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## **Environmental Management and Stewardship among Leading Industries in Nigerian Development**

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### ***Abstract:***

*Environmental management and stewardship has in recent times been an overriding concern of governments around the world. The need for hazard free and environmentally friendly practices is crystalized by recent trends in ozone depletion, global warming and its resultant threat on human life. Corporate Social Responsibility (CSR), which is seen as a company's sense of right and wrong and also termed commercial residency, generates social sanctions that enable organizations to observe acts of commercial humanity intended to help them deal with social and economic developmental issues. Responding to the call for environmental best practice, global structures such as the International Standard Organization (ISO) have developed system standardization structures aimed at helping organizations systematize their environmental management processes. The study revealed that the ISO environmental standard and corporate stewardship is yet to be embedded in the operations of the firms studied for companies operating within Nigeria. Also, existing stewardship as represented by their CSR activities, are not given adequate structures as would be expected of corporate entities. It is believed that this study will generate information on environmental management activities of firms operating within the shores of Nigeria) and give some insight to the reflection of the triple bottom line (individual, community, environment) in their CSR activities.*

### **1. Introduction**

The need for a safe, hazard free and healthy environment cannot be over-emphasized. This need is accentuated by obvious facts such as climate change, acid rain, ozone depletion, species extinction as is characteristic of global environmental trends (Claudio, 2007). The UNEP, (2013) report shows that people everywhere around the world experience the negative consequences of environmental degradation, ecosystem decline and natural disasters due to untoward environmental practices as well as unsafe environmental management and disposal of toxic and dangerous waste materials, leading to worldwide demand for environmental justice and stewardship.

According to the American Quarterly, (1970) environmental protection has a long standing campaign in the United States. The global consciousness gained in recent times however, as noted by McCormick, (1991) can be attributed to the first international agreement on environment signed in 1962. According to Desai, (2012) this global awakening is reinforced by 'over 500 multilateral environmental agreements and specialized institutions grappling with governance of environmental problems (63). Also international standard organizations such as the International Standardization Organization (ISO) and the Social Accountability International (SAI) have developed world class standards, environmental management systems and certification that corporate organizations seeking to identify and control their environmental impact and constantly improve their environmental performance work with (International Standard for Business, Government and Society, 2013).

Environmental management and stewardship has never been the overriding goal of corporate organizations. When organizations decide on any form of stewardship, its intent is based on economic-capital accumulation and capital base solidification. Insisting that corporate bodies engage in activities other than this opined of Adam Smith, is a theft of shareholders equity (Kreitner & Cassidy, 2012). However, proponents of environmental accountability and stewardship such as Hawken, (1993) emphasize that the greatest stock of capital which industries employ are from nature and these are largely unaccounted for. Reiterating the importance of recognizing the finite nature of such capital and the need to assign costs to them, Alberta.ca (Web page, 2014) noted that individuals and corporate bodies making full use of its resources should work at being its stewards too, conserving it to ensure its lasting existence to satisfy their needs.

Generally, corporate environmental responsibility is not government sponsored. Though it allows for their participation, it should be self-motivated and self-directed. Self-motivated and self-directed environmental responsibility warrants social accountability. Corporate bodies should be responsible for their actions against humanity in the economic process (SAI, 2014).

To what extent though have leading industries in Nigerian development displayed consciousness in relation to environmental management and stewardship? The purpose of this paper is to examine the global phenomenon as it relates to environmental management and stewardship. It will look at Nigerian industries and their environmental consciousness. Environmental activities of leading companies in the Nigerian oil and gas, whole food, and Telecom industries will be analyzed to establish their adoption of international standards in the management of environmental practices, and determine the extent to which the triple bottom line (individual, community and the environment) is reflected in their corporate social activities.

## **2. Environmental Management and Stewardship A Global Perspective**

Environmental justice as defined by Bullard, (1990) refers to the principle that all people and communities are entitled to equal protection of environmental and public health laws and regulations. Similar terms such as Eco justice (Environmental Encyclopedia, 2003) and Eco-efficiency (Best Practice Application of the ISO 14001) describes man's indebtedness to the environment that has provided and taken care of him for ages. Hand & Crowe, (2012) explained that the world's ecological crisis has at its root as the Judeo-Christian values that promote anthropocentric attitude, and the Western technological mastery of the word which has led to the exploitation of nature.

