Emerging Development Variables and Corporate Social Responsibility Communication: A Case of SIFAX Group of Company, Nigeria

Ismail, Fatai Olawale
National Agricultural Extension and Research Liaison Services
Ahmadu Bello University, Zaria, Nigeria
Correspondences: pragmatich@gmail.com

Abstract

Organizations use corporate social responsibility (CSR) to identify their roles in the society. While CSR has become a part of organization's activities, CSR communication is underestimated. Theliterature on CSR communication is scattered around various disciplines with little or nothing from communication. Therefore, this study intends to gain insight into the role of CSR communication between organizations and their host communities. By connecting CSR with collective responsibility, this study aspires to show the interlinkages between sustainability, corporate responsibility, and participatory communication. All in the attempts to better understand the communicative perspectives on CSR through a case from a company with investment in maritime, aviation, oil and gas, haulage and logistics, finance and hospitality services in Nigeria. The Legitimacy Theory by Dowling and Pfeffer (1975) and the Legitimacy Gap Theory as explained bySethi (1975) underpin this study. The Legitimacy Theory is a derivation from the concept of organisational legitimacy. This is a pragmatic research in which multiple data collection instruments and analytical methods were applied. Data were collected through questionnaire, in-depth-interview and document observation methods. From a population of 960 employees, twenty-seven (27) were purposively sampled.Twenty-five (25) people responded to questionnaire, while two (2) of them granted in-depth-interviews. For data analysis, the simple descriptive statistics of percentage and frequency was used for the quantitative data; while the conceptual and relational content analysis approaches were applied for the qualitative data.Findings of the study justify that critical communication of CSRcan foster sustainability and trust through the dynamic interplay between dialogical interaction and social research. The proactive nature of development communication, including and connecting diverse actors in decision-making, are imperative for the production and reproduction contextualmeaning of CSR in order to produce CSR communication as a business investment. Moreover, communicating CSR as financial reports has no capacity to inform the public about crucial factors in the process of CSR forpromoting sustainable business environment. However, the current CSR communication channels employed by SIFAZ Group of Companies not the most optimal for the organization to critically reports its CSR; thus, new alternatives are needed to bridge the gaps in CSR communication in Nigeria.

Key Words: Corporate, communication, social, sustainable and development

Introduction

Corporate Social Responsibility (CSR) has been extensively investigated in organization management and communication. For instance, in 1950 when the concept appeared, it was defined as a system of obligations that organization followwhile making policies and decisions in congruent with the values of society (Elena-Georgiana & Tasente,2020, p.77). This definition was purely about organization management. Similarly, Kotler defined CSRfrom the corporate marketing perspective in order to establish that the long-term welfare of the consumers is as important for profit maximization. Several scholars have come out with several definitions including a new definition by Kotler in 2000. The year 2000 CSR definition by Kotler expanded CSR jurisdiction to include societal well-being. Some other CSR definitions byBasu and Pallazo (2008) and the one by Watts and Holmes (2003) espoused the concept as the commitment by organizations to operate in ethical way while relating with stakeholders, developing the society and improving the life of their employees. It can be argued that most of these authors intended to explain that corporate social responsibility is a combination of organization behaviors and actions for the purpose of profits making to improve individuals and societal conditions.

Globally, CSR remains a phenomenon and a management strategy to most multinationals (Peng & Yang, 2014, p.171; Amin-Chaudhry, 2016, p.190). There is a wave of assumptions among scholars, governmental and non-governmental organizations that CSR can contribute positively to national industrial growth and economic prosperity (Uwuigbe&Uadiale, 2016, p.63); yet the communication aspect is undermined. Even when more organizations are beginning to see the benefits of CSR inorganization and national development in developing countries such as Nigeria and decide to set up strategic CSR agenda (Famiyeh, 2017, p.390), the communication aspect is often skewed into financial report.Historically, in Nigeria,CSR is often implemented and communicatedarbitrarily (Uadiale&Fagbemi, 2012, p.45). When corporate organizations engage in CSR activities, it is part of their strategies to give back to the society due to theeffects of their activities on the environment. Ironically, this good intention is poorly reported. Indeed, companies often perform CSR activities to earn societal supports, but then, reporting their CSR impacts on host communities has not really been critical. The reports are often communicated in the mass media as news items. Abiodun (2012, p.39) and HateganandCurea-Pitorac (2017, p.1) feared that the ambiguity and uncertainty about what CSR means have greatly influenced how organizations engage in CSR and how communities get informed.

