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**A REVIEW OF BUSINESS CASE FOR CORPORATE SUSTAINABILITY AND ADVANCING
WITH THE KEY ELEMENTS OF CORPORATE SOCIAL RESPONSIBILITY IN
ORGANIZATIONS**

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Abstract

This review paper aims to critically analyse the business case for implementation of Corporate Social Responsibility (CSR) and how organisations advance with the CSR key elements, with particular emphasis on social, economic and environmental perspectives. The core objective is to identify and evaluate the performance of organisations in integrating CSR in their sustainability practices. The review adopts a methodology that involves in-depth review of existing literature, including peer reviewed journals, industry reports, and case studies, to establish understanding of CSR performance in organisations. The review findings established that case study organisations encourage and report CSR initiatives. The sustainability indexes covered in this paper include, people, planet and profit based on the key aspects of social responsibility – (community, workplace, marketplace), economic growth – (profits, investments and taxes) and environmental performance – (water, climate, energy and waste). Research critiqued the most recent annual report against the past established baselines aimed to minimise operational impacts on sustainability. More so, to cover consumers protection, energy-efficiency, and customer services. However, the overall adoption rate of sustainable practices seems relatively slow comparative to global expectations. The study identifies barriers to adoption, including lack of awareness, poor regulatory frameworks, lack of voluntary drive and inadequate infrastructure. Despite these barriers, the paper highlights the potential benefits of CSR practices, including community-based infrastructure and investment in people, enhanced staff welfare, reduced carbon footprint, cost cuts in operations, and enhanced corporate image. The paper draws conclusion that for organisations to achieve continuous improvement in CSR implementation and enhance practices around its elements, organisations must evolve their CSR policy formulation, increase awareness campaigns in workplace, set targets for community-based infrastructure and human capital development and investment in employee's incentives. The paper recommends that stakeholders, including government and regulatory bodies collaborate to create an enabling environment for implementation of CSR programmes.

Keywords: Corporate social responsibility, Corporate sustainability, Performance management, Stakeholders engagement, Management system

1.0 INTRODUCTION

Business organizations are increasingly adopting ethical social and environmental business investments as public criticisms and business screening continue to put pressure on organizations' business activities (Aslaksen & Synnestvedt, 2003; Modreanu et al., 2024). Increasing public awareness and stakeholders' pressure about adverse social and environmental impacts of business activities has significantly influenced the evolution of corporate social responsibility (CSR) globally (McCormick, 1989; Benn et al., 2004; Gold et al., 2022).

This review provides historical knowledge about the evolution of CSR and will present arguments on organizational practices and the perceptions of the society about CSR. In addition, the review shall explore the business case for CSR and critically discuss the key elements organizations should consider when planning CSR programmes, with evidence on the effectiveness of implementing these key elements in business operations using case studies.

McCormick (1989) suggests that the most remarkable event that initiated environmental revolution was the publication of "Silent Spring" in 1962 by Rachel Carson, which is widely acclaimed in the US to have inspired global concerns about the threats faced by nature due to environmental hazards caused by man's activities. Consequently, the increasing global concern about the impact of organisational activities on the environment is fundamental to modern evolution of standards for managing socio-economic and environmental issues (Song et al., 2020).

Historically, CSR is an evolution of global concerns about the character of the 'corporation' which was constituted by law to seek profit above other issues (Hertz, 2001; Legrain, 2003), and the public mastermind of shift in socio-political paradigms to check the behaviour of corporations toward social and environmental issues (Elembilassery, 2023). Moreover, Davies et al., (2006) demonstrated how political and socio-economic antagonism between developed nations led to personification of corporations through privatisation and globalisation, a development that appears to have given dominance to corporations over the government and society (Klein and Lubber, 2002; Bakan, 2005; Khan et al., 2021). CSR concept is defined around the response of corporations to responsible social and environmental practices which relates to good employee welfare, sustainable supply chain, human rights, customer care and ethical marketing practices (Hoskins, 2008; Bocean et al., 2022; Lee, 2023; Chemmanur et al., 2024).

