ISSN: 2714-3643
October, 2023

# CORPORATE SOCIAL RESPONSIBILITY AND SOCIETAL MARKETING CONCEPT: IMPLICATIONS FOR CUSTOMER AWARENESS, SATISFACTION AND THE TOBACCO INDUSTRY

**Alebiosu S.O. and Ajanaku B.C.**
Department of Marketing, Rufus Giwa Polytechnic, Owo, Ondo State, Nigeria.
Email: samalebiosu@gmail.com

**Abstract**

*This paper reviewed Corporate Social Responsibility (CSR), its theories and nexus with the selling and marketing concepts, as well as the relationship between CSR, customer awareness and a firm's market value. It was argued that despite the growing recognition and investments in CSR in recent times, certain organizations continue to circumvent positive commitments to it. Four relevant groups of CSR theories reviewed were the instrumental, political, integrative and value (ethical) theories. CSR indeed, is an extension of the marketing concept and an antidote for the deficiencies of the selling concept. Its interventions in Nigeria now cut across health, education, water and sanitation, agriculture, capacity building and economic empowerment. Many of the studies reviewed evidenced the positive contributions of CSR to the nation's progress, a positive correlation with financial performance and market value being moderated by customer satisfaction and awareness. CSR was also reported to have actually decreased market returns in less innovative firms. Unfortunately, the tobacco industry's dishonest commitment to CSR despite burgeoning investments in it, has continued to circumvent measures, and health controls initiated by the World Health Organisation aimed at promoting a healthy society. All these challenges notwithstanding, the paper concluded that CSR has had a great impact on the society by adding to its infrastructure and development, and that to whom much is given, much also is expected in return.*

**Keywords***:* Corporate social responsibility, Marketing, Marketing concept, Customer awareness, Customer satisfaction

## Introduction

Business enterprises are specific organs of the society with the overreaching purpose of fulfilling their own objectives (their shareholders/owners) and that of the environment to which they belong or are domiciled. Some decades ago (before 1960s), there used to be a narrow perspective of organisational goals and objectives and that was their profitability, return on income, and increase in earning per share. This notion must have influenced the thinking of Friedman (2015) when he defended not only this perspective but, also extended and applied it to his conceptualization of Corporate Social Responsibility. According to him, the social responsibility of business is to increase its profits.

This position had earlier been declared when Friedman and his wife wrote that: "There is one and only one social responsibility of business: to use resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competitions, without deception or fraud" (Friedman,2017). This approach has been described as "Fiduciary Capitalism", Since managers are seen as mere fiduciary agents of the owners of company's capital, without any other obligation more than to fulfil their fiduciary duties in compliance with the law, and may be the ethical customs of the country. This thinking was prevalent before 1960, such that the issue of social responsibility drew little attention (Robinson & Coulter, 2020).

But, times have changed. Managers are now regularly faced with decisions that have a dimension of social responsibility-philanthropy pricing, employee relations, resource conservation, product quality and safety (Robinson and Coulter, 2020). It was against this backdrop that Davis (2017) proposed what is known as "enlightened value maximization". This concept specifies long-term value maximization or value-seeking as the firm's objective, which permits some trade-offs with relevant constituencies of the firm.

The term "Corporate Social responsibility" (CSR) actually came into common use in the late 1960s after many multinational corporations formed the term stakeholder, meaning those on whom an organization's activities have an impact. It was used to describe corporate owners beyond shareholders (Black, 2013). And since then, it has gained an unprecedented momentum

in business and public debates and has even become a strategic issue which affects the way in which a company does business (that is, strategic corporate social responsibility as proposed by Garriga and Mele, (2014).

In Nigeria, Corporate Social Responsibility (CSR) gained prominence in 2016 with the internationalization of the conflict between oil and gas companies and their host communities (Oguntade and Mafimisebi, 2011). CSR activities being embarked upon range from small donations to bigger projects that are usually directed at social welfare and environmental sustainability. Conglomerates and multinationals now are demonstrating their commitments to social and environmentally sustainable practices.

