

The Relevance of Corporate Social Responsibility in Organizational Sustainability

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Abstract: *There has been an age long debate over the relevance of Corporate Social Responsibility (CSR), considering that it is not necessarily a prerequisite for business registration or operation. Several literatures have argued that CSR in many ways tend to adversely affect a company's financial performance by diverting managerial attention and drawing resources from productivity, while promoting the personal agenda of the business manager at the expense of the shareholders. There have also been scenarios where CSR has been relegated to being a mere case of philanthropy. In this research it has been established who the stakeholders of the organization are and what their represented interests are. Some functions of CSR in the community has also been highlighted ranging from environmental protection to human rights corporate sustainability, as well as data gathering and poverty alleviation. CSR has also proven to be a Key Performance Indicator (KPI) tool used by Human Resource Management (HRM) for proper accounting of the impact of the organizations activities on society. CSR has also grown from being solely a top managerial activity to an all level employee engagement activity. In 2019 the world was hit by one of the worse health pandemic known as the COVID-19 and the effect of this on many businesses has been very devastating till this day. Yet, it has also in so many ways tested the relevance and efficiency of CSR, this era moved CSR from being 'The Nice Thing to Do' to 'What Should Be Done'. In the wake of this reality it has been concluded in this research that we are now experiencing a paradigm shift in the application of CSR and the results would determine the sustainability of many organizations post-COVID-19.*

Keyword: *Corporate Social Responsibility, CSR, Sustainable Development, Sustainability, Organizational Sustainability, COVID-19, Philanthropy.*

INTRODUCTION

Over the years, businesses all over the world have attempted to implement strategies and actions that fulfil the demands of the business and its stakeholders now while also protecting, sustaining, and upgrading the human and natural resources that will be required in the future. Organizations ranging from business names to Public Liabilities Companies (PLC) as well as Government Ministries, Departments and Agencies (MDAs) are constantly modifying their modus operandi in other to help attain an ever evolving level of sustainable development.

In our daily interactions there are always words or phrases we come across or hear, our minds often create its own meaning to these words and as a result dictates the extent to which things surrounding the said word or topic is understood, supported, contradicted or even considered as irrelevant. The term 'sustainable development' and 'sustainable' are two of such.

According to Govindarajan (2005) the word 'sustainability' has its etymology in the Latin word '*sustinae*' meaning to 'to hold' which can be interpreted as 'to endure', 'to maintain' etc. and the word 'development' originates from the French word '*developper*', which means 'to unfold'. This, when we say 'sustainability', we are talking about the ability to endure or maintain, and by 'sustainable development', we imply 'moving ahead while making sure that we can maintain, manage and do justice to the changes we seek and intend to bring about'.

As the global economy increases fast toward the planet's carrying capacity, businesses must acknowledge that they are functioning within a wider biophysical and social environment and respect the boundaries and processes determining the sustainability of the larger ecosystem. As a result, businesses, particularly major multinational enterprises, are being pushed to act in an environmentally sustainable and socially responsible manner while maintaining and increasing shareholder wealth. Investors demand disclosure of material environmental risks and related compliance costs and liabilities, while stakeholders demand information on the environmental and social impacts of business operations as well as measures to benchmark corporate social and environmental performance in various industrial contexts. Company executives are always looking for new ways to improve their triple bottom line performance and make informed trade-offs between often competing financial, environmental, and social goals (Satish Joshi, 2016). In other to have a clearer picture of what factors come to play it is important to discuss what sustainability is and how it relates to business. Schaltegger (2003) defined corporate sustainability management as a business strategy for shaping a company's environmental, social, and economic effects in such a way that, first, it leads to the company's long-term success and, second, it makes a significant contribution to the economy and society's long-term success, and along similar lines Dyllick & Hockerts (2002) on the Brundtland Commission Report (Brundtland, 1987); defined corporate sustainability as "meeting the needs of a corporation's current direct and indirect stakeholders without compromising its ability to meet the needs of future stakeholders as well". For decades unending there has been a brewing study of the relationship between businesses and society and the outcomes has continually been influenced by the prevailing economic paradigm at that specific point in time. According to Carroll (1999) & Lantos (2001) the society's expectations from corporate organizations dramatically changed and increased since the 1950s and 1960s.

