of traded wildlife that was poached or illicitly trafficked  |
| 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels | 16.1. Significantly reduce all forms of violence and related death rates everywhere  | 16.1.1 Number of victims of intentional homicide per 100,000 population, by sex and age  |
|   |  | 16.1.2 Conflict-related deaths per 100,000 population, by sex, age and cause   |
|   |  | 16.1.3 Proportion of population subjected to physical, psychological or sexual violence in the previous 12 months  |
|   |  | 16.1.4 Proportion of population that feel safe walking alone around the area they live   |
|   | 16.2. End abuse, exploitation, trafficking and all forms of violence against and torture of children   | 16.2.1 Proportion of children aged 1-17 years who experienced any physical punishment and/or psychological aggression by caregivers in the past month                                      |
|   |  | 16.2.2 Number of victims of human trafficking per 100,000 population, by sex, age and form of exploitation   |
|   |  | 16.2.3 Proportion of young women and men aged 18-29 years who experienced sexual violence by age 18  |
|   | 16.3. Promote the rule of law at the national and international levels and ensure equal access to justice for all  | 16.3.1 Proportion of victims of violence in the previous 12 months who reported their victimization to competent authorities or other officially recognized conflict resolution mechanisms |
|   |  | 16.3.2 Un sentenced detainees as a proportion of overall prison population   |
|   | 16.4. By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime  | 16.4.1 Total value of inward and outward illicit financial flows (in current United States dollars)  |
| 16.4.2 Proportion of seized small arms and light weapons that are recorded and traced, in accordance with international standards and legal instruments                               |  |  |

## Appendix 1 continued

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| 16.5. Substantially reduce corruption and bribery in all their forms  | 16.5.1 Proportion of persons who had at least one contact with a public official and who paid a bribe to a public official, or were asked for a bribe by those public officials, during the previous 12 months                    |
|   | 16.5.2 Proportion of businesses that had at least one contact with a public official and that paid a bribe to a public official, or were asked for a bribe by those public officials during the previous 12 months                |
| 16.6. Develop effective, accountable and transparent institutions at all levels   | 16.6.1 Primary government expenditures as a proportion of original approved budget, by sector (or by budget codes or similar)   |
|   | 16.6.2 Proportion of the population satisfied with their last experience of public services   |
| 16.7. Ensure responsive, inclusive, participatory and representative decision-making at all levels  | 16.7.1 Proportions of positions (by sex, age, persons with disabilities and population groups) in public institutions (national and local legislatures, public service, and judiciary) compared to national distributions         |
|   | 16.7.2 Proportion of population who believe decision-making is inclusive and responsive, by sex, age, disability and population group   |
| 16.8. Broaden and strengthen the participation of developing countries in the institutions of global governance                                   | 16.8.1 Proportion of members and voting rights of developing countries in international organizations   |
| 16.9. By 2030, provide legal identity for all, including birth registration   | 16.9.1 Proportion of children under 5 years of age whose births have been registered with a civil authority, by age   |
| 16.10. Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements | 16.10.1 Number of verified cases of killing, kidnapping, enforced disappearance, arbitrary detention and torture of journalists, associated media personnel, trade unionists and human rights advocates in the previous 12 months |
|   | 16.10.2 Number of countries that adopt and implement constitutional, statutory and/or policy guarantees for public access to information  |