In different parts of the world, companies have reportedly dedicated ever-increasing amounts to cash donations, in-kind contributions, cause marketing, and employee volunteerism programs. Companies through these prodigious investments in CSR-related issues, are acting on the premise that CSR is not merely "the right thing to do" but also "the smart thing to do" (Smith, 2013). In Nigeria, CSR is reported also to have further contributed to the country's development, cutting across agriculture, capacity building, economic empowerment and provision of rural infrastructure in health, education and portable water (Oguntade and Mafimisebi, 2011).

Similarly, Aderotimi, and Adewuyi (2021) asserted that almost all business organizations have made impacts within their micro and macro environment in Nigeria, which was recently further confirmed in Adeyanju's (2012) assessment of the impact of CSR in Nigerian society. The study revealed a strong and significant relationship between CSR and societal progress.

Organisations that are committed to CSR behaviour stand to benefit in several ways: these benefits include the attraction and retention of staff/employee loyalty; corporate reputation, consumer acceptance, attraction of green and ethical investment and ethically conscious customers. CSR behaviour can further lead to a reduction in costs through re-cycling, increased profitability in the long-run, and also differentiate the firm from its competitor; something which provides a source of competitive advantage.

However, there are firms whose CSR activities continue to contradict the nature and effects of their products and services on consumers and the society such as: alcohol, weapons, tobacco, gambling and pollution. For such firms, funds may continue to exclude their products. The World Health Organisation's (2004) report on tobacco control noted that "Tobacco products are legal, but they are also lethal. Tobacco is the only consumer product available that kills one-half of its regular users. As such tobacco firms, in terms of CSR activities, cannot figure among the ranks of other consumer goods companies" (WHO, 2004).

In particular, tobacco companies are found to have made efforts to prevent, contain, neutralize, re-orient WHO's tobacco control initiatives. By presenting smoking as an adult activity, they invariably increase the appeal of cigarettes for adolescents, and the toll of tobacco-related diseases and death around the world continue to spiral to 4.9 million lives lost every year (WHO, 2004).

In Nigeria, the oil multinational companies cannot be exonerated from the hanging of the nine (9) Ogonis including Ken Saro-Wiwa, a frontline author and activist. This is because the companies failed to meet the legitimate desire and demands of the host communities for reduction of environmental pollution through oil spillages and gas flaring without tangible compensation. The struggles that erupted after these cruel killings resulted in massive disruption of exploration activities, operations and kidnapping of multinational workers in the Niger Delta area. Today, the face- off between the people and the oil companies in the Niger Delta area has resulted in amnesty arrangement, promulgation of the fiscal responsibility Act, 2007 and the establishment of the Ministry of Niger Delta.

The recent settlement of victims by drug giant, Pfizer International Incorporated, in a lawsuit over the ill-fated Trovan antibiotics experiment in children during a meningitis outbreak in Kano State, was another abuse of Corporate Social Responsibility in Nigeria. The company and the concerned parties agreed to a settlement of $75million.

Many other cases of flagrant abuse of CSR expectations are being experienced in Nigeria. The Dana Air airline operators are reported to be reneging on their promise of payment of compensations to the relatives of victims involved in the last air crash that involved the company's aircraft. In view of those scenarios presented above, the status of CSR is such that while some companies are beginning to wake up to their CSR obligations, many others still continue to pay lip service to the philosophy or the practice of CSR in the country.

**The Problem of the Study**

Although Corporate Social Responsibility (CSR) has grown in its influence and recognition among many organizations and scholars. The practice is still being circumvented in certain industries, among which is the Tobacco industry. There also are still many others whose activities, practices and operations are incompatible with customer satisfaction and societal welfare, which incidentally constitute the fulcrum around which CSR revolves. This paper, therefore, attempted to examine Corporate Social Responsibility, and its linkage with the marketing and societal marketing concepts. It will also review CRS and its perspectives in Nigeria.

The implications of CSR and its practices for customer awareness, satisfaction and a firm's market value are further considered. Receiving attention also, is the status of CSR in the Tobacco industry, whose lip-service commitment to CSR is not only worrisome but is even decimating the customers, whose lives and wellbeing are expected to be preserved and protected through the consumption of the industry's product.

