IJDPP
International Journal of Development and Public Policy
| e-ISSN: 2792-3991 | www.openaccessjournals.eu | Volume: 2 Issue: 5

Contradictions between Carroll's Pyramid of Corporate Social Performance Model: A Case of Shell Nigeria

Anyalebechi, Shammah Mahakwe, PhD
Lemmy Owugah, PhD
Department of Political Science, Ignatius Ajuru University of Education, Port Harcourt, Nigeria

Abstract: With a focus on Shell Nigeria, this study critically evaluates its CRS initiatives and business practices as against the Pyramid of Corporate Social Responsibility model by Archie B. Carroll, which is split into four and must be fulfilled simultaneously for a business to be successful in the field of CSR. The Stakeholder Theory by Edward Freeman will be used as a framework to help in defining and analyzing the stakeholders of Shell Nigeria Ltd and the components of Carroll's pyramid of CSR. The case study method will be used from secondary source. The result of the analysis will suggest that Shell Nigeria Ltd seems not to fulfill all four responsibilities in the Carroll's Pyramid of CRS. It is generating financial returns, it is not obeying the law in all instances, it does not deal with ethics, and though it is engaging in social activities and donating contributions to communities, but the "forced" relationship with some host communities shows that Shell has been implementing as almost entitled to do it, its own "good policies and principles" in Nigeria, taking advantages of the high level of poverty, ignorance, military and political corruption. Shell is lakaideiscal in non-core residual CSR attitude. Instead of being strategic, Shell often sees CSR budget as slush fund for illegally settling regulatory authorities and so-called leaders of host communities. The antidote among other things is to jettison this dimension of corporate social (ir) responsibility and adopt strategic, purposeful, well-focused change-oriented social responsibility agenda.

Keywords: Corporate Social Responsibility, Carroll's Pyramid Model, Shell Petroleum Development Company, Business Practices, Initiatives

INTRODUCTION

Today, companies have a worldwide role comparable to that of national or municipal governments. In 2000, it was claimed that 51 of the world's 100 biggest economic entities were businesses and 49 were nations. General Motors, Walmart, Exxon, and Daimler Chrysler rated above Poland, Norway, Finland, and Thailand (in terms of economic size, comparing corporate revenues with national gross domestic product, or GDP). This tendency has persisted, and for the last decade, between 40 and 50 of the world's 100 biggest economic institutions have become businesses, with the remainder being national economies. In the 2012 Forbes annual list of the world's largest businesses, Royal Dutch Shell and ICBC tied for fourth place (DeCarlo, 2012). And in 2014, the company ranked eleventh on Forbes' "Global 2000" power ranking, with $451,4 billion in revenues. In 2013, it was again included in the magazine's ranking of the world's most valuable brands, with a brand value of $7.6 billion. The company operates on every continent except Antarctica and has a market capitalization of $234,1 billion (MBA Central, 2022). In 2021, it placed number 81 on the list of The Biggest Companies in the World (Rose, 2021).

Although, no business operates in a vacuum. In East Asia, Confucius said,

If one's actions are motivated only by profit, one will have many enemies.

In North America, Chase National Bank CEO George Champion pointed out that,

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

Businesses must recognise that their social duties are inextricable from their economic function (Wilson 1986).

These similar ideas originated on two continents on opposite sides of the Pacific Ocean thousands of years apart. Interestingly, despite initial debates and criticisms that followed corporate social responsibility (CSR) in the past, corporate social responsibility (CSR) practises have become almost indispensable in emerging business configurations (Kaufmann M. & Olaru. M., 2012). Consequently, the philosophy of corporate social responsibility (CSR) is based on an emerging management model that emphasises the need for companies to consider the impacts of their business activities. The advantages of corporate social responsibility (CSR) activities for businesses cannot be overstated.

From the 1970s until the beginning of this century, there have been a number of arguments defining the development of the idea of corporate social responsibility and its incorporation into the wider concept of corporate social performance. Included in these obstacles are economic responsibility, public accountability, and social responsiveness.

Through the creation of the corporate social performance model, the obstacles to social responsibility have been solved in order to achieve an accurate approach. This model, first conceived by Carroll (1979) and subsequently refined by other scholars (Wartick and Cochran, 1985; Wood, 1991; Swanson, 1994; Waddock, 2004), aims to harmonise the different contributions to the issue of corporate social responsibility that had been made up to that point. In fact, Carroll (1979) devised a model for assessing the social performance of businesses, which incorporates three views as the model's three dimensions: social responsibility, social concerns, and social responsiveness.

However, owing to the voluntary nature of corporate social responsibility (CSR) activities, the vast majority of firms do not take it seriously. This has made it relatively difficult to establish a foolproof correlational effect study of such initiatives, especially those that do not adhere to prevalent CSR operating procedures. In certain instances, the tactics used by some organisations are haphazard, while in others they are blatantly incorrect.

Our case study, Shell Petroleum Development Company (SPDC), is an oil and gas multinational company (MNC) that has been operating in Nigeria since 1937 and has various subsidiaries in different fields. Shell, which maintains on its website that it engages in CSR efforts for the benefit of stakeholders and so promotes itself as a responsible corporation, has been embroiled in a number of disputes including human rights violations and environmental catastrophes. In Nigeria, its ethical code of behaviour has been a major problem. Shell's reputation has suffered as a result of these charges. Shell struggles to establish a healthy relationship with the civic society in Nigeria. In recent years, there have been several concerns over oil spills and the overexploitation of natural resources. The corporation has been criticised for how they have handled these problems. Corruption among staff and government officials and oil theft by local militants, notably in the Niger Delta region of the country, are other concerns that have plagued Shell for years (Amobi, 2014). In spite of this, the primary objective of any company like Shell is to decrease the negative effect of these variables on the firm, recognising that gaining the integrity and confidence of its stakeholders is one of the greatest problems faced by businesses.

This essay aims to make a minor addition to this knowledge by assessing Shell Nigeria's activities and business practises in the oil and gas sector in Nigeria in light of Archie B. Carroll's Pyramid of Corporate Social Responsibility model. How closely do Shell Nigeria Ltd's CSR activities and business practises align with Carroll's Pyramid of CRS model? is the central issue addressed. It

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

starts with examining the notion of CSR, evaluating its theoretical foundation and the company's real activities. The research then evaluated the genesis and industrial history of Nigerian shells. The examination of Shell Nigeria's CSR efforts and business practises against the Pyramid of Corporate Social Responsibility then concludes the process.

Shell Petroleum Development Company (SPDC) Nigeria Limited: An overview

Shell Nigeria is a subsidiary of the international oil business Shell Petroleum Development Company (SPDC) Nigeria Limited, Shell Nigeria Exploration and Production Company (SNEPCO), and Shell Nigeria Gas (SNG). It has been active in the onshore and offshore exploration and production of oil and natural gas in Nigeria since its founding by Royal Dutch/Shell Group in 1936. It has a presence in Nigeria and has been involved in onshore and offshore exploration and production of oil and natural gas (Shell, 2011).

In November 1938, the British colonial government awarded Shell D'Arcy, as it was then called, a legal licence to operate in Nigeria under the Mineral Oil Act Laws of Nigeria 1914, which originally encompassed the whole nation. After Nigeria's independence in 1960 and the passage of the Petroleum Decree in 1969, the licence was renegotiated. Several modifications were made to the oil business, including the introduction of government involvement. Shell's activities are authorised under the exploration licence that granted the corporation permission to conduct operations. The Federal Government awarded Shell a legal licence (Pyagbara, 2010: p23). With over 90 oil fields, 1,000 producing wells, 72 flow stations, 10 gas plants, and two major oil export terminals in Nigeria, the company's activities are spread out across an area of 30,000 square kilometres. Its network of flow lines and pipes spans over 6,000 kilometres (Royal Dutch Shell, 2012a; OPEC, 2011).