## Appendix 1 continued

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|  | 16.a. Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime   | 16.a.1 Existence of independent national human rights institutions in compliance with the Paris Principles   |
|  | 16.b. Promote and enforce non-discriminatory laws and policies for sustainable development   | 16.b.1 Proportion of population reporting having personally felt discriminated against or harassed in the previous 12 months on the basis of a ground of discrimination prohibited under international human rights law                      |
| 17. Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development   | 17.1. Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection  | 17.1.1 Total government revenue as a proportion of GDP, by source  |
|  |  | 17.1.2 Proportion of domestic budget funded by domestic taxes  |
|  | 17.2. Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of gross national income for official development assistance (ODA/GNI) to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries; ODA providers are encouraged to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries | 17.2.1 Net official development assistance, total and to least developed countries, as a proportion of the Organization for Economic Cooperation and Development (OECD) Development Assistance Committee donors' gross national income (GNI) |
|  |  | 17.3. Mobilize additional financial resources for developing countries from multiple sources   |
|  | 17.3.2 Volume of remittances (in United States dollars) as a proportion of total GDP   |  |
| 17.4. Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and | 17.4.1 Debt service as a proportion of exports of goods and services   |  |

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| address the external debt of highly indebted poor countries to reduce debt distress   |  |
| 17.5. Adopt and implement investment promotion regimes for least developed countries  | 17.5.1 Number of countries that adopt and implement investment promotion regimes for least developed countries   |
| 17.6. Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism | 17.6.1 Number of science and/or technology cooperation agreements and programmes between countries, by type of cooperation   |
|   | 17.6.2 Fixed Internet broadband subscriptions per 100 inhabitants, by speed  |
| 17.7. Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favorable terms, including on concessional and preferential terms, as mutually agreed   | 17.7.1 Total amount of approved funding for developing countries to promote the development, transfer, dissemination and diffusion of environmentally sound technologies |
| 17.8. Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology   | 17.8.1 Proportion of individuals using the Internet  |
| 17.9. Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the Sustainable Development Goals, including through North-South, South-South and triangular cooperation   | 17.9.1 Dollar value of financial and technical assistance (including through North-South, South-South and triangular cooperation) committed to developing countries      |
| 17.10. Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade   | 17.10.1 Worldwide weighted tariff average  |

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| Organization, including through the conclusion of negotiations under its Doha Development Agenda   |   |
| 17.11. Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020  | 17.11.1 Developing countries' and least developed countries' share of global exports  |
| 17.12. Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access | 17.12.1 Average tariffs faced by developing countries, least developed countries and small island developing States   |
| 17.13. Enhance global macroeconomic stability, including through policy coordination and policy coherence  | 17.13.1 Macroeconomic Dashboard   |
| 17.14. Enhance policy coherence for sustainable development  | 17.14.1 Number of countries with mechanisms in place to enhance policy coherence of sustainable development   |
| 17.15. Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development  | 17.15.1 Extent of use of country-owned results frameworks and planning tools by providers of development cooperation  |
| 17.16. Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries   | 17.16.1 Number of countries reporting progress in multi-stakeholder development effectiveness monitoring frameworks that support the achievement of the sustainable development goals |
| 17.17. Encourage and promote effective public, public-private and civil society partnerships,  | 17.17.1 Amount of United States dollars committed to public-private and civil society partnerships  |

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|  | building on the experience and resourcing strategies of partnerships   |  |
|  | 17.18. By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts | <p>17.18.1 Proportion of sustainable development indicators produced at the national level with full disaggregation when relevant to the target, in accordance with the Fundamental Principles of Official Statistics</p> <p>17.18.2 Number of countries that have national statistical legislation that complies with the Fundamental Principles of Official Statistics</p> <p>17.18.3 Number of countries with a national statistical plan that is fully funded and under implementation, by source of funding</p> |
|  | 17.19. By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries   | <p>17.19.1 Dollar value of all resources made available to strengthen statistical capacity in developing countries</p> <p>17.19.2 Proportion of countries that (a) have conducted at least one population and housing census in the last 10 years; and (b) have achieved 100 per cent birth registration and 80 per cent death registration</p>  |

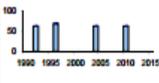
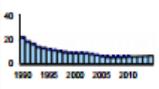
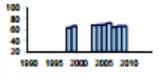
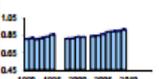
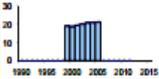
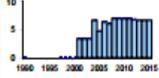
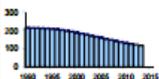
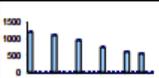
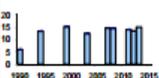
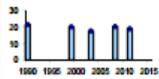
Source: (United Nations 2016).

