



Lead City Journal of the Social Sciences (LCJSS)

Faculty of Management and Social Sciences
Lead City University, Ibadan

ISSN: 2449092X
Volume 10 (No. 3) / December 2025

Investing in Human Capital as a Driver of Economic Growth in Nigeria
Sowunmi Emmanuel Olatubosun and Olukotun Omolola Helen

Evaluating the Impact of Students' Attitudes on Waste Management in Federal Colleges of Education, Southwest Nigeria
Oreagba Oluwakemi Taiwo and Azeez Sherifat Abiodun

Trade Liberalization and Economic Growth in Sub-Saharan African Countries
Aderoju Bolanle Rahmon and Campbell Omolara Ayotunde

The Role of Artificial Intelligence in Strategic Human Resource Management: A Case of the Banking Sector in Ibadan, Nigeria
Aremu Atinuke Bukola, Aikulola, Emmanuel Abiodun, and Egunjobi, Grace Oyejope

The Role of Traditional Institutions in Conflict Resolution and their Impact on Grassroots Development: A Study of Selected Communities in Osun State, Nigeria
Olawayin Mustapha Adeyemi and Badru Ronald Olufemi

Corporate Social Responsibility and Human Capital Development: A Study of MTN Nigeria's Initiatives
Philip Olugbemiga Oyedapo

Acquisition of Digital Skills and Its Impact on Unemployment Reduction among Nigerian Youth
Aremu Atinuke Bukola and Egunjobi Grace Oyejope

Digital Marketing, Human Capital and Performance of Small and Medium Enterprises (SME) in Northeast Nigeria: A Conceptual Review
Mohammed Lawal Inuwa, Friday Igbadumhe Abaye, and Hashim Sabo Bello

Enhancing Electoral Processes through E-governance: Opportunities and Challenges in Nigeria
Jeel Abioye Ahmed and Fausat Remilekun Sarumi

Preventive Maintenance, and Customer Satisfaction in Selected Hotels in Ibadan.
Opatola, Grace Nike and Balogun, Khidir Bolaji

Tax Policy Implementation, Information Technology, and Performance of the State Internal Revenue Service (SIRS) in Southwest Nigeria
Yusuf Alabi Olumoh, Mubaraq Sanni, and Abdulrasaq Mustapha

Artificial Intelligence and Human Capital Development in Nigeria
Tosin Araromi Maryanne

Promoting Inclusive Education for Children with Disabilities in Ibadan Metropolis: The Role of Community-Based Social Work
Oluwadamilare Jesuferanmi Elijah

Editor-in-Chief: Prof. Omolara Campbell

Editor: Dr. Omoseni Adepoju

Associate Editors

Dr. Tosin Adesina

Dr. Tina Akinbo

Dr. Tunde Onamusi

Dr. Olufemi Badru

Dr. O. S. Falase

Dr. Olorunfemi Y. Alimi

Advisory Board

Prof. 'Iide Owwoeye	Lead City University, Ibadan, Nigeria
Prof. Kabiru A. Adeyemo	Lead City University, Ibadan, Nigeria
Prof. Toyin Falola	University of Texas, Houston
Prof. Uche Isiugo-Abanihe	Lead City University, Ibadan, Nigeria
Prof. Bola Akanji	University of Connecticut, United States
Prof. J. J. Asongu	St. Monica University, Buea, Cameroon
Prof. Olatundun Adelegan	UN Women Suomi, Helsinki, Finland
Prof. B. A. Folorunso	Obafemi Awolowo University, Ile-Ife, Nigeria
Prof. Phillip Alege	Covenant University, Ota, Ogun State, Nigeria
Dr. Folasade Ayorinde	Green Climate Fund Songolo, South Korea
Dr. Taiwo Ajilore	Central Bank of Nigeria
Dr. Michael Ogunseyin	University of Wolverhampton, United Kingdom

Correspondence

The Editor-in-Chief

Lead City Journal of the Social Sciences (LCJSS)

Faculty of Management and Social Sciences

Lead City University, Ibadan, Nigeria

www.lcu.edu.ng/index.php/lead-city-journal-of-the-social-sciences

e-mail: (i) editor.lcjss@gmail.com

(ii) campbell.omolara@lcu.edu.ng

(iii) omolaracampbell@yahoo.com
+2348033176177, +2348033234042

Published by

Lead City University, Press

Beside Methodist School, Toll-Gate Area, Lagos-Ibadan Express Way, Ibadan

07064671658, 08036694838

lcupress23@gmail.com

Lead City Journal of the Social Sciences (LCISS) ISSN: 2449092X

About the Journal

LCISS is intended for scholars who wish to report results of completed or on-going research, reviews of literature and discussions of theoretical issues or policy. Its primary objective is to provide a forum for the exchange of the ideas across disciplines and academic orientations in the social sciences.

The journal is an open access peer reviewed journal that provides bi-annual publication of articles in the social sciences. The editorial board is made up of reputable scholars from various universities around the world. All correspondence should be addressed to the Editor-in-Chief, Lead City Journal of Social Sciences (LCJSS), Lead City University, Ibadan, Nigeria.