The parent corporation, Shell Corporation, is among the largest companies involved in the worldwide exploration, production, distribution, and sale of oil and gas. The organisation controls worldwide subsidiary petrochemical and energy enterprises operating in more than 80 nations (OPEC, 2011). Exploration and extraction activities for crude oil and natural gas in Nigeria are an important part of the upstream supply chain for Shell Corporation. Its downstream supply chain include the refining and distribution of oil and gas, as well as the international commerce and transport of petroleum. For its industrial clients, the firm also manufactures and markets a variety of goods, including petrochemicals. Its daily amount of production consists of about 3.2 million barrels of oil and gas (representing 48 percent of its output) delivered to customers via its 43,000 Shell service stations worldwide (OPEC, 2011).

Nigeria is significant to Shell as it accounts for almost a quarter of its global output and an estimated yearly profit contribution of $1.8 billion. This accounts for 10.4% of upstream operating earnings and 7.3% of overall profits (Shell, 2011). Shell Nigeria Gas Ltd. is the sole foreign oil and gas company that provides local industries with natural gas. Shell Nigeria Exploration and Production Co., Ltd. (SNEPCo) runs the Bonga, Nigeria's first deep-water offshore oil and gas discovery, which has the ability to produce more than 200,000 barrels of oil per day and 150 million standard cubic feet (SCF) of gas per day. In addition to its oil and gas activities at Nigeria, Shell refines considerable volumes of Nigeria's oil exports in foreign refineries.

According to Shell's 2010 annual report, Nigeria is the only nation in Africa where the company produces oil and natural gas or has oil and gas reserves. About 70 percent of the nation's natural gas, the major fuel for electricity production, is produced by SPDC. There were 406 million barrels of proven oil and gas reserves and 1,092 million SCF of proven natural gas reserves, for a total of

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

594 million barrels of oil equivalent (BOE). 344 million barrels and 1,897 million SCF in proved undeveloped reserves, for a total of 671 million BOE. (Burger, 2011: pages 4-5)

Conceptualization of Carroll's pyramid model of CSR: its emergence, issues, background and rational

However, concerns about the challenges surrounding the role of business in society are not new. However, professional literature on CSR began in the 20th century and has flourished in the last 50 years. The contemporary form may be traced back to Bowen (1953). Carroll (1999:p270) referred to Bowen as the "father of CSR," while Bowen (1953:p6) described the duties of businesspeople as "the obligations to pursue those policies, make those judgments, or follow those courses of action which are desirable in terms of our society's aims and values." Contemporary ideas of CSR are considered to incorporate conflicting concepts such as corporate citizenship, corporate sustainability, and stakeholder theory.

Nonetheless, the birth of CSR is tied to a variety of social and ecological issues associated with the operations of the corporate sector, the primary agent of industrial progress and extraordinary global economic expansion from the 19th to the 21st century.

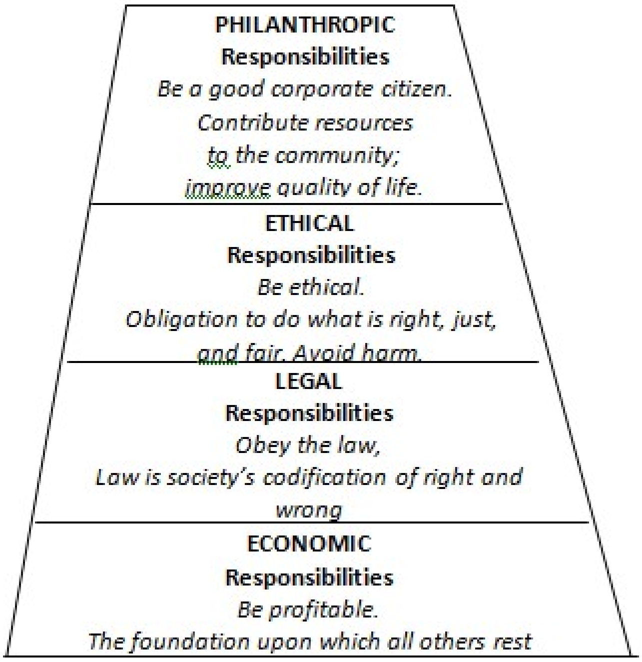
In both theory and practise, there is a great deal of dispute concerning what defines CRS. Despite their differences, the majority of these scholars Garriga & Mele (2004), Jonker & Marberg (2007:p108), Nielsen & Thomsen (2004), Hamann (2006: p4), Votaw's (1973, cited in Idemudia, 2008: p20), Frankental (2001, p. 20), Okoye (2009), Amaeshi & Adi, (2007), Post, Preston & Sachs (2002),J In actuality, there is no agreement on its conception, despite the fact that corporate social responsibility has become a prominent issue in business study. Consequently, CSR is very subjective and its definition is reliant on the area of expertise used to define it.

Nonetheless, there are as many CSR definitions as there are CSR studies. Since this study focuses on Carroll's approach, Carroll's (1983) definition of corporate social responsibility is provided: "corporate social responsibility is the conduct of a firm that is economically lucrative, law-abiding, ethical, and socially beneficial." When addressing a company's ethics and the degree to which it supports the community in which it operates by donations of money, time, and talent, social responsibility implies that profitability and adherence to the law are of paramount importance (p.608).

Many Western theorists have sought to provide CSR activities with theoretical, moral, and ethical foundations (Dusuki, 2008). However, these efforts have been widely criticised for problems relating to justification, conceptual clarity, and possible inconsistency, as well as for failing to provide adequate ethical guidance to business executives who must decide which course to pursue and the extent of their commitment to it (Goodpaster, 2001). Despite the prevalence of several definitions/models and CSR synonyms, Carroll's four-part conceptualization has proven to be the most enduring and extensively used (Crane & Matten, 2004). Carroll in1991 first presented his CSR model as a pyramid, as shown in Fig. 1.

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

IJDPP International Journal of Development and Public Policy
| e-ISSN: 2792-3991 | www.openaccessjournals.eu | Volume: 2 Issue: 5



The Pyramid of Corporate Social Responsibility (Carrol 1999:P 42).

Carroll's CSR pyramid is a model that considers four aspects (responsibilities) when analysing the CSR of a firm. The four obligations represent the spectrum of a company's social responsibility (Carroll 1999: p40). The four-part CSR definition was first published in 1979. Carroll removed the four-part criteria and recast it as a CSR pyramid in 1991. The objective of the pyramid was to highlight the defining characteristic of CSR and emphasise the modular structure of the four-part framework. As a geometric shape, the pyramid was chosen because it is basic, intuitive, and constructed to survive the test of time.

Since a result, fiscal responsibility was put at the base of the pyramid, as it is a fundamental business necessity. In order to retain a strong competitive position, it is essential for every organisation to function in a way that maximises profits per share. Above economic responsibility in the pyramid comes legal responsibility, whose fundamental idea is that a firm should act in accordance with government and legal standards. In other words, it is governed by laws and regulations enacted by federal, state, and municipal governments (Carroll 1999:p 41). Also, above the legal obligation in the Pyramid of CSR is the ethical responsibility, as Carroll sees the necessity for commercial entities to not only meet minimal legal criteria, but also include ethical concerns (Morrison 2010: p402). Meaning that corporations must operate in accordance with society expectations and ethical standards. While above the ethical obligation is the philanthropic responsibility, which states that businesses are required to be good corporate citizens by engaging in charity activities, giving back, and contributing financial, physical, and human resources to the communities in which they operate.

