



(REVIEW ARTICLE)



## Determinants and factors influencing corporate social responsibility (CSR) practices in the Nigeria oil and gas industry: A systematic review

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### Abstract

The United Nations' 17 Sustainable Development Goals (SDGs) and the Paris Agreement on Climate Change, both adopted in 2015, provide a global framework for addressing climate change. The oil and gas industry is a significant contributor to climate change, responsible for 10% of human-generated GHG emissions, with its products adding an additional 33%, totaling two-thirds of industrial emissions.

Despite global sustainability efforts, there is a significant research gap in understanding the determinants of corporate social responsibility (CSR) practices in developing economies. This review addresses this gap by focusing on the Nigerian oil and gas industry, aiming to identify the factors influencing CSR practices in the industry and how they shape CSR strategies.

Using a systematic review methodology guided by the PRISMA framework, this review consolidated evidence from peer-reviewed articles published between 2016 and 2023. The review focused on studies conducted in Nigeria's oil and gas sector addressing CSR determinants. Through thematic synthesis, the review categorises determinants into themes such as provision of public goods, business continuity strategies, corporate reputation, conflict mitigation, and corporate philanthropy.

The review finds that CSR practices in Nigeria's oil and gas industry are primarily driven by business continuity and legitimacy concerns, with factors like governance failures, economic underperformance, and the need for social licence to operate being significant drivers. Understanding these determinants is crucial for developing effective CSR practices that align with business objectives, community development goals, and environmental sustainability. This review also highlights the need for more targeted research to improve CSR outcomes in developing economies.

**Keywords:** Oil and gas; Corporate social responsibility; Nigeria; Determinants; Licence to operate.

### 1. Introduction

The First Assessment Report of the Intergovernmental Panel on Climate Change (IPCC) was published over three decades ago, and it brought awareness on climate change into global discourse. During that period, fossil fuels accounted for over 80% of the world's energy, a proportion that has remained relatively constant since [1]. Ever since, the world's energy landscape has been changing, placing greater importance on safeguarding the environment. Anticipated world energy demand growth of 1.2% annually is attributed to a growing global population and an expanding economy. Hence, the increasing demand for the oil and gas industry to decarbonise and decrease greenhouse gas (GHG) emissions has continued to intensify [2] as a result of climate change.

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When discussing climate change, the term "polluters" is often associated with the oil and gas sector [3], as the oil and gas sector stands as a major environmental polluter [2,4,5], contributing to 10% of human-generated greenhouse gas (GHG) emissions [2]. Moreover, its products, such as oil and gas, contribute an additional 33% to GHG emissions [2]. According to Grasso [1], the activities of oil and gas companies are responsible for around two-thirds of global industrial greenhouse gas emissions over the last two decades. However, studies have shown that corporate social responsibility (CSR) is crucial in managing and reducing greenhouse gas emissions, fostering a secure environment for all stakeholders and enhancing business performance [6-8].

### 1.1. Research Gap

In today's climate-conscious culture, heightened transparency and visibility are compelling corporate organisations to expand their value chains and amplify the influence of Corporate Social Responsibility (CSR) deliverables [9]. The creation of shared value for the greater good has become an essential aspect of Corporate Social Responsibility, reshaping the understanding of what defines CSR and transforming how companies implement it in practice [10]. Fallah-Shayan *et al.* [11] reported that there is a need for studies to delve into specific details, targeting localised contexts by concentrating on countries, industries, or individual companies. Therefore, the localised context for this review is Nigeria, and the industry of interest is the oil and gas industry. The review is set out to better understand the determinants of corporate social responsibility practices; as exploring factors that influence the choice of CSR practices will enable companies to develop effective strategies that aligns with their core business capabilities [12]. Studies conducted by Boubakri *et al.* [13] and Ahmad *et al.* [14] concluded that limited research exists on the determinants and factors influencing Corporate Social Responsibility and its outcomes in developing economies. Ahmad *et al.* [14] went further to state that there is a dearth of research shedding light on CSR practices at both organisational and individual levels in developing countries, despite these nations housing over 85% of the global population. These gaps led to the undertaking of this systematic review with the aim of consolidating and integrating the existing evidence.

### 1.2. Aims and Objectives

This review aims to summarise and synthesise the determinants and factors influencing corporate social responsibility practices in the Nigeria oil and gas industry with the following objectives:

- To conduct an extensive review of the literature on the determinants of corporate social responsibility practices in the Nigeria oil and gas industry.
- To critically evaluate factors influencing how CSR practices are determined in the Nigeria oil and gas industry

The review answered the question below:

What are the factors that influence the determination of CSR practices in the Nigeria oil and gas industry?