Guidelines for Contributions

Authors should note that any article to be submitted for publication must comply with the following standard:

- The manuscript content must not be more than 15 pages. Any violation of this rule will be subjected to extra charges.
- Abstract (in italics) should be a maximum of 250 words with a minimum of 3-5 keywords.
- The title and author(s) details should be on the first page. This should include telephone numbers and e-mail contacts.
- Author's name should be written in the following order: first name, other name and surname.
- The body of text should be in Times New Roman, properly justified in 12 pt. with 1.5line spacing.
- Referencing style is APA, 7th edition. All references should be listed in alphabetical order at the end of the article.
- The format for the body of article is: Introduction, Literature Review, Methodology, Results and Discussion, Conclusion and References. Also, authors should know that they are responsible for ensuring that:
 - i. The manuscript had been submitted only to this journal, i.e. It is not under consideration or peer review or accepted for publication or in press or published elsewhere;
 - ii. The manuscript contains nothing that is abusive, defamatory, libelous, obscene, fraudulent or illegal.

Non-compliance with any of the latter three conditions will be considered misconduct and dealt with accordingly.

The author or lead author of an article is entitled to one copy of the LCJSS in which his/her article appears. Authors of the accepted papers shall pay a processing fee of N10,000 (Ten thousand naira only) and publication fee of N35,000 (thirty-five thousand naira only).

Any author who wishes to publish his/her article in the journal should contact:

The Editor-in-Chief

Contents

Investing in Human Capital as a Driver of Economic Growth in Nigeria <i>Sowunmi Emmanuel Olatubosun and Olukotun Omolola Helen</i>	8
Evaluating the Impact of Students' Attitudes on Waste Management in Federal Colleges of Education, Southwest Nigeria <i>Oreagba Oluwakemi Taiwo and Azeez Sherifat Abiodun</i>	25
Trade Liberalization and Economic Growth in Sub-Saharan African Countries <i>Aderoju Bolanle Rahmon and Campbell Omolara Ayotunde</i>	38
The Role of Artificial Intelligence in Strategic Human Resource Management: A Case of the Banking Sector in Ibadan, Nigeria <i>Aremu Atinuke Bukola, Aikulola, Emmanuel Abiodun, and Egunjobi, Grace Oyejope</i>	55
The Role of Traditional Institutions in Conflict Resolution and their Impact on Grassroots Development: A Study of Selected Communities in Osun State, Nigeria <i>Olawoyin Mustapha Adeyemi and Badru Ronald Olufemi</i>	67
Corporate Social Responsibility and Human Capital Development: A Study of MTN Nigeria's Initiatives <i>Philip Olugbemiga Oyedapo</i>	81
Acquisition of Digital Skills and Its Impact on Unemployment Reduction among Nigerian Youth <i>Aremu Atinuke Bukola and Egunjobi Grace Oyejope</i>	96
Digital Marketing, Human Capital and Performance of Small and Medium Enterprises (SME) in Northeast Nigeria: A Conceptual Review <i>Mohammed Lawal Inuwa, Friday Igbadumhe Abaye, and Hashim Sabo Bello</i>	116
Enhancing Electoral Processes through E-governance: Opportunities and Challenges in Nigeria <i>Jeleel Abioye Ahmed and Fausat Remilekun Sarumi</i>	131
Preventive Maintenance, and Customer Satisfaction in Selected Hotels in Ibadan. <i>Opatola, Grace Nike and Balogun, Khidir Bolaji</i>	143

Tax Policy Implementation, Information Technology, and Performance of the State Internal Revenue Service (SIRS) in Southwest Nigeria

Yusuf Alabi Olumoh, Mubaraq Sanni and Abdulrasaq Mustapha 153

Artificial Intelligence and Human Capital Development in Nigeria

Tosin Araromi Maryanne 181

Promoting Inclusive Education for Children with Disabilities in Ibadan Metropolis: The Role of Community-Based Social Work

Oluwadamilare Jesuferanmi Elijah 192

Corporate Social Responsibility and Human Capital Development: A Study of MTN Nigeria's Initiatives

Philip Olugbemiga Oyedapo

Department of Politics and International Relations, Faculty of Management and Social Sciences, Lead City University, Ibadan, Oyo State.

oyedapo-phillip@lcu.edu.ng 08034029680 <https://orcid.org/0000-0002-0177-6244>

Abstract

This paper addresses a critical gap in scholarship by examining the Corporate Social Responsibility (CSR) of MTN Nigeria's initiatives and its impact on human capital development. Many Nigerians are currently experiencing poverty and underdevelopment, with scanty response from many companies that are expected to intervene in societal imperatives. CSR initiatives involve mitigating environmental degradation, conserving natural resources, promoting renewable energy and sustainable practices geared towards human capital development. CSR initiatives play a significant role in addressing the social, educational, and environmental challenges currently faced in Nigeria. Engaging a mixed method of quantitative survey of one hundred and twenty respondents and qualitative content analysis of MTN Nigeria's initiatives policy documents on CSR and human capital development, the study used frequency count analysis for quantitative data and thematic analysis for qualitative data, respectively. Results show that the impact of MTN Nigeria's contributions on human capital development is relatively strong, given the organization's profitability level, but it should be further strengthened as a model for other corporate bodies to emulate. The paper concludes that lack of adequate awareness, low stakeholder engagement, and lack of statutory enforcement of CSR disrupt its optimal impact on the Nigerian society and therefore, recommends development education and advocacy, predicated on implementable public policy on 'people, planet, and profit' to foster sustainable human capital development in Nigeria.