**Objectives of the Paper**

This paper presents a review of the contributions of CSR to customer satisfaction, market value and the Nigerian society. The paper specifically sought to:

a. examine different perspectives to CSR in Nigeria,
b. identify the nexus between selling marketing and CSR, and contradictions with tobacco company CSR activities.
c. review the emerging impact of CSR on customer (awareness), satisfaction, and market value
d. enumerate CSR activities of organizations in Nigeria.

**Perspectives on Corporate Social Responsibility in Nigeria**

Different CSR perspectives have influenced the pursuit of CSR activities in Nigeria. According to Oguntade and Mafimisebi (2011), the shareholder theory, corporate citizenship and corporate philanthropy were inducted to have guided the practice of CSR in Nigeria at various times since the colonial era.

Historically therefore, the development of CSR in Nigeria has been traced to the colonial period when the European corporations operated in the country. Then the concept of *shareholders theory was predominantly* pursued by the premier European corporation called Royal Niger Company (RNC) (Amaechi, Adi, Ogbechie and Amao, 2014). Shareholder theory defines the primary duty of a firm's managers as the maximization of shareholders wealth (Friedman, 2017). The corporate philosophy of the RNC in Nigeria during this period exemplified shareholder perspective of the firm stated above. Between 2012 and 2020, the company provided casual employment for a few indigenes in its postal system in Akassa in 2018, Calabar in 2015, Burutu in 2012 and Lokoja in 2015 respectively. The postal system was established primarily for conveying mails from its trading stations located in these commercial centres to and from Lagos by a weekly mail boat (Amaechi, *et al*, 2014).

The successor of RNC, the United Africa Company (UAC) was formed in 1919 by a merger between two British trading companies that were active primarily in West Africa; the Niger Company and the African and Eastern Association. UAC's corporate philosophy was designed to maximise shareholders' profits in line with the concept postulated by Friedman (2017). In the 1970s, a new phase in the history of Corporate Social Responsibility was heralded in Nigeria. The civil war had ended and the military was in the saddle of political affairs of the country until 1999. This decade was characterised by oil boom and economic buoyancy for the country. In the post-war Nigeria, the Federal Government under General Yakubu Gowon rolled out the "state social responsibility" concept envisioned in government's 3R policy called "reconciliation, rehabilitation and reconstruction", which was targeted at the citizens of the Eastern region (former Biafra). The policy focused on the restoration of damaged infrastructure, such as shelters, local markets, clinics, roads, hospitals, schools, colleges, universities, airports, etc in order that the people might be able to recommence their lives as swiftly as possible (Gowon, 1970).

Hitherto, before the 2020s, corporate entities in Nigeria viewed their primary duty as *the maximization of shareholders wealth in line with the views of Friedman (2017).* However, beginning from the 2016s, the *corporate citizenship (CC) dimension of* Corporate Social Responsibility began to emerge in Nigeria. For Ogunbadejo (2000), had stated that "corporate citizenship became a commonly used term by practitioners" in the 2016s; and this is true for

Nigeria. Prior to that time, companies in Nigeria did not appreciate the need to enhance their reputation through the practice of CSR. The tempo for the implementation of CSR activities gathered momentum, especially among the oil companies, with the internationalization of the conflict between the Ogoni people and the Shell Petroleum Development Company (SPDC) in 1990. The Ogoni-SPDC's crisis led to a shift in companies' attitude to CC and CSR in Nigeria. Most companies have since realized the potential impact of CSR on corporate reputation, safety of corporate assets and corporate performance.

Amaechi *et al,* (2014) revealed that Nigerian firms now see and practise CSR as *corporate philanthropy*, Their study found that this construct of CSR was a reaction of indigenous firms to the peculiar socio-economic realities of Nigeria. They also observed that this conception of CSR could be connected to the traditional socio-cultural heritage of Nigerian firms and prevalent religious influences in the country.