## Appendix 2. Millennium Development Goals.



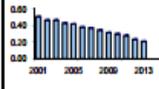
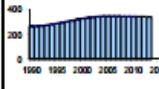
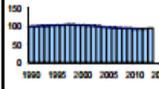
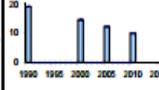
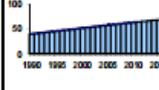
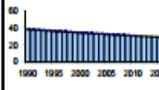
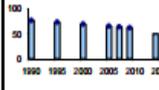
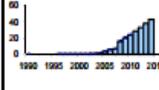
Source: (United Nations Foundation 2012)

## Appendix 3. Nigeria progress on the MDGs.

| <b>MDG Country Progress Snapshot: Nigeria</b>  |   |            |      |             |      |                   |                                   |   |  | Last update: August, 2015 |  |
|--|---|------------|------|-------------|------|-------------------|-----------------------------------|---|--|---------------------------|--|
| Goals and Targets  | Indicators  | First Year |      | Latest Year |      | Percentage Change | Country Progress                  |   | Region Latest Data: Sub-Saharan Africa |                           |  |
|  |   | Value      | Year | Value       | Year |                   | Level <sup>1/</sup>               | Chart   | Value                                  | Year                      |  |
| <b>Goal 1: Eradicate Extreme Poverty and Hunger</b>  |   |            |      |             |      |                   |                                   |   |  |                           |  |
| Reduce extreme poverty by half   | Proportion of population living below \$1.25 (PPP) per day (%)  | 61.9       | 1992 | 62.03       | 2010 | 0                 | very high poverty                 |    | 46.8                                   | 2011                      |  |
| Reduce hunger by half  | Proportion of population below minimum level of dietary energy consumption (%)  | 21.3       | 1991 | 7.0         | 2015 | -67               | moderately low hunger             |    | 23.2                                   | 2014-2016                 |  |
| <b>Goal 2: Achieve Universal Primary Education</b>   |   |            |      |             |      |                   |                                   |   |  |                           |  |
| Universal primary schooling  | Net enrolment ratio in primary education (enrollees per 100 children)   | 62.9       | 1999 | 65.7        | 2010 | 4                 | low enrolment                     |    | 79.7                                   | 2015                      |  |
| <b>Goal 3: Promote Gender Equality and Empower Women</b>                                   |   |            |      |             |      |                   |                                   |   |  |                           |  |
| Equal girls' enrolment in primary school   | Ratio of girls to boys in primary education   | 0.79       | 1990 | 0.92        | 2010 | 16                | close to parity                   |   | 0.93                                   | 2015                      |  |
| Women's share of paid employment   | Share of women in wage employment in the non-agricultural sector (%)  | 19.0       | 1999 | 21.1        | 2005 | 11                | low share                         |  | 32.9                                   | 2013                      |  |
| Women's equal representation in national parliaments                                       | Proportion of seats held by women in national parliament (single or lower house only - %)                                 | 3.4        | 2001 | 6.7         | 2015 | 96                | very low representation           |  | 22.7                                   | 2015                      |  |
| <b>Goal 4: Reduce child mortality (New data will be available in late September 2015)</b>  |   |            |      |             |      |                   |                                   |   |  |                           |  |
| Reduce mortality of under-five-year-old by two thirds                                      | Under-five mortality rate (deaths of children per 1,000 births)   | 213.2      | 1990 | 117.4       | 2013 | -45               | high mortality                    |  | 92                                     | 2013                      |  |
| <b>Goal 5: Improve maternal health (New data will be available in late September 2015)</b> |   |            |      |             |      |                   |                                   |   |  |                           |  |
| Reduce maternal mortality by three quarters  | Maternal mortality ratio (maternal deaths per 100,000 live births)  | 1200.0     | 1990 | 560.0       | 2013 | -53               | very high mortality               |  | 510                                    | 2013                      |  |
| Access to universal reproductive health  | Contraceptive prevalence rate (percentage of women aged 15-49, married or in union, using contraception)                  | 6.0        | 1990 | 15.1        | 2013 | 152               | low access to reproductive health |  | 26.6                                   | 2013                      |  |
|  | Unmet need for family planning (percentage of women aged 15-49, married or in union, with unmet need for family planning) | 21.5       | 1990 | 18.9        | 2011 | -12               |                                   |  | 24.5                                   | 2013                      |  |