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## 2. Review Methodology

A systematic review aims to gather all relevant evidence that meets specific selection criteria to address the research question. The process of conducting a systematic review involves a methodological step-by-step approach, yet it is marked by plurality. There is no singular methodology universally endorsed by all organisations involved in the development and execution of systematic reviews [15]. Thus, this systematic review follows the assessment guidelines provided in the Preferred Reporting Items for Systematic reviews and Meta-Analyses" (PRISMA) statement. Although this standardised reporting framework is widely used in healthcare studies and evidence-based medical research [16-18], it is recognised as a valuable tool for improving the rigour of systematic review reports [17] and is currently being adopted in disciplines such as business and management sciences [19,20]. Also, existing systematic reviews on CSR and sustainability studies [18,21–25] have utilised this framework, hence, its adoption for this systematic review.

The adoption of systematic reviews, especially employing the PRISMA framework, stems from the quest for a systematic and rigorous research approach. The PRISMA framework serves as a valuable tool for standardising reporting practices across disciplines. Its predefined structure allows researchers from various backgrounds to present their work without omitting crucial details or overloading their papers. The PRISMA guidelines outline a 27-item checklist essential for conducting a thorough systematic review. The approach aids researchers in summarising prior literature through a rigorous, transparent, and clearly defined step-by-step iterative process [17]. Adherence to these checklists is crucial in ensuring the effectiveness of this review [26]. However, while structure is essential, it should not restrict authors' ability to convey their ideas effectively. Striking a balance between a structured framework and scientific flexibility is crucial [27].

The selection procedure was presented and explained using the PRISMA flowchart. This flowchart provides an overview of the processes involved in the screening, inclusion, and exclusion of studies used in this review (see figure 2). In this review, the PRISMA flowchart follows a four-step flow; identification, screening, eligibility, and inclusion as captured in table 1 below.

**Table 1** Four-step Sequence of PRISMA Flowchart

<b>Four-step Sequence of PRISMA Flowchart</b>			
<b>Identification</b>	<b>Screening</b>	<b>Eligibility</b>	<b>Inclusion</b>
The researcher defines the research question and conducts a comprehensive search for relevant studies. The search process is systematic and thorough, with clearly defined inclusion and exclusion criteria.	Identified studies undergo a review process to determine their relevance to the research question and adherence to inclusion/exclusion criteria. Initially, titles and abstracts are screened, with relevant studies proceeding to a full-text review.	Studies passing the screening phase are then evaluated for eligibility, which includes an assessment of study quality and its alignment with the research question.	Studies deemed eligible are included in the systematic review, with their data extracted and analysed. The synthesised findings are then reported.

### 2.1. Selection Criteria

The selection criteria stage is crucial in the review process, as it ensures consistency and reliability [28]. In systematic reviews, inclusion and exclusion criteria are predefined guidelines or boundaries used to determine which studies will be considered for inclusion in the review [29,30]. These criteria are established based on the research question or objective of the review and help ensure that the selection process is systematic, transparent, and focused on relevant studies [31]. The identified inclusion and exclusion criteria serve as parameters within systematic reviews, determining whether a study qualifies for inclusion in the review [31,32].

In the process of choosing credible and reliable studies for this systematic review, the selection criteria were established based on the SPIDER (Sample, Phenomenon of interest, Design, Evaluation, Research type) framework [33–35]. Formulating and answering a good research question can be a challenging and sometimes frustrating task for researchers. This difficulty often persists throughout the study, particularly when addressing methodological aspects associated with the main question [36,37]. Accuracy and lack of bias in addressing a specific question greatly enhance the relevance of research outcomes [38]. Therefore, in this review, the SPIDER framework was adopted due to its versatility in accommodating various study types, including qualitative, quantitative, and mixed-method research [33,39]. Its adaptability across these diverse research methodologies made it an ideal choice for this purpose. SPIDER used in this review was represented below. An extra 'S' was included to capture the specific 'setting' criterion on the physical, social, or experimental environment in which the studies were conducted.

- S – Sample
- PI - Phenomenon of Interest
- D – Design
- E – Evaluation
- R - Research type
- S - Setting

### 2.2. Inclusion and Exclusion Criteria

When establishing a research protocol, it is a necessary and standard practice to establish inclusion criteria for selected studies. The inclusion criteria are mainly the defining characteristics of the specific population under study, serving as the key elements that researchers utilise to address their research question [32].

Therefore, in carrying out this systematic literature review, studies included must align with the following:

- Conducted in the oil and gas exploration and production sector.
- Studies outcome must address the determinants of CSR.
- Qualitative, quantitative, or multi-method/mixed method studies.
- Peer-reviewed articles.

- Be performed in Nigeria.
- Timeframe between 2016 – 2023.
- Written in English.

Studies with the following characteristics were excluded:

- Non-research studies, such as reports, books, book chapters and conference papers.
- Secondary studies such as systematic review.
- Studies that were on the research interest/focus but conducted in a different sector/setting.

### 2.3. Justification for inclusion criteria

Inclusion criteria serve as a roadmap for understanding the reviewers' intentions and, notably, as a guide for reviewers to determine which sources to include in the review. In the background section, it is crucial to provide a clear and comprehensive explanation or justification for each inclusion criterion, outlining their rationale. Therefore, according to Peter *et al.* [40], the rationale or justification behind each inclusion criterion needs to be articulated clearly and comprehensively within the background information.