CSR is commonly interrelated with terms like sustainability, corporate citizenship and corporate sustainability (CS) built around the triple bottom line of sustainable development; society, economy and environment (Bhargava & Ligale, 2023; Sheehy & Farneti, 2021). However, Azapagic (2003) considers CSR and (CS) as same and defines them as organisation's continual improvement towards economic growth, social responsibility and environmental performance. In contrast, Montiel (2008) opines they are similar and predicts they would share common definition in the future. However, Awa et al., (2024) suggest that CSR has significant links with organisations' commitment to stakeholders and improvement of social ethics and responsibilities within the community. Knott et al., (2024) argue that CSR has been in practice in form of charities and concerns for stakeholders' need in the past by charity organisation before evolving as practice in profit-based organisations. Thus, modern CSR has been developed upon diverse ideologies and views of the public and the government on the social and environmental impacts of corporations over time (Lyon & Maxwell, 2008; Mensah et al., 2026).

Moreover, Hoskins (2008) acknowledges there is no common definition for CSR but described it as building business practices on ethical standards based on community investment, environmental improvement, workplace commitments and marketplace policies. Figure 1 shows the four key focuses of CSR and their applicable aspects.



Figure 1: Four key focuses of CSR

Source: (Tait, 2010)

ISO 26000 standards is a voluntary CSR framework which provides guidance and principles for CSR implementation for all businesses irrespective size and location (ISO, 2010). However, Halkos & Nomikos, (2021) suggest that CSR should have a legal framework that empowers government to regulate organisations' CSR status. However, firms adopt different dimensions for sustainability implementation as shown in figure 2 which depicts the dimensions adopted by CBR and Hewitt Associates in their CSR agenda.



Figure 2. Showing Organisation's CSR Dimensions

Source: CBR & Hewitt (2010).

The need for CSR in firms increased due to the influence of consumers, civil society, market forces and shareholders (Lyon & Maxwell, 2008; Utting, 2005). The concept of CSR has advanced beyond charity and donations of the early 19th century into strategic business relations with identified stakeholders to satisfy customers' and societal needs (CSR Academy, 2004). Figure 3 shows the interactions between various stakeholders and management on CSR agenda in the society.

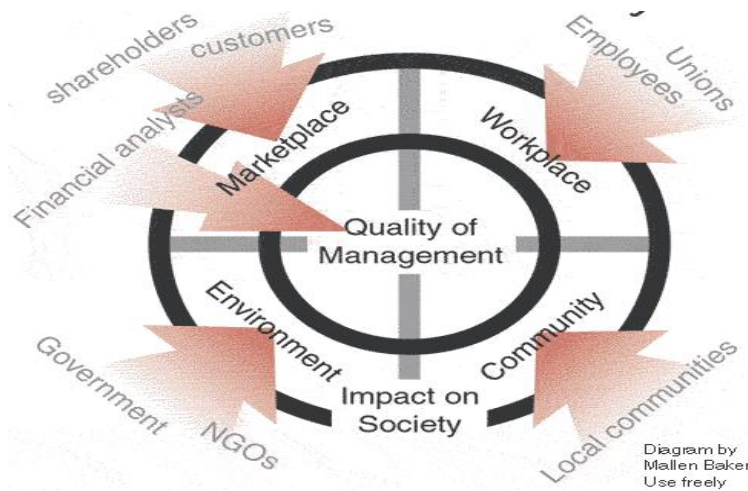


Figure 3: Stakeholders and management interaction on CSR agenda

Source: Baker (2010)

Figure 3 shows that the quality of CSR depends on effectiveness of management in integrating stakeholders' views within the marketplace, workplace, community and the environment.

2.0 METHODOLOGY

This study adopted a review-based research approach using secondary data from academic journal articles, conference papers, textbooks, institutional reports, and relevant online publications. The review methodology followed the systematic approach recommended by Khan et al., (2003) for scoping reviews in environmental health, incorporating explicit search strategies, selection criteria, and synthesis procedures. This approach has been widely adopted in comparable global reviews of both scientific and theoretical investigations, including the comprehensive reviews by K'oreje et al., (2019) for Africa, Miller et al., (2022) for Asia, and Hughes et al., (2013) for Europe.

