

Knowledge and Attitude of Corporate Social Responsibility by Selected Small Businesses in Ado-Ekiti, Nigeria

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ABSTRACT

Corporate Social Responsibility over the years is keenly observed as germane to business long term survival. The impact of CSR reflect both in the business performance and societal impact. In Nigeria, it is observed that CSR is mostly practiced by large businesses when compared to small businesses. This study objectives includes accessing the knowledge of small businesses of CSR, know the attitude of small businesses towards CSR and contributing factors to the attitude of small businesses. The researchers used descriptive analysis methods to analyse responses from respondents. Result from the study revealed that majority of respondents were of the view that CSR was strictly for large firms, so small businesses has no business engaging in CSR activities. Most small business considered CSR as waste of scarce resources and irrelevant to business growth. The result also showed that lack of knowledge, less funds, lack of exposure towards CSR and government policy are responsible for poor attitude towards CSR activities. The study recommends that government, pressure groups and other stakeholders should regularly organise programmes through various channels on the need for small businesses to change their perception about CSR. Also association, and government agencies should sanitize small businesses on the importance of CSR to their business and society.

Keywords: Corporate social responsibility (CSR), Small business, Knowledge, Attitude, Factors, Stakeholders theory, Ado-Ekiti.

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Highlights of this paper

- The study sought to determine the knowledge and attitude of towards Corporate Social Responsibility in carefully selected firms in Ado Ekiti, Nigeria.
- The study adopted descriptive research design, 232 questionnaires was distributed to these firms and 217 were retrieved.
- The result derived from the findings shows that these firms are aware of CSR but does not believe it is beneficial to their business, small business do not receive support for participating in CSR activities and so many other factors inhibits the participation of Small Businesses in CSR activities.

1. INTRODUCTION

The trend in the global workplace has evolved over decades, also private businesses has become socially responsible. Large businesses have taken into cognizance the merits of participating in corporate social responsibility both to the business and the community by boosting the firm's goodwill and capturing new customer segment. [Tapang and Bassey \(2017\)](#). Corporate social responsibility (CSR) over the years has continued to attract several names including social responsibility, corporate citizenship, sustainable business, corporate business, social responsibility, strategic philanthropy, corporate responsibility etc. The underlying fact of CSR is relies on the ideology of shared value, creating value for both its investors and the society in which it conducts activities ([Jali et al., 2017](#)).

[Vogel \(2006\)](#) asserted that corporate social responsibility practices improves the workplace and benefits society in ways that go above and beyond what companies are legally required to do. Small business owners therefore has a reasons to integrate social functionality into their business process. Since small businesses are socially answerable to the host community and has social obligation to the society at large. Small businesses therefore ought to adopt strategies that capture the interest of both the firm and society.

Although the primary purpose of business is for a business owner is to produce goods and services for customers while former get a reward for his/ her effort, however, since 1960, social expectations from businesses has tremendously increased in Nigeria, as a result of the need for social responsiveness of businesses towards the environment. Social responsiveness of firms will narrow the gap between the expected performance of the business and their actual performance socially. [Ismail \(2009\)](#) postulated that CRS is a concept in which firms consider the interest of the society by being responsible for the result of their activities on the supplier, employees, stakeholders, customers and the environment regardless of the size of the business. This assertion implies that CSR application is not limited to large corporations, however; small businesses owe the society a duty of being socially responsible by participating in CSR. Over the years, managers and academia's have dedicated more attention towards the strategic implication of corporate social responsibility, where firms now engage in activities that attempts to solve societal challenges as well as making a profit from goods and services offered to customers ([Rangan et al., 2012](#)).

Businesses are being held liable for actions and inactions towards host communities, these places a need for the practice of corporate social responsibility. [Posk et al. \(1999\)](#) believed that corporate social responsibility places an obligation on firms to be held accountable for its actions that affect people, communities, and the environment in which it operates. It implies that negative business practices have an impact on the society and it should be recognized and corrected. Corporate social responsibility has to do with businesses initiating actions that will positively influence the host community, in some extreme cases reduce the rate of return on investment, however, it builds a strong and healthy relationship between the business and the society.

1.1. Objective of the Study

The study objective in general is to investigate micro business perception towards corporate social responsibility in some selected firms in Ado-Ekiti, Nigeria.