To ensure the inclusion of current, trustworthy, and reliable studies, strict adherence to the inclusion criteria was maintained. All studies were performed in the oil and gas industry, as the industry is a significant environmental polluter, responsible for 10% of human-generated greenhouse gas (GHG) emissions. Additionally, its products, like oil and gas, account for an additional 33% of GHG emissions [2]. The activities of companies in this industry have been accountable for about two-thirds of global industrial greenhouse gas emissions in the past two decades [1]. Also, studies included in this review discussed or focused on the determinants of CSR practices, as it is important to explore the contextual factors that drive firms to engage in CSR activities.

This systematic review is expected to be very inclusive, therefore studies that adopted qualitative, quantitative, or multi-method/mixed methods were included. Only articles from peer-reviewed journals were included in this review. Peer-reviewed articles are essential for systematic literature reviews due to their rigorous evaluation process by experts in the field. These articles offer reliable and credible information, ensuring the quality and validity of the review's findings. The inclusion criterion of studies done in Nigeria is justified by the increase in incidence and high prevalence of extreme weather in the country. According to a 2019 United Nations report that focused solely on Africa, food and water security, socioeconomic growth, and human health and safety are all under threat from rising temperatures and sea levels, shifting precipitation patterns, and increasingly extreme weather [41]. Currently, Nigeria faces climate change impacts such as droughts, biodiversity loss, acid rains, migration, and environmental conflicts [42,43].

Furthermore, studies published within the timeframe of 2016 to 2023 were exclusively considered for inclusion. The selection of a timeframe could hinge on the emergence of a specific controversy or the introduction of a new intervention. The choice to include studies published from 2016 is hinged on the United Nations 17 Sustainable Development Goals (SDGs) and the 2015 Paris Accord which are landmark global events that offered a shared blueprint for climate and environmental challenges. Rooted in addressing present and future global concerns, SDG 13 focuses on combating climate change [44]. Standard-setting bodies like GRI, CDP, IIRC, and CDSP, based on SDGs, pledged in 2020 to collaborate, and enhance CSR communication that aligned with the SDGs goals [45-47]. Therefore, the birthing of SDGs initiated a new phase marked by measurable and standardised CSR practices and outcomes [11,48].

**Table 2** SPIDER Model

SPIDER	Inclusion Criteria	Justification for inclusion	Exclusion Criteria
Sample	Oil and gas exploration and production Industry	The oil and gas sector stands as a major environmental polluter [2,4], contributing to 10% of human-generated greenhouse gas (GHG) emissions [2].	Non-oil and gas sector
Phenomenon of Interest	Studies outcomes focusing on the factors driving CSR in Nigeria's oil and gas industry.	Dearth of research shedding light on determinants of CSR practices in the oil and gas sector	Studies that did not address the determinants and drivers of CSR practices in the Nigeria oil and gas sector

Design of study	Qualitative, quantitative, or multi-method/mixed method studies.	To be as inclusive as possible	Secondary studies such as Systematic reviews
Evaluation	Experiences, perceptions, characteristics, prevalence.		
Research type	Interviews, focus group discussion, survey, questionnaire, content Analysis, and archival research.	To be as inclusive as possible.	
Setting	Nigeria	Increase in incidence and high prevalence of extreme weather in West Africa [41]. Currently, Nigeria faces climate change impacts such as droughts, biodiversity loss, acid rains, migration, and environmental conflicts [42].	
Year of Publication	2016 - 2023	Studies published after the on-boarding of the UN 17 Sustainable Development Goals and the 2015 Paris Accord	2015 and older
Language of Publication	Only studies written in English	Translation not available, and limited expertise in non-English languages	Non-English language publications
Type of Publication	Peer-reviewed	High-quality and valid research endeavours	Editorial, opinion articles, etc.

## 2.4. Search Strategy

An advanced literature search was carried out using three scientific databases (Scopus, Web of Science, and Discovery) to identify relevant studies published between January 2016 and December 2023. Boolean operands "NOT, 'AND' and 'OR' were used while searching for relevant studies. Synonyms, relevant abbreviations, keywords and alternate spellings were also used during the search. According to Gusenbauer and Haddaway [49], systematic searches are not complete without the usage of Boolean operators, which allow the user to accurately define the scope of the query in a way that is not possible with any other method. Furthermore, the idea behind employing the Boolean operand is to find as many studies as possible on the review topic of interest, especially when the topic involves a lot of search words. See Figure 1 for the search terms and keywords used for the search.