However, an effort is made to provide a new model of CSR by analysing Carroll's pyramid model and Wayne Visser's criticisms in the chapter "Revisiting Carroll's CSR Pyramid An African Perspective" in a study book.

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

IJDPP International Journal of Development and Public Policy

| e-ISSN: 2792-3991 | www.openaccessjournals.eu | Volume: 2 Issue: 5

THEORETICAL FRAMEWORK

This study will use the stakeholder theory as its theoretical foundation. The stakeholder theory affords the chance to examine the philanthropic component of Carroll's CSR pyramid, which will be described in further detail below.

Edward Freeman established the stakeholder theory, which outlines how various sorts of stakeholders may influence a corporation (Morrison 2011: p402). A stakeholder is a "broad category that includes persons, organisations, and even society as a whole that exerts influence on the firm or that the company may impact" (Morrison 2011:p466). This demonstrates that stakeholders are a wide word that encompasses people who have an interest or investment in the company and who are in some way impacted by what the firm aims to achieve and how it is reaching its goals.

The stakeholder theory is a theory that examines how companies run most effectively and how they might operate (Freeman 2010: p9). Freeman views stakeholder theory as a "genre of ideas" that openly answer the key issue he poses: what is the aim of business? Who does the company have responsibility toward?" (Freeman 2010: p216).

Stakeholder theory has emerged as a significant and linking element between business and ethics. Today's companies desire to be seen as ethical and socially responsible; hence, ethics has become integral to the organization's basic activities, and operating a business today must also be done in an ethical manner (Freeman 2010: 232). The idea is unmistakably a management theory, and it was intended to aid managers in navigating the complex commercial realities. Accepting the applicability of the stakeholder theory might assist managers with their day-to-day decision making. Additionally, firms must be operated in the best interests of all value-chain stakeholders (Freeman 2010: p224).

Freeman (2010, p.263) further noted that the primary objective of CSR operations is to produce value for a company's important stakeholders and to fulfil the company's duties to its key stakeholders (Freeman 2010: 263). By implementing CSR activities, companies may demonstrate that they care about more than just their affluent and influential shareholders. It is essential to recall that the stakeholder theory views monetary and social value as an united whole and rejects the possibility that the two components might undergo a hard separation (Freeman 2010: p260).

This circumstance characterised Shell Nigerian Ltd as a worldwide firm. Shell Nigeria has internal (primary) and external (secondary) stakeholders that the corporation must consider while doing business. Employees, shareholders, and suppliers are examples of internal stakeholders at Shell, whereas consumers, communities, governments, society, and the media are examples of external stakeholders.

SPDC's shareholders, or financiers as Freeman (2010: p24) refers to them, are anticipating a financial return since they have invested money in the form of bonds, stocks, etc. and hence have a financial interest in the organisation (Freeman 2010: p24). Lastly, attention must be given to the areas in which SPDC works, since these communities enable the organisation to create businesses and in exchange will get economic benefits in the form of taxes and fees, as well as social contributions. Establishing a firm in a hospitable neighbourhood facilitates the creation of value for its stakeholder groups, since the surrounding environment will be more favourable. Businesses are required to be good corporate citizens, and they should never expose the community to any sort of unsafe activity, such as environmental repercussions, etc (Freeman 2010: p25).

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

In the instance of Shell Petroleum Development Firm (SPDC), the company promised to address some of the issues provided by host communities, but the outcomes attained left a great deal to be desired in light of Shell's unpleasant experiences and final withdrawal. Ultimately, Shell Petroleum Development Company (SPDC) has endured continuous business interruptions. Multiple attacks on oil installations overwhelmed the business. The workers were subjected to persistent kidnapping and abuse. There was widespread violence. Shell Petroleum Development Company (SPDC) subsequently resorted to a pull-out threat in the form of significant company divestments (see the current conflict between SPDC and the Ogoni's and Kula people). Shell credits her harsh and frustrating experience mostly to what she describes as the particular sociopolitical context in Nigeria, which remained hostile due to issues of widespread insecurity and escalating poverty. Shell further asserts that gangs, kidnapping, and violence have become profitable businesses in host communities, hence predestining Shell to fail regardless of the sort of venture she does.

The thesis of this article is that Shell Petroleum Development Company (SPDC) has not fulfilled all of her corporate social responsibility obligations. Authentic corporate social responsibility (CSR) activities ensure the achievement of desired aims and goals if they are successfully implemented (Bowie, 1991).

Corporate social responsibility (CSR) necessitates knowledge and support in corporate relations with many stakeholders, such as host communities, customers, shareholders, and employees, among others (Marsdan et al., 1998). Effective participation of stakeholders is essential for effective and sustainable CSR operations (Windor, 2001). Corporate social responsibility (CSR) that is sincere and focused on results would not see host communities as exploitation targets in commercial interactions. Shell Petroleum Development Company (SPDC) has, in some instances, misjudged the influence of stakeholder participation in all of her corporate social responsibility (CSR) operations. Because Shell host villages have been abandoned for too long, the situation has deteriorated. As advised by (Michael J. 2001) and other academics, there were no enthusiastic attempts to strategically include host communities into mainstream operations in a way that inspires trust in order to increase stakeholder strength for corporate sustainable initiatives.

Although Freeman's stakeholder theory is well regarded and has served as the foundation for a variety of scholarly works, it has been critiqued for placing an emphasis on tactics rather than theory (Key 1999: p320). It has been suggested, among other things, that the stakeholder theory does not take into account the system in which businesses work, that it incorporates weak environmental assessment, and that the relationship between internal and external stakeholders is inadequate (Key 1999: p321). However, it is still deemed very applicable to this article.

Shell (SPDC) Ltd. and Carroll's pyramid model of Corporate Social Responsibility
As stated by President Theodore Roosevelt in 1901, companies must understand their obligation not just to their shareholders, but also to the larger community (Dieux & Vincke, 2005, p. 13).

According to available information, Shell Petroleum Development Company (SPDC) bases its corporate social responsibility (CRS) efforts on two guiding concepts. Shell General Business Principles constitute the first principle (SGBP). The core of Shell's General Business Standards (SGBP) is adherence to established principles in all operations globally, including the Niger Delta area. These principles, according to Adewole (2018, p. 101), were developed by Shell to govern its global business operations. They include a focus on compliance and an increasing concern for security. Post-9/11, focus on social performance and engagement with communities, Shell enterprise-first values and practises, establishment of sustainable principles, and clarification of the handling of facilitation payments.

The other element of Shell Petroleum Development Company's (SPDC) corporate social responsibility goal is referred to in code as problem management initiatives. The problem management initiative focuses on addressing emerging corporate social responsibility (CSR) concerns. According to Shell, an issue is any problem of concern or interest to stakeholders in relation to the company's operations. When complaints are mentioned, Shell listens to them and attempts to provide a response. Shell Petroleum Development Company (SPDC) has been able to identify problems that are of utmost importance to its host communities in Nigeria based on this technique.