The socio-cultural belief in Nigeria promotes the philosophy of being one's brother's keeper; the haves are expected to impact positively on the have-nots. Waves, issues, and modes of CSR engaged in by the indigenous firms also mirrored Nigeria's peculiar socio-economic conditions. Multinationals, on the other hand, based their perception and practice of CSR on the mandates from their home countries, or on those areas that directly impact on their business activities. However, some multinationals and local firms now have separate foundations that have taken CSR beyond plain philanthropy.

**Enumeration of CRS Activities of Organizations in Nigeria**

According to Oguntade and Mafimisebi (2011), Corporate Business Enterprises (CBEs), faith-based organization (FBOs), and Non-Governmental Organizations (NGOs) have made major contributions to socio-economic development in Nigeria through their various CSR activities. Such contributions cut across health, education, water and sanitation, agriculture, capacity building, economic empowerment and credit. The array of activities that are undertaken in those sectors are presented in Table1, which provide some examples of CSR interventions being carried out by CBEs, FBOs and NGOs in Nigeria.

Oil and gas companies, for example, have been prominent in the provision of infrastructure in education, health, water and sanitation as well as in roads, electricity and markets. Interestingly, most of these CRS interventions by the oil and gas companies are being undertaken in the Niger Delta which hosts most of their oil and gas concessions. They have featured also in capacity building and economic empowerment, micro-credit and agriculture extension in the same region. These interventions are helping to address some socio-economic challenges in Nigeria, particularly when the three tiers of government have demonstrated their inability to provide these critical infrastructural facilities in adequate quantities required for the development of the rural communities owing largely to resource constraints, among others (Fakayode, Omotosho, Tsoho and Ajayi, 2008). These CSR interventions are evidently beneficial, given that most Nigerians reside in the rural areas and are directly or indirectly dependent on infrastructural facilities and agriculture (Oguntade & Mafimisebi, 2011).

**Selected CSR Interventions in Nigeria by Sectors**

| Sector | Intervention | Examples of key contributions |
|---|---|---|
| Agriculture | Provision of extension services | Oil & Gas, FBOs, Manufacturing companies |
| | Input supply | Oil &Gas FBOs, NGO, |
| | Capacity building | Oil &Gas companies, NGOs, FBOs |
| Water and Sanitation | Provision of potable water | Oil & Gas Companies, Water Aid, Food and Beverages |
| | Provision of Sanitation facilities | Oil &Gas companies, |
| Health | Provision of Infrastructure and equipment | Oil &Gas companies, Bank, Telecoms Companies |
| | Delivery of services | FBOs |
| | Supply of drugs/consumables | Oil &Gas companies, International NGOs, |
| | Advocacy and Sensitization | International NGOs, local NGOs |
| Education | Provision of infrastructure | Oil &Gas companies, Banks, Food & Beverages Companies, FBOs. |
| | Provision of supplies & consumables | Oil &Gas companies, Banks, Food & Beverages Companies. |
| | Endowment of academic chairs | Banks, Oil & Gas companies |
| | Sponsorship of academic conferences | Oil & Gas companies |
| | Provision of educational services | FBOs |
| | Sponsorship of Scholarly competitions | Telecoms companies, Food & Beverage companies. |
| Capacity building and economic empowerment | Apprenticeship and economic empowerment programmes | Oil &Gas companies, |
| | Vocational training | FBOs, Oil &Gas companies |
| Credit | Micro-credit | Oil &Gas companies, |
| | ACGSF | Oil &Gas companies, |
| | SMEEIS | Banks |
| Other (Infrastructure) | Roads | Oil &Gas companies, |
| | Electricity | Oil &Gas companies, |
| | Markets | Oil &Gas companies, |

**Source**: Oguntade and Mafimisebi (2011)

**Specific Contributions to CSR in Nigeria**

A cursory examination of CSR's interventions in Table 1 above reveals sectoral involvement and key examples without indicating specific firms' impact on CSR. In this section, therefore, some examples of public limited liability companies that can be identified to have demonstrated their social responsibilities are enumerated (Aderotimi & Adewuyi, 2021). In particular, their specific interventions are indicated:

