The Role of Companies Corporate Social Responsibilities in National Development: The Philippines and Nigeria experience

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Abstract

Corporations are like greedy lawyers—they have little sense of right and wrong, and their behavior can only be modified by money. From this money-centered perspective, insofar as business ethics are important, they apply to moral dilemmas arising as the struggle for profit proceeds. Businesses are conceived as holding a wide range of economic and civic responsibilities as part of their daily operation, the field of business ethics expands correspondingly. This study looks at the activities of manufacturing companies with regard to its host communities and the nation at large in its efforts towards national development. It also looks at the Corporate Social Responsibilities (CSR) of two companies in Nigeria and the Philippines in raising the standard of living of the people. Data for analysis of the activities of the two companies shall be drawn from its activities to the host communities of Abajana in Kogi State Nigeria and Bacnotan in the Republic of The Philippines. Conclusion is drawn from the finding of this research and how it has impacted on the life of the people and its contribution to national development.

Keywords: Manufacturing companies, Community, Development, Environment, Production, Infrastructures, Stakeholders

Introduction

There is no doubt, that industrial development is most important part for nations in the developing of their economic status, improving the standard of living of residents around the company by increasing production of goods and service through the provision jobs. The current development agenda, however, has brought industrial development back to be one of the policy priorities of government. While its economic growth indicators have been goods and services, human development indicators have been poor. In the past decade, countries has experienced relatively rapid growth with an average growth in GDP from 2005 to 2010 of 6.68 per cent with an estimated real growth

rate for 2011 standing at 7.36 percent (NBS, 2012).

The business sectors and entrepreneurs are known with the culture of the maximization of profits for the growth and development of their businesses as well as for their wellbeing. Today, these entrepreneurs plunged the greater percentage of their profits in providing welfare services to their host communities and the nation at large for corporations has adopted ethical morality with its social and environmental concerned. The fundamental questions to ask at all time on what should constitute CSR its nature and scope, as this new trend a constitutional issue for managers of businesses or enjoy a kind of monopoly considering the free enterprises market economy. Every corporation is

mandated to initiates a policy concerning CRS and produces a report annually detailing its activities.

Other scholars are of the view that Companies engages in corporate social responsibilities as a way for them to showcase their products to the host communities and to the market scene to and more patronage profit attract maximization. The CRS is concerned with what is or should be the relationship between global corporations, government of countries and individual citizens (David Crowder & Guler Aras, 2008). This is often looking upon as a social contract between the corporation and host communities. question to ask is why companies integrate social and environmental concerns in their business operation and interactions with its various stakeholders. Shareholders also want to know why managers of corporations want to use their profits for non-profit activities which will reduce their dividends. Why should **Corporations** have social responsibilities? This and many other questions draw the attention of the researcher in trying to identify the various corporate responsibilities in two companies in Nigeria and Philippines.

Companies and institutions alike engages in corporate social responsibilities to the society through enlightenment, infrastructural development, employment generation and the provision of essential services to their host communities by igniting the space of development. The CRS regulation around the world is consisting of business relation and impact relation which are demonstrated intertwined with legal responsibilities of business (Mallika, 2020) There are three broad arguments in favor of corporate social responsibility: it is morally required, it's required by externalities, and it serves the interest of the corporation. Corporations are

morally concerned with the welfare in order to advance its interests.

Growth is therefore conceived as an outcome of increased employment in productive activities and by extension of improved living standards. Indeed, manufacturing industries contributed to growth in various ways. Manufacturing industries productivity commands higher wages and remuneration's than that associated with the agricultural sector, thus contributing more to improve living standard of the people. Industrial sector plays an important role in development than any other sector in the economy of nations in both developed and developing countries like Nigeria and the Republic of Philippines. It is a proven fact that a country with strong industrial sector shows more of economic growth than countries with a low industrial development. They have improved national income and standard of living for its citizens.

The demand for high quality goods and services has led to massive production of manufactured goods by manufacturing industries to meet customers' needs. This also required the expansion of production capacity through plant expansion, use of modern technology and techniques which is put in place by Dangote Cement Copany, Obajana, Nigeria and Holcim Cements company, in the Bacnotan plant in the Philippines. It is believe that increase production means more wages and profits to stakeholders at the expense of the host community.