According to Shell, these challenges include security, gas flaring, remediation measures against adverse effects of exploration operations in Nigeria and Niger Delta, among others, and Human Rights (Shell, 2010). Shell strives to give explanations for these problems after identifying them. In addition, Shell responds to the majority of concerns based on the template of their CSR issues management method. Based on this, Shell asserts that the worth of their community support programme in 1997 was $32 million. The corporation also stated that around 57 percent of its overall staff was comprised of local residents. Shell said that they choose indigenous contractors as a means of strengthening host communities. As part of their issue-based strategy, they claimed to have implemented the Shell Development programme, which gives host communities a voice in several development initiatives. Shell Petroleum Development Company (SPDC) also claimed to have engaged the host community by collaborating with local organisations to guarantee that its resources have a sufficient effect on local communities and companies (Adewole, 2018: p 101)

SPDC Nigeria has implemented CSR into their business strategy, which involves concentrating on and attempting to understand its stakeholders (SPDC MD Mutiu Sunmonu quoted in Burger, 2011:p7). Shell Nigeria does represent a number of parties to whom the company is obligated to perform commitments and produce value (Freeman 2010: p263). Shell Nigeria, as a corporate entity, should act in accordance with the interests of its stakeholders. Shell Nigeria may enhance its "licence to operate" by acknowledging these stakeholder duties (Freeman 2010: p260). By the term, it is intended that a company should act in a responsible manner so that communities will accept the firm's presence. This is accomplished through meeting the performance requirements of its shareholders, producing oil and gas products that meet the standards of adult customers, generating employment with appropriate incomes, and fostering a positive working environment that encourages people to remain in their positions (Freeman 2010: 260).

Shell Nigeria may demonstrate to its stakeholders that it takes the ethically proper course of action by engaging in CSR (Palazzo 2005: p390). Therefore, participating in and investing in CSR may help strengthen the brand name and develop a favourable reputation for Shell, therefore increasing the likelihood of gaining the confidence of adult customers and making Shell Nigeria more appealing to investors. The majority of Nigerians have a very negative perception of Shell (Amnesty International, 2009), and a negative public image can have a variety of effects on a business, including hostility and all manner of frustrations, as SPDC has already experienced, a decline in production, a shift in political influence, and a decline in employee morale. Working for an organisation with a poor image may be demoralising for workers, but working for an organisation with a reputation for social responsibility can generate a better work environment and, ideally, make people feel happy to work there. The strong corporate image will encourage workers to remain with the firm for a longer period of time, and the company will save money on the induction training of new employees over time (Smith 2011: p232).

Shell Nigeria must cultivate a favourable image, which may be accomplished via its charitable duties. Shell Nigeria must demonstrate to governments and its population that it is managing

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

responsibly in order to get new operating licences, such as in a new state. This also includes the fact that Shell pays taxes, creates employment, and cares for the environment, among other things.

Shell Nigeria and Economic Responsibility

Shell Nigeria has an economic obligation to fulfil, since the company would not exist if it did not earn a profit. Shell Nigeria is the major oil and gas firm in Nigeria, as shown by the corporation's strong market position not only in Nigeria, but also in North America, Europe, and Asia. It is Shell Nigeria's greatest asset since it enables the corporation to have vertically integrated operations, which involves the acquisition of small and medium-sized businesses. Thus, Shell may fulfil its sustainability objectives in the energy industry through a distinct strategy (Amobi, 2014). Shell Inc., for instance, has invested in a handful of initiatives to construct charging stations for electric cars along the roads of Europe (Denina and Bousso, 2018).

The company's astounding revenues ($29 billion in 2017 from combined oil and non-oil sources) make it the largest donor to Nigeria's economy through taxes and royalties. In terms of brand value and market penetration, Shell has successfully maintained its standing. It has a collaboration with Scuderia Ferrari that started in the 1930s and remains today. Shell was also recognised in 2018 as the leader in technology and innovation.

Shell increased output of natural gas in Nigeria by more than twofold in 2010, while production of crude oil and natural gas liquids (NGL) increased by 31 percent year-over-year. Less civil unrest, oil theft, and sabotage, as well as higher production from the Bonga deepwater oil and gas well, contributed to the increases. Early this year, the Gbaran-Ubie field of SPDC reached its maximum daily gas output of 1 billion SCF. In 2010, Shell produced 302,000 barrels per day of crude oil and natural gas liquids (NGL) and 587 million standard cubic feet of natural gas in Nigeria. Oil output has reached over 50,000 barrels per day and is likely to peak at roughly 70,000 barrels per day. Shell's average dollar-per-barrel-of-oil-equivalent production cost in Africa decreased by over 19 percent in 2010 to $7.09, compared to $9.71 in 2009. According to Shell's 2010 annual report, average selling prices of $79.63 per barrel for oil and natural gas liquids and $1.96 per thousand SCF for natural gas in Africa resulted in an expected daily income of $25.2 million or $9.2 billion per year from Nigerian fossil fuel output. Shell's 2010 average production cost in Africa was $7.09 per barrel of oil equivalent, yielding an estimated production cost for the year of $1.04 billion, which in turn generates an estimated 2010 annual gross operating revenue for Shell Nigeria of around $8.15 billion. According to Statista, Shell and its subsidiaries topped the 2017 revenue rankings with a remarkable $305.1 billion, followed by Exxon Mobil with $237.1 billion in sales. In 2017, Shell Africa & Asia generated a total of $114.68 billion in revenue (Statista, 2018). Shell firms in Nigeria have also created substantial cash, which can be shown by its production entitlements, which include the amount of money paid out in taxes, fees, and royalties, as well as the company's revenue from 2015-2017 (Shell, 2018; Anshaj,2018, p.6)

Since shown above, it can be inferred that Shell Nigeria is performing its economic responsibilities, as the company is profitable and the financial health of Shell Nigeria and its subsidiaries looks to be sound. Shell Nigeria's economic stability demonstrates that it is qualified to actively participate in its charitable obligations in order to meet the needs of its stakeholders. However, it is essential to note that it cannot be determined from the current data if the income is a result of their CSR practises.

Shell Nigeria and Legal Responsibility

The primary focus of Carroll's pyramid model of legal responsibility is compliance with the law (Carroll 1999: p42). Shell Nigeria, as a global oil and gas corporation, must take into account a

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

number of legal duties while doing business, such as the operating environment. Following are a few instances of Shell Nigeria's legal duties that demonstrate how closely the company must follow all applicable rules and regulations while doing business.

In spite of this, the majority of companies in Nigeria have a poor level of compliance with the country's laws, since the government's enforcement skills are limited and corruption is rampant. Therefore, firms cannot have a CSR mindset that is more forward-looking and focused on enhancing internal skills and managing business risks beyond what is mandated by law.

Issues like as product quality and safety, procurement and sourcing procedures, labour standards, and workplace health and safety are often at the top of the discussion. These concerns may jeopardise the businesses' reputations or put them at danger of government intervention. This has been clear in recent instances in Nigeria in which claimed discriminatory working practises and other issues have been uncovered.