While CSR is increasingly being integrated into corporate communication (Cornelissen,2014, p.20;Pollach,Johansen,Nielsen, & Thomsen, 2012.p.204); the uniqueness of CSR communication as a critical report based on social research has received little attentions by corporate organizations in Nigeria. Therefore, this study aims to identify SIFAX's approaches to CSR and corporate communication in order to report tangible and intangible information as a critical report. The objectives of the study are to:

i.   Examine how SIFAX Group operates its CSR
ii.   Identify how SIFAX Group communicates CSR
iii. Establish variables that influence SIFAX Group CSR communication and
iv.   Detect the strengths and weaknesses of SIFAX Group's CSR communication system.

Literature Review

Some views of corporate social responsibilityinclude the identification, measurement, monitoring, and reporting of the social and economic effects of organization's activities on the society (NAA, 1974, p.4). Based on this, CSR is expected to be arelease of the costs and benefitsarising from the activities an organization and which affect the stakeholders and host communities,but not in monetary terms (Oyewumi, Ogunmeru&Oboh, 2018, p.196). Overall, CSR is a cluster of concepts such as business ethics, corporate philanthropy, citizenship, environmental sustainability (Gras-Gil,Manzano& Fernandez,2016, p.289).

There is no consensus on the meaning of CSR, thus, communicating it has also been haphazard. For example,Belkaoui (1999) ascited by Oyewumi, *et al.*(2018, p.196) explained thatCSR communication is the communicationof information of the effects of a business and its activity on the society and the environment.Belkaoui's (1999) submission is influenced by social accounting assumptions of CSR. However, the 21st Century perspective of CSR has gone beyond statutory obligations, financial commitment, the alignment of social and economic responsibilities and corporate philanthropy (Aminu,Harashid&Azlan, 2015, p.5).The current dynamic nature of CSR which require more dynamic communication was captured by Abiodun (2012) who asserts the concept nowrests critically on people, planetand profit. As mentioned earlier, CSR communication is the basic pillar of CSR interventions.A company must always keep its host community up to date with all its CSR activities, especially as they influence long-term development.

Corporate organizations are part of the body and soul of communities, if organizations will not offer critical information about their activities, communities will think they only relate with them to fulfil regulatory guidelines (Elena-Georgiana & Tasente,2020, p.81).However, this will not necessarily mean that the communities will not patronize the products of the companies but there will not be a sense of real trust. Long before the existence of the press, government regulatory agencies, and other monitoring authorities, positive organization reputation has always been a good pedestal to link up and sustain business partners. With the changing landscape of business and the demands for more participatory business activities, organizations' reputation is still vital. Thus, critical communication is imperative to avert the loss of good reputation built over the years; because reputation is also an organization's asset that can be shattered in just a matter of seconds (Schwartz&Gibbs, 1999 in Harila&Petrini, 2003, p.1) through wrong and incomplete information.Torres, Garcia-French, Hordijk, Nguyen, and Olup, (2012) in a study onthe effects of global or contextconflicts on organization's CSR policy across the United States of America and Japan; found that the sampled multinationals had existing CSR policy before experiencing organization conflicts. Therefore, the companies responded to the conflicts differently. According to the authors the organizations' responses to conflicts varied, while some attempted to repair reputation damage and denythe claims, others providedremedies in different forms (Torres et al., 2012, p.72).

The cases studied by these authorsprovided some evidences that companies often modify their CSR policies after experiencing a conflict but the communication of their CSR activities may still be shrouded with manipulative information.Aminu*et al.,* (2015) reviewed some CSR definitions via core characteristics and theoretical perspectives. The authors discovered that CSR has no single agreed definition, hence, the lack of homogeneity in the definitions could be attributed to the ever-changing roles of CSR in organizationadministration(Aminu*et al*., 2015, p.14). Different authors have used varying theories to voluntarily disclose CSR information (Gray *et al*.,1995, p.47). For instance, Gamerschlag, Moller and Verbeeten (2011) while studying

the determinants of voluntary CSR disclosure of corporate organizations in Germany used the political cost theory to develop the study's hypotheses. Generally, thepolitical cost theory argues that CSR managers consider political issues in their CSR activities in order to preventregulatory sanctions.Apart the consideration for political matters, managers are often concerned about non-governmental interest groups to favor theirspecific interests (Gemerschlag*et al.,* 2011, p.235) but specific consideration for host community is not well established. Societies have specific political, financial, and cultural systems that convey institutional and ethical relationship.Therefore, the cost of CSR communication will vary across industries and nations. Communicating CSR activities is more common in the Scandinavian and Continental European countries than the United States of America because the government of the latter is assumed to be less powerful to 'absolutely' control CSR (Gamerschlag, 2011, p.238). Theoretically, it could be argued that the US system provides greater incentives and opportunities forcompanies to be explicitly responsible with their CSR and communication. Thereby,companies in the USwouldmostly operate explicit CSRand communication by reporting companies' CSR programmes that integratethe social interests of the society.