The activities of the manufacturing sector in the economy provides the needed goods and services that help in the growth of capital and its formation with its consequences on the people and environment by creating pollution. The safety norms are ignored, which tried to create serious problems on the health of the people, both physical and mental in the form of Industrial accidents.

Secondly, the contribution of manufacturing industries is to improved livelihoods of the people which are indirect via forward and backward linkages.

Study Objectives

The principal objective of the study is an attempt to examine the role of corporation and institutions social and environmental concerned to their host communities by incorporating the CRS policy as part of its operational programme rather than using its profits for shareholders and expansion of the business. The study looks at the Corporate Social Responsibility of the Dangote Cement Company, Obajana, Nigeria and Holcim Cement Company, Bacnotan, Philippines and its contribution to national development.

Methodology

This study adopts the tools of contents analysis to synthesize the data collected obtained from the secondary source from books, journals, companies newsletters and logbooks, the internet, etc that helps to capture the reasons that prompted companies to adopt these strategy and it adequately addressed the companies/institutions intents of their corporate social responsibilities. The study is also strictly qualitative source of data collections.

Literature Review

The survey literature review illuminates and brings into light the reason why companies engage in corporate social responsibilities. The participation of companies institutions in providing some essential services to its host communities is to its presence and products as well as establishing strong business relationships. relationship is to show its capabilities and its willingness to do business in terms of the quality of its products in the market economy. The company (Holcim Philippines) is commit to sustainable business operations for the environment and the community as they aim to operate with a strong and stable performance. They are powered by a strong workforce that forms part of the global network. Private sector development involves strategies for promoting private sector- driven economic growth and opportunities for the poor more especially in developing countries.

Development partners by the enterprise within a community operating significantly increased the activities of the private sector engagement by creating "shared value" and delivers development results for most vulnerable communities as provided to the community of Bacnotan. Private sector development like Dangote cement company, Nigeria and Holcim companies, Philippines cement involves the improvement of the investment climate and the enhancing of basic service delivery, is considered one of the necessary factors for sustaining and expanding businesses, stimulating economic growth and reducing poverty (Peter Arthur, 2006).

The manufacturing companies like the Holcim cement company -Bacnotan, (Philippines) and Dangote cement has been key actors in development and has been use to drive home sustainable development by generating employment opportunities and provision of goods and services. Manufacturing industries activities create an environment for doing business and building markets. The role of the private sector in development has been brooding from the conventional approach of supporting economic development to a more inclusive and elaborated participation through the joint efforts of the public and private sector through Public Private Participation (PPP) programme.

Partnership with the private sector, extent services to the poor or informal communities, provides stakeholders work places, promote non-discriminatory employment policies, help the poor access credit facilities and boost investment in low cost housing. According to Venables (2015), asserted that that the private sector is key to both urban and economic development, being a major contributor to national income and the principal job creator and employer. The private sector provides around 90% of employment in the world (including formal and informal jobs) deliver critical goods and services and contributes to tax revenue and efficient flow of capital.

There has been a growing awareness of the social impact of the product we buy which paved way to the rise of ethical consumerism. In a sense, ethical considerations have increasingly important to a company's reputation at a time when public opinion can go viral in an instant. The idea is been embraced, practiced or follow by a great majority of consumers which leads to change of preference in item been purchased, to activism and boycotts on products directly harmful to society and environment.(Att. Alden R. Luna, 2016). Companies have become more active in incorporating the social, ethical and environmental concerns in their policies and blue prints.

Companies are no longer regarded as an institution existing in isolation whose primary aim of existence revolves around the notion of profit making, their actions is towards the bigger community. They too are part of the society and are socially responsible for their undertakings and endeavor. They are demanded to play an active role in the welfare of society. The society forms part of the company's stakeholders. It increasingly plays an important role as an engine of economic growth and job creation. It provides goods and services, generate tax revenue to finance essential social and economic infrastructures, develops new and innovative solutions that help tackle developmental challenges and it is a central factor in addressing climate change.

Relationships are established between the companies (Dangote and Holcim) and the host communities to promote business activities and therefore has becomes an actor in development and drives sustainable economic growth by bringing with its opportunities in value creation. It is also a fact that achieving sustainable development will improve the environment for doing business and building markets.