Keywords: Community development, Corporate social responsibility, Development education, Human capital development, MTN Nigeria, Sustainable Environment

Introduction

A Global call for Responsible Business on April 28, 2025, considers the social imperative of Corporate Social Responsibility (CSR) as a key factor in fostering environmental peace and security. The global climate crisis, no doubt, includes climate challenges, which are escalating daily and making Africa vulnerable at a crossroads (Kraus, et al, 2020). Although Africa offers rich opportunities for sustainable innovation, the continent remains vulnerable to environmental threats and ineffective leadership. However, some CSR vanguards in which

MTN Nigeria is at the forefront are intentionally driving transformational change in environmental standards to shape the future of Africa and Nigeria in particular. Many other companies in Nigeria have not engaged this noble corporate landscape as a core part of their business models since government policies that should serve as an impetus to CSR is not robustly available. (Schneider und Scherer, 2019). MTN Nigeria's CSR has served, to a reasonable extent, as a cornerstone of its business strategy to bridge the gap between profit-making and meaningful contributions to society.

CSR is a voluntary initiative, not prescribed or enforced by law, and is more than philanthropy, as it is part of the organization's core business, contributing to its social responsibility. CSR must be done ethically and with transparency as it simultaneously pursues social, economic, and environmental goals. CSR is a pragmatic response to societal imperatives and moral questions regarding the allocation of organizational profits among stakeholders (Alasu, Dumas, and Van Wasseenhove, 2021). While CSR practices are voluntary, companies are not left without guidance and reporting standards as a global benchmark, which have evolved over the years to align universal principles on human rights, labour, and the environment. Thus, the impact of corporate social responsibility initiatives cannot be overemphasized in Nigeria to achieve robust sustainability of desirable human capital development. This aligns with MTN Nigeria's initiatives in human capital development, particularly in contributions to education, health, training, intelligence, skills acquisition, and other initiatives that enhance human value.

Statement of the Problem

The Nigerian society is grappling with poverty and underdevelopment, largely due to the significant gap between the rich and the poor, despite efforts made by academic and professional stakeholders to promote human dignity in Nigeria. Awareness of CSR remains inadequate, which should spur stakeholders and environmentalists to intensify their efforts towards the sustainability of CSR and the promotion of human dignity. The coverage of CSR initiatives includes education, healthcare, food, water, shelter, transportation, security, and sports. To this end, this study examines MTN Nigeria's CSR initiatives as a case study to validate societal expectations and the responsiveness of companies to societal imperatives, thereby bridging the identified gaps in the literature, context, and methodology.

Objectives

The main objective of the study is to examine MTN Nigeria's initiatives on corporate social responsibility in relation to human capital development in Nigeria, while specific objectives of the study are to:

1. assess the level of knowledge and benefits of corporate social responsibility of MTN Nigeria's initiatives to the Nigerian society

2. determine the comparative value of MTN Nigeria's initiatives when evaluating organizations in Nigeria.
3. evaluate the impact of MTN Nigeria's initiatives towards human capital development in Nigeria
4. examine the legal framework and reporting system employed for CSR initiatives in Nigeria as a law of responsibility.

Literature Review

Conceptual Review

Corporate Social Responsibility (CSR) is a management concept that involves integrating social and environmental issues into a firm's operations and interactions with stakeholders. CSR is categorized into four areas: environmental responsibility, ethical responsibility, economic responsibility, and charitable responsibility (Rubach, 2022). CSR is a social imperative engaged to foster a sustainable future by addressing environmental challenges, and ultimately promoting human dignity (Alhouti and Souza, 2018). However, the debate is raging among modern scholars regarding the inclusion of philanthropy in CSR, as CSR is considered a social imperative. Corporate Social Responsibility (CSR) is commonly defined as a business model in which companies integrate social and environmental concerns and care into their business operations, rather than prioritizing economic profits alone.

Corporate Social Responsibility (CSR) encompasses policies and initiatives undertaken by corporate bodies to positively impact society and the environment. CSR, so understood, can be conceptualized as a set of practices integrating socio-economic and environmental considerations to promote sustainable development (Peddada and Abdalla-Adam, 2019). CSR encompasses all forms of ethical considerations and philanthropic efforts aimed at achieving a sustainable environment. CSR involves environmental sustainability using renewable energy, sustainable resource management, and reduction of carbon footprints (Lopez-Gamero, Molina-Azorin, Pereira-Moliner, and Pertusa-Ortega, 2023). CSR also encompasses social equity by supporting diversity, equity, and inclusion (DEI), as well as investing in local communities. CSR also covers economic responsibility, including transparent governance, fair trade practices, and promotion of innovative efforts that align with societal needs. CSR is a corporate social and moral obligation to society to make society a better place to live in (Afridi, Afsar, Shahjehan,, Khan, Rehman, and Khan, 2020)

Human Capital Development is a crucial social imperative which involves investing in innovation, critical and creative thinking, training and skills development to enhance productivity and economic growth for both individual and collective success, Human capital development encapsulates development of intellectual capital, financial capital, and physical capital to minimize the misery index and to enhance human well-being (Obeidat, 2016; Awogbemi, 2023). Investment in education leads to an increase in per capita income, a

reduction in poverty, growth of knowledge, and improved health, as health is a major factor in determining economic performance (Bachama, Hassan, and Ibrahim, 2021). Human capital development is, therefore, a critical factor for measuring the value placed on humans within organizations to inform strategic decisions and the level of sustainable development.