Over fifty scholarly and institutional materials spanning multiple geographic regions were systematically reviewed. The reviewed literature included peer-reviewed studies from Nigeria and other African countries, studies from China, India, and Southeast Asia, research from European organisations, and investigations from North and South America. This multi-regional scope was intentionally adopted to facilitate comparative analysis and to develop a genuinely global understanding of CSR implementation. Studies were selected based on their relevance to emerging concepts of CSR systems, their methodological rigour,

their publication in peer-reviewed journals or by recognized international organizations, and their availability in English.

3. THE RELATIONSHIP BETWEEN CSR IMPLEMENTATION AND MANAGEMENT SYSTEMS

CSR is often linked with implementing management systems like ISO 14001 and 9001 (Casstka & Balzarova, 2007; Bansal & Hunter, 2003) to manage aspects of futurity, biodiversity protection (Welford & Jones, 1996), quality, environment, occupational health and safety (Mezinska et al., 2015). Corporate sustainability (CS) reports are the instruments adopted by organisations to communicate sustainability issues and key CSR elements to the stakeholders and public, creating their operational balance on implementing management systems standards around the triple bottom line (Yousaf et al., 2021; Fonseca et al., 2023). Table 1 provides a comparison of ISO 9001, ISO 14001 and ISO 26000 standards.

Table 1: Comparison of ISO 9001, ISO 14001 and ISO 26000 Standards.

Standard	ISO 9001	ISO 14001	ISO 26000
General description	Quality management systems standard	Environmental management systems standard	Guidance on social responsibility
Objectives	• Quality management system • Management responsibility • Resource management • Product quality control and realization • Performance measurement, analysis and improvement	• Environmental policy • Planning • Implementation and operation • Checking • Management review • Continual improvement	• The social responsibility (SR) context adopted by organisation • SR principles relevant to organisations • Guidance on core SR issues • Guidance for organisations effectively implementing SR
Certification	Yes	Yes	No
Voluntary	Yes	Yes	Yes
Dimension	Marketplace (supply chain)	Environment	Community, workplace, marketplace and environment

Adapted from (Castka and Balzarova, 2007)

Zwetsloot (2003) also suggests that CSR agenda can foster sustainability by implementing health and safety standard (OHSAS 18001) and the management systems identified in table 1.

4.0 THE BUSINESS CASE FOR CSR IMPLEMENTATION

The business case for CSR has been claimed to enhance profits, shares, cost savings, reputation, employees' recruitment and retention, risk management and market advantage (Murray, 2003). Murray (2003) presented evidence on business case for CSR in Watson Wyatt survey which showed that high employee rated firms due to CSR achieve financial returns by 101% over 69% for those with low employee rating. The 15-18% profits and about 20% customers' growth in 2001 credited to ethical practices by The Co-operative bank in Britain proves a strong business case (Murray, 2003). However, business case for

CSR remains controversial as some critics claim there is no evidence of business growth in implementing CSR (Griffin & Mahon, 1997). According to Utting (2005), CSR attracts benefits such as competitive advantage, eco-efficiency and good public reputation if effectively executed. Lyon and Maxwell (2008) provided evidence of business growth and increased sales in Colombia's flower industry because of encouraging environmentally friendly practices through adoption of ISO 14001 EMS standard in their supply chain, thereby attaining 137 member conglomerates and 700millions exports per annum. Haywood (2005) also provided several evidence of CSR and business case; CSR Europe MORI's findings showed that 70% of European customers consider organisation's reputation for patronage. Another study by Marsh and McLennan found that 85% of firms regard brands as their core asset for business competition and value enhancement (Haywood, 2005). McKinsey & Company's findings also showed that financial investors would pay 20% more shares premium to firms who show commitment to effective corporate governance (Haywood, 2005). Haywood (2005) argued that sustainable supply chain, procurement and standards certification could create market opportunities and reduce business risks by presenting the case of John Dickson Ltd, who cut waste generation and energy use to save £57,000 per annum by adopting sustainable supply chain approach.