The move to preserve and conserve the environment has been a long lasting one for nations around the globe. McCormick, (1991) noted that in first century Rome, Columella and Pliny the elder warned that poor husbandry threatened crop failures and soil erosion. This century, Cartwright, (1986) posited that the executive in the American Government Administration have concentrated their foreign policy efforts on what is perceived to be the most pressing concern. This motivated the chairman of the house subcommittee on Human Rights and International Organizations to make the point clear in a 1984 hearing that 'the state of the world is becoming increasingly relevant to our (American) society, as America's interests are inextricably linked to the way developing nations manage their resources. In addition, global environmental problems are synergistic. Successful economic development in such areas as Asia, Latin America, and Africa is not only compatible with, but also dependent upon wise resource management'. This fact is reinforced more recently by Claudio, (2007) when he wrote that "In countries around the world the concept of environmental justice can apply to communities where those at a perceived disadvantage... puts them at a disproportionate risk of being exposed to environmental hazards."

McCormick, (1991) posits that the recent hype in the demands by nations for corporate environmental responsiveness cannot be attributed to any singular event. However, Royston, (1984) noted that the 1972 Conference which led to the establishment of the United Nation's Environmental Program (UNEP) marked the beginning of a global effort at uniting all sectors of the world in the fight against destructive environment practices and the installation of best practices towards eco-efficiency and eco-justice. The UNEP according to Desai, (2012) has remained active in playing that role. In fact, it was revitalized in 1997 to continue playing a stronger role in setting Global environmental agenda and being an authoritative advocate for the global environment. This goal has been achieved through a series of conferences which has resulted in several treaties and the establishment of several sub-units under the UNEP known as the United Nations Monitoring groups and the development of regulatory blueprints for environmental resourcefulness. Globally, it can be said with certainty that people are more conscious of the need to manage the environment so as to sustain their existence. In Africa and particularly in Nigeria, the story is a little bit different.

## **3. A Bird's Eye on Africa**

Africa has been tagged the 'Dark Continent' (Eneh, 2011). Its underdeveloped state has led to it being bedeviled by issues many of which are environmental in nature. Poverty which is a key problem in Africa has been linked to the environment. Cartwright, (1986) observed that desertification, deforestation, soil erosion, unbridled population growth, and wild life extinction exacerbate world poverty, impede economic growth. Africa has consistently been in the limelight of environmental issues. With forests and grasslands being threatened by agro-fuel production and continuing prospects of industrial extraction of mineral and oil (Abrams et al., 2009), these issues keep on escalating by the day.

There is a strong need for the enforcement of environmental conservation policies. This is more so because as Awoyemi, (Abrams et al., 2009) puts it, daily life in Africa is least affected by issues such as climate change. Environmental concerns, posits Abrams are basically related to the spiritual and people conserve certain trees because they are thought to be sacred. Baker, (2014) also noted that some monkeys in eastern Nigeria are preserved in their natural habitats too for the same reason - this leads to the preservation of those environments. McCormick, (1991) on the other hand believes that issues relating to the conservation and protection of the environment in Africa emerged as a form of political and economic control and a desire for unrestrained exploitation of natural resources. Increased demand for environmental consciousness, eco-justice, eco-efficiency and ultimately, stewardship is indeed necessary to redress this anomaly.

## **4. The Case for Nigeria**

Nigeria is faced with so many environmental issues. With its agro based economy and heavy activities in oil mineral extraction it is constantly grappling with issues of soil degradation, rapid deforestation, oil pollution-water, air and soil. The country has suffered serious damage from oil spills, loss of arable land and rapid urbanization (CIAFactbook,2014).

Environmental issues in Nigeria have evolved over the years. (Agha, et al., 2002) said that from the early 70s to the mid-80s, little proactive measures have been taken by the Nigerian government to safeguard the environment. It was not until the 80s when there was an oil spillage in Finiwa and Forcados oil terminals that people became sensitized to the importance of protecting the environment. Nnimo, (2013) noted that since those early days, Nigerian environmental issues have grown to include illegal logging, bush burning,

over grazing industrial pollution, chemical pollution, toxic wastes and gas flaring mining issues, solid waste management/medical wastes/electronic wastes/plastics, erosion – gully, coastal, etc., floods/droughts – most cities lack drainage plans, rural communities are at the mercy of the elements false climate solutions – Agro fuels, REDD (Reduced Emissions from Deforestation and Degradation). Talking about the inability of the Nigerian regulators to positively engineer the environment he posited that there should be ‘systemic change and not cosmetic solutions’.