On the other hand, European organizations would prefer to be implicit in their CSR communication by disseminating CSR that normally consists of values, norms, and mandatory rules for addressing stakeholder issues in a collective rather than individualterms. The CSR operation in Nigeria does not belong to any of these extremes, rather, it is very arbitrary and the communication is not comprehensive. A more disturbing thing is thatcorporate organizations in Nigeriaoperate CSR asa 'corporate philanthropy' to address socio-economic challenges (Amaeshi, *et al*., 2006, p.9). In Nigeria, CSR communicationis in the form of annual report or media news story. This form of CSR reporting is not participatory and critical enough to provide companies with the opportunity to dialogue with host communities about CSR programmes. It is argued here thata CSR disclosurein the form of 'annual'/'financial' report is not strategic, deliberate and voluntary; and cannot sustain organization-host communities' trust.Although, conflicting persuasive CSR have emerged in the form of organizations lifting many Nigerians 'out of poverty' through their entrepreneurship and empowerment programmesgirded with legitimacy theory; the practice leaves much to be desired while the communication has received little academic attention.

Profile - SIFAX Group, Nigeria

This is an indigenous company with a full Nigerian ownership. It started operations as SIFAX Nigeria Limited (freight forwarding agency in Lagos, Nigeria in 1988. In 2001, the company commenced services to top multinationals in Ghana. SIFAX prides itself as one of the most equipped shipping organizations that provides clearing and forwarding service providers in Nigeria. As part of its expansion strategies, SIFAX Off-dock Nigeria Limited was established 2004 with the terminalin Apapa and the Tin Can Island portsboth in Lagos State, Nigeria.

By 2006, the company through one of its subsidiaries, Ports and Cargo Handling Services Limited, won the competitive bid to manage the Terminal C, Tin Can Island Ports, Lagos. In 2007 SIFAX Group expanded to the United States of America, providing air and sea freight, courier services to customers. Providing services to customers all over the world, SIFAX Group further strengthened its supply chain business with SIFAX Haulage and Logistics Company Limited in 2008 as a leading haulage business with over 100 trucks. By 2009, SIFAX Group also acquired the Skyway Aviation Handling Company Limited (SAHCOL), an aviation ground and passenger handling company in Nigeria; another expansion was in 2010, when the group added

SIFAX Oil and Gas Company Limited by acquiring a license to build a 120,000 bpd capacity Greenfield refinery in Nigeria.

In 2013, Sifax Logistics and Marine Services Limited was incorporated to provide logistics and marine services for Nigeria and the West Africa sub-region. In addition, the SIFAX Financial Services and Sky Capital and Financial Allied International Limited was launched in 2019 to provide financial management advice to SMEs, insurance brokerage, investment portfolio, Bureau de Change (BDC), foreign exchange and credit assessment and analysis. The subsidiary oversees the operations of the banks which SIFAX Group acquired in The Gambia and Sierra Leone. In 2021, SIFAX Group in a business agreement with Marriot International Incorporation debut in Nigeria, in Ikeja, Lagos precisely. SIFAX is a big conglomerate, with diverse investments in Maritime, Aviation, Haulage, Logistics, Oil & Gas, Financial Services and Hospitality, among others. The company now has a global coverage, with presence in the United States, United Kingdom, Ghana, South Africa, Holland, Belgium, Morocco, Spain and Djibouti.

Theoretical Framework
TheLegitimacy Theory underpins this study. The Legitimacy Theory is a derivation from the concept of organisational legitimacy. It is defined by Dowling and Pfeffer (1975) as: "a condition or status which exists when an entity's value system is congruent with the value system of the larger social system of which the entity is a part: when a disparity, actual or potential, exists between the two value systems, there is a threat to the entity's legitimacy" (p.122). Legitimacy theory suggests that organisations continually want to function within the confines and norms of the society where they operate.