Specifically, to:

1. Examines the knowledge of small businesses about CSR.
2. Understand the attitude of small businesses towards CSR.
3. Know the factors that contributes to small businesses participation in CSR.

2. LITERATURE REVIEW

2.1. Concept of Corporate Social Responsibility

Over the years the concept of corporate social responsibility has grown in importance and significance. Scholars and researchers have focused on the concept deliberating on what exactly it means and extent business enterprises perform some social responsibilities in the society. This concept can be traceable as far back to 19th century; when the first set of businesses focused on public interest and how to ensure their communities are been impacted by their businesses. [Carroll and Shabana \(2010\)](#) viewed that aside profit-making, firms have an obligation to the host community to impact them positively as a form of responsibility to them. [David and Guler \(2008\)](#) emphasized the role of enterprises in ensuring that they perform conscious obligation to the host community in an attempt to respond to some societal needs or gap created by the firm, which led to the formation of business for social responsibility (BSR); with the focus of providing firms expertise on the subject of corporate social responsibility.

Corporate social responsibility is important to business success, both large and small firms are awakening to a perceived obligation to give back to the society in which business operations are conducted. The recent turn of events, corporate character shows that protection of the environment has become a crucial aspect of business operation strategy ([Sotamenou, 2014](#)). Environmental concern has immensely been integrated into everyday business activities, thereby making firms accountable for environmental actions and inactions ([Jenkins, 2009](#)). The incorporation of social and environmental dimension into business core functions appears to be an obligation in which businesses operating in today's society can take full advantage of converting these strategies into avenues for making a profit ([Keinert, 2008](#)). CSR addresses businesses obligations towards their community. These obligations compel them to perform certain responsibilities through programmes and policies targeted towards ensuring that there exists a smooth working relationship between the business and the society.

Corporate social responsibility is a medium to align business interest with community wellbeing ([Zana and Dzevad, 2016](#)) in this view, the corporate social responsibility of business is to merge the economic, legal, ethical and philanthropic expectation the community with the business operations at every point in time ([Carroll, 2009](#)). Therefore, CRS as not just impacting the economy in which the business exists but also contributing to the lives of individuals that make up the community by so doing increasing the goodwill of the business. CRS emphases on the awareness of creating 'shared value' between the business and society in which it exists resulting in a win-win situation ([Rangan et al., 2012](#)). CRS has to do with an organization going out of its way to facilitate decisions that will affect the host community positively, its environment and the people ([Tapang and Bassey, 2017](#)). Corporations should be liable for any of its actions that affect or influence the communities, people, and environment ([Posk et al., 1999](#)).

Micro business have a responsibility of taking advantage of the prevailing opportunities made available by CSR and ensure that these businesses maximize the business benefits from making the most of these opportunities ([Jenkins, 2009](#)) although traditionally, corporate social responsibility has been associated with large enterprises,

however, recognition of the thriving SMEs sector has also resulted into emphasis of their social and environmental impact (Fuller, 2003). According to Whitehouse (2006) the rationale for corporate social responsibility is moralized capitalism in order to build a better world, in which SME's play a significant role in ensuring the world becomes a better place. Small businesses make up a large percentage of SME's, which implies that their contribution towards the social and environmental development is of significant importance in economic development. In the United States, for example, 2-3 persons form most businesses and small businesses employ more than half of America total workforce, this implies that SME's contribute significantly to the development of America, and these small businesses perform CSR at their various levels.

2.2. CSR and Stakeholders Theory

Ed Freeman theory of stakeholders was propounded in Freeman (1984). The traditional definition of the stakeholder's theory is 'any group or individual who can affect or is affected by the achievement of the organization's objectives (Freeman, 1984). Friedman and Miles (2006) also opine that the firm itself ought to be considered as stakeholders and the rationale for the establishment of the corporation should be to adequately manage the interest needs and views of all stakeholders. It's the duty of the manager or business to ensure that the firm is adequately managed as well as all activities that in which the organization is involved. Stakeholders are a group of individuals who are important to the functionality and success of the business (Dima, 2008).