Theoretical Framework

The Triple Bottom Line (TBL) theory, advocated by John Elkington in 1994, states that businesses should focus on three bottom lines of ‘people, planet, and profit, otherwise known as ‘social, environmental, and economic’ bottom lines. Thus, corporate bodies within society should measure their success and impact, not only by financial performance but also by their social and environmental contributions to society. Value creation is part of a societal imperative for measuring the impact of any given company on society (Al-Abalin, Toy, and Nicholson, 2018; Hang, Khalid, Ozturk, and Tariq, 2022). This study aims to measure the needs and interests of Nigerian society with utmost intentionality and transparency. Social Contract Theory also states that businesses should have an implicit social contract with the society in which they operate, and this social contract hinges on their social, economic, and environmental contributions to the well-being of society (Awogbemi, 2023). The implication is that companies should prioritize CSR activities that satisfy societal needs and maintain positive relationships with stakeholders to enhance the value of the workforce through education and training. With this in place, CSR would foster sustainable development in Nigeria. This study draws on these two theories to provide a foundation for understanding the complexities of corporate social responsibility and its role in business strategy and decision-making. MTN Nigeria’s initiative on CSR is focused on maintaining the legitimacy and social significance of its company in the Nigerian society as part of the Triple Bottom Line of “people, planet, and profit”.

Empirical Review

The empirical reviews affirm that any organization that fosters sustainable development as a social responsibility within a given society demonstrates evidence of engagement with that society (Osobajo, Ajide, and Otitoju, 2019). In 2024, Nigeria saw an impressive array of CSR initiatives that reshaped communities and improved lives nationwide. Corporate Social Responsibility has dramatically improved lives in the education sector, the health sector, environmental sustainability, and economic empowerment. These social initiatives highlight the crucial role of responsible organizations in promoting socio-economic empowerment and community development. Social contributions are geared towards promoting societal welfare, fostering a sense of community, and creating a sustainable environment, while inspiring sustainable change and transformative potential in Nigeria’s economy. Citizenship education

fosters responsive and responsible living, enabling individuals to contribute to the society in which companies operate (Adewumi, 2024).

First Bank CSR Nigeria focused on educational programs and funding community health initiatives. This initiative is a boost to environmental peace and security, as it fosters robust interaction among education, health, and the environment. Access Bank's CSR is centered on women's empowerment, renewable energy, and healthcare outreach. The initiative has an impact on environmental sustainability and consequently contributes to nation-building. Lotus Bank's CSR is geared towards enhancing financial inclusion by supporting community empowerment programs for underserved populations, including highly vulnerable individuals, as part of the ecosystem in environmental sustainability. The United Bank for Africa (UBA) has a foundation that is focused on funding scholarships, infrastructure development, and environmental sustainability initiatives.

Corporate Social Responsibility initiatives of Food and Beverage companies include the BVA Foods initiative, which delivered food relief to poor and vulnerable people and sponsored community nutritional initiatives to combat hunger, most especially the less privileged citizens of Nigeria. To a great extent, this relief initiative has positively enhanced environmental sustainability. Similarly, Nestle Nigeria's CSR initiative promotes health education through the Nestle Healthy Kids' program. Nestle also invests in clean water projects. Other companies engaged in corporate social responsibility initiatives include Rite Foods, International Breweries in Nigeria, Nigerian Breweries' sustainability initiatives, and Flour Mills of Nigeria. These companies focus on various aspects, including food and drinks, security, community development, educational infrastructure, agricultural value chains, and environmental sustainability. Olam Agri also facilitates agricultural empowerment for rural farmers to enhance food production. However, the critical gap in scholarship lies in the fact that the ultimate benefits of CSR and other social initiatives should foster sustainable development (Alhouthi and Souza, 2018).

Shell Nigeria's CSR programs focus on infrastructure improvements and agricultural support through its Global Memorandum of Understanding (GMOU) framework for developmental projects in identified communities, particularly in the Niger Delta region of Nigeria. Total Energies Nigeria Project also invest in renewable energy projects, youth skill acquisition, and environmental conservation for ecological health and sustainability. Sahara Energy Community Impact promotes local development through health outreach programs and vocational training. Whatever CSR initiatives are carried out, the capstone is sustainability of development (Osobajo, Ajide, and Otitoju, 2019)

MTN Nigeria's initiative is geared towards education and healthcare by building classrooms, providing scholarships, and supporting medical outreach programs to facilitate community engagement and development. In its commitment to fostering social inclusion and driving digital transformation across Nigeria, MTN Nigeria, through its foundation, invested