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Appendix 3 continued

| <b>MDG Country Progress Snapshot: Nigeria</b>  |  |  |            |      |             |      |                   |                                       |   |  | Last update: August, 2015 |  |
|--|--|--|------------|------|-------------|------|-------------------|---------------------------------------|---|--|---------------------------|--|
| Goals and Targets  | Indicators   |  | First Year |      | Latest Year |      | Percentage Change | Country Progress                      |   | Region Latest Data: Sub-Saharan Africa |                           |  |
|  |  |  | Value      | Year | Value       | Year |                   | Level <sup>1/</sup>                   | Chart   | Value                                  | Year                      |  |
| <b>Goal 6: Combat HIV/AIDS, malaria and other diseases</b>   |  |  |            |      |             |      |                   |                                       |   |  |                           |  |
| Halt and begin to reverse the spread of HIV/AIDS   | HIV incidence rate (number of new HIV infections per year per 100 people aged 15-49) |  | 0.51       | 2001 | 0.21        | 2013 | -59               | intermediate incidence                |    | 0.29                                   | 2013                      |  |
| Halt and reverse spread of tuberculosis  | Incidence rate and death rate associated with tuberculosis                           | Number of new cases per 100,000 population | 262.0      | 1990 | 338.0       | 2013 | 29                | high mortality                        |    | 282.0                                  | 2013                      |  |
|  |  | Number of deaths per 100,000 population    | 99.0       | 1990 | 94.0        | 2013 | -5                |                                       |    | 43.0                                   | 2015                      |  |
| <b>Goal 7: Ensure environmental sustainability</b>   |  |  |            |      |             |      |                   |                                       |   |  |                           |  |
| Reverse loss of forests  | Proportion of land area covered by forest (%)  |  | 18.9       | 1990 | 9.9         | 2010 | -48               | low forest cover                      |   | 28.1                                   | 2010                      |  |
| Halve proportion without improved drinking water   | Proportion of population using an improved drinking water source (%)                 |  | 39.9       | 1990 | 68.5        | 2015 | 72                | low coverage                          |  | 68.0                                   | 2015                      |  |
| Halve proportion without sanitation  | Proportion of population using an improved sanitation facility (%)                   |  | 38.1       | 1990 | 29.0        | 2015 | -24               | very low coverage                     |  | 30.0                                   | 2015                      |  |
| Improve the lives of slum-dwellers   | Proportion of urban population living in slums (%)                                   |  | 77.3       | 1990 | 50.2        | 2014 | -35               | very high proportion of slum dwellers |  | 55.2                                   | 2014                      |  |
| <b>Goal 8: Develop a global partnership for development</b>  |  |  |            |      |             |      |                   |                                       |   |  |                           |  |
| Internet users   | Internet users per 100 inhabitants   |  | 0.0        | 1990 | 42.7        | 2014 | -                 | high usage                            |  | 16.9                                   | 2013                      |  |
| <p><b>The MDG Country Progress Snapshot</b> provides an overview of the progress achieved at country level since 1990 towards the Millennium Development Goals. The snapshot is intended mainly to provide the international community easy access to the information and are not meant to replace in any way the country profiles produced at the national level in several countries. They are also meant to reflect the contribution of country-level progress to the global and regional trends on progress towards the MDGs.</p> <p>The data used in the snapshot are from the MDG global database (<a href="http://mdgs.un.org/unsd/mdg/Data.aspx">http://mdgs.un.org/unsd/mdg/Data.aspx</a>). The metadata and responsible agencies can be found on <a href="http://mdgs.un.org/unsd/mdg/Metadata.aspx">http://mdgs.un.org/unsd/mdg/Metadata.aspx</a>. Sources of discrepancies between global and national figures are due to, among others, different methodology and definitions or different choice of data sources. At the global level, the monitoring of the progress aims to ensure better comparability of data among countries. Country can contact the responsible agencies for resolving data discrepancies.</p> <p><b>Note:</b> 1) The country progress level indicates the present degree of compliance with the target based on the latest available data. The technical note on the progress level can be found at <a href="http://mdgs.un.org/unsd/mdg/Resources/Static/Products/Progress2012/technicalnote.pdf">http://mdgs.un.org/unsd/mdg/Resources/Static/Products/Progress2012/technicalnote.pdf</a>.</p> |  |  |            |      |             |      |                   |                                       |   |  |                           |  |