This theory explains corporate social responsibility by directing towards 'stakeholder' or individuals who have a relationship with an organization, in which such firms policies and procedure has an impact on their lives. Freeman and Mcvea (2001) identified two principles, which support the stakeholder's theory. The first is the overall goal is to achieve maximum cooperation between the complete systems of stakeholder groups and the second states the most effective strategies for managing stakeholder's relations include efforts, which addresses issues affecting multiple stakeholders.

This theory has made non-governmental organizations (NGOs); communities and media mount significant pressure on firms making them participate significantly in corporate governance. Stakeholder theory seeks what they consider to be responsible corporate practices, which a firm ought to take part actively. Stakeholder theory tries to incorporate groups who have responsibility within the organization by factoring them into managerial decision making.

Recently, firms have been pressured by activists, communities, governments, media non-governmental organizations (NGOs) among others, demanding what these groups perceive to be responsible corporate practices, which they believe firms ought to engage in. This demand has made some firms to seek a corporate response to demands by the society through creating a dialogue with a wide range of stakeholders. Stakeholder's dialogue has proffered solution to the question of responsiveness to the perceived unclear indications from the environment.

2.3. Knowledge about Corporate Social Responsibility

Corporate social responsibility has become an important concept in the business world in the 21 century. Corporate bodies and managers have become knowledgeable due to several factors like internal factors, external stakeholders pressure, community demand, corporate image, government regulations among others reasons, which has made it possible for corporate bodies to include it in the vision of the business. Almost all major company has CSR strategy to meet the obligation of customers and the public. Advocates of CSR consider it a vehicle for development and competition has become more demanding, businesses can, therefore, use CSR strategy as a leverage to remain in a competitive position.

Adegboyega and Taiwo (2011) stated that corporate social responsibility is a weapon for survival in the dynamic and competitive marketplace and adequate knowledge of this concept would place a firm at a competitive position. In this view, Khurshid *et al.* (2014) in a research on awareness of corporate social responsibility in Saudi Arabia, discovered that most male students had adequate knowledge about corporate social responsibility while female students although had had knowledge of the existence of the concept, but lacked adequate knowledge of the practice. Businesses enterprises resolve into different means to ensure they have an advantage over competitors. Knowledge of CSR has become a necessary tool in ensuring the advantage is maintained.

Singh and Narwal (2012) asserts that corporate social responsibility is one of the few ways a firm can maintain its place amidst the complexity and dynamism by building a sustainable image of the firm, which is possible with adequate knowledge of the concept. Series of studies have been conducted on corporate social responsibility; however, Sun and Cui (2013) suggest that CRS has the ability to develop an outstanding corporate image that will positively affect the reputation of the firm and also increase its performance.

Yusoff *et al.* (2013) further explained that increase in performance of a firm as a result of CRS is a function of knowledge and application of the concept. In a similar view, Skypalová and Kučerová (2014) pointed that the application of the concept of Corporate social responsibility is as a result of the knowledge of the concept and the application of the knowledge.

In a research by the Singh and Narwal (2012) agrees that corporate social responsibility has become exposed to businesses, the report of this survey in 2008 indicates that only 4% of respondents agree that CSR is more of a waste of resources, this implies that most of the respondents are aware and knowledgeable of the concept. Business executives are sometimes aware of this vital concept as a result of community demands on the business to function socially or environmentally while conducting business activities. Businesses reflect their participation in CSR by reporting their various CSR activities in their published documents; they sometimes appoint or train managers in the capacity of professionals of CSR strategy which would enable the company outperforms CSR expectation.

2.4. Attitude towards Corporate Social Responsibility

The business and environment have a mutual interdependent relationship, the business relies on the environment for input like human resources while the environment relies on the business for its substance and this notion gave birth to corporate social responsibility. The attitude of the businesses towards CSR has a long-term impact on the sustainability, credibility, and goodwill the enterprise enjoys from the community. Attitude can be streamlined to conviction or readiness to perform in a precise manner according to the character of the individual experience (Pickens, 2005). According to the Expectancy-value theory (Fishbain), Attitude is a part of belief, it how an individual behaves with others, as a matter of fact, it can be considered the beliefs as causes of the attitude (Kordnaej *et al.*, 2013). The attitude is defined as a person's positive or negative feelings about an action in general. Attitudes indicate the valuation of sustainable emotions and the propensities toward a product or an idea. Attitudes cause hatred and also interest in people. So they can draw people's attention to a product or vice versa (Kordnaej *et al.*, 2013). In Nigeria, attitude towards CSR determines to a large extent the support such business enjoys from the society, when the host community is of the opinion that the business is only interested in maximisation of profit and not focused on how to improve the wellbeing of such communities, they become hostile towards the business which in turn affects the business negatively. Anthony (2015) asserted that in the oil sector in Nigeria, oil firms attitude towards corporate social responsibility has not been encouraging and it is perceived by host communities that these companies are working against the wellbeing of the people. The right attitude is crucial for business owners and