First, Shell breaches the International Covenant on Civil and Political Rights, which acknowledges the right of individuals to "receive and disseminate information" about matters affecting their well-being. International environmental and human rights standards require the Nigerian government and Shell to disclose to communities the risks associated with their development intervention of oil extraction – or any other potential project – so that people can make informed decisions and evaluate potential harms. This is consistent with the precautionary principle and the goals of avoiding negative effects and enhancing people's well-being. Key parts of these principles include the involvement and engagement of communities as equal partners in the design and execution of initiatives, as well as the acquisition of informed consent. Despite its claim to promote values of openness and accountability, Shell has failed to meet expectations in this area (see Principle 15 of the 1992 Rio Declaration; Articles 2,4, 5 of the UN Declaration on the Rights of Minorities; as cited by Pyagbara, 2010, p.23)

The absence of effective information exchange and involvement is one of the main hurdles to confidence in Shell Nigeria Firm's operations in the region, and has made the company susceptible to disinformation and rumours that fuel complaints against it. Shell's perception that information may be used against the firm by host communities, which stems in part from the corporation's reluctance to make unfulfillable commitments, may have contributed to this phenomenon. The specifics of the Memorandum of Understanding between Shell and the Nigerian government have never been made public. Such data like the amount of oil produced at each well or flow-station and the company's expenditures on various community development efforts remain unknown. Even in cases when the corporation claims to have conducted environmental impact studies, the corresponding reports are very hard to get and verify. The corporation has not presented the community with a long-term development strategy or considerable information about the scope, length, and effect of its main initiatives. On the other hand, there is now an opinion among host communities that Shell is likely concealing the truth about its actions because to its lack of openness (Pyagbara, 2010: p23)

In terms of human rights observances, Shell has said on its website that its commitment to human rights problems is guided by the Shell Business Principles. Shell joined the Voluntary Principles on Security and Human Rights (VPSHR) in 2000 to improve the security and safety of their activities, while protecting the human rights and basic freedoms of the surrounding towns' residents (Source: Shell in Nigeria webpage. 2010).

In 2012, however, the U.S. Supreme Court reviewed Kiobel v. Royal Dutch Petroleum, a case that strikes at the heart of corporate social responsibility (Shell). The Kiobel plaintiffs say that Shell was

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

implicated in heinous human rights crimes, including rape, torture, and extrajudicial murder of peaceful demonstrators in Ogoniland, Nigeria, who opposed Shell's presence. Shell, a Dutch firm, asserted that the Alien Tort Statute (ATS), which was utilised to bring the company before a U.S. court, should not apply. The global firm contended that the purported relationship between Nigeria and the United States is too flimsy. Shell fought to restrict a statute that addresses human rights violations wherever they occur (Forbes.com)

With Shell's arguments, the Supreme Court would have essentially eliminated what is often the most effective recourse for victims of corporate-related human rights violations. Aside from the claims in the lawsuit, Shell's posturing illustrates the disturbing gap between corporate social responsibility policies and real business action, such as the selection of litigation strategy and legal stances. How can a firm with a professed commitment to CSR strive to undermine a statute that provides victims of human rights violations with redress?

Professor John Ruggie, who created the U.N. Guiding Principles on Business and Human Rights, which were unanimously supported by the U. N. Human Rights Council in 2012, voiced similar reservations with Shell's claims in a recent issues brief he wrote on the matter. Specifically, Ruggie states:

> Should the corporate responsibility to respect human rights remain entirely divorced from litigation strategy and tactics, particularly where the company has choices about the grounds on which to defend itself? Should the litigation strategy aim to destroy an entire juridical edifice for redressing gross violations of human rights, particularly where other legal grounds exist to protect the company's interests? Or would the commitment to socially responsible conduct include an obligation by the company to instruct its attorneys to avoid such far-reaching consequences where that is possible? And what about the responsibilities of the company's legal representatives? Would they encompass laying out for their client the entire range of risks entailed by the litigation strategy and tactics, including concern for their client's commitments, reputation, and the collateral damage to a wide range of third parties? (Ruggie cited in Amol Mehra, 2012)

Ironically, Shell has maintained that it has always conducted its business as a responsible corporate member of society that observes the laws of Nigeria and respects the fundamental human rights in accordance with the United Nations declaration of human rights; therefore, in accordance with the aforementioned, Shell agrees to pay $15.5 million but portrays itself as innocent of human rights abuses in Nigeria and the Niger Delta in particular during the early 2000s. The corporation refers to the settlement as a "Humanitarian Gesture" since it compensates the claimants, including the family of Mr. Saro-Wiwa, for their loss and pays a percentage of their legal expenses and costs (Culcasi et al , 2010: p62)

Shell In the past, Nigeria has sought help from Nigerian military officials to safeguard its sites. The subsequent military operation has been marked by disproportionate and unjustifiable use of force. In November 1990, the Umuechem community in Etche local government area of Rivers State witnessed the most violent invasion of an oil-producing community in peacetime by agents of the Nigerian government. This event may be considered a turning point in corporate–community relations in the Niger Delta. The neighbourhood demanded that its unarmed young hold a peaceful demonstration, seeking the supply of basic social amenities and recompense for oil contamination of its farmlands and waterways. Shell responded by calling in anti-riot police to disperse the young protestors. Shell, on the other hand, alleged that the Umuechem teenagers were armed, that they assaulted personnel at its oil fields and trashed corporate property, and that the police were

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

summoned to protect its employees. It is crucial to note, however, that even a judicial committee of investigation established by the then-Rivers State Government decided that the community's actions were inadequate to justify the heavy-handed reaction of Nigerian state authorities (Human Rights Watch, 1995). Certainty dictates that, in the immediate aftermath of the Umuechem attack, approximately eighty individuals, including the community's leader, were allegedly slain and numerous homes were demolished (Clark et al., 1999; Human Rights Watch, 1999). In addition to the incidents in Umuechem in 1990, the authorities have addressed demonstrations in other indigenous communities, particularly Ogoniland, with the same illegal and excessive action.

These considerations are crucial for all of us to address, and they imply that CSR is more than just window dressing; rather, it should be ingrained in and across all company operations, including legal actions. Ruggie is not the first one to criticise these strategies and their significance. Other parties, including investors, are drawing attention to Shell's actions in this instance. Consequently, the criticism of Shell's behaviour in this instance reflects a broader worry over the character of other firms in our society. To be meaningful, CSR must contain explicit promises to uphold human rights. When a firm seeks to do more than just defend itself against claims of wrongdoing, the choice of litigation strategy and legal positions is directly relevant to this obligation. No company is above the law, and in their drive to discover methods to do well by doing good, businesses must analyse the whole scope of their actions, from their operational implications to the legal stances and litigation strategies they take (Amol Mehra, 2012).

Shell Nigeria and Ethical Responsibilities

Shell Nigeria's ethical and charitable duties may be studied simultaneously since they are intricately intertwined and might be difficult to separate at times. However, we will attempt to provide our analysis individually for the sake of clarity.

Shell Nigeria's ethical duty is the commitment to do business in a just and moral manner. Furthermore, Shell Nigeria must ensure that its business practises are not detrimental to its stakeholders (Carroll 2009: 20). Shell Nigeria is meeting its ethical duties, for instance, by having a set of corporate principles or a Code of Conduct that all workers and other internal stakeholders must adhere to. It is thought that the Shell Business Principles influence the company's approach to human rights problems. Shell joined the Voluntary Principles on Security and Human Rights (VPSHR) in 2000 to improve the security and safety of their activities, while protecting the human rights and basic freedoms of the surrounding towns' residents (Source: Shell in Nigeria webpage. 2010).

In terms of environmental performance, Shell Nigeria has said unequivocally:

Shell Petroleum Development Company of Nigeria Limited (SPDC) is dedicated to cleaning up any spills as quickly as possible, regardless of their source, whenever they occur (Shell Sustainability Report, 2010).