**Search Terms and Strategy**  
 "corporate social responsibility" OR csr OR "corporate accountability" OR "creating shared value"  
 OR csv OR "Corporate citizenship" OR "socially responsible investing" OR esg  
 AND  
 "Niger Delta" OR nigeria OR "oil and gas" OR "extractive sector" OR "extractive industry"

**Figure 1** Search term and strategy

## 2.5. Study Selection

The search terms displayed in Figure 1 were utilised to identify articles for this review. These terms were entered into the search fields of selected databases (Scopus, Web of Science, and Discover). Focusing on the subject of interest, articles' titles and abstracts were extracted. Initial screening of article titles and abstracts occurred following the application of relevant filters within the databases, including criteria such as 'year of publication,' 'language of publication,' and 'research type,' serving as screening guidelines.

The screening using filters provided by the databases enabled the researcher to identify relevant papers, ensuring that studies that met the inclusion criteria were selected for further screening, while ineligible ones were excluded. Thereafter, the retrieved articles were exported to the Zotero software library to identify and remove duplicated articles. Next, the titles and abstract were screened, and ineligible publications were further removed. Subsequently, the full text of all the selected articles was searched and downloaded. The obtained full-text articles were carefully studied to ensure that only relevant studies were included. The full-text articles were further screened using the inclusion and exclusion criteria. All full-text articles that did not meet the inclusion criteria were subsequently excluded from the review. Throughout the literature search for this review, adherence to the PRISMA flow diagram was maintained as depicted in figure 2.

## 2.6. Data Extraction and Management

In a systematic review, data extraction is the process of systematically capturing and documenting relevant information from the included studies in a standardised format. This information typically includes details about the study design, sample characteristics, intervention details, outcomes, and any other relevant information necessary for the review [50,51]. Data extraction is usually performed by multiple reviewers independently to ensure reliability and accuracy [52,53]. Data extraction from included studies was conducted using Excel spreadsheet. The extracted data includes authors' names, titles, year of publication, study design, methods, setting, objectives, and relevant findings, particularly related to the determinants and factors influencing corporate social responsibility practices and outcomes within the Nigeria oil and gas sector. See Appendix for the data extraction details.

## 2.7. Data Synthesis

This review utilised a thematic synthesis approach to consolidate and outline findings regarding the determinants and factors influencing CSR practices within the Nigerian oil and gas sector. Thematic synthesis involves systematically coding data and deriving descriptive and analytical themes. This inductive method is crucial for generating themes, sub-themes and key messages from the studies relating to the determinants of CSR [54]. To synthesise the extracted data, thematic synthesis methodology was utilised. The determinants of CSR were identified, the identified determinants of CSR were utilised to create sub-themes with common characteristics, leading to the development of analytical themes. The developed themes for determinants for CSR in the Nigeria oil and gas industry are the provision of public good, business continuity strategy, corporate reputation, conflict mitigation, and philanthropy. These themes were summarised and presented in table 3 below. Also, a textual description of the results from the included studies was conducted based on the identified themes.

**Table 3** The analytical themes used for the data synthesis

Themes	Sub Themes	Identified determinants and factors influencing corporate social responsibility (CSR) practices
		Solution to governance failures [55].
		Perceived negligence by the government to provide social services [56].
		Institutional void [57]
Provision of public goods and services	Public governance failure	Underperformance of the macro-economy owing to the failure of government [58].
		Limited statehood [59].
		Provision of public goods [60].
		Secure peace in their business environment [57].
		To secure its social licence to operate [61].
Business continuity strategy	Social licence to operate	Use of CSR to mitigate the impact of their business [62].
		To secure social licence by engaging in CSR initiatives [58].
		Corporate self-interest [59].
		Social license to operate [63].

		Lip service to CSR [64].
		Public relations gimmick [58].
Corporate Reputation	Public relations	Public relations stunts [59].
		CSR practices are theatrical productions [60].
		Public Relations exercise [63].
	social action	Protest by civil society and indigenous groups [64].
Conflict Mitigation	Conflict reduction	The use of CSR as a primary method for reducing conflict with host communities [55].
	Conflict resolution	CSR strategies contribute to conflict resolution [57].
Corporate Philanthropy	Philanthropy	CSR continues to be thought of as business-driven philanthropy [65].
	Corporate philanthropy	CSR has been used to measure a company's developmental commitment to host communities [66].