As with all issues bothering on ethics and obligation, there has been a history of arguments in support and against the need for Corporate Social Responsibility (CSR). While Friedman (1970) argued that corporations as legal persons do not have feelings and ethics. Bowen (1953), described the obligations of a businessmen as geared towards pursuing policies, decisions, and lines of action that are desirable in terms of the objectives and values of society.

Five very strong arguments have been listed by Dhaliwal et. al. (2011), Porter & Kramer (2011), Esty & Winston (2009), Orlitzky (2008), Hart (2005), and Porter (1991) against CSR stating why it will adversely affect a company’s financial performance, they are:

1. Environmental concerns impose extra limits on manufacturing technologies, requiring businesses to make less-than-ideal decisions.
2. CSR aims draw managerial attention and resources away from activities and investments that increase productivity.
3. CSR activities are ceremonial and institutional procedures that aren't very productive.
4. Managers participate in CSR efforts in order to further their own agendas and reputations at the expense of investors.
5. CSR efforts are a form of corporate altruism that comes at the expense of shareholders.

THE CONCEPT OF CORPORATE SOCIAL RESPONSIBILITY

In light of the above let’s take a look at some landmark definitions of Corporate Social Responsibility.

Table 1. Definition of CSR by Academic Researchers

Authors	Opinions on CSR
(Frederick, 1960)	In the end, social responsibility entails a public attitude toward societies economic and human resources, as well as a willingness to ensure that those resources are used for broader social goals rather than narrowly defined individual interests.
(Carroll, 1979)	The economic, legal, ethical, and discretionary expectations that society has of organizations at any particular time are all part of business's social responsibility.
(Baker, 2003)	CSR refers to how businesses manage their operations in order to have a good impact on society as a whole.
(Sethi, 1975)	Corporate social responsibility entails aligning corporate behavior with prevalent social norms, values, and performance expectations.
(Friedman, 1962)	There is just one social obligation of business: to use its resources and engage in activities that will raise profits as long as it follows the rules of the game, that is, as long as it competes in an open and fair manner without deception or fraud.
(Wood, 1991)	Corporate social responsibility is based on the premise that business and society are intertwined rather than separate entities.
(Bowen 1953)	CSR refers to businessmen's responsibilities to pursue policies, make decisions, or follow lines of action that are beneficial in terms of our society's objectives and values.
(Jones, 1980)	The concept of corporate social responsibility is defined as a company's obligation to constituent groups in society other than stockholders that goes beyond what is required by law and union contracts.
(Davis & Blomstrom, 1966)	Social responsibility refers to an individual's responsibility to examine the ramifications of his or her decisions and actions on the entire social system.

Source: (Compiled by Author)

It will interest you to know that irrespective of these apt definitions stated above there is another perspective to the way CSR is explored and applied, this is from the standpoint of Society and that of Business. In management CSR is a very practical concept and therefore must be defined from the view point of ‘Business and Society’. CSR is described in terms of business or society, depending on the interests of the stakeholders, and it is commonly linked to the concept of sustainability (Nada, Rozuel, & Lee-Davies, 2005). Table 2 below takes a plunge in this direction.

Table 2. Definition of CSR by Civil Societies and Business Archetype

Authors	Opinions on CSR
(Corporate Responsibility Coalition, 2003)	Companies, as organs of society, have a responsibility to protect human rights both within their direct realms of operations and in their broader spheres of influence.
World Business Council for Sustainable Development (WBCSD, 2003)	CSR is a business commitment to work with employees, their families, the local community, and society at large to increase the quality of life and contribute to long-term economic development.
(Novethic, 2003)	The concept of CSR includes three dimensions: an economic dimension (efficiency, profitability), a social dimension (social responsibility), and an environmental dimension. It is linked to firms' adoption of the sustainable development principle (environmental responsibility). To uphold these ideals, businesses must pay more attention to all stakeholders who provide information on civil society's expectations and the business climate.
(Nordisk, 2003)	For Novo Nordisk, social responsibility entails taking care of people. This is true for both our staff and the people we help with their healthcare requirements. It also evaluates our company's impact on the global community and the local community. As a result, corporate social responsibility is more than a virtue - it's a necessity.
(Unilever, 2003)	We define social responsibility as our influence or engagement with society in three areas: (i) voluntary donations, (ii) impact of (business's direct) activities, and (iii) impact across the value chain.
(CSR Europe, 2003)	By innovating its strategy, organization, and operations, a firm may manage and improve its social and environmental impact, generating value for both its shareholders and stakeholders.
(Amnesty International-Business Group, UK 2003)	Companies must acknowledge that their ability to continue to produce goods and services while also creating financial wealth will be contingent on their acceptance by an international community that is increasingly viewing human rights protection as a requirement of their license to operate.