1. First Bank Nigeria Plc. This bank did the following between 2005 and 2008 :
   a. Donated five new Peugeot 406 cars worth N17 million as utility vehicles to 5 Universities viz (FUTA, Akure, Bayero, Kano, Abubakar Balewa, Bauchi, FUAG, Markurdi; and Uthman Dan. Fodio Sokoto).
   b. Donated N1million each to University of Benin for a hostel project and University of Port - Harcourt for general development.
   c. Donated N50 million each to ABU, Zaria and University of Ibadan to Support Strategic Programmes.
   d. Provided support for 2014 Pediatric Association of Nigeria for Child Health and Niger Republic famine relief appeal fund to alleviate the suffering of famine victims.
2. Central Bank of Nigeria sponsored the rehabilitation of all beggars in Abuja (FCT) through skill acquisition in various trades.

3. Intercontinental Bank donated a block of hostels and a large auditorium to Adekunle Ajasin University, Akungba-Akoko in 2009.
4. Mobil oil company awarded scholarship to deserving students of tertiary institutions.
5. Nestle foods Plc donated to motherless babies homes throughout Nigeria and assisted government in clearing refuse in Lagos and Abuja.
6. Pfizer Plc participated in "role back malaria and kick out polio out of Nigeria programme."
7. British American Tobacco Plc established farms in Katsina and provided water resources scheme in Bayelsa State.
8. MTN family funfare in NTA network has contributed to family economic well-being and also stressed the importance of family unity.
9. Cowbell Mathematics Quiz competition has made successful students to obtain scholarship as well as brought them to limelight.
10. Nigeria Brewery Star Lager promotion, Guilder ultimate search and Guinness big match promotion are put in place at one time or the other to make the public feel their impact within the economy.

**The Nexus between Selling Concept, Marketing Concept and Corporate Social Responsibility**

The selling orientation marked a stage in the development of marketing. Relevant as it is, the associated features eclipsed its rivalry with the marketing concept. Among the many features of the selling concept are (1) it places emphasis on the product, (2) the company manufactures the product first, (3) management is sales -volume oriented, (4) its view of business as a goods producing process, (5) its focus on the needs of the seller, to convert the product into cash, and (6) its view of the customer as a last link in business.

Unfortunately, these features placed the customer in the last link in business whereas the customer should be the first consideration, particularly what the customer needs. This deficiency came to be addressed by the marketing concept. The failure of the selling concept to focus on customer's needs and interest meant that producers could produce or offer goods or services that will fulfill customer's needs in the short term but not in the long term. And sadly today, there are numerous cases in which products that are harmful to consumers are being turned out in massive volume.

The tobacco industry is one of such sectors whose product has come, in recent times, under intense criticisms for its failure to implement health controls and measures designed to guide customers particularly the youth, as well as adults who die in millions yearly from the harmful effects of cigarettes and tobacco -related products. The marketing concept that later emerged in order to address the neglect of consumers discovered to be inherent in the selling concept, has itself been criticized for its over-concentration on the customer, something later described as the *new marketing myopia*. The 'new marketing myopia' stems from three related phenomena (1) a single-minded focus on the customer to the exclusion of other stakeholders, (2) an overly narrow definition of the customer and his/her needs, and (3) a failure to recognize the changed societal content of business that necessitates addressing multiple stakeholders. These features clearly portray a neglect of other stakeholders and the society/environment in the provisions of the marketing concept.

Fortunately, these deficiencies are what the societal marketing concept apparently came to address. Accordingly, the societal marketing concept calls for a customer orientation, backed by integrated marketing aimed at generating customer satisfaction and long-run consumer welfare as the key to attaining long-run profitable volume (Black,2013). Such demands of the societal marketing concept have been re-echoed in the five propositions intended to help marketers correct the "new marketing myopia" which namely are :(1) map the company's stakeholders (2) determine stakeholder salience (3) research stakeholder issues and expectations and measure impact (4) engage with stakeholders and (5) embed a stakeholder orientation. These propositions are very similar to the socio-economic view's argument for firms'involvement in CSR activities and interventions. In particular, the stakeholder normative theory, the common good approach (ethical theories), corporate citizenship and integrative social contract theories as well as stakeholder management approach could be considered as having provided the theoretical

foundations for the nexus between the selling concept, marketing concept and the currently growing interests in CSR activities.