### 3. Results

#### 3.1. Description of study selection

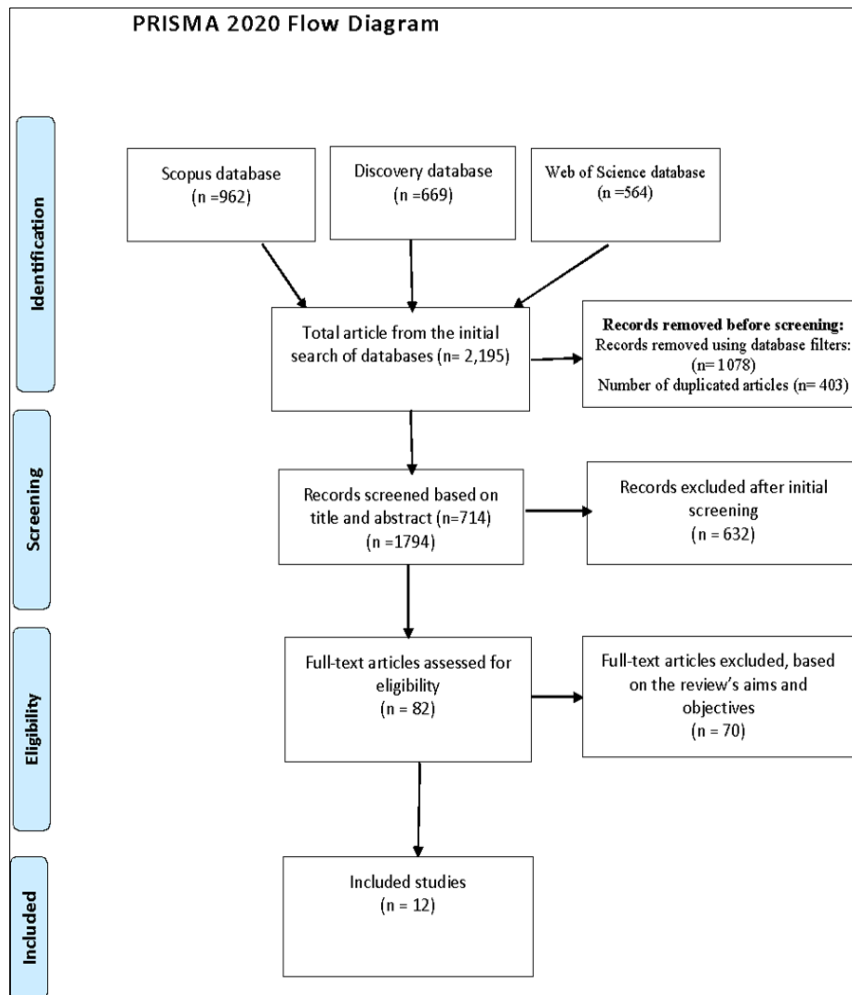


Figure 2 PRISMA flowchart

A total of 2,195 reports were retrieved following broad searches from three separate electronic databases (Scopus, Web of Science, and Discovery). The initial search on Scopus yielded 962 reports. A secondary search was performed after adopting the relevant filters to exclude publications that did not meet the inclusion criteria and a total of 416 reports were exported to the referencing software (Zotero) which was used to check for duplicate reports from other databases. The same search strategy was adopted to further identify additional 701 reports from Web of Science (413), and Discovery (288) that were exported to Zotero, making it a total of 1,117 reports. In the end, only 12 studies that met the inclusion criteria were included in this systematic review. See figure 2 for details of the study selection using PRISMA flowchart.

**Table 4** Year-wise distribution of studies used in this review

Year-wise distribution of research articles used in your study						
Number of Articles	1	1	1	4	3	2
Year of Publication	2017	2018	2019	2021	2022	2023

### 3.2. Determinants and factors influencing Corporate Social Responsibility in the Nigeria oil and gas sector

This review identifies determinants and factors influencing corporate social responsibility (CSR) practices in the Nigeria oil and gas industry, such as solution to governance failures by national government, institutional void, underperformance of the macro-economy owing to the failure of government, limited statehood, perceived negligence by the government to provide social services, to secure peace in their business environment, to secure social licence to operate, public relations stunts, lip service to CSR, violent social action, conflict reduction, conflict resolution, and corporate philanthropy. Using a narrative approach, we grouped these determinants into themes like provision of public goods, business continuity strategy, corporate reputation, conflict mitigation strategy, and corporate philanthropy, based on their similarities. These themes emerged through the repeated identification of determinants and factors sharing similar meanings, ideas, and concepts.

#### 3.2.1. Provision of public goods and services

The government holds a crucial responsibility in offering essential services like national defence, infrastructure, education, security, and fire and environmental protection across various regions. These services are commonly known as "public goods" [67]. It is these types of public goods that are the focus of our first theme. While recognising the existence of alternative methods of providing public goods and services such as privatization and public-private partnerships [68], this theme does not cover these governance approaches. The public goods commonly provided by the businesses in Nigeria's oil and gas space include the construction of roads, hospitals, and schools; the initiation and implementation of electrification projects; and the establishment of water boreholes; the award of scholarship and economic empowerment among other initiatives [56,59,64].

This theme was reported in six out of the twelve studies included in this systematic review [55–60]. According to Nwoke [59], many state actors, particularly in developing nations, often lack the capacity to govern all aspects of their territory effectively. As a result, non-state actors, such as oil and gas companies, intervene and, through their social responsibility initiatives, function as quasi-government entities. Most respondents interviewed by Nwoke [59] agreed that oil and gas companies in the region have been involved in various forms of business responsibility engagement over the years. Also, in support of this position, Pupovac and Moerman [60] admits that in resource-rich but developing countries like Nigeria, oil and gas companies often offer public goods that the government cannot provide.