Source: (Compiled by Author)

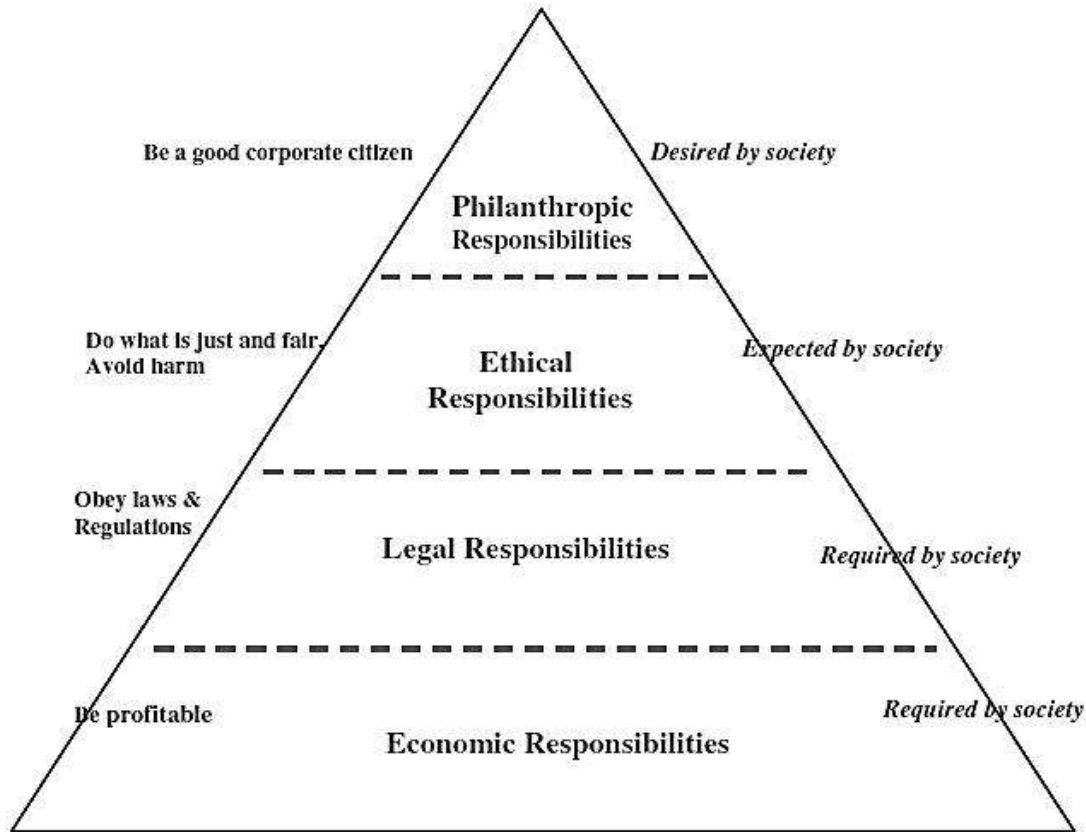
ELEMENTS OF CORPORATE SOCIAL RESPONSIBILITY

There are several strands attached to the application of CSR, and in order to attain that level of sustainable development certain elements must be considered and also analysed alongside other key components, for the sake of this research seven major elements have been ratified from (Nada, Rozuel, & Lee-Davies, 2005), they are as follows:

Corporate Social Responsibility vs. Philanthropy

These two concepts have been used synonymously in several broad models of CSR like in the case of Figure 1. Below:

Figure 1. Carroll's Pyramid of CSR



Source: (Carroll 1991)

On the grounds of Figure 1, it becomes very necessary to explain the difference between CSR and Corporate Philanthropy. (Dictionary.com, 2020) defines philanthropy as an altruistic concern for human welfare and advancement, usually manifested by gifts of money, property, or labor to needy people, endowment of educational institutions and hospitals, and generosity to other socially useful purposes, or specifically an organization devoted to helping needy people or other socially useful purposes. It is of Greek origin known as *'Philanthropia'* meaning 'Love for mankind'. Corporate Philanthropy basically refers to the idea of the firm 'giving back' (financially) to society some of the wealth it has created thanks to society's inputs (Nada, Rozuel, & Lee-Davies, 2005). (Carroll, A.B., 1991) CSR is defined as a pyramid with four tiers (economic, legal, ethical, and philanthropic duties) and clearly indicates that "philanthropic contributions are included in CSR, but it is not restricted to them." In fact, it may be argued that while philanthropy is highly desired and valued, it is actually less significant than the other three types of social responsibility."