CSR implementation is not limited to Multinational Corporations (MNCs); hence could also be adopted by SMEs (Modreanu et al., 2024). The EU members are currently heightening awareness to incorporate SMEs in CSR programmes implementation since they provide in the EU, about 80% of employment and account for 99% of business enterprise (EU, 2007). ISO (2010) CSR framework claims that voluntary adoption of CSR programmes provides business benefits to both SMEs MNCs. Implementation of CSR key elements is considered to yield business growth, market advantage, increased profits, enhanced cooperate image and market innovations (Line et al., 2007; Moon, 2003), which occur through adopting green strategies in business procurements (EU, 2004; Tahniyath & Said, 2023) and sustainable supply chain management (Haywoods, 2005). Castka et al., (2004) also suggests that CSR should involve SMEs and be implemented on internal and external dimensions as a means of creating a business-society interface. Table 2 shows how OLC (Europe) Ltd implemented their CSR on the two dimensions with direct influence on both internal and external stakeholders.

Table 2: Dimensions of CSR and business aspects.

Dimension	Aspects	OLC (Europe) Ltd.
Internal dimension	Human capital management	***
	Working environment and health and safety	***
	Quality of management	***
	Adoption to change and innovation	***
	Managing environmental impacts and natural resources	*
	Managing finances	***
External dimension	Stakeholders' relations (business partners, consumers, suppliers, community etc)	***
	Corporate governance structure	**
	Human rights	**
	Global environmental concerns	*

*Key symbols: *** directly applied aspect of CSR, ** indirectly applied aspect, * not considered as significant.*

Adapted from: (Castka et al., 2004).

OLC's environmental aspect was neglected due to the insignificance of its business impacts to the environment, which shows that adoption of CSR strategy in firms depends on the impact of the business sector to CSR dimensions (Castka et al., 2004).

Corporate governance involving CSR implementation has a significant positive impact on CSR implementation (Asiaei et al., 2021). It could be observed in Apple iPod and Foxconn case study that firms whose corporate governance neglect CSR principles at workplace, relative to wages and workers' right face criticisms from both internal and external stakeholders (Frost & Burnett, 2007). Frost & Burnett (2007) provided evidence of how an NGO, Catholic Agency for Overseas Development (CAFOD) strategized a campaign against the unethical workplace practices of electronics industries which placed a responsibility on firms for improvement in CSR programmes implementation. CSR Academy (2004) prescribes evaluation of CSR performance on five attainment levels upon expected behavioural pattern or management competence as shown in table 3.

Table 3: Behavioural Patterns required for the Attainment Levels in CSR Management.

Attainment Levels	Management Behaviour Pattern
Awareness	A broad appreciation of the core CSR characteristics and how they might impinge on business decision-making
Understanding	A basic knowledge of CSR characteristics, with the competence to apply them to specific business activities
Application	The ability to supplement the basic knowledge of CSR characteristics with the competence to apply concepts to specific activities
Integration	An in-depth understanding of CSR strategies and an expertise in embedding CSR into business decision-making process
Leadership	The ability of management to operate in a way that fully integrates CSR agenda in the decision-making process of organisation

(Adapted from: CSR Academy, 2004).

CSR proponents have critically responded to growing arguments about the benefits of CSR, thus suggest that businesses which employ effective CSR strategy have a potential of increasing long-term profits, reducing business risks, improving public image, competitive advantage and overall corporate productivity (Murray, 2003; Castka, et al., 2004; Utting, 2005). In addition, Hoskins (2008) further claims that progress could be effectively made in CSR programme if businesses give adequate attention to mandatory public disclosures, stakeholders' engagement, corporate governance and performance management.

Despite the evidence of corporate progress in CSR implementation on the key elements, critics argue that voluntary regulation may deter CSR visions, hence advocate strict legislation as the most effective means to guarantee compliance to ethical and responsible practices in the community and environment by corporations (Murray, 2003). Moreover, CSR has a significant link with the environment as suggested by Zwetsloot (2003), who claimed that ISO 14001 environmental management (EMS) standard is consistent with the concept of CSR, however ISO 14001 EMS seeks to improve environmental performance (Baxter, 2005) which is an integral component of CSR goals.