The provision of public goods and services by these companies is seen as outsourcing of responsibility and governance by the government to the business community, and the narrowing of CSR to merely capital or community development projects [56]. In many cases, the government tends to remain distant and lacks a clear presence within communities. Instead, it is often oil and gas companies that operate within these areas that provide public goods and services, effectively becoming an alternative government in the community. Consequently, communities view these companies as partners in achieving their developmental goals [59].

#### 3.2.2. Business Continuity Strategy

Six out of the twelve studies reported this theme of business continuity as a factor that influences CSR initiatives in the Nigeria oil and gas sector [57–59,61–63], making it and the provision of public goods and services the joint most



reported determinant in this review. This theme comprises all the business survival motivation that influences the initiation of CSR by these companies which include; securing peace and security within their operational environment, securing social license to operate (SLO), and mitigating the impact of their business on the host communities. Oil and gas companies are increasingly expected to take on broader responsibilities, including providing infrastructure in the communities where they operate, beyond normal company's duties. This concept is often referred to as obtaining a "social licence." In addition to obtaining a legal licence from the host state government, oil and gas companies also require a "social licence" from the communities in which they operate [63].

Idemudia [57] posited that because the operational areas of these companies within the Nigeria context are often situated within local communities, conflicts are bound to happen as oil companies frequently become the primary responders in times of need. Consequently, oil companies have had to formulate various CSR strategies aimed at securing peace in their operational environment. Jeremiah, Woldesenbet and Etim [62] asserts that when a company utilises the CSR framework to lessen the impact of its operations on society and subsequently experiences improved financial performance, the context-specific nature of CSR becomes more important in its adoption as a business strategy.

The fallout from the experienced improved financial performance is that the host communities often perceive oil and gas companies as trying to secure Social License to Operate (SLO) through CSR initiatives without genuinely aiming to improve the welfare of host communities. Participants interviewed by Meribe *et al.* [58] argued that due to the contentious nature of the oil and gas industry and the associated risk of isolating key stakeholders, oil and gas companies operating in the region superficially engage in CSR initiatives to gain organisational and local legitimacy. This legitimacy is consequently used to perpetuate corporate self-interest, engaging in CSR practices primarily when it bolsters their profitability and shifts criticisms away from them [59].

### 3.2.3. Corporate Reputation

This theme comprises public relations, lip service, and theatrical productions. Five [58–60,63,64] out of the twelve studies reported this theme. Three out of the five studies used the phrase 'public relation' in one way or another while attributing it as a determinant of CSR practices in the Nigeria oil and gas sector. The remaining two studies used 'lip service' and 'theatrical productions' as terms relating to factors that influence why these companies embark on CSR practices.

In a qualitative study conducted by Nwoke [59], the majority of those interviewed believe that many CSR initiatives in the area were merely public relations stunts intended to portray the companies positively while prioritising profit maximisation. Interviewees in the study highlighted numerous CSR projects that become inactive after their launch. Another qualitative study by Meribe *et al.* [58] concludes that public relations tactics are the key drivers for CSR practices. For example, one of the participants, a youth, observed:

*The company has made many failed promises and because of their business interests, they want to change our perceptions about them. Many of their projects are public relations gimmicks [58].*

Host community members interviewed argued that oil and gas companies often show reluctance to address real issues in the area, and they perceive corporate pledges to promote development in host communities as nothing more than window dressing [59], or paying lip service to CSR [64]. This supports Pupovac and Moerman [60] position that these companies' devote resources in laundering their image to conceal their underperformance in CSR practices. In the same vein, Tamuno [63] argued that CSR may be used as a public relations tactic to conceal deep-seated issues of social, economic, political, and environmental injustice caused by its operations, without addressing the underlying causes of these issues. The study by Tamuno [63] concludes that multinational oil companies often embrace CSR not due to domestic pressures in their country of operation, but rather out of concern for the potential impact of local conflicts on their international reputation.

### 3.2.4. Conflict Mitigation

The concern about social action from civil societies and host communities [64], conflict reduction [55], and conflict resolution [57] were all discussed under this theme. Abdulkadir [64] stated that the oil and gas sector has been at the forefront of promoting CSR, driven in part by the highly visible negative impacts of oil operations, such as oil spills and gas flaring, and the subsequent protests by civil society groups and indigenous peoples. Using Ogoniland, Nigeria, as a case study, Akporiaye and Webster [55] illustrated how Shell opted to adopt CSR as their primary strategy to mitigate conflict with the Ogoni people that was centred on the negative impact of their oil production in the region and to brighten their tarnished international reputation. The heightened tension, along with peaceful and violent protests in Ogoniland resulting in economic and reputational losses, persuaded Shell of the necessity to take action to mitigate

violent conflict in the region. Idemudia [57] reported that CSR strategies often concentrate on community development initiatives as a means of indirectly addressing existing conflict or directly addressing some of the underlying issues driving the conflict.