The Long-Term Viewpoint

The first attribute of CSR is that it is part of a long-term economic strategy that may not be quantifiable but can be a useful asset for future profitability and, eventually, "social influence" (Carroll, 1999) (Davis, K., 1975). This concept is similar to the concept of sustainability, in which a firm pursues a variety of goals that all work together to ensure the business's survival and prosperity in a changing environment (Nada, Rozuel, & Lee-Davies, 2005). This can be clearly inferred from the definition provided by (WBCSD, 2003) where it states that Corporate Social Responsibility is business' commitment to contribute to sustainable economic development working with employees, their families, the local community, and society at large to improve their quality of life.

Beyond the Law

Academic researchers of the 1970s were able to come to a conclusion that CSR reaches far beyond the confined perimeters of legal, economic, and technical requirements of a firm. Subsequently, this implies that being law abiding does not automatically translate to being socially responsible. As a result, CSR is implicitly the expression of a voluntary attempt by the company to adhere to ethical norms, rather than solely economic or regulatory imperatives (Jones, T.M., 1980) (Carroll, 1999). CSR is in the domain of 'moral obligation' or 'normative principles', and not only a question of obedience to the law (Kilcullen & Ohles Kooistra, 1999) (Scholl, 2001). Hence, Jones (1980) described corporate social responsibility as the idea that corporations have a responsibility to constituent groups in society other than stockholders, and that this obligation extends beyond what is required by law and union contracts.

Accountability to the Stakeholders

A Good management knows that their long-term success is based on continued good relations with a wide range of stakeholders, this is because a business can't succeed in a society that is failing due to social or environmental challenges (Zhu, 2011). This was

the concern of (Frederick, 1960) when he defined CSR as Social responsibility; That implies a public attitude toward society's economic and human resources, as well as a willingness to ensure that those resources are used for broader social goals rather than narrowly defined private interests.

The Stakeholders Theory was introduced by (Freeman, 1984) and defined as "any group or individual who can affect or is affected by the achievement of the organization's objectives". (Murray & Vogel, 1997) also described a stakeholder as any entity, typically outside the firm, that the organization aims to influence and that has an impact on the organization. Table 3. Shows a generalized categorization of stakeholders as well as their represented interests.

Table 3. Stakeholders VS Objectives

STAKEHOLDERS	OBJECTIVES
Management	Governance, corporate culture, strategies, and overall performance
Shareholders	Profit, and the value of the stock in the stock market
Customers	Characteristics of the product and quality of services
Government	Security of society, sovereignty, respect for the laws, and paying taxes
Community	Environmental and social effects
Employees	Fairly compensated employment, working conditions, and job satisfaction
Suppliers	Price and volume of procurement, and sustainability
Banks	Payment systems and their flexibility
Investors	Information about the liquidity and viability of payment

Source: Adopted from (Cramer & Bergmans, 2003), (Clarkson, 1995), & (Carroll, 1979)

Social Contract

In political philosophy, a social contract is an actual or hypothetical compact, or agreement, between the ruled and their rulers, defining each rights and duties, and showing why and under what conditions organized government is useful and should therefore be accepted by all reasonable people as a voluntary obligation by comparing the advantages of organized government with the disadvantages of the state of nature; these conclusions were then reduced to the form of a social contract. The objective of different social contract theories varies: some were created to legitimize the sovereign's power, while others were created to protect the individual from oppression by an all-powerful sovereign (Britannica, 2020). The obligations that businesses of all sizes owe to the communities in which they operate and to the world at large are covered by social contract theory in business. Corporate Philanthropy (CP), Corporate Social Responsibility (CSR), and Corporate Governance (CG) are all part of this (Jeremy, 2020).