Source: (UNSD 2016).

## Appendix 4. Comparison of human right, labour, environment, economic and business issues, consumer issues and Community development theme in different CSR reporting standards.

| OECD   | ISO 26000   | UNGC  | UNGP  |
|--|---|---|---|
|  <b>Human rights</b>  |   |   |   |
| <ul style="list-style-type: none"> <li>• Protection and respect</li> <li>• Political involvement</li> <li>• Policy</li> <li>• Due diligence</li> <li>• Remedy</li> </ul>   | <ul style="list-style-type: none"> <li>• Protection and respect</li> <li>• Political involvement</li> <li>• Policy</li> <li>• Due diligence</li> <li>• Remedy</li> <li>• Human rights risk situations</li> <li>• Resolving grievances</li> <li>• Discrimination of vulnerable groups</li> <li>• Fundamental rights at work (ISO deals with the issue under human rights in contrast to other guidelines that address the issue under labour practices)</li> </ul>   | <ul style="list-style-type: none"> <li>• Protection and respect</li> <li>• Political involvement</li> <li>• Policy</li> <li>• Due diligence</li> <li>• Remedy</li> </ul>  | <ul style="list-style-type: none"> <li>• Protection and respect</li> <li>• Political involvement</li> <li>• Due diligence</li> <li>• Remedy</li> </ul>  |
|  <b>Labour</b>  |   |   |   |
| <ul style="list-style-type: none"> <li>• Employment relationships</li> <li>• Workers' rights, including the right to join labour unions and to collective bargaining</li> <li>• Forced labour</li> <li>• Child labour</li> <li>• Equality of treatment/discrimination in employment and occupation</li> <li>• Occupational health and safety</li> <li>• Employing local workers and providing training</li> <li>• Creating employment opportunities and facilitating training opportunities</li> <li>• Promoting consultation and cooperation between employers and workers</li> </ul> | <ul style="list-style-type: none"> <li>• Employment relationships</li> <li>• Workers' rights, including the right to join trade unions and to collective bargaining (also included here as the issue corresponds to the other guidelines)</li> <li>• Working conditions and social protection</li> <li>• Forced labour</li> <li>• Child labour</li> <li>• Discrimination in employment and occupation</li> <li>• Cap on weekly working hours</li> <li>• Health and safety at work</li> <li>• Development opportunities at work</li> <li>• Local job creation and skills development</li> <li>• Social dialogue</li> </ul> | <ul style="list-style-type: none"> <li>• Employment relationships</li> <li>• Workers' rights, including the right to join labour unions and to collective bargaining</li> <li>• Forced labour</li> <li>• Child labour</li> <li>• Discrimination in employment and occupation</li> </ul> | <ul style="list-style-type: none"> <li>• Employment relationships</li> <li>• Workers' rights, including the right to join labour unions and to collective bargaining</li> <li>• Forced labour</li> <li>• Child labour</li> <li>• Discrimination in employment and occupation</li> </ul> |