A company operates on the legitimacy theory when it voluntarily reports the activities the management believes are in tandem with host communities' expectations (Deegan 2002, p.283). Legitimacy theory is a spillover from the 'social contract' model of company-community relationship.Conversely, organization's existence is not guaranteed where host communities do not trust organization activities and communications (Shocker &Sethi, 1973, p.97). Globally, CSR reporting as well as the need to verify the content for trustworthiness has grown significantly (Guthrie, Cuganesan, Ward & Amatil, 2007, p.3).Oftenorganizations fail to report or report distorted facts about their CSR, what then do companies handle such situation? This particular situation is well explained by the legitimacy gap theory. The legitimacy gap theory, according to Lindblom (1994 cited in Guthrie, Cuganesan, & Ward, 2006, p.5) espouses that a gap exists where there is avariance inwhat the public expects from an organization and how the company operates its CSR and the communication. Therefore, wherethere is a legitimacy gap, company's system is affected and when such happens, the entire legitimacy 'social contract' is challenged. In this study, the legitimacy theory and the legitimacy gap theory are used to examine CSRdisclosure by a single industry and its disclosure instruments. There are increasing evidences that more media are emerging and organizations can use them to report their CSR performances(Frost, Jones, Loftus, & Van Der Laan, 2005, p.89). Yet, many studies on CSR disclosure increasingly focus on annual reportsonly (Guthrie, Cuganesan, & Ward, 2006, p.12).
Method
This is an in-depth survey. Instruments of data collection are questionnaire, in-depth interview and document observation. Twenty-seven (27) respondents out of 960 employees of the selected organization were purposively selected. The respondents were purposively selected from the headquarters of the company in Lagos because the corporate communication department which

equally performs the CSR is in the headquarters. The purposively selected respondents have spent not less than two years with the selected organization, contract, support and industrial attachment members of staff were not part of the purposively sampled respondents.The questionnaire was used to collect quantitative data from 25 respondents while the in-depth-interview was used to gather qualitative information from 2 respondents (including the corporate communication manager) from the corporate communication department.The intention of this study was not to generalize findings but rather to understand how CSR is operated and communicated by the selected organization in view of the changing terrain of corporate communication, CSR, community relations and sustainable national development within the purview of established communication theories.Thus, the choice of few respondents (purposively selected) is appropriate. Due to strict working condition (during the COVID-19 lockdown), the questionnaire was administered via the electronic mail of the respondents while the in-depth interviews were conducted via telephone conversations and a zoom meeting.

For data analysis, the simple descriptive statistics of percentage and the inductive content analysis were used.According to Hsieh and Shannon (2005, p.1279), a researcher can use the inductive content analysis approach when in order todescribe a phenomenon, develop concepts, build models, or fill a gapwhen existing theory or research literature on a subject is not available. Though this study is not extending any theory, but certainly, it attempts to describe CSR communication in a context (Nigeria) where research literature on the subject matter is very few through the lenses of a selected organization in the service sector. Therefore, the study used qualitative content analysis tointerpret the content of text data (interview responses) in asystematic way in order to make valid inferences and provide new insights about a phenomenon.

Results

The demographic features of the respondents show that 10 females at (37%) and 17 men, that is 62.9% participated in this study. Twenty of the respondents, that is 74% possess bachelor degrees, 5 of them at 18.5% are master degree holders while 2 respondents which represent 7.4% hold higher diploma degrees. Twenty-one respondent's, that is, 77.7% has spent more than five years while seven of them which is 25.9% have spent just three years with SIFAX Group. Meanwhile, the corporate communication manager has more than twelve years of cognate experience cutting across three industrial sectors. The respondents in this study are from seven departments (corporate communication, customer care, logistics, legal, account, procurement and administration. The break down in Table 1 below.

Table 1: Respondents per department

	Corporate Communication	Customer Care	Logistics	Legal	Account	Procurement	Administration
Number	12	4	2	4	2	1	2
%	44.4%	14.8%	7.4%	14.8%	7.4%	3.7%	7.4%

The results on Table 1 show that most of the respondents are from the corporate communication department. The remaining analysis is done based one research questions after another.

RQ1: How Does SIFAX Group Operate its CSR?