Some companies take on this informal social contract as a point of business differentiation, while others do so to influence potential public scrutiny and backlash for noncompliance. Small business can distinguish themselves from larger corporations by making social responsibility a major point of business (Neil, 2020). Moir (2001) implies that a firm's ability to act ethically is enabled by the social contract perspective, not because it is in its commercial interest, but because it is how society tacitly expects firms to perform. As a support for the social contract theory the Amnesty International-Business Group, UK (2003) is convinced that firms must acknowledge that their ability to continue to supply goods and services and generate financial gain will be contingent on their acceptance by a worldwide community that increasingly views human rights protection as a condition of their license to operate.

The Notion of Power

Corporate Responsibility Coalition (2003) believes that companies have a responsibility to protect human rights both within their direct area of operations and throughout their broader spheres of influence. CSR proponents claim that the root of this duty is based on corporations' power and influence, which leads to moral impacts in society, both directly and indirectly (L'Etang, 1995).

Legitimacy of Business Activities

According to Rendtorff, (2019) the essential questions to ask in relation to legitimacy are:

- What are the challenges of business ethics confronted with increased complexity and new social expectations to corporations in an age of globalization?
- What are the principles of values-driven management and corporate social responsibility (CSR) that should be used by firms to respond to these challenges?
- What is a theory of corporate legitimacy and how should we define the relations between good corporate citizenship and business ethics?

In response to the above questions Lindblom (1994) presents four strategies which organizations seeking legitimacy could adopt:

- Educating and informing their relevant publics about changes in the organizations performance and activities.
- Changing the perceptions of the relevant publics without changing their actual behaviour.
- Manipulating perceptions by deflecting attention from the issue of concern to other related issues
- Changing external expectations of their performance.

If business legitimacy is so important that it serves as a motivator to engage in social responsibility, it's possible that "society gives legitimacy and authority to business." Those who do not wield power in a way that society considers responsible will lose it in the long run" (Davis, 1973) (Wood, 1991).

THE ROLE OF CSR IN COMMUNITY DEVELOPMENT

Before we talk about community development it is very crucial that we understand what a community constitutes first. Dictionary.com (2020) defines a community as a social group of any size whose members reside in a specific locality, share government, and often have a common cultural and historical heritage.

Community Development (CD) is described by the SCDC (2019) as a process in which people get together to take action on issues that are important to them. Community development is based on the premise that everyone should have equal access to health, prosperity, justice, and opportunity. Furthermore, they acknowledge that the way society and structures are constructed excludes and oppresses particular people, groups, and communities; thus, community development aims to combat this and promote fairness for all citizens.

The United Nations (1971) also defined community development as an organized effort of individuals in a community conducted in such a way to help solve community problems with a minimum help from external organizations. Government and non-government organizations, as well as companies of various forms and sizes, such as Small and Medium Enterprises (SMEs) and Multinational Corporations (MNCs), are examples of external organizations (MNCs).

SCDC (2019), theorized that community development is primarily based on human rights, social justice, equality, and respect for diversity, and that, in reality, community development should:

- Support communities in identifying and utilizing their own assets in order to improve the quality of life in their communities.
- Assist communities and government agencies in collaborating to improve services and decision-making processes.

At this point it's a no-brainer that the sustainability of an organization is somewhat tied to its ability to work in partnership with its business environment. For some companies CSR is a strong selling point and for other it's just a mere social contract hinged on the obligation of morality and work ethics. When we talk about the role of CSR in community development we must first remember the interests of the various stakeholders as stated in **Table 3**. Under listed are four major tasks of CSR in the community.

Environmental Protection

It's no news that the earth is suffering from several severe cases of degradation. The top five environmental concerns for the year 2019 were Biodiversity, Water Pollution, Toxic Waste Pollution (covering air, water, soil, noise, and radioactive, light and thermal disposals), Deforestation and Climate Change. Amidst all of this many companies around the world have been able to make significant impact to mitigate the effects of these environmental challenges not just within their communities of business residence but also on a global scale.