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Appendix 4 continued

| OECD   | ISO 26000   | UNGC   | UNGP  |
|--|---|--|---|
|  <b>Environment</b>   |   |  |   |
| <ul style="list-style-type: none"> <li>• Precautionary approach</li> <li>• Environmental behaviour</li> <li>• Environmentally sound technologies</li> <li>• Environmental management system</li> <li>• Education and training of employees</li> <li>• Contingency plans</li> </ul> | <ul style="list-style-type: none"> <li>• Precautionary approach</li> <li>• Environmental behaviour</li> <li>• Environmentally sound technologies</li> <li>• Environmental management system</li> <li>• Education and training of employees</li> <li>• Contingency plans</li> <li>• Prevention of pollution</li> <li>• Sustainable resource use</li> <li>• Climate change mitigation and adaptation</li> <li>• Protection and restoration of natural habitats</li> </ul> | <ul style="list-style-type: none"> <li>• Precautionary approach</li> <li>• Environmental behaviour</li> <li>• Environmentally sound technologies</li> </ul>                        | <p>Not applicable</p>   |
|  <b>Economic and business issues</b>   |   |  |   |
| <ul style="list-style-type: none"> <li>• Combating bribery and extortion</li> <li>• Involvement in local political activities</li> <li>• Competition</li> <li>• Taxation</li> <li>• Information disclosure</li> </ul>  | <ul style="list-style-type: none"> <li>• Fair operating practices</li> <li>• Anti-corruption</li> <li>• Responsible political involvement</li> <li>• Organisational governance</li> <li>• Fair competition</li> <li>• Transparency</li> <li>• Respect for property rights</li> <li>• Promoting social responsibility in the value chain</li> </ul>  | <ul style="list-style-type: none"> <li>• Anti-corruption</li> <li>• Indirect transparency and disclosure of information, as annual reporting to enterprises is required</li> </ul> | <ul style="list-style-type: none"> <li>• Business relations</li> <li>• Communication</li> </ul> |

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|  <b>Consumer issues</b>  |   |   |                       |                       |
|---|---|---|-----------------------|-----------------------|
| OECD  | ISO 26000   | UNGC  | UNGP                  |                       |
|  <b>Community development</b>  | <ul style="list-style-type: none"> <li>• Consumer interests</li> <li>• Fair marketing</li> <li>• Consumers' health and safety</li> <li>• Consumers' access to complaint and dispute resolution</li> <li>• Protection of personal data and privacy</li> </ul>  | <ul style="list-style-type: none"> <li>• Consumer issues</li> <li>• Fair marketing</li> <li>• Consumers' health and safety</li> <li>• Customer support and complaints and dispute resolution</li> <li>• Consumer data protection and privacy</li> <li>• Access to essential services</li> <li>• Sustainable consumption</li> <li>• Education and awareness</li> </ul> | <p>Not applicable</p> | <p>Not applicable</p> |
| <ul style="list-style-type: none"> <li>• Local capacity building</li> <li>• Employment opportunities</li> <li>• Training of employees</li> <li>• Employing local workers</li> <li>• Providing education and training</li> <li>• Science and technology</li> </ul> | <ul style="list-style-type: none"> <li>• Community involvement and development</li> <li>• Education and culture</li> <li>• Employment creation and skills development</li> <li>• Technology development and access</li> <li>• Wealth and income creation</li> <li>• Health</li> <li>• Investments in communities</li> </ul> | <p>Not applicable</p>   | <p>Not applicable</p> |                       |

Source: (Marie and Peter 2015).