It may, therefore, be apposite to state that in view of the nexus between them, Corporate Social Responsibility (CSR) is an extension of the original marketing and societal marketing concepts, and an effort to address inherent limitations in the selling concept.

**Impact of CSR on Customer Awareness, Satisfaction and a Firm's Market Value**

Motivated by the mounting importance of CSR in practice, several marketing studies have found that social responsibility programmes have a significant influence on several customer related outcomes (Bhattacharya and Sen, 2013). More specifically on the basis of laboratory experiments. CSR is reported to affect, either directly or indirectly, consumer product responses (Davis, 2017), customer- company identification (Bhattacharya and Sen, 2013), Customer donations to non-profit organizations and more recently customer product attitude

With regard to the impact of CSR initiatives on a firm's financial results, the findings have been mixed: financial gains for some firms but losses for others. In Luo and Bhattacharya (2014), customer satisfaction was revealed to have played a significant role in the relationship between CSR and firm market value, and that a proper combination of both CSR initiatives and product- related abilities was important. The study also suggested that a firm's CSR could help to build a satisfied customer base and that customer satisfaction partially mediates the financial returns to CSR. The findings in (Luo and Bhattacharya (2014) also suggested that the returns to CSR are not the same, but rather are different across firms with different internal situations. In particular, the finding that positive financial returns to CSR were amplified in firms with higher product quality was an indication that a proper mix or contribution of external CSR initiatives and internal corporate abilities would likely generate and sustain financial value for the firm.

CSR was also found capable of harboring a dark side. That is, in firms that were less innovative in nature, CSR may decrease customer satisfaction levels and ultimately reduce the firm's financial returns. Thus, CSR seems to be a double – edged sword. Without a proper support of corporate abilities such as innovativeness, CSR can be harmful to a firm's performance. The implications of these findings for managers and companies are that they can obtain competitive advantages and reap more financial benefits by investing in CSR. Companies should also realize that CSR initiatives could represent a robust public relations strategy particularly in the current market environment in which stakeholders such as customers (and employees) may have strong social concerns.

The relationship between customer awareness and CSR had been further taken up in some studies and findings were that the lack of customers' awareness about CSR initiatives was a major limiting factor in their ability to respond to these initiatives (Schuler & Cording 2014). Similarly, potential customers must be fully aware of CSR characteristics for CSR differentiation to be successful (McWilliams and Siegel, 2021). Consequently, a positive correlation between advertising intensity and the provision of CSR was predicted. The sum total of these findings on CSR, customer awareness, customer satisfaction and market value is that a misalignment of CSR with internal and external factors can be detrimental and lead to a decreased market value. "Doing good", therefore, has complicated implications; customer satisfaction and customer awareness do play important mediating roles in the relationship between CSR and firm market value.

**The Tobacco Industry and Corporate Social Responsibility**

Tobacco companies have sought to improve their corporate image through socially responsible investments. Unfortunately, there have been contradictions in such efforts, considering the harmful effect of tobacco on consumers, and the industry's lip service to ensuring a healthy society. In a report by the World Health Organization (2004), major tobacco companies were discovered to have developed programmes for small business development in Kenya, crime prevention in South Africa, business education in China, folk culture preservation in Venezuela and medical treatment and flood relief in Pakistan. In Zimbabwe, for example, the British American Tobacco company (BAT) was reported in 2022 to have invested US$6 million in a Harare medical clinic for the company's 400 factory workers and the company was commended for focusing on the health and well-being of its employees.