The perception of CSR is divergent, in that some perceive CSR as a disguise for multinational businesses to 'greenwash' on sustainability of their social and environmental activities (Klein & Lubbers, 2002; Greer & Brung, 1997; Laufer, 2003). Maslin et al., (2007) reports the UK government targets on greenhouse gas reduction, which has placed a task of carbon reduction footprint on the society and businesses to minimise

global warming caused by gaseous emissions through energy use (Revkin, 2007). Laufer (2003) observes that business responses to environmental issues is despicable due to exaggerations and rhetoric contained in their reporting systems, thus firms ‘greenwash’ on commitment to environmental improvement instead of showing genuine commitment to meet targets (Klein & Lubbers, 2002).

Moreover, some perceive CSR as a social and environmental management tool in business operations toward corporate sustainability (Montiel, 2008; Azapagic, 2004; Benn et al., 2004), while others consider CSR as competitive and profit strategy and the mainstream for business investment and brand development in the marketplace (Jobber, 2007). Furthermore, Jobber (2007) shows the dimensions and key issues businesses should consider in marketing CSR for profit, which is summarised in table 4.

Table 4: Dimensions and Key Issues of CSR Implementation

Dimension	Key issues	Marketing response
Physical environment	Combating global warming Pollution control Conservation of energy and other scarce resources Use of environmentally friendly ingredients and components Recycling and non-wasteful packaging	Sustainable marketing
Social (community involvement)	Support for local and global community	Societal marketing – cause related marketing
Consumer	Product safety (including the avoidance of life cycle effects). Avoidance of price fixing Honesty in communication Respecting privacy	Societal marketing
Supply chain	Fair trading Standard setting for supplies (e.g. human rights, labour standards and environmental responsibility).	Fair trade marketing
Employee relation	Fair play Equal opportunities Training and motivations Internal communications on career development, recruitment policies and training opportunities	Internal marketing

Source: (Jobber, 2007).

5.0 CSR REPORTING ON THE KEY ELEMENTS AND HOW THEY IMPACT ORGANISATIONS

CSR reporting on the key elements of strategy, shareholders engagement, corporate governance, performance management, public disclosure and assurance has become a status quo in most organisations (Hoskins, 2008). Line et al., (2007) consider strategy a priori for initiating CSR agenda. Strategy provides guidance and outlines procedures, objectives, materiality criteria and targets aligned with governance and performance management in CSR agenda on implementation of financial and non-financial goals of the organisation (Hoskins, 2008).

In ensuring the effectiveness of CSR, some scholars have recommended approaches for appraising the organisation's performance on CSR, these procedures are highlighted in table 5 below.

Table 5: Procedures For Appraising CSR

Observers		Recommended approach to CSR		
Terry McAdam (1973)	Confront	Do only what is required	Progressive approach	Take a lead in CSR
Ian Wilson (1975)	Reactive	Defensive	Accommodative	Proactive
David & Blostrom (1975); Carroll (1979)	Withdraw	Public relation approach	Legal approach/negotiations	Resolve problems
Azzone et al., (1995)	Constrained response to specific issues		Design programmes with objective aim	Make CSR a strategic variable for the firm
Faucheux & Nicolai (1998)	Bypass or block legislation	Avoid cost of environmental protection	Adjust purposefully to the new rules	Create a potential competitive edge
	Do nothing strategically			Act

Stakeholders' identification and engagement is essential through establishing principles for consultation to achieve employee motivation, board cooperation and management support at all levels (Line et al., 2007). Stakeholders' engagement is vital scope for effectively establishing CSR map, prioritising material issues, planning engagement and communicating objectives (Line et al., 2007).

Cooperation among top management is fundamental for achieving effective governance, the quality of governance is shown in policy development and execution, transparency, accountability through effective communication with stakeholders and data control between board and management on best practice implementation (Hoskins, 2008).

Performance management involves monitoring procedures, checking performance and taking corrective actions to maintain improvement on management systems implementation (Line et al., 2007). Performance management enables establishing sense of responsibility in all levels of management to guarantee continual improvement (Lyon & Maxwell, 2008).