System change according to Hawken, (1993) involves a reversal in responsibility and accountability. Using the parking lots concept he emphasized the need for corporations to take responsibilities for their chemicals that get loose and poison the environment. He states that ‘they should create methods to detoxify and recycle these chemicals’. He further reiterated the need for setting as an ultimate goal the use of less materials for the production of more goods.

Nigerians have very little awareness of the need to conserve the environment. Few environmental policies have been sporadically introduced over the years, and little has been done in terms of enforcement. Eneh, (2011) noted that the few policies were the result of certain developments such as the Stockholm conference in 1972, the Rio Earth Summit in 1992 and the dumping of toxic waste in Nigerian waters by a foreign company in 1988. According to Nigeria's Report to the fifth and seventh Sessions of the United Nations Commission on Sustainable Development, (1999) in 1990 the Nigerian Government established the National council on Environment to provide the platform for interactive consultations on matters of environmental management throughout the federation. Other legislations led to similar developments such as the setting up of the Federal Environmental Protection Agency, (FEPA), Federal Environmental Management Agency (FEMA) and the National Council on the Environment (NCE). However, recent developments such as the flooding of the Benue in 2012 indicate that such Bodies such as FEMA are actually set up to react to environmental occurrences and not proactively to take serious steps to prevent and prepare for their occurrence or even provide alternatives that are receptive to the people.

Many Nigerians typically believe that environmental issues are solely Government issues. People expect the government to clean up the roads, take care of drainages, manage wastes (even industrially generated ones), provide good roads, rural health care facilities and generally carry out all forms of environmentally related activities. However, insisting that the Government alone should bear the burden of environmental stewardship is practically insinuating that these things should be left undone or not properly taken care of. Environmental management should obviously be everybody's business. In nations such as the United States, Environmental issues are everybody's issues. We dare say that peculiarities in such states in terms of constant exposure to extreme weather phenomenon (such as typhoon, hurricanes, and earthquakes) has necessitated that everyone be constantly conscious of the adverse effect of his or her untoward practices against the environment. Nigerians, with limited cases of such, see no reason to be overly concerned. Concepts such as Ozone depletion, atmospheric pollution, greenhouse effect, acidification, salination, desertification, and rapid urbanization which according the World Factbook, (2013) are among Nigeria's current environmental issues, are termed by the average Nigerian to be western oriented, and the consequences of such are not to be bothered with. With the wide spread of poverty and unemployment, at least two thirds of Nigerians are interested in the environment. The increase in the levels of poverty has also engendered a lack of interest in environmental issues. Given such a situation, it then becomes clear why there is no pressure on corporate organizations to consciously take charge of taking care of or making provisions for the environment that has given them so much.

Though corporate environmental management should (as is generally believed) be voluntary, it should be made mandatory in Nigeria given the history of non-commitment by most of these organizations operating within the shores of Nigeria. Nigerians should insist that multinational companies carry out Corporate Social Responsibilities in Nigeria as much as they do in their parent nations or even in other nations of Europe where they operate.

To ensure that this consciousness is widely spread and imbibed by corporate organizations, in 1987 leading companies from industrialized nations developed an international management standard under the regulations of the International Organization for Standardization (ISO). The idea was to systematize the approach companies adopt in managing the environment to ensure its sustainability. Sustainability however, is a difficult concept to measure (Slapper & Hall, 2011). To take care of that anomaly, Elkington (Slapper & Hall, 2011) developed the triple bottom line comprising of economic, environmental and social indices. Enforcement of the ISO standard for environment management and the measurement of performance based to the triple bottom line accounting framework, calls for corporate social responsibility. Corporate organizations must understand the rubrics of the ISO 14000 management system and the concept of environmental stewardship (Corporate Social Responsibility) for any form of success to be achieved in the war against environmental destruction. So what is Corporate Social Responsibility (CSR) and the ISO 14000 environmental management system?

##### **5. CSR, ISO14000 in Environmental Stewardship**

Stewardship can be conceptualized as working at taking care of what has been entrusted to one them. Though stewardship has been negatively construed as a lowly position, in this context, it should be seen as an opportunity for a firm to assert itself as a true leader. It could be likened to a father assuming his responsibilities towards his children, such a sacrifice might not be recognized by the child, but the father does it nonetheless. When such form of responsibility is taken up by corporate institutions, it is tagged Corporate Social Responsibility.