The company (Holcim Philippines) is to sustainable business operations for the environment and the community as they aim to operate with a strong and stable performance. They are powered by a strong workforce that forms part of the global network. Private sector development involves strategies for promoting private sector- driven economic growth and opportunities for the poor more especially in developing countries.

Development partners by the enterprise operating a community have significantly increased the activities of the private sector engagement to creates "shared value" and delivers development results for most vulnerable communities as provided to the community of Bacnotan. Private sector development like Holcim Philippines, involves the improvement of the investment climate and the enhancing of basic service delivery, is considered one of the necessary factors for sustaining and expanding businesses, stimulating economic growth and reducing poverty (Peter Arthur, 2006).

The Dangote and Holcim cements companies, as private companies employs the partnership programs to further projects the activities of the company and its product to the general public. This strategy serves as a new innovation as well as important drivers of competitiveness, growth and employment generation. The globalization process is usually reflected by the complicated regional, transnational and global network of

relationships and respond to the new knowledge, making paradigm and the reasoning of collaborative and networking activities, including the mobility of labor force and capital (Bauman, 2002; Tomlinson, 2002).

A collaborative venture is involved through information, education and company campaigns to ensure that residents of the host communities are involved and have some ownership programs. They also provide assistance to the poorest family through provision of micro-finance (Franceys and Neity, 2003).

Dangote cement, Obajana, Nigeria and Holcim Cement Company, Bacnotan, Philippines are companies have a greater influence in strengthening the municipal governance as it will assist in embarking on some physical projects, sponsor programs and activities in meeting the interest of the company through community and strengthening relationships. As opined by Pieterse (2000),municipalities strengthen urban governance in cooperation with the private sector by fostering partnerships and local economic development (LED) strategies that combine local skills, resources, ideas to stimulate the local economy, enabling it to respond innovatively to national and economic changes. This will be the company strategy of making its presence felt in the community.

The strategies of LED promote human capital development to help vulnerable groups especially to participate in the labor market. In addition it encourages community development by promoting community business and cooperatives, local exchange systems and informal credit, etc. City- wide development initiatives is to assist businesses with potentials to mature by eliminating punitive regulations that discourage the informal sector (UN-Habitat, 2015). It helps in maximizing the potentials of informal

enterprises to create jobs and alleviate poverty, while ensuring that necessary social protection and regulations are in place.

Holcim Philippines, Bacnotan plant, support the community in sustainable tourism growth through its multi-sectorial effort in its master plan. The plan aimed at maximizes the economic potentials of Bacnotan tourism industry and ensure positive impact on the environment, natural resources, cultural heritage and communities from the 47 barangays in the municipality.

The company is aimed to help close to 400,000 people in its communities by the year 2020 through its programs for shelter, infrastructure, education, livelihood, health and safety as part of its corporate social responsibility and sustainability commitments to have more positive impact on development. Holcim unveiled these plan during it "Holcim Helps" campaign by standardizing communication programs of its various sites for their communities particularly on social and environmental initiatives. Holcims also underscores the company goal of making the programs collaboration with communities instead of donation charitable as primary form assistance.

Capacity buildings of builders are clients, as the key to ensuring the proper application of cement product and quality. In both Philippines and Nigeria masonry is one of the most important trades in the construction industry. The company offers formal training technical and vocational schools accredited by TESDA and National Board of Technical Education (NATEB). Holcim Cement Company Philippines, offered certified seven days training courses on regions and national masonry skills.

The Holcim Philippines, Bacnotan plant, La Union is driven by the zeal towards satisfying its customers with the right quality product. Although its strive for high productivity and efficiency of its employees, also desire to satisfied the other stakeholders like the host community and the government at large in realizing its goals of development. The company does not only serve as an economic driver in terms of making profit but as a social driver in assisting government in addressing the social problems of the community in the area of employment, education, health services and maintenance of the environment through its reforestation programs.

Cement makers, Holcim Philippines, Inc. has strengthened its ability to support the fast-growing Northern Luzon market, by completing the expansion projects of the La Union Plant, Bacnotan. The company has embark on the installation of the new grinding equipment and storage facilities for the aim of increasing its annual cement production by 80 per cent to around 1.8 million tons. The project was to support their customers as construction activity picks up with the Build, Build, and Build program of government.