2.6 billion Naira towards Corporate Social Responsibility in 2023. This contribution was 35.2% higher than that of 2022, reaching 58,000 people in over 90 communities in Nigeria (MTN Nigeria's Sustainability Report). These initiatives aimed to equip underserved communities with the necessary digital skills and tools to thrive in an increasingly connected world. In 2023, MTN prioritized projects within the ICT ecosystem, focusing on areas such as digital skills training, mobile connectivity expansion, and promoting digital entrepreneurship. MTN aimed to unlock opportunities for economic growth and social inclusion, particularly among marginalized groups, including women, youth, and persons with disabilities. However, there are discrepancies between CSR practices and blind spots in Nigeria, despite CSR having achieved substantial interest worldwide as a service with social and environmental obligations. Corruption and governance concerns pose substantial obstacles to the successful implementation of CSR in Nigeria. (Hassan and Abdullah, 2024)

In 2023, a 2.6-billion-naira investment was distributed across various sectors: 2% for orphanages and community sponsorship each, 47% for health initiatives, 31% for educational programs, and 7% for economic empowerment projects. The remaining 11% was allocated to other operating expenses, ensuring effective administration and implementation of human capital development efforts throughout the country. The perception of people, however, matters when measuring the impact of CSR in relation to employees' perceptions of corporate social responsibility and performance, especially regarding job satisfaction, organizational commitment, and organizational trust. The beneficiaries of such CSR are in the best position to evaluate the significance of such organizations (Silva, Moreira, and Mota, 2023)

The commitment of MTN Nigeria towards human capital development is significant. For instance, through MTN's Anti-Substance Abuse Program (ASAP) as a response to national priority areas such as drug abuse, the core message of MTN Foundation is that "drug abuse is everyone's fight", especially to reduce the rate of first-time abuse amongst youth aged 10-25 years. MTN Nigeria's Foundation is a key driver of social initiatives geared towards advancing education, healthcare, and youth empowerment across Nigeria. Similarly, the Yellopreneur initiative, MTN Scholarships and "What Can We Do Together" community development program have gained significant traction, addressing critical societal imperatives through education and advocacy (Adisa, 2025).

MTN Nigeria's initiatives on CSR collaborate with local stakeholders as well as global partners to ensure that its initiatives align with national and global priorities as depicted in the United Nations Sustainable Development Goals (UNSDGs). It is heartwarming that MTN Nigeria implemented robust monitoring and evaluation mechanisms for all its CSR initiatives as part of its commitment to transparency and accountability. The reporting procedure of MTN Nigeria's initiatives on CSR is in tandem with the best practices in CSR reporting standards (Raimi, Aljadami, Fadipe, and Adeleke, 2024).

Although CSR has been criticized repeatedly for being kept at the periphery of organizational core business, simply because it lacks statutory backing and enforcement, nevertheless, to some companies, CSR is seen as a social concern that must be vigorously pursued, while some others view CSR as a mere reparation for the negative externalities. Worse still, some other companies consider CSR as an unnecessary financial burden and a constraint, rather than an impetus for sustainable development. In view of these challenges, CSR is fraught with issues of transparency, especially where political activities intersect with CSR initiatives (Al-Abalin, Toy, Nichholson, 2018; Trans, and Nguyen (2020). Another challenge is that CSR, if not properly and equitably conducted, may foster non-inclusive growth, thereby accelerate inequality and engender social anger, especially among the youth in extremely poor or marginalized regions of the country.

In addition to the issue of social responsibility, CSR in Nigeria lacks a singular governing statute; instead, it is shaped by a combination of laws that encourage responsible practices. Referring to the Companies and Allied Matters Act (CAMA) 2020, companies are required to disclose CSR activities in their annual reports, fostering accountability and transparency. Section 305 mandates company directors to act in the best interests of stakeholders, including employees, communities, and the environment. In all, there is no statutory policy compelling corporate bodies to embark on CSR as a social imperative. Checking the Climate Change Act 2021, the Act provides a framework for achieving low greenhouse gas emissions through a stipulated roadmap for a sustainable economy. Although it mandates businesses to comply with Nigeria's National Climate Change Action Plan and carbon budget targets, there is no stable statutory enforcement of implementation to achieve the objectives (Obeng-Odoom, 2022; Raimi, Aljadami, Fadipe, and Adeleke, 2024).

The Environmental Impact Assessment (EIA) Act requires companies undertaking projects that are likely to affect the environment to conduct an Environmental Impact Assessment, identifying and mitigating potential harm. However, many Nigerian companies violate this Act with the consequence of environmental conflict and hostilities as observed in the Niger Delta and the Northwest of Nigeria. Similarly, the Petroleum Industry Act (PIA) 2021 stipulates that petroleum companies contribute to the socio-economic development of their host communities. The Act established the Host Community Development Trust, emphasizing environmental sustainability in petroleum and chemical operations. However, the operationalization of this Act still leaves much to be desired, hence environmental agitations and hostilities around areas of operations.