Twenty-four respondents, that is, 88.8% stated that that SIFAX operates a random CSR system by picking from a number of development interventions presented by some NGOs and development consultants working in the benefiting communities. The choice of SIFAX's CSR depends on the approval of the management after a convincing presentation by the corporate communication department. Again, CSR interventions are implemented based on approved budget which often is determined by the company's profit per annum. Though SIFAX Group has thematic areas of focus for its CSR activities which are: health, education and youth empowerment; the company's sometimes venture into other areas as the situation may require. Two of the respondents, which is 7.4% believed SIFAX Group's CSR is well defined as against what obtained in most private organizations in Nigeria; however, one respondents remained neutral. The implication of these results is that most of the respondents indicated that SIFAX's CSRexits on 'giving back' to the society at least based on available fund as well as a strategy to market the company's products. According to the corporate communication manager of SIFAX:

> In my current employment, CSR and CC are the combination of a decision from our management and that of some stakeholders for some projects around certain 'thematic' areas which include education, health and youth empowerment in coll. Though, sometimes, the company venture into other areas but these three are the major areas we focus for CSR.; and surely we budget for these yearly. In other to align our thematic areas with the host communities or beneficiaries, we rely on our development partners (e.g. NGOs) who submit to us reports of different surveys and researches in these areas (SIFAX CC Manager, 18th October, 2020).

RQ2: How does SIFAX Group Communicate its CSR?

More than twenty respondents, that is 23 (85.1%) agreed that SIFAX still communicates its CSR just as many other private organizations in Nigeria by reporting it as part of financial performance. Some 4 (14.8%) could not say exactly how SIFAX communicate its CSR. Meanwhile, 20 (74%) reported that SIFAX used the website, annual report and the mass media to communicate its CSR in that order. Nevertheless, 3 (11.1%) of the respondents listed the annual report, the company's website and the mass media for CSR communication in that order. The implication of these results is that SIFAX's CSR communication is mostly as 'news items' probably to fulfill corporate regulation or maintain public attention. In his words, SIFAX's CC manager explained that:

> I have been in this sector in the last 7 years. Apparently I was recruited to establish the department for the group of company… To be honest with you, my organization is just trying to build a strong structure around our CSR and CC. Prior to when I came in the department was corporate affairs/marketing, so many things regarding CSR and CC were done haphazardly more less as marketing communication/branding. Marketing was 90% while CC was just an appendage(SIFAX CC Manager, 18th October, 2020).

RQ3: What are the variables Influencing SIFAX's CSR communication?

Twenty-six respondents, that is, 96.2% said SIFAX' s CSR communication is influenced by the existing practice in Nigeria, regulatory requirement, company's philosophy and wrong placement of CSR and CC activities. All the respondents agreed that most private organizations in Nigeria (including SIFAX) often operate CSR as a support function, therefore, the communication is not critically done. Other variables that influence CSR communication in SIFAX is the advent of the

New Media, the emergence of participatory development and communication as well as more inquisitive public. This notwithstanding, the problem of what CSR is and how it should be appropriately communicated for critical national development exists in Nigeria; and affects how SIFAX operates its CSR communication too; according to 24 (88.8%) of the respondents. These results were supported by SIFAX's CC manager who said:

> Before I came in, I think the corporate communication/CSR functions were usually carried out by the secretary/administrator who worked directly with the Chief Executive Officer. And the secretary, I want to believe was a lawyer who doubled as the company's lawyer… one should not be surprised to come across the corporate communication… to be highly embedded in legal perspectives… after all, communication is what everybody can do. Therefore, I can tell you frankly that the manning of non-professional employees in the CC and CSR functions is a very big challenge among private institutions in Nigeria(SIFAX CC Manager, 18th October, 2020).

RQ4: What are the strengths and Weaknesses of SIFAX's CSR Communication

All the respondents, that is 100% agreed that the existing reporting of CSR bySIFAX allows the company to keep track of its CSR activities, get the media and public attention as 'responsible organization' attract customers and operate peacefully in host communities. However, they equally believed that SIFAX's CSR communication can be improved and become more critical, and participatory for national development.According to the CC manager:

> To be honest, the CSR system in Nigeria needs a total review and refocusing because it is gradually growing as a new 'profession' compare to public relations and marketing. A framework to help everybody get into the right part and do what they are doing better is welcome by me. And I believe a study such as this can help bring out such essential framework in Nigeria. Apart from this I believe we still need more training around how to do CSR and CC professionally. Companies should begin to invest on this; because many professionals still see CSR as donation!(SIFAX CC Manager, 18th October, 2020).