A couple of companies have stood out from the crowd, these organizations have been highlighted in a report by (Aaron, 2020) as companies setting great environmental examples, and they include the following:

- **IBM Computer Hardware Company:** IBM has been a leader in sustainability, as the European Union Code of Conduct for Data Centres recognized in 2013. In 2015, the firm made public commitments to maintain its legacy by lowering greenhouse gas emissions by 35 percent by 2020, compared to 2005 levels, and obtaining 20 percent of its global electricity from renewable sources over the same time period. The company's recognition of its impact over its supply chain is maybe even more significant. IBM's initiatives to inject sustainability—including the 2010 demand that all vendors maintain an environmental management program and publicly disclose their progress—have huge rippling effects with 18,000 suppliers in over 90 countries.
- **Apple Inc.:** Apple has a reputation for being ahead of the curve, which remains true when it comes to turning green. Apple's \$848 million energy arrangement with a California solar farm allowed the corporation to use renewable energy to power all of its businesses. After a while, it pledged to source all of its paper packaging from sustainable sources in order to save the world's last virgin forests.
- **Unilever British-Dutch Multinational Consumer Goods Company:** Unilever has also been praised for its environmental initiatives, most notably ranking first among firms in the 2015 Climate Survey, which drew comments from 624 sustainability professionals from 69 countries. More than a quarter of those polled felt the corporation was the most important contributor to climate change solutions. Unilever has been an open advocate about the significance of halting deforestation, in addition to strong backing from senior management. The corporation pledged in 2010 to achieve zero net deforestation in ten years, which means that for every acre of forest cut, an equal amount of forest must be replanted. Deforestation, according to Unilever's CEO, is the "most pressing climate challenge".
- **ChicoEco Inc.:** ChicoBag is a company that makes reusable supermarket bags and other items. Plastic bags are a particularly insidious environmental threat, contributing to the Great Pacific Garbage Patch, injuring species who mistakenly consume little pieces of it, and cluttering our lovely landscape for millennia. Plastic bag bans are becoming increasingly common as more customers and individuals recognize the negative consequences of these wasteful containers. ChicoBag provides an option while also making money. The company doesn't utilize the "Big 4"—single-use plastic bags, single-use water bottles, single-use cups, and polystyrene takeaway containers—and has an aggressive, mission-driven zero-waste policy in line with its business. ChicoBag was named a Best for the World Environment honouree by B Corporation in 2014.

Human Rights and Corporate Sustainability

Issues bothering on human rights have always taken the centre stage at the United Nations, the is clearly stated in their Mission Statement; “at the UN Global Compact, we aim mobilize a global movement of sustainable companies and stakeholders to create the world we want”. To achieve this the (United Nations Global Compact, 2009) supports companies to do business responsibly by aligning their strategies and operations with ten principles, and the first two are specific to human rights issues. Principle 1 states that “Businesses should support and respect the protection of internationally proclaimed human rights. While principle 2 demands that businesses “make sure that they are not complicit in human right abuses.

Poverty Alleviation

Before we talk about poverty alleviation it is very important that we understand the components of poverty, Taiwo & Agwu (2016) Mass poverty, pauperization of the working class, the professional class including artisans, mass unemployment and poor welfare services, absence or lack of basic necessities of life including material wealth, commonplace regular flow of wages and income, and inability to sustain oneself based on existing resources are all examples of what they see as a glaring flaw in the economy. Johnson (1974) as cited by Agwu & Kadiri (2014) sees it as "a situation when the resources of individuals or families are inadequate to provide a socially acceptable standard of living”.

The National Rural Employment Guarantee Act 2005, which was later renamed the Mahatma Gandhi National Rural Employment Guarantee Act, is one of the most successful government programs aimed at securing the 'right to work' (MGNREGA).

The MGNREGA was created with the goal of "improving livelihood stability in rural regions by giving at least 100 days of guaranteed wage employment to every household whose adult members volunteer to do unskilled manual work such as roads, canals, ponds, and wells in a calendar year." This type of work is frequently available within 5 kilometers of an applicant's home (MGNREGA, 2017).

In the Nigerian health sector certain diseases are known to be associated with poverty and one of such disease is the malaria parasite, this is why malaria eradication is such a huge community based project. Involvement in eradicating malaria is one of the ways a host of companies CSR programs have impacted in their host communities. The need for action on this preventable disease would no doubt reduce poverty and promote development (Amadi & Abdullah, 2012). In achieving this, Shell Petroleum Development Company (SPDC) in partnership with Africare initiated the Africare Malaria Health Integrated Project (AMHIP), designed to reduce childhood and maternal morbidity and mortality in the Niger Delta through malaria control initiatives (AFRICARE/SPDC, 2009).

Data Gathering

In the United States, Intel and IBM have assisted under-staffed police departments with information gathering and processing by installing cameras with video processing abilities in areas where there are high rates of crimes (ISMAIL, 2009). Intel has also conducted initiatives to educate local communities on how they can use technology to prevent crime or at least to use it to detect who committed the crime (CSR@Intel, 2009). This is an example of technology companies implement CSR initiatives that both benefit community and support business objectives (ISMAIL, 2009).