Corporate social responsibility, also known as company ethics, commercial residency, societal presentation, or sustainable company is a type of commercial self-instruction incorporated into a business pattern. CSR guiding principle operates as a fixed, self- instruction means whereby a company observes and makes certain its dynamic conformity with the strength of the regulation, ethics, and global standards. In some patterns, a company's execution of CSR goes further than conformity and involves in measures that materialize to promote some community welfare, ahead of the wellbeing of the company and that which is requisite by regulation. CSR is a

procedure with the objective to hold close accountability for the firm's measures and promote an optimistic effect throughout its actions on the surroundings, customers, human resources, societies, shareholders and all other associates of the community sphere who may also be well thought-out as shareholders. White and Ekaratne (1995) offer a comprehensive discussion concerning the lifestyle he lays emphasis on. According to the two authors, the good lifestyle entails sustainable farming, suitable technology, strong rustic societies, good employment and best financial side.

EU's Green paper on CSR (European Commission 2001) described it as 'a conception in which firms incorporate societal and ecological issues in their business functions and in their dealings with their shareholders on intended foundations'. And more lately, McWilliams and Siegel (2001 p.117) describe it as "... events that come out to promote some societal benefit, further than the wellbeing of the company and that which is requisite by regulation". Despite the fact that the CSR structure is a novel denomination, it is not an original activity. It could be rooted back to such cases as the Quaker in 17th and 18th centuries whose company viewpoint was not mainly determined by profit maximization but by the requirement to give importance to the general public in general – a company was structured as element of the community and not diverges from it. The resurgent concern in the activity offers a fruitful position for diverse discussions and players, which provides it to numerous structures (Moon 2002).

Provided with the domination of the West in forming the CSR program, the current CSR activity could be, questionably, stated to be mainly established on Anglo American main concerns, philosophical views and standards (Chapple and Moon, 2005). And as a characteristic of other commerce conceptions, Corporate Social Responsibility is on its approach to globalization, particularly throughout International Companies and International Institutes. On the other hand, a central issue in the contemporary drive for worldwide Corporate Social Responsibility activity is the apparent fundamental theories of the homogenous feature of the Corporate Social Responsibility structure at a worldwide stage. In this manner, there is a growing text on the implication and performance of CSR all over societies and nationwide borders. A general strand that runs throughout most of these accounts, recommends that implication and activity of Corporate Social Responsibility is socially and culturally entrenched.

## 6. Corporate Social Responsibility in Nigeria

Nigeria forms an attention-grabbing case to discover the implication and activities of Corporate Social Responsibility for many rationales. Nigeria is the most densely inhabited black nation state in the globe and is dominant both in sub Saharan Africa and in the worldwide financial system not least in the confirmed facility of its domestic affairs to undermine the global oil marketplace.

Indeed, constant political turbulences in Nigeria are not unrelated to the social and ecological issues that lie at the center of Corporate Social Responsibility discussion. Issues of scarcity in the middle of plethora, ecological carelessness and government department-political dishonesty involve both the performance of the Nigerian regime and those of international oil firms particularly.

There have been many cases of Corporate Social Responsibility in Nigeria, most of which have, for the most part, stressed on international companies and less on local companies (Wheeler et al., 2002). If the Corporate Social Responsibility activities of international companies working in Nigeria reveal the nationwide business schemes of their nation, as Van Tulder and Kolk (2001) assert, the concern hence takes place on how local Nigerian companies observe and carry out Corporate Social and Environmental management Responsibilities. For the purpose of this paper, the triple bottom line responsibility assessment has been redesigned to include People, Place and the Individual. Organizations under study will be analyzed in terms of the impact of their CSR activities on communities, the natural environment and the individual who is directly benefited by such philanthropic gestures.

## 7. ISO 14000 Management Standard

ISO 14000 is a family of principles interrelated with ecological administration that prevails to support firms desire (a) to stop those functions that pessimistically influence the surroundings (i.e. grounds unpleasant changeovers to the atmosphere); (b) to act in accordance with related rules, and (c) to constantly progress in the above. The ISO 14000 as against other standards (ISO 50001-energy management, ISO 22000- food safety management) is a standard that sets out the baseline for organizations striving to achieve certification for setting up an effective environmental management system (ISO Web page).