The implication of these results is that though SIFAX's CSR reporting system is helping the company to gain more market and remain in the public experience, the system is not critical, dialogical, it should be improved. For instance, the company reported on its official website that it 'donated' computers, fans to Apapa General Hospital. According to the story:

> SIFAX Group has investments in Maritime, Aviation, Oil & Gas, Haulage and Logistics, Financial Services and Hospitality, has donated some items to the Apapa General Hospital. The items donated by SIFAX Group to the hospital include: 5 laptops, 6 desktop computers and 18 wall fans. At the official handover and presentation of the equipment to the hospital's management, the Group Head, Corporate Communications for SIFAX Group, said the donation was in furtherance of the company's philosophy of supporting the education and health sectors. (Sifaxgroup.com, September 4th, 2020).

Discussion

Table 2: Conceptual and Relational Analysis of Words Describing SIFAX's CSR and CSR Communication

WORD/PHRASE	Donation	Non-Professional	Haphazardly	Appendage	Thematic	Budget
CONCEPTUAL	*Noun* = something that is giving to an individual or organization to help as a charity.	*Adjective* = Somebody with little or no standard knowledge, training or skills for carrying out a particular activity.	*Adverb* = with no particular order or not well organized.	*Noun* = less important.	*Adjective* = Connected with the view or understanding of something(s).	*Noun* = The amount of money available and a plan of how to spend it over a period of time.
RELATIONAL	Corporate social responsibility and communication by private organizations in Nigeria (including SIFAX Group) is much done as a charity or to meet regulatory requirements. In most organizations, the CSR communication is performed by employees who have no required skills to perform the job well and appropriately. This has resulted to CSR and CSR communication being carried out often in an unorganized manner. Though in SIFAX and some companies, CSR and CSR communication are implemented around selected development interventions, much could still be done to better the entire society. More so, CSR and CSR communication activities are implemented by most organizations in Nigeria (with no exception of SIFAX) based on available fund and as approved by the management usually on yearly basis.					

The results on Table 2 show the conceptual analysis of six words which the SIFAX Group corporate communication manager used while responding to the in-depth interview guide.The consistent occurrence of these words semantically describes and explains how SIFAX operates its CSR as well as the reporting system. Furthermore, putting these words together to define exactly SIFAX's CSR and communication, the relational implication is that CSR functions and the communication in SIFAX Group is not much different from what obtains among many private organizations in Nigeria based on existing literature. It is thus logical to argued that SIFAX Group's CSR and communication is influenced by the prevailing practices (regulatory induced or marketing strategy) in Nigeria. Meanwhile, it is observed that SIFAX Group has realized that the current practice has its limitation in terms of contributes to national development via critical CSR and participatory communication. In the words of the corporate communication manager:

> Because change is a very difficult thing to achieve in an organization where a pattern has been functioning for almost twenty years. But we are moving gradually and with the crop of professionals that I have helped to bring into the department, the organization has the capacity to mount and operate a true participatory CSR and CC. Some of the efforts around true engagement and dialogical communication have not been successful as I would like but I believe we can get there very soon. So CSR and CC in my organization is 'average' for now(SIFAX CC Manager, 18th October, 2020).

Apart from the fact that most of the respondents agreed that doing CSR as 'donation' is not strategic enough as an investment that can critically affect the life of the host community and the entire nation; doing CSR and not reporting it appropriately is equally a bad management decision. Though SIFAX Group reports its CSR functions as news items; the corporate communication manager believed the concept of CSR and CSR reporting is very skewed in Nigeria. Therefore, many private organizations would either not do CSR or implement CSR projects and refuses to report them. According to him:

> Thus, CSR… can be a 'survival strategy' rather than an agreed development intervention. It could also be because of the volatility of organization-community relations that prompts the oil and gas companies to do more and also get empirical attention. I can bet you that there are organizations who do more CSR than some oil and gas companies but will or may not report them appropriately because there is no society or community pressure to do so. However, it is not appropriate for organizations to do great CSR activities and not report or report them inadequately. I will not support that, in fact, that will be an indictment to the CC department of any organization were such happensnow(SIFAX CC Manager, 18th October, 2020).

The implication of the above submission is that host communities in Nigeria also do not have the import of CSR in community development. It could then be argued that a wrong perception of CSR by host communities is a natural template for organizations to manipulate the CSR process as well as report CSR functions to favour just the organization. Moreover, where communities do not appreciate their technical obligations and duties in CSR; they could get involved in organization-community relations just to get back at bad companies or only react when organizations activities affect them negatively. In any of these situations, CSR and communications exists only as correctional or an appeasement strategy functional based on available budget but not as a business strategy that organizations must regularly obliged either the market is favourable or not.