Public disclosure entails reporting objectives and targets set on performance benchmarks and indicators towards social and environmental responsibility (SAI, 2001). Effective communication of organisations' business operations is achieved through constitution of report team to undertake report writing and publication on business goals and performance (Line et al., 2007). The key steps involved in reporting comprise securing executive support, board approval, choosing team and defining reporting scopes based on prioritised targets specified in the CSR strategy (Hoskins, 2008). Thus, a good report should be holistic on the progress of the CSR focus of an organisation.

Assurance is a self-regulatory analysis of all the elements of CSR programme which represents a standard for scrutiny aimed at attaining confidence and reliability of data collection, reporting and accountability of CSR programme. Line et al., (2007) suggest that assurance should meet principles and guidelines prescribed for report reliability in data collection process, topic prioritisation, stakeholders' survey and texts review. Assurance standards according to A8000 and A1000 assurance standard principles are commonly

used to scrutinize CSR reports of firms to assure organisational claims on CSR performance (Hoskins, 2008).

6.0 FINDINGS

From reviews, of case studies, including, British-America Tobacco (BAT) CSR, Vodafone and MTN Nigeria, their reports had strong communication on stakeholders' engagement which involved consultation with consumers and communities. Effective governance was achieved through effective communication between government, board and top management and making effective policy to control products and implement non-financial goals. With the surge in organisations adopting global best practices in sustainability reporting.

Furthermore, Vodafone report showed commitment to social and environmental performance by implementing strategic programmes that enhanced social performance and reduced the environmental impacts of their business (Vodafone, 2025). Vodafone's CSR programme crucially involved the key elements; strategy, shareholders' engagement, people, governance, performance management on GHG emission and net zero targets, public disclosure and assurance (transparency). Vodafone targets periodic expansion of its network access to rural areas, limiting the African market to 4G network, while developed continents have 5G, except Turkey. As part of their commitment to CSR, they have integrated artificial intelligence and evolving technologies, particularly quantum computing to boost efficiency, boost customers 'satisfaction and improve entry into new markets. In Africa market, Vodafone reported a growth in the access of customers to smart phones from 62% in 2025 to 65% in 2026, while creating more employment opportunities for Africans, a growth from 87 in 2024 to 91 employees in 2026. In creating equal opportunities, women in board grew significantly from 38% in 2024 to 54% in 2026. The report also indicated their commitment to workplace health and safety, ensuring that lost time incident is managed essentially. The environmental protection commitment of Vodafone targets reduction in energy use, with growing preference to greener and environmentally friendly alternative energy sources. The report shows that total cost on energy for 2025 already equals the cost in 2026. However, total energy used in 2025 stands at 5,806Gwh as against the 2026 consumption at 5,967Gwh, indicating a rise in energy usage, The study found that despite increased energy usage, their GHG emission reduced 0.30tCO₂e in 2025 to 0.26tCO₂e in 2026. Vodafone's commitment to scope 3 emission reduction yielded progress, from 2024 to 2026, reporting reduction from 7.39 in 2024, to 6.85 in 2025 and 6.11 in 2026.

BAT's strategy focuses on transitioning consumers from harmful effects of smoking through increased awareness supported by technology towards reducing tobacco harm. The Tobacco Harm Reduction (TBH) initiative promotes safer products for consumer who are unable to quit smoking. The campaign provides less risky alternatives like vaping through Vapers Deserve Better campaign aimed at minimising tobacco consumption harm. BAT business revolves around consumers, customers who distribute and sell their products, investors, the people (workforce), suppliers and society which integrates people and natural environmental concerns. These aspects of their business focus define their CSR and sustainability goals. BAT ranks as one of the top global employers, scoring 85% in the employees' engagement index ranking by Your Voice Employee Survey. Women in management roles stand 44.4%, while they reported 30.4% waste reduction from operation against the baseline set in 2017. The report claims a 25% gap in surpassing the waste reduction targets by two years, as targeted in 2023. BAT also reduced scope 1, 2 and 3 GHG emission between 2020 and 2024 in equivalence of 1,323ktCo₂e, which stands at 46.6%. They achieved this by a transition to 50% increase in use of low carbon energy sources in their operations. As commitment to people and community, BAT engaged 90% of family households in their Livelihood Programme, a community-based CSR initiative that empowers workers economically in the priority geographies. In

environmental protection concerns, BAT achieved 60% absolute reduction in scope 1 and 2 GHG emission versus the 2020 baseline, 30.3% reduction in scope 3 in Forest, Land and Agriculture (FLAG) emissions and 42% reduction in scope 3 in industrial (non-FLAG) emissions as against the set 2020 baseline.