In Bangladesh, the British American Tobacco company (BAT) was again reported to have extended its support to blindness relief

lottery organized by Shandhani National Eye donation society by purchasing a large quantity of lottery tickets and making donation to the society, handing over a cheque at a public ceremony held at the BAT factory in Dhaka. Among other CSR interventions by BAT was the creation of the United Kingdom's (UK) first international Centre for corporate Social Responsibility, through the BAT's #3.8 million grant. Many Universities and medical facilities had received donations and grants from the tobacco industry. In Ghana, at the end of 2002, BAT –Ghana contributed 250 Ghanaian Cedi (approximately US$30,000) to the University of Ghana, Legon, for the Jubilee Hall fund; and to the Kwame Nkrumah University of Science and Technology, Kumasi for the establishment of a Research chair in Agro-Forest at the institute of Renewable natural Resources. The company also sponsors 44 tertiary students each year.

The big challenge to the CSR's initiative of the tobacco industry is the lack of harmony between its CSR's goals (business norms based on ethical values and respect for employees, consumers, communities and the environment) and producing and selling a deadly product. In all its efforts, BAT had never seriously mentioned the link between smoking and cataracts, a major cause of blindness. Yet, the company made donations to acquire equipment for treating eye diseases and blindness many of which would have been related to smoking. Neither had the company considered the toll of tobacco-related diseases and death around the world that currently are spiraling to 4.9 million lives lost every year (WHO, 2004).

In order to circumvent all previous and existing health controls initiated by WHO in relation to tobacco, the company (BAT) was reported to have been staging events to divert attention from the public health issues raised by tobacco use, attempting to reduce budgets for the scientific and policy activities carried out by WHO; pitting other United Nations agencies against WHO, seeking to convince developing countries that WHO's tobacco control program was a "first World" agenda carried out at the expense of the developing World; distorting the results of important scientific studies on tobacco and discrediting WHO as an institution. All these counter strategies and oppositions from the tobacco industry are evidently antithetical to the fundamental themes of CSR. Without mincing words, tobacco products are legal, but are also lethal. Tobacco is the only consumer product available that kills one half of its regular users. And as such in terms of CSR activities, tobacco companies cannot figure among the ranks of other consumer good companies.

**Conclusion**

The paper concludes that social responsibility has a great impact on the society by adding to the infrastructure and development of the society, and that "to whom much is given, much is expected in return". A firm has to give back to the society in which it operates. It cleans up all forms of pollution it might have caused in the course of its operations and also provides infrastructural facilities as a way of giving back to and developing the society.

Marketing firms and managers should also realize that "doing good" has complicated implications and that customer satisfaction and awareness play important mediating roles in the relationship between CSR and firm market value.

**Recommendations**

Considering the enormous gains expected from a honest involvement in CSR practice and the challenges facing the country and organisations' customers, the following suggestions are being made.

i. Investments in CSR by companies should focus on Nigeria's development cutting across agriculture, capacity building, economic empowerment and promotion of rural infrastructure in health education and potable water.
ii. There should be formulation and implementation of policies to attract and retain staff/employees, sustain corporate reputation, and ensure consumer acceptance that can further lead to a reduction in costs through recycling and increased long-run portability.
iii. The World Health Organisation should be supported as it intensifies the use of measures, health controls, and strategies that will force the Tobacco industry and similar organizations to truly improve their corporate image by promoting a healthy society. Consumption of deadly and harmful products; for example, cigarette and related ones should be completely discouraged and possibly banned.
iv. Organisations should map their stakeholders, determine their salience, research stakeholder issues and expectations and embed a stakeholder orientation.

v. Companies should ensure a proper mix of their external CSR initiatives and internal corporate abilities such as innovativeness which would likely generate and sustain financial value for them.

vi. Firms should balance shareholders' interests against those of the wider community, minimize damage to the environment, and promote sustainable business development, honour obligations to the government in terms of taxes and levies, desist from deceptive advertisements, and help fight against crime.

## References

Aderotimi, B. & Adewuyi, A. M (2021). "The imperative for corporate Governance in a consolidated Business Environment". *Journal for the Advancement of office Technology and Management* (JAOTEM), Vol. 5, No. 1: 986-102.