The companies (Dangote and Holcim cement) maximizes production by utilizing its size towards a competitive approach by being a monopoly in their respective countries particularly, Northern Luzon and central Nigeria to generate more capital for the benefits of shareholders, and their numerous clients and customers. commending the company giant stride in the development of the country, James Empelo (2018) a director in the Department of Trade and Industry, noted that the expansion is relevant to the government Build, Build, Build program which requires a steady supply of quality materials.

According to John Stull (2019), the President and CEO of Holcim Philippines, Inc also added that "we continue to deliver value to our customers and shareholders by sustaining actions to manage our costs and

improve operational efficiency despite the slow-down in public construction activity which affects sales volume. Holcim is ready to capture the markets growth having put in place significant initiatives to drive performance and adequately respond to the country growing need for high quality building materials". All its activities are towards customer's satisfaction. Similarly, Alhaji Aluko Dangote, the Group Managing Director, Dangote group of companies also spoke in the same vein emphasizing its desire to satisfy its numerous customers across the country, Nigeria.

The activities of the companies do not only benefits shareholders who are getting returned for their investment but also the host communities. Jobs are created and there is a considerable increase in the income of the people as they engage in various types of economic activities. In addition the corporate social responsibility (CSR) that is been embarks upon by these manufacturing industries, have made the people to adequately access education, health facilities and other activities finance by the company. The company (Holcim) a leading supplier of cement has become one of the leading building solution provider in Philippines. They promote the construction boom by building important infrastructures across the country. The product is said to be durable, reliable and available and have help in sustaining the balance between business, environment and social progress.

Building of infrastructures is important and not as a responsibility of the public sector (government) but also the private sector. Countries with good urban infrastructure can accommodate rapid increase and sustained high economic growth (Alam, 2010). The quality of city infrastructures (housing, electricity, roads, airports, public transport, water, sanitation, waste management, telecommunication, hospitals, schools, etc)

also influence social inclusion, economic opportunity and quality of life (UNU, 2013). Cement production and its uses in infrastructural development are essential to the growth and development of the nation or state. Many government have acknowledge the importance of cement and are therefore tapping into the private sector for capital, technology and expertise to finance, develop and manage public infrastructure project (Jelena & Rima, 2015). Private sector development is an important part of poverty reduction whether as a worker, subsistent farmer or entrepreneur.

2030 Agenda Sustainable The for Development Goals (SDG) requires a massive set up in resource mobilization and collective effort of development impact. It is expected that more than 50 percent of the financing needed to achieve the SDG could be mobilized through the private sector participations in nation's economy. More broadly, 2030 Agenda calls on all businesses to apply their creativity and innovation by addressing sustainable development challenges through cooperation with host communities.

sustainable development in manufacturing industries is the major challenges in this 21ST century. The manufacturing sector has strong and direct social, environmental and economic impacts of which manufacturing companies should give attention to. In the developing countries, leading manufacturing companies (Holcim, Philippines) are successfully integrating sustainability into their overall strategies which includes (a) building trust with key stakeholders through balanced reporting of their activities; (b) actively managing risks; (c) embracing a growing body of international best practices on non-financial matters (Callaghan, 2014).

The company continues to understand the challenges it faces in moving towards

environmental sustainability. It have a network of environmental coordinators and partners in the local government units (LGU), non-governmental organizations, communities and plant employees that help in addressing such key concerns as in nutrition and education, proper waste management and reforestation.

Through cooperation with the community for development, policies and strategies are adopted to mobilize private financing and enhance the role of the private sector across a broad spectrum of development activities, harnessing market based solutions to create jobs, improve service delivery and the business environment and increase tax revenue (OECD/DAC,2018).

Increase in the production capacity of the enterprise, is also cautious about the environment and the host communities. It produce more cement while using fewer resources and producing less waste and pollution, which they do through coprocessing of waste in clinker production.

The integrity-based approached to ethics management will help in defining the corporation guiding values, aspirations and pattern of thought and conduct (Lynn, S. Paine, 1994). Ethical conduct are essentials in organization for it to reflects the values, attitudes, beliefs, language and behavioral pattern which are defines as organizational operational culture. Managers are employed good leadership qualities in shaping organizational ethics and create a climate that strengthens relationship and reputation for the corporation. The corporation must ensure the implementation of compliance base on ethics programs. It should prevent, detect and punish legal violations.