executives because these attitude towards corporate social responsibility will increase the level of participation in CRS and also impact the business long terms goodwill and survival (Uhlener *et al.*, 2004).

Whenever business owners and executives fully engage in a positive attitude towards CSR, they include it in the business policy and ensure that the business is ethical while dealing with its employees and the environment. Such organizations with positive attitude enjoy to a reasonable extent support from the environment and goodwill, thereby promoting the business to prospective customers. CSR has become more prevalent, most large firms apply CSR strategy to meet customers specific needs also customers' demands that businesses should engage in CSR regardless of their revenue, size and location (Gigauri, 2012a). The need for a positive attitude towards CSR by business is as a result of series of social problems and social expectations the society face, and government alone cannot solve most of these challenges. It is therefore imperative for businesses to contribute their own quota by responding positively towards these challenges. Also, positive attitude towards CSR could be a game changer for some businesses, in this light, Gigauri (2012b) asserted in his work that corporate social responsibility has a positive influence on the purchasing decisions of customers. Positive attitude towards corporate social responsibility can take the form of donations, attending to public health issues among others.

3. METHODOLOGY

The study used descriptive research design, and a survey method to determine the selected small businesses to measure their knowledge and attitude towards corporate social responsibility. It used a convenience sampling to select the respondents, 217 were retrieved from the respondents out of 232 distributed. The research instruments were distributed to small businesses in Ado-Ekiti, with annual turnover not exceeding 5, 000, 000 Naira (Ogechukwu, 2006). The survey was adopted from Muya and Luansing (2016) but revised to suit the purpose of the study. The research instrument consist of three sections which are the demography, knowledge about CSR and attitude towards CSR. Hypotheses were tested using regression analysis.

Table-1. Demographic Characteristics.

Socio-demographic characteristics	Frequency	Percentage (%)
Age		
18- 25 years	25	11.5
26- 33 years	119	54.8
34- 41 years	40	18.4
42- 48 years	8	3.7
Above 48 years	25	11.5
Total	217	100
Religion		
Christians	172	79.3
Muslim	45	20.7
Traditional	0	0
Others	0	0
Total	217	100
Marital status		
Single	121	55.8
Married	95	43.8
Divorced	1	0.5
Total	217	100
Nature of business		
Agro business	48	22.1
Buying and selling	35	16.1
Hospitality	39	18
Fashion	70	32.3
Education	25	11.5
Total	217	100

Source: Survey, (2018).

4. RESULT AND DISCUSSION

4.1. Profile of Respondents

The analyses of data in this section covered socio-economic and demographic variables and consist of age, religion and marital status. Table 1 showed that in age distribution, 18-25 years were 25 (11.5%), 26-33 years were 119 (54.8%), 34-41 years were 40 (18.4%), 42- 48 years were 8 (3.7%) while 49 years and above were 25 (11.5%). The result showed majority of respondents were between 26-33 years. With regard to religion, the table showed that 172 (79.3%) were Christians while 45 (20.7%) were Muslims. Table 1 also presented the marital status of the respondents as thus; 121(55.8%) single, 95 (43.8%) married while 1(0.5%) divorced. Type of business distribution showed that agro business was 48 (22.1%), buying and selling was 35 (16.1%), hospitality was 39 (18.0%), fashion was 70(32.3%), while education was put at 25 (11.5%).

4.2. Small Business Knowledge of Corporate Social Responsibility

Table-2. Knowledge of CSR.

Variables	Frequency	Percent
Yes	213	98.2
No	4	1.8
Total	217	100.0

Source: Survey, (2018).

Table 2 indicated respondents have knowledge about corporate social responsibility before. Findings shows that 213 (98.2%) have heard while 4 (1.8%) have not heard about it. The report thus showed that majority of small businesses have knowledge about CSR.