### 3.2.5. *Corporate philanthropy*

Ndong-Ntoutoume [62] and Orhero and Edo [66] reported corporate philanthropy as a determinant of CSR. The qualitative study by Ndong-Ntoutoume [65] is the only study out of the twelve included studies that have multiple study settings (Nigeria, South Africa, and Gabon). Gabon and Nigeria share similarities in terms of the sector of focus in the study, with both countries heavily reliant on the petroleum industry, which accounts for a significant portion of their respective economies. The study outlined three aspects that adequately explain the challenges confronting CSR, including the prevalent notion of CSR practices as philanthropy.

Orhero and Edo [66] submitted that millions of dollars have been allocated to philanthropic initiatives, the absence of sustainability in the CSR approach has been the root cause of conflicts as oil exploration in the Niger Delta has negatively impacted fish production and farming. Therefore, oil companies' CSR efforts should prioritise environmental sustainability and move away from using corporate philanthropic initiatives to a preferable form of social responsibility guided by mandatory legal frameworks. This shift offers the advantage of reducing reliance on corporate charity, which often distracts from environmental responsibility and the pressing issues of ecological devastation in the region.

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## 4. Discussion

### 4.1. Summary of findings

The following determinants; provision of public goods and services, business continuity strategy, corporate reputation, conflict mitigation, and corporate philanthropy were identified in this review. It can be seen from the review outcome that all the determinants of corporate social responsibility practices revolved around the business continuity theme (corporate self-interest, corporate survival, and legitimacy). For example, to secure its social licence to operate, Shell implemented several independent CSR initiatives targeting direct and indirect contributions to peace in its host communities. These initiatives involve various actions such as signing Memorandums of Understanding with local communities, constructing social infrastructure, and organising capacity-building programs for youth in these areas [61].

Overall, the findings of this review exposed the factors that influence the determination of CSR practices in the Nigeria oil and gas industry. The implication is that to potentially enhance CSR deliverables in the Nigeria oil and gas industry, it is imperative to consider the influence of these factors in determining the applicable CSR Initiative.

### 4.2. Knowledge Gap and Future Direction of Research

Furthermore, during the literature search for this review, a wealth of existing studies was discovered regarding the determinants of CSR disclosures within the oil and gas industry [69–74], but none was found that set out to specifically understudy the determinants of CSR practices in the industry. Even the studies included in this review were focused on other related objectives, but discussed or have some determinants of CSR practices as its outcome.

Therefore, the findings of this review are crucial as they lay the groundwork for further research, given that the factors shaping the adoption and implementation of CSR practices in the Nigeria oil and gas industry have not been thoroughly investigated. The lack of studies that exclusively focused on this phenomenon underscores the current shortage of data regarding CSR determinants.

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## 5. Practice, policy and research implications

This review is significant as it synthesises the motivations that drive oil and gas companies to engage in CSR activities. In the context of the study setting, identifying these determinants contributes to understanding the factors that influence CSR practices. This knowledge enables practitioners and policy makers to grasp the significance of these drivers, empowering them to make informed decisions regarding business continuity, host community relations, and environmental sustainability without trading-off any.

This improved awareness will empower practitioners and policymakers to develop, evaluate, and implement context-specific CSR initiatives that align with the developmental requirements of host communities and the sustainability needs

of the environment. In the long run, this approach will promote a win-win situation, benefiting business continuity, host community development, and environmental sustainability.

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## 6. Conclusion

This review is the first to formally synthesise evidence from existing studies on the determinants and factors shaping corporate social responsibility practices in the Nigeria oil and gas industry. Determinants and factors influencing Corporate Social Responsibility (CSR) in Nigeria's oil and gas sector include governance failures, institutional voids, economic underperformance, and limited statehood, leading companies to provide social services like infrastructure, healthcare, and education. This review groups these determinants into themes: provision of public goods, business continuity strategy, corporate reputation, conflict mitigation, and corporate philanthropy.

However, the increased focus on climate change has intensified attention to CSR practices, potentially driving more companies to prioritise the environmental and social aspects of CSR. However, the results of this review reveal that this trend is not evident in the Nigeria oil and gas industry. Despite the current emphasis on Sustainable Development Goals (SDGs) and climate change issues, it is concerning that these global initiatives and the urgency to address climate change are not influencing CSR practices in the Nigerian oil and gas sector. Therefore, understanding the determinants influencing the implementation of CSR practices will enable a more targeted allocation of resources towards practices that simultaneously support the development of host communities and the conservation of the environment.

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## Compliance with ethical standards

### *Disclosure of conflict of interest*

No conflict of interest to be disclosed.