Firms adopting the ISO standards seek to adopt a systematic approach to the management of the environment. Many corporate firms hitherto might have sparsely distributed activities which do not add up to a comprehensive environmental management structure. The ISO system gives them the benefits of a consolidated front which as is described by Lexington Group Lexington, (2013) benefits firms in terms of...

'Managing their interactions with the environment in a more effective, systematic manner, saving money and staff time required to manage their environmental affairs, relating effectively to their neighboring communities and other stakeholders, Improving their image among their customers and stakeholders and engaging in a process of continuous learning'. (p. 12)

Adoption ISO 14000 gives the firms the platform necessary to making environmental management an integral part of company policy. Systematically they go through the process of determining where they are at in present practice, setting policies and plans to guide their future actions based on overall organization goal, map out strategic implementation steps, actually implement and evaluate outcome (evaluators might be externally sourced) periodically. A combination of the ISO 14000 management system and the rubrics of the triple bottom line social stewardship system can actually enable firms in Nigeria to be more proactive in responding to the needs of the environment. How are firms in Nigeria faring in this regard?

## 8. Nigerian Industries in the Implementation of Environmental Management and Stewardship

Firms, operating within Nigerian, have little or no knowledge of the ISO 14000 management standards. For this research, 68 firms were studied using their internet web sites to determine their knowledge and application of the international environmental standard.

Only seven firms had a record of the ISO 14000 certification. When 25 of the firms were contacted by phone lines obtained from their websites, 4 agreed to have knowledge of the standard but felt that the ISO 9001 quality certification was more important to them than the environmental standard.

In a separate study, five firms were given a total of 50 questionnaires containing the following questions: Do you know what CSR is? Do you know anything about recycling? What materials do you recycle? How long have been recycling? Why do you recycle? Do you know about energy efficiency? Do you have any of this energy efficiency measures installed in your offices? Do you turn off light when you leave your room? Have you heard of ISO14000? Is your organization ISO14000 certified? Does your organization do anything for the community where it is located? What has your organization done? Does your organization do anything to benefit individuals? What has it done to benefit an individual? What has it done to benefit the environment? An appreciable 88% indicated fore knowledge of the concept of Corporate Social Responsibility, 95.5% also acknowledged prior knowledge of recycling. 54% indicated an application of it on the job. A scattered population responded positively to the use of various energy management measures adding up to 87.7% of the population and 29.5% did not know how to elicit active participation in energy saving.

An indication that most respondents have not heard about environmental management certification is the negative response by 70.5% to the question on knowledge of ISO14000, and as to whether their organizations were certified, 65.9% negatively responded. 63.6% agreed to having a knowledge of green organizations, while 61.4% gave an indication of not applying it in their own organization. 20.5% of responses showed that individuals use air-conditioning while it is raining, this suggests that green practice though being acknowledged is yet to be embedded into every fabric of organizations' life in those firms.

### 9. The Triple Bottom Line (Individual, Environment and Community) as Reflected in Firm Stewardship

From the 68 firms studied, an attempt was made to determine the extent to which their CSR engagements targeted individuals, communities and the environment and the results that are displayed below show that only 35 companies had any record of sorts that could be used for the analysis on the net.

ENVIRONMENT					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	20	57.1	57.1	57.1
	1	15	42.9	42.9	100.0
	Total	35	100.0	100.0	

Table 1: shows that 42% of the firms studied carried out CSR activities targeted at the environment.

INDIVIDUAL					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	5	14.3	14.3	14.3
	1.00	30	85.7	85.7	100.0
	Total	35	100.0	100.0	

Table 2: indicates that 85% CSR targeted Individuals.

COMMUNITY					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	11	31.4	31.4	31.4
	1	24	68.6	68.6	100.0
	Total	35	100.0	100.0	

Table 3: shows 68% community engagement by the studied firms

The above output crystalizes the fact that contributions to the environment clearly falls short of expectation as it is the least expended on by the firms under study. This further substantiates the observation previously made as to the environment being the least of the worries of firms operating within the shores of Nigeria and fall below (world ratio/US/Other African Countries)

### 10. Conclusion

In the scope of this section, the major advantages implied by ISO 14000 certification for these business entities have been represented. It is essential to refer to the fact that the increased awareness, which surrounds environmental issues by suppliers and customers, should be sought by the industries in the global scales in order to find the most appropriate solutions for integrating the environmental management systems (EMSs) into their daily operations (Williams, 2012).