Poor management of oil spills by Shell has changed an environmental issue into a political one. According to the Nigerian Centre for Environment, Human Rights and Development (CEHRD, October 2008), contractors cover hazardous locations by transporting topsoil from elsewhere. Since oil production began in the region more than fifty years ago, Ogoni has been subject to a huge number of oil spills. When oil spills are caused by sabotage, oil corporations are not required to pay compensation under Nigerian law. Shell has often claimed sabotage as the cause of oil spills without proper inquiry or evidence. Even when investigations are conducted, Shell has seldom made joint investigation team results public, and there have been suspicions of corruption involving the reports (ECCR, 2010:p24). In the case of the oil leak in Ogoni in August and September 2004,

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

for instance, the business issued its normal reaction, claiming sabotage, while the spill remained uncontained for three months. The leak was cleaned up only after European Union ambassadors visited the region in mid-October 2004. Shell's approach to oil spills reeks of disdain for distressed people, whose water and food supplies may be contaminated or destroyed as a result of such occurrences. The majority of the time, community people believe that the reason is the age of Shell's pipes, the majority of which are in dire need of replacement.

According to community residents, many, if not most, spills are never adequately cleaned up. Frequently, so-called cleanups are nothing more than cover-ups. Many of those involved in cleanup efforts lack the knowledge necessary for bioremediation of a polluted area. Standard procedure often entails a superficial process of scooping the surface dirt and filling the area with white sand brought in from elsewhere. The excavated dirt is either buried in trenches or burned, creating further health risks. Shell's cleanup efforts in Ogoni and other regions of the Niger Delta often fall well below globally acceptable standards and are quite distinct from what the corporation undertakes in other regions. Sites contaminated by oil spills are often abandoned and left to the mercy of lengthy natural healing processes. Ejamaa-Ebubu, for instance, was the location of Shell's first big oil leak explosion in Nigeria (the exact date, between the late 1960s and 1970, is disputed). A wide tract of land has been deforested and destroyed by the spill for over four decades (Steiner, Double standards, cited in ECCR, ECCR, 2010:p24)

Shell's payment of compensation to impacted communities is an additional vexing problem with oil accidents. There is a lack of openness about the identities of the recipients, the amounts paid, and the determination of payment levels. Disputes over compensation payments sometimes wind up in Nigerian courts and take years to resolve, by which time some parties may have passed away. In several instances, communities think Shell duped them into going to court, knowing they lacked the financial means to sustain a protracted legal battle (G.U. Ojo et al., 1996). Although compensation is supposed to put someone back in the position they would have been in had the incident not occurred, the amount of money paid by Shell to victims of oil spills often pales in comparison to their losses when disputes are not resolved in court. Such tensions were one of the primary causes of the infamous massacre in Odioma, Bayelsa State, in February 2005. (Amnesty International, 2005 cited in ECCR, 2010)

Theoretically, SPDC and other Shell firms operating in Nigeria adhere to the General Business Principles of Royal Dutch Shell. In actuality, the excessive use of force by state security agents and locals who think they are hired to defend SPDC's assets continues to be a key destabilising element. SPDC often maintains short-term operational functions through a loose network of local power-brokers,'strongmen,' and individuals who would represent the greatest danger if they were not co-opted by the firm via surveillance contracts. The escalating insecurity in the Delta has increased the quantity and perceived need for such contracts. However, these partnerships have harmed SPDC's reputation and operational security over the medium and long term. Surveillance contracts seem to be a passive monitoring system in which contractors are compensated to report concerns such as oil spills and other disturbances to SPDC. In essence, SPDC hires local guys to monitor oil pipeline lengths. Contracts are commonly held by individuals under the guise of a corporation, and it seems to be common practise for contracts to be awarded to prominent community members, including political officeholders such as local chairmen. Due to their excessive influence on security and local patronage, such individuals are often awarded contracts. These individuals have utilised their newly acquired economic power to buy weaponry with which to terrorise their neighbourhoods, despite not being asked to do so by the firm. This is shown by the instance of Chief Kamanu and

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

Chief Monday Ngbor of the Gio village in Tai local government area, Rivers State (Pyagbara, 2010)

On a number of instances, allegations of similarly dubious contracts have been raised, in many cases showing that contracts are given by SPDC subcontractors, which obscures the paper trail and enables SPDC to remove itself from accountability. Occasionally, information about such "backdoor" payments becomes public, such as the innated contract for leasing houseboats from a corporation owned by former Delta State governor James Ibori, which was used in the Federal Government's corruption case against him (Sunday Times, 17 November 2007). Contracts held by leaders of armed organisations in the Niger Delta hide the flow of protection money and bribery. Soboma George in the Corthorn Channel, Ateke Tom in Wakerikese, and Prince Igodo in Tombia are examples from Rivers State (Financial Times, 26 April 2006)

There is little to no openness or accountability. SPDC has categorised these arrangements as lying outside of its official security system, so separating their execution from Shell's guiding security principles, which include support for the Voluntary Principles on Security and Human Rights. If sufficient security measures and monitoring were in place, it is implausible that some occurrences and the hiring of certain contractors would not be subject to review and consequences. SPDC asserts that it has adopted the Voluntary Principles via its NGO-run security and human rights training programme for police protecting its facilities and for district security supervisors, of whom more than 200 have been taught. It also asserts that its human rights and conflict resolution training programme for personnel who routinely engage with communities, led by staff trained by the Danish Institute for Human Rights and backed by a Nigerian NGO, has taught over 1,500 staff and contractor workers over the last three years (Sunday Times, 17 November 2007). Such excellent efforts have so far been insufficient.

Shell's 'Community And Shell Togetherness' (CAST) project, which it promotes as a new kind of improved community contracting, is the most recent iteration of this appeasement strategy. All signs suggest that, at least in the Ogoni region, this programme used the same strategy for recruiting local thugs. In response to a MOSOP news release, Precious Okolobo, manager of public relations for Shell Nigeria, noted that the CAST programme strives to collaborate with communities, particularly in terms of monitoring. The strategy entails the employment of community contractors who, in turn, employ community surveillance guards to monitor SPDC oil and gas installations and, if required, notify the business and law enforcement authorities of threats of sabotage, theft, spills, and illegal refineries. The statement said that CAST monitoring is helping to secure wellheads, manifolds, and pipelines in the Niger Delta (Punch, 20 February 2009). In the Ogoni village of K-Dere, the majority of the kids recruited for this programme had a history of criminal activity. The police have proclaimed some people to be sought. Yet these are the features that Shell has reportedly included into the programme to safeguard its installations (Pyagbara, 2010)

Lastly, a widely held belief across several groups, including umuechem, Ogoniland villages, and others, is that Shell failed to respect or listen to community ideas and opinions. The perception that company employees acted with arrogance reinforced the notion that Shell was not a nice neighbour. This was connected to Shell's disregard for neighbourhood culture and tradition. Despite the fact that Nigerian law barred oil exploitation in religious shrines and woodlands, Shell appeared to have ignored this prohibition. Shell did not make an effort to comprehend the traditions of the Delta villages in order to work with these traditional standards; rather, it seems to have sought to impose its own set of "civilised ideals" from the beginning. The arrest of community leaders and members

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

IJDPP
International Journal of
Development and Public Policy
| e-ISSN: 2792-3991 | www.openaccessjournals.eu | Volume: 2 Issue: 5

who were seen as protecting communal interests was interpreted by the group as a violation of its established institutions (Pyagbara, 2010)

Shell and Philanthropic Responsibilities

Philanthropic duty is the obligation of a corporation to contribute to the communities in which it works. Shell Nigeria is proud of its commitment to CSR and its ability to contribute "back to the areas we call home, particularly through donating to community groups."