Other CSR and allied Acts include the Labour Act, as well as guidelines from the National Environmental Standards and Regulations Enforcement Agency (NESREA), to avoid fines and legal liabilities. CSR significantly intersects with the Labour Act, which imposes legal requirements for fair wages, non-discrimination, and workplace safety. Non-compliance can lead to litigation and reputational damage. With regards to several Acts in place, CSR

should have been more robust, but corruption, lack of transparency, political compromises, and poor mechanisms for implementation of the Acts are largely responsible for the weaknesses and threats suffered by CSR in Nigeria (Raimi, Aljadani, Fadipe, and Adeleke, 2014). The social imperative lies in intensive advocacy for a more dynamic perspective on ethical operationalization of CSR, considering organization features and collaborations to balance ethical commitments with profitability (Ferramosca and Verona, 2020; Obeng-Odom, 2022).

MTN Nigeria's initiatives on CSR cover the essential human capital development areas, including education, healthcare, entrepreneurship, sports, technology, and ecosystem. It can be clearly deduced from MTN Nigeria's initiatives that the Triple Bottom Line Approach in CSR, which is: people, planet, and profit, is considerably geared towards enhancing human value. Too often, CSR is mistaken for philanthropy, but modern CSR is a continuous social imperative, not a one-off gesture.

Methodology

A survey research design is adopted, utilizing a questionnaire as the instrument. The data collection was systematically distributed across the six geopolitical zones to ensure equal representation, with 20 responses from each zone. The six zones captured are: Southwest, Southeast, South-South, North Central, Northwest, and Northeast zones. MTN Nigeria was examined to understand the trend of the company's intentionality and commitment towards environmental sustainability in Nigeria. Purposive sampling of 120 respondents across the six geopolitical zones of Nigeria and among people between the age range of 20 and 70 with a minimum of post-primary education was conducted. Frequency counts were used for the survey, while textual analysis was employed for the historical and literature review of the secondary data. The justification for this design lies in the fact that MTN Nigeria has a presence across all 36 States in the country, including Abuja, and employs purposive sampling of respondents who have a good knowledge of MTN and its initiatives.

Table 1: How familiar are you with MTN Nigeria's CSR?

	Frequency	Percent
Not at all familiar	5	4.2
Not very familiar	7	5.8
Somewhat familiar	48	40.0
Very familiar	60	50.0
Total	120	100.0

Source: Author's Computation (2025)

Table 1 presents respondents' level of familiarity with MTN Nigeria's Corporate Social Responsibility (CSR). The data indicates that half of the respondents (50.0%) reported being very familiar with CSR. while 40.0% indicated being somewhat familiar. Together, these two

categories account for 90% of the respondents, showing a high level of awareness and exposure to MTN Nigeria's CSR concepts among participants.

Table 2: Have you ever participated in, or benefited from MTN's CSR initiative?

	Frequency	Percent
No	8	6.7
Yes	112	93.3
Total	120	100.0

Source: Author's Computation (2025)

Table 2 displays the respondents' experience with MTN Nigeria's CSR initiatives. An overwhelming majority of respondents (93.3%) indicated that they have participated in or benefited from a CSR initiative. This finding suggests that CSR programs are not only active but also far-reaching in the communities surveyed. It also indicates a strong level of community engagement with corporate environmental efforts.

Table 3: How important is CSR to you when evaluating an organization?

	Frequency	Percent
Not at all important	2	1.7
Not very important	5	4.2
Somewhat important	41	34.2
Very important	72	60.0
Total	120	100.0

Source: Author's Computation (2025)

Table 3 shows that a significant majority of respondents consider CSR to be very important, recognizing the value of CSR in organizational assessment. This high level of importance placed on CSR underscores the growing societal expectations for businesses in Nigeria to actively contribute to environmental sustainability and community development through responsible practices.

Table 4: Which aspect of MTN'S CSR is most important to you?

	Frequency	Percent
Environment	25	20.8
Education	48	40.0
Health	32	26.7
Community development	13	10.8
Others	2	1.7
Total	120	100.0

Source: Author's Computation (2025)

The table highlights respondents' views on the most important aspects of MTN Nigeria's CSR initiatives, including education, healthcare, and the environment. However, the substantial

interest in educational and health initiatives also underscores the public's recognition of their importance to sustainable development, suggesting that CSR programs in Nigeria should prioritise education and health while maintaining strong commitments to environmental sustainability.

Table 5: Do you think MTN's CSR initiatives have a positive impact on society?		
	Frequency	Percent
Somewhat agree	12	10.0
Strongly agree	108	90.0
Total	120	100.0

Source: Author's Computation (2025)

Table 5 presents respondents' perceptions of the impact of MTN Nigeria's CSR initiatives on human capital development. An overwhelming majority of respondents (90.0%) strongly agree that CSR initiatives geared towards human capital development have a positive impact on society, clearly demonstrating that MTN Nigeria's CSR initiatives contribute positively to human capital development.

Table 6: Would you want CSR to be legally enforced and monitored by the government?		
	Frequency	Percent
No	9	7.5
Yes	111	92.5
Total	120	100.0

Source: Author's Computation (2025)

Table 6 reveals respondents' opinions on whether Corporate Social Responsibility (CSR) should be legally enforced and monitored by the government, with a large majority of respondents indicating strong support for government involvement in making CSR a legal obligation and ensuring compliance through monitoring mechanisms, reflecting a desire for accountability, transparency, and consistency in how organizations implement CSR, particularly regarding environmental sustainability.