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## Appendix

Data Extraction Table

Author (s) & year	Title	Approach	Data collection	Setting	Objectives	Findings
Abdulka dir (2021)	Corporate Social Responsibility and Environmental Protection in the Nigerian Energy Sector: Reflection on Issues and Legal Reform	Database		Nigeria	The use of CSR as a means to mitigate and prevent environmental harm within the energy sector.	Oil and gas firms have embraced CSR notably in response to negative impacts like oil spills, aligning with pushback from civil society and indigenous groups.
Akporia ye and Webster (2022)	Social License and CSR in Extractive Industries: A Failed Approach to Governance	Case study		Ogoniland, Nigeria	To question the divide between ideas and interests in the CSR debate, and look at how they both affect each other. This could help in understanding why some CSR plans fails.	In examining Ogoniland, it was discovered that Shell and the Nigerian state constructed CSR that perpetuate, rather than alleviate, prevailing power imbalances.
Amodu (2019)	Sustainable development and corporate social responsibility under the 2018 Petroleum Host and Impacted Communities Development Trust Bill: Is Nigeria rehashing past mistakes?	Database		Nigeria	The article evaluates relevant provisions of the Petroleum Industry Bill (PIB) to determine if it meets the expectations of stakeholders in promoting Sustainable Development and corporate	The article suggests making policy and regulatory changes to the governance structure of the Bill to better incorporate effective CSR and promote Sustainable Development (SD) within the Nigerian oil and gas industry.

					responsibility in the industry.	
Idemudia (2017)	Business and peace in the Niger Delta: what we know and what we need to know	Database		Niger Delta	This paper aims to add to the ongoing discussion about the relationship between business and peace by using the Niger Delta conflict as a case study.	This paper contributes to the literature on business and peace by clarifying existing knowledge and highlighting areas for further study. It also supports existing arguments with Niger Delta experiences.
Idemudia (2018)	Shell-NGO Partnership and Peace in Nigeria: Critical Insights and Implications	Qualitative	Semi-structured interview	Niger Delta	To critically examine the extent to which a partnership between Shell Petroleum Development Company (SPDC) and the National Coalition on Gas Flaring and Oil spills in the Niger Delta (NACGOND) is able to contribute to peace in the Niger Delta.	That businesses can contribute to peace in conflict zones and serve as an effective vehicle for corporate peacebuilding.
Jeremiah, Woldesenbet and Etim (2023)	Issue-based environmental sustainability factors in Nigeria's oil and gas industry: the perspectives of academics	Quantitative	Survey	Niger Delta	This study seeks to build a framework for identifying sustainability factors from industry-specific environmental issues. It suggests that these factors can impact corporate environmental performance (CEP) in that industry.	Business environmental problems are a source of environmental risk and lead to negative community reactions, harming corporate image, and that businesses should use CSR initiatives to correct their wrongs in society.
Meribe (2021)	Exploring firm-community level trust in rural Africa through the lens of oil	Qualitative	Semi-structured interview	Niger Delta	To examine trust between companies and communities in rural Africa, specifically	This study found the presence of high-level firm-community expectation differentials,



	companies' corporate social responsibilities				focusing on oil companies' Corporate Social Responsibility (CSR) efforts.	pointing to considerable mistrust between local communities and oil companies' CSR initiatives.
Ndong Ntoutoumenges (2023)	Challenges of CSR in Sub-Saharan Africa: clarifying the gaps between the regulations and human rights issues	Qualitative	Interviews/Databases	Nigeria, Gabon, and South Africa	To highlight and clarify the discrepancies between CSR regulations and human rights violations perpetrated by business organizations.	The study explains how CSR, which involves companies taking responsibility for their impact on society, can be complicated when it comes to human rights issues. It suggests that the current laws regulating CSR need to be broadened or expanded.
Nwoke (2021)	(In)Effective Business Responsibility Engagements in Areas of Limited Statehood: Nigeria's Oil Sector as a Case Study	Qualitative	Interviews/Databases	Niger Delta	To determine the extent CSR based on Western approaches contribute effectively to the sustainable development of the Niger Delta region of Nigeria.	The article finds that CSR practices rooted in Western ideologies do not effectively aid in the sustainable development of host communities.
Orhero and Edo (2021)	Restructuring towards Sustainable Development: The Role Corporate Social Responsibility Should Play in the Development of the Niger Delta Region	Database		Niger Delta	To investigate the efficacy of oil multinationals' CSR efforts in the Niger Delta region, particularly in the context of rising violence, social activism, and significant environmental degradation.	For oil companies' CSR to align with sustainable development, they must emphasize environmental responsibility, which often underlies the grievances in host communities.
Pupovac and Moerman (2022)	Bringing Shell and Friends of the Earth on stage: A one-act spectacle of oil spills in the Niger Delta	Database		Niger Delta	This paper looks at how oil spills in the Niger Delta create arguments between Royal Dutch Shell plc and Friends of the Earth International, a	The paper shows that CSR practices are like a show for companies to appear good.

					civil-society group.	
Tamuno (2022)	Corporate Social Responsibility in the Niger Delta: Past, Present and Future Challenges	Database		Niger Delta	To examine the challenges in practicing CSR in the Niger Delta, spanning from the beginning of the Nigeria oil industry to the present time.	The article suggests adopting a CSR policy that outlines the social license necessary for multinational oil companies to operate in Nigeria.