Companies are required to spend its capital in order to comply with compliance laws and regulations, they must also try to appease stakeholders and maintaining business processes just like in areas of providing infrastructure like roads, water, electricity, health facilities etc.

The company has striven in the satisfaction of its clients/customers as well as all the stakeholders. increases employee It empowerment and increase customers' satisfaction. Alao (2010)cited in Olomookere (2016),posited that investigation and exploration by scholars has shown that higher productivity is a sure means of boosting eco-growth and raising standards of living in any country.

Corporate Social Responsibility

Corporate social responsibility (CSR) has consideration become major accountants, chief executives, managers, policy-makers and community. reporting places, emerging environmental and social issues in the context of the company report. Today government is working together with intergovernmental organizations, human right organizations and environmentalist thereby recognizing that policies indispensable public are encouraging a greater sense of Corporate Social Responsibilities.

Corporate Social Responsibility is concerned with the relationship between a corporation and the local society in which it resides and operates. It is also concerned with the relationship between the corporation and its stakeholders. According to EU Commission, CSR is a concept whereby companies integrate social and environmental concerns in their business operation and in their interaction with their stakeholders on voluntary bases.

Corporate social responsibility is also referred to as corporate citizenship or conscious capitalism, is practiced by companies dedicated to making a positive social or environmental impact on society (Nielson, 2014). More and more, consumers expect companies to do one or the other, if

not both the welfare of the host community and provision of employment opportunities. Company are made to set aside certain percent of their profits (in India 2%) to CSR related activity.

Pursuing the emerging frontier of corporate governance as social responsibility, it became a platform for new researches and new policies that if designed effectively, may generate a more equitable global business environment (Gill, 2008). Corporate social responsibility and corporate governance have developed along similar paths and today it has becomes a linked in different ways as in the case of the European Union and other countries in different parts of the world.

Conceptual Framework

Corporate Social Responsibility (CSR) is a concept whereby companies integrate social and environmental concerns into their business operations and their stakeholder on a voluntary basis (Munshi, and Shaheeda Banu, 2013). CSR was put by government as a mechanism to address welfare deficit and a of promoting national means competitiveness. Companies therefore contribute to sustainable development. It has become an agenda endorsed by member state within ASEAN (Philippines inclusive) and many other international organizations, with the sole aim of developing viable public policy in 2010.

European commission added that CSR has made companies to promote their CSR strategies as a response made to a variety of environmental economic social, and pressures. If a corporation do not respond adequately to these pressures they may in turn suffers economically (Munshi and Banu, 2013). Furthermore, different companies respond differently to similar pressures due to different corporate culture, values, structures and strategies, (Post, et al.2002). In delivering CSR many companies make use of a variety of management tools (including sustainability reporting) and they reach out to the societal and political context of the firm stakeholders Group on Responsibility adopted the following working definition in its meeting in Sydney last February 2007 as: "social responsibility is the responsibility of an organization for the impacts of its decisions activities on society and the through transparent environment and ethical behavior that is consistent with sustainable development and the welfare of society; takes into account the expectations of stakeholders; is in compliance with applicable law and consistent with international norms of behavior; and is integrated throughout the organization."

Development is concerned with all aspects of the nation life which includes economic, political, social, cultural and administrative. growth development Economic and determine the social progress of the society as it involves the improvement of all human conditions. Development and growth help in increasing people's material wellbeing as they participate effectively in the economy. Development in the other hand is a multifacet concept as it is just many and varied. Development is perceived from all aspect of human existence which includes political, economic, social, cultural and administrative as witness in the massive transformation of the cities and the province at large. In this context, development will be perceived from both social and economic point of view. Micheal Tadaro conceptualized development from the economic point of view and describes it as "multi-dimensional process involving major changes in social structures, popular attitude and national institutions, as well acceleration of economic growth, the reduction of inequality and absolute poverty." Talisayon (2009) stressed that this definitions of CSR incorporate the three criteria of

sustainable development: economic, social and environmental, which according to him was adopted in the United Nation Conference Environment on and Development or the Rio Summit in 1992. In the view of Ashihi, and Kirti (2015) the Social Corporate Responsibility is not seen as additional expenses to the corporation/company, but it is important for protecting the goodwill and reputation, defending attacks and increasing business competitiveness. Company or corporation in their annual budget set aside part of its budget to fund CSR activities and programs and are align with the mainstream business. Ahmed, et al. (2012) added that CSR can increase both long term profitability and sustainability as well as enhancing reputation.