Table 7: Would you be more likely to support an organization with strong CSR initiatives on environmental sustainability?		
	Frequency	Percent
May be	5	4.2
No	3	2.5
Yes	112	93.3
Total	120	100.0

Source: Author's Computation (2025)

The table presents respondents' willingness to support organizations with strong Corporate Social Responsibility (CSR) initiatives focused on environmental sustainability, demonstrating a strong public inclination to support organizations that actively engage in environmentally sustainable CSR initiatives, such as MTN Nigeria.

Table 8: How would you like to engage with CSR initiatives to foster human capital development? [Select all that apply].			
	Frequency	Percent	
Volunteering	51	42.5	
Donating	29	24.2	
Awareness	35	29.2	
Other	5	4.2	
Total	120	100.0	

Source: Author's Computation (2025)

Table 8 illustrates how respondents prefer to engage with Corporate Social Responsibility (CSR) initiatives focused on environmental sustainability, with a preference for volunteering and advocacy.

Table 9: Would you like CSR initiatives to be reported by performing organizations to show company's value creation to Nigerians.		
	Frequency	Percent
No	11	9.2
Yes	109	90.8
Total	120	100.0

Table 9 presents the respondents who expressed a desire for transparency and accountability through formal reporting of CSR activities. This underscores the need for structured reporting frameworks that enable stakeholders to assess the real value and contributions of CSR programs in Nigeria.

Discussion

Findings show how gaps in company goals and profitability disparities affect the implementation of CSR in companies in Nigeria, without excluding MTN Nigeria's CSR. Findings, nevertheless, reveal a strong positive correlation between CSR initiatives and MTN's reputation across corporate bodies and geographical contexts in Nigeria. The study also reveals that leadership, company norms, and commitment to community development are key mediating and moderating factors in CSR (Adisa, 2025). CSR initiatives, such as environmental sustainability, social, educational, and health, are perceived as more favourable to stakeholders. CSR in Nigeria is geared towards integrating social and environmental concerns into business operations and engagement with stakeholders (Trans & Nguyen (2020). It aims at long-term sustainability for both corporate bodies and the community, as a strategic

and integrated approach to CSR initiatives includes respect for human rights, ethical business practices, community engagement, and environmental sustainability.

CSR has mutual benefits for both the organization and society, supporting strategic goals. An organization that is pro-CSR, like MTN Nigeria, would promote a positive management reputation and societal loyalty, as well as the security of its license to operate, risk mitigation, workforce engagement, and investor attraction. For instance, MTN Nigeria boasts an industry-leading salary benchmark for its workforce of almost 1,912 employees, with 84% (1,606) earning at least one million naira (N1m) monthly. It is deducible from the findings that people are aware of MTN Nigeria's social responsibility initiatives and its strong connection with human capital development; however, since there is no clear legal backing and enforcement mechanism, CSR is left at the discretion of organizations to set up such initiatives. Similarly, there is the problem of accountability and transparency in the implementation and evaluation of CSR initiatives. CSR may also be used as a political instrument to seek an undue relationship or to marginalize some non-agitating communities.

Corporate Social Responsibility initiatives on environmental sustainability are the *significance* of a healthy and developing society. From the research outcomes, Nigerian society is in dire need of contributions from companies to address its social and environmental challenges (Osobajo, Ajide, and Otitoju, 2019). Advocacy for CSR has not yet reached an optimal level due to a lack of statutory and legal frameworks that persuade companies to structure such initiatives with monitoring and evaluation mechanisms from relevant agencies. CSR initiatives are alternative sources of intervention to partner with the government in driving socio-economic and environmental imperatives (Schneider and Scherer, 2019; Adewumi, 2024).

The study has a limited sample size and lacks long-term impact analysis that considers regional disparities. A comparative analysis of CSR initiatives has not been conducted with other countries and has not incorporated diverse stakeholder perspectives. The data collected was limited by availability and accessibility due to MTN Nigeria's protocols. Future research may be directed towards bridging the identified gaps, particularly by examining the social contributions of other companies.

Conclusion and Recommendations

Corporate social responsibility initiatives focused on meeting basic human needs, such as food, water, environment, health, sports, and education, are more impactful on society. Effective communication strategies foster stakeholder engagement and credibility of CSR efforts; therefore, advocacy and good communication can motivate companies to invest in renewable energy sources, reduce their carbon footprint, and promote waste management to mitigate the effects of climate change. Other elements of social imperatives include social life and sports. CSR is a pivotal driver of corporate success and image, and companies engaged in CSR stand

to benefit from better societal integration and protection when the need arises. The study contributes to the understanding of Corporate Social Responsibility (CSR) in Nigeria through the analysis of MTN Nigeria's CSR initiatives as vanguards of CSR, serving as an impetus for other corporate bodies to follow suit. However, the weakness of CSR lies in the conundrum of constituted governance in Nigeria, with the hope that the environment will be more conducive for more CSR initiatives to emerge towards a better Nigeria. Based on the findings, the study recommends the following:

- Aligning CSR initiatives with companies' core values and organizational goals to build trust and intentionality.
- Inclusive stakeholder engagement in planning, monitoring and evaluation of CSR impact through qualitative and quantitative metrics for stewardship and accountability.
- Enforcing ethical and socially responsible environment for continuous CSR initiatives instead of current discretionary efforts to satisfy societal imperatives.
- Track CSR impact and encourage regular reports of CSR.
- CSR should be framed to promote corporate citizenship in Nigeria.