Undoubtedly, Shell Nigeria, along with its parent corporation, has engaged in a multitude of CSR efforts in the host communities (Niger Delta and other regions of Nigeria). Shell's CSR projects in Nigeria may involve, among other things, employment, scholarships, the construction of hospitals, schools, and marketplaces, and the supply of piped water (Amaeshi et al., 2006). And beginning in 2006, the introduction of a new method of actively integrating communities in their own development. The Global Memorandum of Understanding (GMoU) initiative involves communities submitting development projects and SPDC, on behalf of its JV partners, offering five years of stable finance (Shell Sustainability Report, 2010)

Despite the fact that Shell has extensively disseminated documents and policies about developmental initiatives in the host communities through its website and other channels, the perception of its CSR strategy in these areas remains negative. According to Edoho (2008), Frynas (2009), Akpan (2006), and Tuodolo (2007, 2009), among others, the CSR process in Nigeria is neither extensive nor firmly rooted. Thus, it has been argued that some of these CSR activities are not implemented consistently and are not always maintained (Amaeshi et al., 2006). Despite the implementation of several CSR methods by Shell Nigeria in Nigeria, the oil-producing communities "have gotten a disproportionately little amount of gain relative to the significant social and environmental costs of extractive operations," according to an argument (Lisk, Besada & Martin, 2013, p. 20). Despite the small contributions of CSR to oil producing areas in Nigeria, several communities continue to suffer from a variety of problems, such as gas flaring, oil leakage, and violence, among others.

Shell has repeatedly experimented with its approach of awarding contracts in an effort to generate trust in its community development initiatives. In 1997, it was announced that its community aid programmes will be renamed and upgraded to a comprehensive Community Development Programme. In 2003, the latter was reorganised with the stated goal of empowering communities and forming partnerships. However, after a number of years, there is nothing to celebrate. The programme exhibits the typical lack of community participation, a top-down approach, failed projects, intermittent crises, and dubious relationships to regions where the corporation does business. The majority of initiatives seem to be less of a reaction to community objectives and more of a response to the company's rationale of giving access to destinations and comfort for its employees.

The road project financed by Shell in the K-Dere community in 2000 was a conflict-ridden example of a project. Community residents rejected this on the grounds that there had been little engagement and the project was intimately tied to Shell's operations in the region. In the subsequent altercation, the Mobile Police Force shot and killed a young community member, Barinaadaa Gbaraka, and burned many houses, including the residence of MOSOP President Ledum Mitee's family (CERD, 2006)

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

In 2001, an evaluation commissioned by Shell revealed that fewer than one-third of the company's community development programmes had been effective. Since then, little changes have occurred. By 2004, Shell had formed a new collaboration with the United Nations Development Programme (UNDP), under which the UNDP would carry out community development initiatives on behalf of the firm. However, the UNDP's performance after five years has been poor, with the publishing of the Human Development Report for the Niger Delta being basically its sole activity. Some host communities in umuechem and Ogoni, among others, have depicted Shell's development projects as platforms for recruiting or soothing violent adolescents and local thugs, such as pro-company contractors (Report of the Stakeholder Review of SPDC 2000-2001 and UNDP bulletin, 2006).

Reflections and conclusions

The study's central issue is: to what degree are Shell Nigeria Ltd.'s CSR activities and business practises consistent with Carroll's Pyramid of CRS? However, a thorough evaluation of Shell Petroleum Development Company's (SPDC) corporate social responsibility (CSR) activities reveals that the CSR approach lacked the breadth and depth necessary to address the critical challenges that host communities face as a result of Shell's exploratory activities. Shell's corporate social responsibility (CSR) initiatives lacked the sophistication to proactively recognise the gravity of the difficulties they caused in host communities. In addition, it did not seem to amass the strength to handle head-on the issues presented for the host towns. Instead, Shell seems to be preoccupied with trivialities stemming from her established corporate ideals, which they were unable to adequately connect with development imperatives in Nigeria, including the Niger Delta area and the issues it poses to her sustainability. It is not surprising that the high-sounding Shell General Business Principles (SPDC) did not result in significant physical and environmental repair in host communities.

All of these factors led to an alarming increase in host community protests against Shell Petroleum Development Company (SPDC). At one point, the agitations transformed into full-fledged violence and demonstrations, which were characterised by the damage of Shell's equipment and oil sites. Other characteristics of the ensuing demonstrations against Shell include the intensified seizure of oil sites, the abduction of oil employees, and the physical assault of oil workers.

The above research, however, leads us to the conclusion that Shell Nigeria Ltd does not seem to meet all four Carroll's Pyramid of CRS obligations. It is generating financial returns, it is not obeying the law in all instances, it does not deal with ethics, and although it is engaging in social activities and donating contributions to communities, the "forced" relationship with some host communities indicates that Shell has been implementing its "good policies and principles" in Nigeria, taking advantage of the high level of poverty, ignorance, military corruption, and political corruption. Shell is lakaideiscal in non-core residual CSR attitude. Shell often views its CSR budget as a slush fund for unlawfully settling regulatory agencies and so-called leaders of host communities, as opposed to being strategic.

This essay starts with Confucius and George Champion and concludes with Buddha's views on CSR: At the conclusion of your business and life, you may honestly state that the years spent doing business have had some significance. We should be able to look back and see that we have behaved ourselves and our company in a manner that has made a positive impression on the world and has some enduring significance. This seems to be the final indicator of CSR performance in Nigeria.

The antidote is, among other things, for Shell Nigeria to address any economic actions to a real sustainable development, not to the theoretical one, available in reports and used by companies to build up profitable reputation to cover wrongdoing actions, but to the one, which can be a tangible

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

asset to be considered by decision makers as an opportunity rather than a challenge, and to jettison this aspect of corporate social responsibility and adopt strategic, purposeful action.

REFERENCES

1. Adewole, A. (2018). Corporate social responsibility (CSR) practices and the challenge of taking ownership: A case study of frustrations of shell petroleum Development Company in Niger-Delta region of Nigeria. *Advances in Social Sciences Research Journal*, 5(1) 96-107.
2. Amaeshi, K., Adi, B., Ogbechie, C., & Amao, O. (2006). Corporate social responsibility (CSR) in Nigeria: Western mimicry or indigenous practices? *International Centre for Corporate Social Responsibility*, Research Paper no 39, pp. 1-44.
3. Amao, O. (2008). Corporate social responsibility, multinational companies and the law in Nigeria: Controlling multinationals in host states. *Journal of African Law*, 52(1), 89- 113.
4. Amnesty International, *Nigeria Ten Years On: Injustice and violence haunt the oil Delta, 2005.*
5. Amobi, V. (2014). SWOT Analysis of Royal Dutch Shell Plc. [online] Academia.edu. Available at: https://www.academia.edu/9622779
6. SWOT_Analysis_of_Royal_Dutch_Shell_Plc [Accessed 3 Jun. 2018
7. Amol Mehra (2012) shell, corporate social responsibility and respect for the Law. Forbes.com 10:16am
8. Andrew Burger (2011) Shell in Nigeria: oil, gas, development & corporate Social Responsibility. Triple pundit. https://www.triplepundit.com/story/2011/shell-nigeria-oil-gas-development-corporate-social-responsibility/75266 24/08/2019, 8D59 AM Page 1 of 18
9. Bowen, H.R. (1953), *Social responsibilities of the businessman*, Harper & Brothers Publisher,
10. Bowie. N., (1991) *New direction in corporate social responsibility*. Business Horizons 34, (4) 56-65
11. Carroll, A. (1979). A three-dimensional conceptual model of corporate performance. *Academy of Management Review*, 4(4), 497-505.
12. Carroll, A. (1999). *Corporate social responsibility: Evolution of a definitional construct. Business & society*, 38(3), 268-295.
13. CEHRD, *Persistent oil spillage at Bodo Creek*, October 2008, www.cehrd.org
14. Clark, R., Anderson, N. B., Clark, V. R., Williams, D.R. (1999). Racism as a Stressor for African Americans: *A Biopsychosocial Model. American Psychologist*, 54 (10), 805-816.
15. Crane, A and Matten, D (2004). *Business Ethics*, Oxford University Press
16. DeCarlo, S. (2012) *The world's biggest companies*. Forbes
17. Denina, C. and Bousso, R. (2018). Shell buying spree cranks up race for clean energy. [online] Reuters. Available at: https://www.reuters.com/article/us-shell-m-a/shell-buying-spree-cranks-up-race-for-clean-energy-idUSKBN1FF1A8 [Accessed 4 Jun. 2018