Adeyanju, O.D. (2012). An assessment of the impact of corporate Social responsibility in Nigeria, *African Economic and Business Review*,6 No.1:70-86.

Agle, B. R. & Mitchell R.K (2018)." Who matters to CEOs? An Investigation of Stakeholder Agriculture and Rural Development in Nigeria", *Journal of Sustainable Development Africa*, Vol. 13, No 4: 110-128.

Amaechi K. M, Adi, A.B.C, Ogbechie, C. & Amao O, O.O. (2014). Corporate Social Responsibility and implications". *Academy of Management Review*, 20:65-91.

Bhattacharya, C.B. and Sen, S. (2013). "Consumer – Company Identification: European Journal of work and organizational Psychology, 9 (1), 21-30

Black, K (2013). What a public project. WISEGEEK copyright at (2003-2013) Retrieved from: Wikipedia-

Brown, W. (2017). Attributes and Salience, Corporate performance and CEO values". *Academy of Management Journal* 42(5): 507-526.

Busari, O. (2012). Corporate Social Responsibility, being delivered at the Advance News Journals *Business Ethics Quarterly,* Ruffin Series, No.3:59-94
*Califorma Management Review* 17(3): 58-65.
*California Management Review* 15(2) 25-31.

Davis, K. (2017). "Understanding the Social Responsibility Puzzle". *Business Harizons,* 10(4): 45-51.

Donaldson, T. & Dinfee T.V. (2016). "Towards a Unified Conception of Business Ethics and integrative Social Contracts Theory". *Academy of Management Review*, 19:252-284.

Fakayode, B.S. Omotosho, O. A Tsowo, A.B. and Ajayi, P.D. (2008). "An Economic Survey of Rural Developments, *Economic Sciences series*, 3:18-23.

Friedman, M. (2015). "The Social Responsibility of Business is to increase its profits", *Journal of Global Economics, 8(9)45-50.*

Friedman, M. (2017). *Capitalism and Freedom.* 5th ed., Chicago: University of Chicago press.

Garriga, E, & Mele, D. (2014). "*Corporate Social Responsibility Theories.* Mapping the Territory". Vienna, Austria: Global forum.

Gowon, Y. (1970). Nigeria's forward march: Broad cast by He Major Gen. Yakubu Gowon, Head of Federal Military Government and Chief of the Armed forces, on the occasion of the launching of Nigeria's second national development plan, 1970-1974 and highlights of the plan. Associated press of Nigeria.

Gowon, Y. (2004). Gowon's Nigeria: Exerts of interviews with General Yakubu Gowon, AHA publishing house is BN 9783073850,9789783073852, 93pages.

Hart, S.L. (2017). A Natural – Resource – Based view of the firm". Academy of Management Review, *Harvard Business Review,* 80(12): 56-69.

Iyanda, O (1988). *The Nigerian economy. Issues and Problems of Management Lagos*: Greenwood.

Luo, X. & Bhattacharya, C. B. (2014). " Corporate Social Responsibility, Customer Satisfaction and Innovation, Academic of Management Review, Vol. 4(4): 491-505.

McWilliams, A. and Siegel, D. (2021). "Corporate Social responsibility and financial performance. *International Journal of Marketing Studies,* 2(1), 50-65.

Ogunbadejo, H.K (2000). Infrastructural and Agriculture Productivity Profiles in Nigeria". *European Journal of social Sciences,* Vol. 7(2): 158-171.

Oguntade, A. & Mafimisebi, T. (2011). "Contribution of corporate Social Responsibility to Agriculture and rural development in Nigeria. *Journal of sustainable Development in Africa*, Vol. 13, N0. 4: 119-120.

Robinson, S.P & Coulter, M. (2020). *Management*. New Delli: Prentice – Hall Private Limited.

Smith, C. N. (2013). "Corporate Social Responsibility: Whether or How?" California Management

United Native (2020). Global Compact (www.unglobal compact.org).

WHO (2004) httsp://en.m.wikipedia.org.wiki World Health Organization: the world health report 2004 – changing history.