References

- Adewumi O. *Corporate Responsibility and Sustainability Watch*, May 24, 2025. CSR Reporters. <https://csrreporters.comtvstudio>, Lagos, Nigeria, 2024.
- Adisa, A. *Sustainability Report of MTN Nigeria on Corporate Social Responsibility*. Nigeria Exchange Group. <https://doclib.ngxgroup.com>.2025.
- Afridi, S.A, Afsar, B, Shahjehan, A., Khan, W., Rehman, Z. U., and Khan, M.A.S. *Impact of corporate social responsibility attributions on employee's extra role behaviors: Moderating role of ethical corporate identity and interpersonal trust*. Corporate Social Responsibility Environment Management, 2020; 1-14.
- Al-Abalin, A., Toy, T., & Nichholson, J.D. *Researching corporate social responsibility in the Middle East: the current state and future directions*. Corporate social responsibility and Environmental Management 25, 201, 47-65. <https://doi.org/10.1002/CST.1439>.
- Alasu A, Dumas, C, & Van Wasseenhove, LN. *The circular business models*. Harvard business Review, 2021,99 (4), 72-81.
- Alhouti, S, & D Souza, G.. *Benefits of corporate social responsibility*. Journal of Consumer Marketing, 2018,35(3), 277-286.
- Awogbemi, T. *Human Capital Development and Nigeria's Economic Growth*. Journal of Public Administration, Finance and Law, 2023.[doi.10.47743/jopaf-2023-27-05](https://doi.org/10.47743/jopaf-2023-27-05)

- Bachama,Y.N., Hassan,A.A., & Ibrahim,B. *The Impact of Human Capital on Nigeria's economic growth*. EuropeanScientificJournal,2021.17(15): 393408.<https://doi.org/10.19044/esj.2021.v17n15p393>
- Hang, T., Sarfraz, M., Khalid, R., Ozturk, I. & Tariq, J.. *Does corporate social responsibility and green product innovation boost organizational performance? A moderated mediation model of competitive advantage and green trust* Economic Research, 2022 1-21. <https://doi.org/10.1080/3316777x.2022.2026243>.
- Hassan, A.I & Abdullah, N. *Corporate social responsibility in Nigeria: Investigating discrepancies between practices and blind spots*. International Journal of Business and Social Science Research, 2024, 5(7):1-12. DOI:10.47742/ijbssr. v5n7p1
- Kraus, S., Rehman, S.U., & Garcia, F.J.S. *Corporate social responsibility and environmental performance. The mediating role of environmental strategy and green innovation*. Technological forecasting and social change, 2020,160, 120 – 262
- Lopez-Gamero, M.D., Molina-Azorin, J.F., Pereira-Moliner, J.& Pertusa-Ortega, E.M. *Agility, innovation, environmental management and competitiveness in the hotel industry*. Corporate Social Responsibility and Environmental Management, 2023,30 (2),548-562.
- (Obeidat, Z.M., *Human Capital Investment and training in Islamic Banking Industry in Jordan*. European Scientific Journal,2016. 12(10):57-63. <https://dx.doi.org/10.19044/esj.2016.v12n10p90>
- Obeng-Odoom, F. *Industrial policy, economic theory, and ecological planning*. International Review of applied Economics, 2022:36 (2), 285-290.
- Osobajo,,O.A.,Ajide,O.E., &Otitoju, A. *Fostering sustainable development: A corporate social responsibility approach.*, 2019.:9,62.
- Peddada, K., &Abdalla-Adam,N. *Theory and practice of corporate social responsibility: The Marange Diamond Mines Case Study*, 2019.101-114
- Raimi, L., Aljadani,A., Fadipe.A., &Adeleke, I..*How adequate and efficient are the regulations on corporate social responsibility and social reporting? Evidence from Nigeria telecommunication industry*. Asian Journal of Empirical Research,2014, 4(6),315-334.
- Rubach,C. *Corporate social responsibility and their types*. Global Journal of Management and Social Science Research. 2022, Vol. 7(1), pp 3-4.DOI:10.15651/2408-5511.22.7.39
- Schneider, A., &Scherer,A.G. *State governance beyond the 'shadow of hierarchy': A social mechanisms perspective on governmental CSR policies*. Organization Studies, 2019. 40(8),1147-1168
- Silva, P., Moreira, A.C., &Mota,J. *Employees's perception of corporate social responsibility and performance: the mediating roles of job satisfaction, organizational commitment and organizational trust*. Journal of Strategy and Business Review, 2023. (3(3), 239-255.

Trans, K.T., & Nguyen, P.V. *Corporate Social Responsibility; findings from the Vietnamese paint industry*. Sustainability Journal, 2020. 12(3), 1044.