MTN Nigeria committed to be part of the Early Adopters, publishing its first standard sustainability report in 2023. The MTN Nigeria Sustainability Report, 2025 shows evidence of commitment to effective governance, performance management, risk reduction, and assurance through leadership, integration of management systems and compliance with IFRS S1 and S2 standards and ISO 31000 risk management standards. MTN Nigeria launched Ambition 2025 strategy, committing to advanced climate risks reduction through digital inclusions in their customers' services. They adopted Project Zero, a Science Based Target initiative (SBTi) to pursue a net zero target in carbon footprint. MTN achieved 6.5% reduction in scope 1 and 2 emission against the 2021 baseline. As efforts to zero net carbon footprint reduction, 229 rural telephony sites were installed with solar systems, expanding its renewable energy footprints. In corporate governance, MTN achieved increased women representation in the workforce from 36.6% in 2024 to 43.4% in 2025, achieving a strong reputation index score of 80.2% in corporate governance. On the social aspect, MTN Foundation launched the Help Children Be Children (HCBC) programme to raise child online safety. In protecting the planet, MTN partnered with Climate Governance Initiative (CGI) to launch the Nigeria chapter. Study shows that while MTN Nigeria is ambitious for profits, reported to be N1.1trillion in 2025, they invested only about N2.7billion in CSR affecting over 32million people. restoring shareholders value in the Ambition 2025. However, MTN's commitment to environmental improvement was shown by setting targets for waste reduction, transition to renewable energy use, reduction in use of water and paper with continuous improvement reported in the 2025 Sustainability Report. (MTN, 2025).

The implementation of CSR programme by the three firms crucially involved the six key elements; strategy, shareholders' engagement, governance, performance management, public disclosure and assurance. Table 6 shows a summary of CSR implementation by Vodafone, The Co-op and BAT of the key elements.

Table 6 shows a summary of CSR implementation by Vodafone, MTN Nigeria and BAT of the key elements.

Organisation	Strategy	Shareholders' engagement	Corporate governance	Performance management	Public disclosure	Assurance
Vodafone (2026)	Adopt green approach	Assigning leadership roles	Top management cooperation	Increasing access to communication through digital links	Effective external reporting	Assurance under type 2 AA1000
	E-waste recycling	Awareness, Employee training and market expansion	Internal documentation and public reporting.	Reducing environmental impacts	Reporting performance on targets and objectives	Met principles of inclusiveness to a reasonable level
	Network deployment and maintenance	Joint venture business	Risk management	Prioritising contractors' management	Business sustainability reporting on financial performance	Reasonably met principle of materiality
	Customers' protection and empowerment	Integrating new local markets	Management systems implementation	Regular site assessment	Prioritised sustainability reporting social	Reasonably met principle of responsiveness.

			on		and environmental performance	
	Social and health investment	Consumers and employee satisfaction		Effective data control	Report on health and social investment	
	Sustainable environmental improvement			Systems review and non-compliance monitoring Sponsor research and market survey	Contributions to education development	
British American Tobacco (2025)	Identify material use	Stakeholders' consultation	Incorporation of board.	Establish management responsibilities	Effective public communication.	Prioritised topic and data relevance.
	Establish stakeholders' view	Engage communities	Effective communication.	Identify key issues for policy development	Constitute report team with management support	Established management strategy for data collection
	Conduct research	Customers' welfare	Data control	Evaluate best practices	Effective report writing, review and publication	Data checked and consolidated based on Dow Jones index
	Assign values to non-financial goals	Material use concerns	Implementation of non-financial issues	Enhance communication	Feedback control	Met principles of materiality
	Secure leadership cooperation	Waste and water use minimisation	Effective policy execution	Implement management systems	Report verification for validity and reliability	Met principles of responsiveness
	Set targets, objectives and principles Complement CSR agenda with business goals	Concerns for environment		Measure performance Training and employee's motivation Review documents, results and approach	Inclusion of non-financial elements	Met standards of inclusivity Assurance standard of AA1000ASP
MTN Nigeria, (2025)	Social responsibility	Customers' participation	Democratic participation of management	Risk management & Assessment based on ISO 31000, COSO ERM	Effective accounting and reporting	Assurance in line with IFRS S1 ASN S2;