CORPORATE SOCIAL RESPONSIBILITY AND HRM

Human Resource Management also known as HRM is a management system based on the importance of ensuring good relations and cooperation in an organization. And amongst several other things it provides a specialized support and system for employee commitment and handling of organizational structures in other to promote an effective regulatory conformity with employment and human rights standards.

The argument for HR people taking the CSR agenda seriously has been summarized by (CIPD, 2002) as follows:

- Companies are increasingly expected to consider the social impact of their operations.
- The delivery of CSR, not the rhetoric, determines its credibility.
- HR is in charge of many of the critical systems and procedures (such as recruitment, training, and communications) that ensure effective delivery.
- HR professionals are knowledgeable and skilled in the areas of organizational learning and cultural transformation.
- HR professionals are well-versed in organizational learning and cultural transformation.
- Employers are an important part of any CSR program..

According to Mees & Bonham (2004) if the employers are not engaged, CSR becomes an exercise in public relations. The credibility of the organization will be damaged when it becomes evident that the company is not “walking the talk”.

In many circumstances, employee involvement and participation can be extremely beneficial. Employees, as previously said, are among the most important stakeholders in the formulation of any CSR strategy or program. Understanding the major concerns, interests, and viewpoints of all important stakeholders, particularly employees, is an essential first step in developing mission, vision, values, and strategy. Employees who are consulted and involved in the development of new programs and methods are more likely to see them through to completion. Employees are frequently consulted and involved in the planning and delivery of community involvement and charitable donation activities (Strandberg, 2009). Figure 2. below shows the journey to employee awareness and involvement in company CSR strategy.



Figure 2. Employee Engagement Pyramid

Source: (Melcrum, 2006)

CORPORATE SOCIAL RESPONSIBILITY IN THE FACE OF COVID-19

Historically, CSR concepts have been largely voluntary, with the recourse being public shaming for failing to disclose impacts and metrics. CSR traditionally has focused on companies' impacts on society and less on the opportunities that companies have to ameliorate society's challenges more generally. However, 2019 was a key year on the transition from CSR being a "nice to do" to a "should do" and, ultimately, a "must do" philosophy (Martella, 2020).

CSR in 2020 had already begun with the propulsion from 2019, with more companies geared towards modernizing their approach by effectively combining business and social goals to form a reciprocal accord, and then the Corona Virus Disease of 2019 happened. It was first identified in China in December 2019 as a respiratory illness and codename COVID-19 by the World Health Organization on the 11th of February 2020, at the time of its outbreak it did not seem like much of a threat as China is millions or miles away from several other countries of the world so for most nations and businesses little or no preparations or preventive measure were taken.

The impact of the coronavirus outbreak cannot be overestimated even now, without a complete assessment of its consequences. Our personal and professional lives have come to a halt while authorities tackle the task of slowing and then reversing the epidemic's spread. Unlike prior crises affecting successful CSR, the current situation is unlike anything we've seen before. There is simply no industry, sector, or economy that is immune to the destructive effects of this epidemic. While every firm must navigate the changing economic landscape in order to survive in the long run, there are also short-term difficulties and opportunities that can be handled by applying CSR ideals (Prowly, 2020).

Let's take a look at how a few companies both local and international have handled their CSR commitments amidst the COVID-19 pandemic. Just as Doxee (2020) asserts; in emergencies, it is not only economic resources that are needed, but also the skills and technical knowledge to be put in place. It is precisely this, then, that companies must share with the rest of the community, for at least two reasons. For one, it's about effectiveness; Based on production, materials, skills, and sector knowledge, a company can probably make the most impact, quickly, and with positive results in their own sector or even a neighbouring sector.

Ferrari, for example, decided to use its production line to manufacture valves for respirators. Armani decided to convert all of its Italian plants to the production of disposable gowns to be used as personal protective equipment (PPE) for healthcare workers working on the frontline of the coronavirus. In both cases, the expertise recognized by these brands has added value to the operation and to the quality and reliability of the products distributed. Such activities also enrich the company's mission, which can be expanded to include providing an effective response to the wider community in a time of crisis. Secondly, by staying close to core business activities, companies can avoid superficial or hasty CSR that may come off as "greenwashing" or hypocritical. The consequence of such an attitude is doubly negative.