Couple with the wrong perception of CSR by organizations in Nigeria, most private organizations employ different people who often do not have strong background in CSR or communication to manage their corporate communication departments. This has resulted into CSR and CC being operated inappropriately. In the case of SIFAX Group, a good step has been taken to refocus the CSR and communication in the last seven years. Most of the respondents agreed that SIFAX Group has the resources to deploy a more critical and participatory even though CSR and CSR communication in Nigeria is not really professionalized. Accordingly, SIFAX Group corporate manager observed that:

> To be honest, the CSR system in Nigeria needs a total review and refocusing because it is gradually growing as a new 'profession' compare to public relations and marketing. A framework to help everybody get into the right part and do what they are doing better is welcome by me. Apart from this I believe we still need more training around how to do CSR and CC professionally and critically. Companies should begin to invest on this; because many professionals still see CSR as donation! In my own organization we practice an entrepreneur programme to empower the youth and we engage the beneficiaries of past episodes to share their experiences and how they have also impacted on other

people and the communities in general (SIFAX CC Manager, 18th October, 2020).

Conclusion

This study, which focuses on CSR process and communication in an indigenous group of company (SIFAX Group, Nigeria) combined three data collection instruments (questionnaire, in-depth interview guide and document observation). The study collected data from 27 purposively selected employees of the company while the data collected were analysed using the content analysis approach in combination with simple descriptive statistics of percentage and frequencies.

In this study, the legitimacy theory and the legitimacy gap theory were critically interrogated along CSR and communication. Organizations such SIFAX Group are perceived by host communitiesat least as legitimate but such recognition may not be extended to their understanding of CSR and CSR communication. Technically, organization's legitimacy is a moving concept, SIFAX Group and other companies in Nigeriamust be pragmatic with their CSR and communication. That does not mean the legitimacy gap will not be formed, but it will certainly be due to the concept of time and informed movement of expectations; that is, as time progresses, organization's operational environment shifts with expectations. Consequently, the change brings a shift to legitimacy, and then, a legitimacy gapoccur which requires critical approaches to fill. On the basis of this, two main sources of the legitimacy gap must occur, that is, the changes in societal expectation and information are asymmetry. It is thus argued here, that the current paradigm of CSR as 'donation' and the communication as 'financial performance' are not capable of filling these two legitimacy gaps.

While this study did not intend to generalize the findings form this study to the larger Nigerian society but to present an empirical understudying of how SIFAX Group operationalize its CSR and how it reports same. From the data collected and analysed, is it observed that CSR functions and CSR communication by SIFAX Group is weak, regulatory induced and not critical and participatory. Meanwhile, the organization has taken steps to improve these situations; and the new arrangements are yielding positive results. Nevertheless, SIFAX Group has the resources to implement a more critical system that will enhance sustainable organization - host community obligation and duty in CSR and CSR communication. It is therefore argued that such comprehensive understanding of CSR functions in SIFAX will induce the development of a technical template to improve CSR and CSR communication by private organizations in Nigeria. From the foregoing, the following actions are recommended.

I.   SIFAX Group should institutionalize CSR and CC as a business strategy department rather than a media, public relations or marketing sectionby re-operationalizing it as a core functional department to filled by professionals.

II. SIFAX Group should develop a framework to carry out social research on CSR and CSR communication.

III. SIFAX Group should develop a stand-alone CSR report using the results from the social research to support company's CSR functions.

IV. SIFAX Group should train its corporate communication personnel on participatory communication and critical reporting.

V.   SIFAX Group should set the pace by advocating for the adoption of a stand-alone CSR report in the sectors where it operates.

References

Abiodun, B. Y. (2012). The impact of corporate social responsibility on firms' profitability in Nigeria. *European Journal of Economics, Finance and Administrative Sciences, 45*. 39–50.

Amaeshi, K., Adi, B., Ogbechi, C., &Amao, O. (2006). Corporate Social Responsibility in Nigeria: Western Mimicry or Indigenous Influences? *ICCSR Research paper series*- ISSN 1479-5124. United Kingdom: The University of Nottingham.

Amin-Chaudhry, A. (2016). Corporate social responsibility – from a mere concept to an expected business practice. *Social Responsibility Journal, 12*(1), 190–207.