Table-3. CSR is beneficial to my business

Variables	Frequency	Percent
Yes	47	21.7
No	170	78.3
Total	217	100.0

Source: Survey, (2018).

Table 3 indicated that respondent’s knowledge of CSR benefit to their businesses. The findings shows that 21.7% affirms while 78.3% believe it is not beneficial to their business.

Table-4. Government agencies informs about CSR

Variables	Frequency	Percent
Yes	55	25.3
No	162	74.7
Total	217	100.0

Source: Survey, (2018).

In Table 4, findings showed that 25.3% affirms that government agencies informs small businesses about CSR while 74.7% expressed that government agencies does not.

Table-5. Small businesses get support for engaging in CSR.

Variables	Frequency	Percent
Yes	0	0
No	217	100
Total	217	100

Source: Survey, (2018).

Table 5 showed the disposition of respondents to small businesses getting support for engaging in CSR. All the respondents disagreed that small businesses does not get any form of support for engaging in CSR.

Table-6. Publicity about the benefits of CSR.

Variables	Frequency	Percent
Yes	2	0.9
No	215	99.1
Total	217	100.0

Source: Survey, (2018).

Findings from Table 6 shows that 2(0.9%) agree that there is publicity about CSR while 215(99.1%) disagree that there is no publicity about CSR.

4.3. Small Business' Attitude towards Corporate Social Responsibility

Table-7. Small Business find it difficult to engage in CSR.

		Frequency	Percent	Valid percent	Cumulative percent
Valid	Strongly disagree	8	3.7	3.7	3.7
	Disagree	21	9.7	9.7	13.4
	Undecided	8	3.7	3.7	17.1
	Agree	56	25.8	25.8	42.9
	Strongly agree	124	57.1	57.1	100.0
	Total	217	100.0	100.0	

Source: Survey, (2018).

As indicated in Table 7, majority of respondents strongly agree that small businesses' find it difficult to engage in CSR.

Table-8. Small Business considers participating in CSR a waste of time and resources.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly disagree	1	0.5	0.5	0.5
	Disagree	23	10.6	10.6	11.1
	Undecided	26	12.0	12.0	23.0
	Agree	61	28.1	28.1	51.2
	Strongly agree	106	48.6	48.6	100.0
	Total	217	100.0	100.0	

Source: Survey, (2018).

As indicated in Table 8, majority of respondents strongly agree that participating in CSR as waste of both time and resources.

Table-9. Factors influencing attitude towards CSR.

Factors	Frequency	Percent	Valid percent	Cumulative percent
Lack of government intervention, political instability	19	8.8	8.8	8.8
Knowledge of CSR, exposure towards CSR	4	1.8	1.8	10.8
Ignorance, less fund	51	23.5	23.5	34.1
Lack of funds, other interest, ignorance of its benefits	68	31.3	31.3	65.4
Illiteracy, government policy, funds and lack of knowledge about the benefits of CSR to both community and business	75	34.6	34.6	100.0
Total	217	100.0	100.0	

Source: Survey, (2018).

Table 9 shows the factors influencing the poor attitude of small businesses towards CSR. Majority of respondents viewed that illiteracy, government policy, funds and lack of knowledge about the benefits of CSR to both community and business.

5. CONCLUSION AND RECOMMENDATION

Corporate social responsibility is of utmost importance for businesses regardless of the size, structure and nature of business of the organisation.

Businesses that engage in CSR are socially responsible to the society, which is a plus in marketing the organisation. In this study, CSR engagement by small business is significantly low, as a result of lack of knowledge, poor attitude, government policy, illiteracy, lack of adequate funds, ignorance. Also, small businesses have a poor attitude towards CSR.

Recommendations based on results from the study includes:

Programmes should be aired on radio stations, television as well as other social media platforms towards increasing the knowledge of small business owners about corporate social responsibility, Government and other stakeholders should regularly sensitize small businesses about the necessity for corporate social responsibility, Special funding in form of soft loans with single digits as well as grants should be provided for small business owners who actively engage in CSR, Government agencies should assist small business who engage in CSR publicise their product/service and Government should grant tax holiday to small businesses, who have proof of engaging in CSR.

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