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

18. Dieux, X., & Vincke, F. (2005). La responsabilité sociale des entreprises, leurre ou promesse? / Corporate social responsibility, illusion or promise? Revue de droit des a□aires interna-tionales – International Business Law Journal, 1, pp. 13-34.

19. Dusuki, A. W. (2008). What does Islam say about corporate social responsibility (CSR)?" *Review of Islamic Economics*, 12, (1), 2-28.

20. Ecumenical Council for Corporate Responsibility (ECCR, 2010) Shell in the Niger Delta: *A Framework for Change* Financial Times, 26 April 2006

21. Fox, T. (2004). *Corporate social responsibility and development*: In quest of an agenda. Development, 47(3), 26-36.

22. Francesca Culcasi Hélène , Ruozzi Claudia Sandia and Jocelina Valle (2010) "How CSR has gained strength through Corporate Scandals: case studies of social, environmental and economic dimensions" Tutor: Aurora Pimentel 08/07/2010

23. Frederick, W. C. (1987), *"Corporate social responsibility and business ethics*," in Sethi, P.S. and Falbe, C. M., Business and Society, Lexington Books, pp. 142-161.

24. Freeman R. Edward (2010). *Stakeholder theory: The state of the Art.* Cambridge University Press, (Appendix E, page 24, printed on 2 May 2012)

25. Goodpaster, K. E. (2001). *Business ethics and stakeholder*," in ethical theory and business, N. E. Bowie Ed., Upper Saddle River, N.J: Prentice Hall Int.

26. Human Rights Watch January 13, 1995;

27. Human Rights Watch March 14, 1995.

28. Human Rights Watch, The Ogoni Crisis: *A case-study of military repression in southeastern Nigeria*, 1 July 1995, available at: https://www.refworld.org/docid/3ae6a7d8c.html [accessed 10 September 2019]

29. Idemudia, U. (2008). Conceptualising the CSR and development debate: Bridging existing analytical gaps. *Journal of Corporate Citizenship,* 29(1), 99-110.

30. Jenna Rose (2021). The biggest companies in the world in 2021: Markets

31. Kaufmann, M., & Olaru, M. (2012). The impact of corporate social responsibility on business performance – can it be measured, and if so, how? In Proceedings of the Berlin International Economics Congress 2012 „Building Economic Bridges: *Integrating cultural diplomacy into nation branding*, Corporate social responsibility and global governance", March 7-10, 2012. Berlin.

32. Key, Susan (1999). *Toward a new theory of the Firm: a critique of stakeholder* "Theory". Management Decision, 37, (4), 193-200. Emerald Insight.

33. Legborsi Saro Pyagbara (2010) Shell's Social Licence to Operate: A Case Study of Ogoni , Movement for the Survival of the Ogoni People. Shell in the Niger Delta: A Framework for Change. Five case studies from civil society sponsored by 43 ICCPR, Article 19, www.unhchr.ch/html/menu3/b/a_ccpr.htm

34. Lisk, F., Besada, H., & Martin, P. (2013). *Regulating extraction in the global South: Towards a framework for accountability.* Background research paper submitted to the high level panel on the Post-2015 Development Agenda. Available online at http://www.post2015hlp.org/wp-

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022

content/uploads/2013/06/Lisk-Besada- Martin_Regulating-Extraction-in-the-Global-South-Towards-a-Framework-for-accountability.

35. Marsoden. C. & Andriof. J. (1998). *Toward and understanding of corporate citizenship and how to influence citizenship studies* 2, 329-352
36. Marsden, J., Gossop, M., Stewart, D., Best, D., Farrell, M., Edwards, C., Lehmann, P. and Strang, J. (1998) The Maudsley Addiction Profile (MAP): a brief instrument for assessing treatment outcome. Addiction, 93, 1857–1867.
37. Matthew Bampton, *"Anthropogenic transformation" in encyclopedia of environmental science,* ed., David E. Alexander and Rhodes W. Fairbridge (Dordrecht, The Netherlands: Kluwer Academic Publishers, 1999), 22-27.
38. Micheal Jensen, (2001).Value maximization, stakeholder's theory and the corporate objective formulation. *Journal of Applied Corporate Finance*, Fall 8 – 21.
39. Morrison, Janet (2011). *The global business environment: Meeting the challenges*. Palgrave Macmillian. 3rd Edition.
40. Nigerian National Planning Commission. (2004). Meeting everyone's needs: National economic empowerment and development strategy. Available online at http://siteresources.worldbank.org/INTPRS1/Resources/Nigeria_PRSP(Dec2005).pdf
41. OPEC, 2011. Nigeria facts and figures Viewed on 8/7/2014 from: http://www.opec.org/opec_web/en/about_us/167.htm
42. Palazzo, G., & Richter, U. (2005). CSR business as usual? The case of the tobacco industry. *Journal of Business Ethics*, 61, 387–401.
43. Punch (Nigeria), 20 February 2009, www.punchontheweb.com
44. Royal Dutch Shell Public Limited Company, 2012a. Shell petroleum development and exploration company report: "Environmental performance: Oil spills. Shell Nigeria, Shell Petroleum Development Company." Viewed on 3/7/2014 from www.shellreport.com
45. Rwabizamuga, A. (2008). Corporate social responsibility practices in the Nigeria oil sector: The Case of Royal Dutch Shell.
46. Shell in Nigeria webpage. 2010
47. Smith, J. (2011) 'Imperialism and the Law of Value', Global Discourse [Online], 2: I, available from.
48. Statista. (2018). Royal Dutch Shell's revenue by region 2017 | Statistic. [online] Available at:https://www.statista.com/statistics/279424/royal-dutch-shells-revenue-by-region/ [Accessed 5 Jun. 2018].
49. Sunday Times, 17 November 2007, www.timesonline.co.uk
50. Wartick, S.L. and Cochran, P.L. (1985)**.** The evolution of the corporate social performance model‖, academy of management review, 10, (4), 458-769.
51. Wilson, J. D. (1986). *The Chase: The chase Manhattan Bank,* N.A., 1945-85. Massachusetts: Harvard Business School.
52. Windsor, D (2001). Corporate social responsibility: A theory of the firm perspective" - Some comments: *The academy of management review* 26(4):502-504

ISSN 2792-3991 (online), Published under Volume: 2 Issue: 5 in May -2022