Strandberg (2005) avers that there is an emerging paradigm of governance that recognizes CSR and corporate governance as being one and having the same level of values: an ethical strand joins governance with CSR thinking. This perception holds that business should go beyond the narrow objective of profit maximization to include the interests and expectations of other stakeholders.

The Philippine government acknowledges the value of community services as reflected in Article XIV of the 1987 constitution which states that the state shall establish, maintain and support a complete, adequate and integrated system of education relevant to the need of the people and society. The beginning of corporations engaging in corporate social responsibility to their host communities, particularly in Philippines is through a "partial internalization of social costs" where corporations are required to anticipate, reduce and shoulder social cost by imposing on them to spend for better production process or pollution abatement measures. (Talisayon, 2009).

Social demands by the society are numerous and over increasing which cannot be met by government alone due to the paucity of funds and therefore collaborate with other sectors (business and civil) in attaining the desire development. Government promotes CSR practices among the business sector especially the private sector like Holcim Cements, Philippines and Dangote group of companies, Nigeria.

Broadly, there are three kinds of arguments in favor of placing corporations, at least large and fully developed ones, within an ethical context of expansive social and environmental responsibilities: Corporations are morally required to accept those responsibilities. b. The existence of externalities attaches companies, operational and economic terms, to those responsibilities. c. Enlightened self-interest leads to voluntarily embracing responsibilities.

That's an ethical stance. It may be good or bad, it may be justifiable or not, but it's definitely ethics. Choosing, in other words, not to be involved in surrounding ethical issues is an ethical choice. Finally, because companies are inescapably linked to the ethical issues surrounding them, they're involved with some form of corporate social responsibility whether they like it or not.

Corporations, at least well-established, successful, and powerful ones, can be involved in the effective resolution of broad social problems, and that ability implies an obligation. Many accept the argument that individuals who are extraordinarily rich have an obligation to give some back by, say, creating an educational foundation or something similar to the society. That's why people say, "To whom much is given, much is expected." Here, what's being argued is that the same obligation applies to companies.

Dangote Cement Company: Corporate Social Responsibility

The Dangote group of companies was established in May 1981 as a trading business with initial focus in cement. The company became a multi-national as a holding company bv diversified to become conglomerates with trading in cement, sugar, flour, salt and fish. By 1990's the company has grown into one of the largest trading conglomerates operating in Nigeria. The Obajana cement plant, the largest cement plant in sub-Saharan Africa was commissioned in 2003.

The Dangote Foundation is the Corporate Social Responsibility (CSR) arm of the Dangote group. The foundation responsible for contributing over \$100 million in charitable funds to several causes in Nigeria and Africa. The company also enters into strategic partnership with Bill and Melinda Gates Foundation to eradicate polio in Nigeria. Some foundation activities in Nigeria include N1billion for Nigerian universities, N100Million for the propose Otuoke University in Bayelsa N500million for the development of business school in Bayero University, Kano, the disbursement of N230 million to women in Kogi state as a micro grant as part of Kogi Human Capital Development initiatives.

In continuation with its philanthropic activities, the Dangote group has injected billions of Naira into the development of communities around Obajana and Kabba in Kogi state. The state, house the company largest cement plant in Obajana (Olushola, 2017). The Dangote group of companies in its Corporate Social Responsibility (CRS) through its foundation and human capital empowerment programs has been committed to transforming the educational systems in areas where it operates. The company believes that education is the pathway to

nation-building and helps in the development of any society.

The Ibese plant in Ogun state owned by Dangote Company awarded scholarships to about 115 pupils whose beneficiaries were from 15 communities drawn N15Millions. The aim of the company is its desire to contribute to the educational development of the state and enhance manpower development of the host communities. According to Armando Martinez (2017) explained that company CSR services is to strengthened sustainability of various projects provided for the people in appreciation of maintaining peace and tranquility in the communities which have made the plant to operate smoothly over the years. Zouira Yousoufou(2018), Executive Officer of the Dangote Foundation, reiterated the company desire to always within it resources help in up liftmen of education and healthcare standards to which it has heavily invested into this two sectors. She added that the education and knowledge acquisition remains a core responsibility in the company discharge of corporate social responsibility of the foundation. Its beliefs that with education professionals are nurtured that enhance nation-building and the effective utilization of the nation resources.