Community inclusions	Employee survey	Annual general meetings	Internal control Responsiveness to stakeholders' concerns	Document and data management	Reporting in accordance with GRI guideline
Ecological sustainability	Consumers' satisfaction	Committee and regional board cooperation	Review of targets and objectives	Public communication of policies and strategies	Achieved inclusivity
Environmental concerns	Effective stakeholders' engagement	Customers' consultations	Responsible investments		Met materiality standards
Packaging and waste reduction			Mergers and acquisitions		Met principles of responsiveness
Delivery value to customers and employees			Ethical policies and strategies		
Stakeholders' cooperation			Health and safety management		
Independent assurance			Accounting and reporting		

7.0 CONCLUSION

In conclusion, Reports by Vodafone, BAT and MTN Nigeria showed evidence of effective implementation of the key elements of CSR, which involved strategy, stakeholders' engagement, governance, performance management, public disclosure and reasonable level of assurance based on A1000 assurance standards. The link between CSR and business case could be likened in analogy to the relationship between a budget and economic performance. It would be erroneous to conclude that budgets are ineffective in directing economic objectives if there are lapses in budget execution. Similarly, failure in CSR to meet all key elements in businesses is not a concrete reason for condemning the tool, whether as a 'voluntary and self-regulatory' or 'command and control' instrument. Although, valid conclusion is still in anticipation to establish the business case for CSR, it could be argued by the evidence provided in examined cases that CSR made significant improvement in specific social, environmental and economic aspects including customers' growth, waste management, lowered emissions and cost savings.

Thus, conclusion can be reached that CSR evidently enhances corporate image if the key elements are effectively implemented and measured on selected indicators based on the organizational rationale for adopting CSR agenda. In establishing the actual understanding of the key elements of CSR, it should be noted that success can only be guaranteed if there is a clearly defined strategy that enables cooperation among stakeholders and shareholders, efforts should be made to establish effective governance for data control and communication. Performance management of CSR has been observed in business reports to enhance business growth and to set targets for continual environmental improvement using certified

management systems. Various research attempt to evaluate the influence of CSR in business investments via qualitative data collection like interviews but fail to realize possibility of bias in response which might lead to wrong conclusions. People's perception about CSR reporting on business performance varies, however public disclosure enables proper communication of progress made in CSR agenda. For instance, some researchers assume that even when CSR is not in place, firms are bound to progress upon application of best management practices.

8.0 RECOMMENDATIONS

CSR implementation involving the key elements have complimented international efforts to advance corporate sustainability, especially in the case study organisations, whose reports show proactive commitment pursuing economic growth through increased profit, environmental performance through reduction of operational impacts to the planet and social responsibility involving stakeholders' engagement. The voluntary nature of CSR and its implementation seem vague as there has been no significant investment in projects that give back to society. Thus, this study recommends that government should make policies that establish indexes for evaluating performance of organisations in CSR beyond climate and employee's welfare related concerns. It remains unclear whether such policy could be in situ policy tools with capacity to guide organisations in genuinely investing in projects or programmes that build capacity and better the lives of citizens, particularly the host communities of these organisations. Moreover, the study recommends that environmental protection principles and guidelines be developed into environmental action programme (EAP) which organisation should prioritise in advancing their CSR. However, progressive amendments could be made periodically to the EAP. This study also recommends that both SMEs and MNCs adopt EAP as an organisational culture to enhance the performance of CSR. SMEs should no longer be considered as too small to voluntarily invest in CSR programmes, this review recommends that small organisation should adopt partnership for the goals SDG to undertake collaborative CSR.

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