Integration of the EMS into the mainstream commonly with other systems of management assists businesses in terms of meeting the needs of their customers, which, in turn, contribute the achievement of their own financial goals (Division on Earth and Life Studies et al, 1996). Moreover, integrating the EMS into daily activities of an organization also assists their top management in terms of assessing the rate of consciousness within a workforce of business in terms of environmental impacts and costs, often overlooked due to the fact that they are difficult to quantify (Environmental Protection Agency & Department of Energy, 2002).

It is assumed by the top management of seven of 25 organizations, which have been analyzed in the scope of this paper, that EMS becomes an integral part of an organization's daily operating environment. The major reason for such atrend is that all the employees

of these organizations, involving manufacturing associates, decision makers, finance personnel and marketing representatives, take ownership in a process, guiding the organization for achievement of higher productivity rates.

Among the major reasons for the need of ISO 14000, the organizations refer to a number of facts and information. First of all, the ISO 14000 standard is considered to be a "green" standard and thus it sets the specific requirements towards a comprehensive EMS (Johnson, 1997). This standard was formally published on September 1, 1996 by International Organization for Standardization. The major purpose of its development was providing the organizations with an option of formulating objectives and policy within a framework of structured management systems. At the same time, the plant-specific environmental concerns relevant public issues, legislative requirements should be taken in consideration (Sayre, 1996).

While discussing the process of planning and practical implementation of the ISO 14000 into the enterprises, additional emphasis should be put on the following information: after establishing the relevant information, the development of the EMS and its practical implementation should be launched. The policy initiation, promotion and maintenance are supported by the significant environmental aspects documentation alongside with the impacts, which are associated with the identification of pertinent regulations and laws and their facility. In addition, the EMS is also required to have the measurable targets, documented objectives and programs for review on a regular basis (Johnson, 1997).

Significant aspects related to the environment and their impacts should be taken in consideration while developing the organizational objectives, setting the overall goals for environmental performance. In addition, these environmental aspects should be tied to indicators of performance, relevant functions of the organization, rates and operational controls alongside with monitoring and measuring activities (Abuhav, 2011).

While discussing the implementation of environmental management and stewardship, the needs of program support and the guideline and schedule practical implementation alongside with the document reference list and plan for training and development should be integrated into the process of planning the EMS. Additional emphasis was put on the fact that practical implementation of the EMS should use the existing programs, procedures and systems whenever possible.

In the scope of this section, we need the following practical implementation checklist which may assist the top management of the business entities in the process of integration of the EMS into the daily activities of an organization and for preparing the organization to the ISO 14000 certification:

- Identification of owner of the ISO 14000 process at the site;
- Identification of the entire set of the processes, sites, and functions, which represent the special requirements, acceptable for practical implementation of the EMS;
- Defining and documenting a matrix of currently existing procedures and policies
- Developing additional procedures, which are essential for meeting the requirements, if such are posed;
- Developing internal methods and training material for instruction;
- Conducting the trainings with personnel and internal auditors in terms of ISO 14000

To conclude, it is essential to put an emphasis on the fact that as the environmental management systems are integrated by the companies, which have been investigated in the scope of this research, with the other systems of management within these organizations, it would improve the abilities of these organizations for meeting the customer's expectations and needs.

Moreover, in the process of straightening the ties between the customer, environmental costs, and the operations, businesses are expected to see the continuing costs' decrease, compliance increasing and productivity improvement, as well as a greater quantity of satisfied customers.

### **11. Limitation and Suggestions for Further Studies**

Our study randomly sampled 68 firms which might not be a true representation of companies operating in Nigeria, and though an effort was made at specifically selecting firms from different industries, such selection followed no particular pattern. Furthermore, information was obtained via the internet which is subjective to an extent and as has been noted, Nigerians are yet to fully embrace the concept of e-businesses which will entail having as much information as possible about individual organizations represented on the internet and having such information affect the conduct of business. So it is very possible that some might be actually carrying out CSR without giving it any formal structure. Also, the five firms studied are all located within one geographical zone (North-East) which might affect the general acceptability of the outcome as the region is generally underdeveloped compared to the rest of the country.

Further studies might, therefore, seek to find out how the six regions that make up the country compare in their environmental management and stewardship. Also, further investigation might be made into understanding which industries carry out more CRS activities and environmental management and if stewardship is a concept that should be of concern to the Nigerian public sector.

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