Aminu, H. A., Harashid, H. Md., &Azlan, A. (2015). Corporate Social Responsibility: A Review on definitions, core characteristics and theoretical perspectives. *Mediterranean Journal of Social Science*, 6 (4). 83-95. Retrieved from https://mpra.ub.uni-muenchen.de/75040/.

Basu, K., & Palazzo, G. (2008). Corporate social responsibility: A process model of sense-making. *The Academy of Management Review*, *33*(1),122-136.

Belkaoui, A. R. (1999). *Corporate social awareness and financial outcomes*. USA: Quorum Books.

Cornelissen, J. (2014). *Corporate communication: A guide to theory and practice.* (4th ed.). London: Sage Publications.

Deegan, C. (2002). The legitimizing effect of social and environmental disclosures-A theoretical foundation. *Accounting, Auditing and Accountability Journal, 15 (*3). 282-311.

Elena-Georgiana, L., &Tasente, T. (2020).Organizational communication and corporate social responsibility. Case study: Romanian vs. International CSR.*Technium Social Sciences Journal, 3.* 76-81. Retrieved from www.techniumscience.com.

Famiyeh, S. (2017). Corporate social responsibility and firm's performance: Empirical evidence. *Social Responsibility Journal, 13*(2), 390–406.

Frost, G., Jones, S., Loftus, J., & Van Der Laan, S. (2005). A survey of sustainability reporting practices by Australian reporting entities. *Australian Accounting Review, 15(*1), 89-96.

Gras-Gil, E., Manzano, M. P., & Fernandez, J. H. (2016). Investigating the relationship between corporate social responsibility and earnings management: Evidence from Spain. *Business Research Quarterly, 19*, 289–299.

Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate social and environmental reporting: a review of the literature and a longitudinal study of UK disclosure. *Account Audit Account Journal, 8*(2). 47–77.
Guthrie, J., Cuganesan, S., & Ward, L. (2006). Legitimacy theory: A story of reporting social and environmental matters within the Australian food and beverage industry. Retrieved from http://ssrn.com/abstract=1360518.

Hategan, C., &Curea-Pitorac, R. (2017). Testing the Correlations between Corporate Giving, Performance and Firm Value. *Sustainability, 9*. 1–20.

Hsieh, H.F., & Shannon, S. H. (2005). The three approaches to qualitative content analysis. *Qualitative Health Research, 15*(9), 1277-1288. doi:10.1177/1049732305276687.

Islam, M.A. (2017). CSR Reporting and legitimacy theory: Some thoughts on future research agenda. In M. Aluchna, S.O. Idowu (Eds.). *The dynamics of corporate social responsibility*: A *critical approach to theory and practice*.323-339.Retrieved from SSRN: https://ssrn.com/abstract=2947527.

Lindblom, C.K. (1994). The implications of organizational legitimacy for corporate social performance and disclosure. A paper presented to the Critical Perspectives on Accounting Conference, New York.

Matten, D., & Moon, J. (2008). Implicit and explicit CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academic Management Review, 33*. 404–424.

National Association of Accountants (1974). Accounting for corporate social performance: Measurement of cost of social actions. *Management Accounting, 56*, 2–8.

Peng, C. W., & Yang, M. L. (2014). The effect of corporate social performance on financial performance: The moderating effect of ownership concentration. *Journal of Business Ethics, 123*(1), 171–182.

Pollach, I., Johansen, T.S., Nielsen, A.E. & Thomsen, C. (2012). The integration of CSR into corporate communication in large European companies. *Journal of Communication Management, 16(*2). 204-216.

Shocker, A.D., &Sethi, S.P. (1973). An approach to developing societal preferences indeveloping corporate action strategies. *California Management Review*. 97-105.

Torres, C. A. C., Garcia-French, M., Hordijk, R., Nguyen, K., &Olup, L. (2012). Four case studies on corporate social responsibility: Do conflicts affect a company's corporate social responsibility policy? *Utrecht Law Review*, 8(3). Retrieved from http://www.utrechtlawreview.org.

Uadiale, O. M., &Fagbemi, T. O. (2012). Corporate social responsibility and financial performance in developing economies: The Nigerian experience. Journal of Economics and Sustainable Development, 3(4), 44–54.

Uwuigbe, U., &Uadiale, O. M. (2016). Corporate social and environmental disclosure in Nigeria: A comparative study of the building material and brewery industry. *Lagos Journal of Banking, Finance Economic Issues, 3*(1), 63–74.