The Central bank of Nigeria on the 26th of March, 2020 announced that the bankers' committee and the private sector had come together to form the Private Sector Coalition Against COVID-19 (CACOVID). It was reported in BusinessDay (2020) that this new project has been a resounding success, with a variety of institutions donating resources to promote the common objective of ensuring that we all "remain alive together." According to reports, the alliance had received over 21 billion Naira in donations. Following reports of the first COVID-19 cases in Nigeria, Alhaji Aliko Dangote (Founder and Chairman of the Dangote Group) and Herbert Wigwe (Managing Director of the Access Bank Group) teamed up with a group of concerned citizens, private sector institutions, and a committee of banks to make separate donations of one billion naira each to the Federal Government of Nigeria.

At the government angle, the National Centre for Disease Control (NCDC) is leading the fight against the pandemic as they are Nigeria's national public health institute, with the mandate to lead the preparedness, detection and response to infectious diseases outbreaks and public health emergencies (NCDC, 2020). One major area they have been very efficient in is the dissemination of information to citizens through their various print and social media channels and a steady publication of COVID-19 Situation Report, this information is being updated within a 24 hours' cycle.

Since the confirmation of the first case on 27th February 2020, the (NCDC, 2020) has released advisories and statements to help Nigerians and affected groups in particular to respond to the pandemic such as:

- Nigeria Guidelines for Conducting Elections During the COVID-19 Outbreak in Nigeria, 2020.
- Advisory for Vulnerable Groups, 2020.
- Guidelines on the re-opening of places for worship, 2020.
- Case management guidelines in Partnership with the Federal Ministry of Health, 2020.
- Safe transportation of remains of persons suspected or confirmed to have died of COVID-19, 2020.
- Advisory on the use of face masks as well as information on the Use of Cloth face masks and how to make your cloth face masks, 2020.
- Management of pregnant women and nursing mothers during the pandemic, 2020.

On February 28, 2020, NCDC established a multi-sectorial Emergency Operations Centre (EOC) at Level 3 – Nigeria's highest emergency level – in close conjunction with the State Public Health EOCs (PHEOC).

CONCLUSION

It is worthy to note the point of view stated by Martella (2020), that from 2020 there should be a redirecting of CSR to protect the people, CSR initiatives will continue in 2020 but look different than 2019's foundation setting in light of the COVID-19 pandemic. This can be seen from three preeminent conclusions as highlighted by (Martella, 2020):

- It's easy to forget that the primary purpose of CSR, as well as environmental and climate change regulation, is to safeguard and keep people safe. This is an all-hands issue for firms with worldwide footprints in shifting contexts. With the outbreak of the pandemic, businesses are making bold decisions to keep their employees safe first and foremost, both at work and through policies that encourage safe working and living circumstances, putting this essential CSR principle front and centre.
- Companies are fast reinventing themselves in order to defend their broader communities, which is another important aspect of CSR. Heroic attempts to maintain infrastructure in ways that distribute vital healthcare, medical supplies, groceries, and basics around the world, even to vulnerable communities, have been documented in headlines. For the first time, some manufacturers are reorganizing their operations to produce health-care equipment. This endeavor builds on the CSR movement of firms that are working to solve global concerns with a higher purpose in 2019.
- In a roundabout way, the 2020 efforts to preserve and return businesses to "business as usual" are a crucial CSR accomplishment in and of itself. COVID-19 has underlined the foundational role of businesses in maintaining the quality of life for various populations and communities, despite the fact that it has only been operational for a short time. Businesses must now focus not only on surviving the pandemic for their shareholders, but also on reconstructing the fabric of jobs and infrastructure that society relies on. To be clear, this does not imply that businesses will refrain from engaging in CSR activities. In managing regulatory compliance, protecting people and the environment, and conducting their operations mindful of their influence on populations and the environment, most organizations will strive to follow a "business as usual" approach wherever practicable. Even in the most difficult economic times, keeping these pledges will emphasize the relevance of CSR.

Given everything discussed in the research paper, a company should make wise decisions and recognize that if there are no tangible initiatives that can be undertaken without risking falling into simple "marketing operations," it may be better to limit itself to a donation commensurate with its resources. A sense of belonging and unity are especially crucial in times of crisis for any society. As a result, it is critical that a corporation expresses this sense of belonging and demonstrates that it is an engaged member of the community.

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