The Dangote Group of Companies CSR projects are centered on the development and well-being of the people, especially host communities. Social responsibility is the responsibility of business to pursue goals that benefits the society. Its aims at contributing positively to the host communities where it operates by supporting local initiatives with a lasting and meaningful impact on the well-being of the people and environment. It is also making efforts for the youths in the host communities to be employable by providing them with vocational skills through its CSR programmes. The youths are veritable assets in any society and the quality of the youths

determines the outlook of tomorrow society. Through the CRS activities of the company, believes that investment in developing vocational skills among youths will help in achieving the desire results. The vocational skills are launched in collaboration with NDE and the Nigerian Content Development and Monitoring Board (NCDMB) which includes plumbing, masonry, welding, iron bending, auto mechanics and electronic works.

Holcim Cements, Bacnotan, Philippines: Corporate Social Responsibility

Holcim Cement Company, Philippines a subsidiary of LafargeHolcim and Dangote Cement Company Obajana, Nigerian, group of companies are multinational companies, Holcims Cement Company, Philippine takes its CSR programs directive from its head office, the Lafarge Group 2003 plan, provides a long term road map to assist in addressing problems affecting the host communities, countries and various stakeholders specifically, those in Bacnotan. The argument in favor of corporate social responsibility resolves around externalities making it more operationally than morally. Then the government may have to step in with food stamps, welfare payments, and similar to make up for the shortfall, and in the final tabulation, the general public ends up paying labor costs that should have been borne by shareholders. The company believes on sustainability as its core-values. It serves as a key driver of their business success which they strive and practice every day in their operations. With this Holcim Philippines tried to contribute more than building materials for the development of the country. They also made effort maintaining the environment, ensure health and safety of its staff and partners and help in lifting their host communities.

Their operation goes beyond its fence in its efforts to be better partners in progress as they covered four focus areas of climate,

circular economy, water and nature, people and the host communities.

There is also a self-interest argument in favor of corporate social responsibility. This is vested on social welfare for the public generosity is to benefit from the company as business has to take broad responsibilities for this also will benefit the company. The companies socially engagement may be rewarded with more and more satisfied customers. Many people buy from these companies because of the antipoverty donations, and those customers feel good about their beautiful houses and well-built roads and other infrastructures that are put in place by government using cements and other items produce by these companies.

Enlightened self-interest starts with the belief that there are many opportunities for corporations to do well (make money) in the world by doing well (being ethically responsible). From there, it's reasonable to assert that because those opportunities exist, corporations have no excuse for not seeking them out, and then profiting from them, while helping everyone else along the way. The corporate social responsibilities of a company, despite its advantages also have some basic challenges which serve as its impediment in realizing its potentials by it and the host community.

Holcim Philippines Corporate Responsibilities (CSR) have impacted on the surrounding population in the provision of facilities like roads, electricity, recreational facilities, sport facilities in addition to competitive pay and incentive for regular pay contract workers (Babu,R. Balarkarishnan, 2010). The Corporation have institutionalizes community development for the surrounding population which enable them access the facilities provided which help in improving the quality of life of the people. It also responds to the community in terms of calamities.

Relationships are established between the company (Holcim) and the host community to promote business activities and therefore has becomes an actor in development and drives sustainable economic growth by bringing with its opportunities in value creation. It is also a fact that achieving sustainable development will improve the environment for doing business and building markets.

The "Holcim Helps" a program launched by the company is towards contributing to the development of the host communities. The program is in tuned with the company vision and missions along sides its building solutions strategies and products. Holcim through the program aimed to improve the lives of close to 400,000 Filipinos for shelter, infrastructure, education, livelihood, health and safety as part of the company's commitments to it social responsibility and sustainability. Over 300,000 people in communities around Holcim's Plant locations have already benefited from the company's corporate citizenships programs, and by 2020, Holcim plans to help around100,000 more (Ann C. Ramirez,2019, Holcim Communication Head.).

Partnership with the private sector and other stakeholders, extend services to the poor or informal communities, provide stakeholders work places, promote adoption of nondiscriminatory employment policies, help the poor access credit facilities and boost investment in low cost housing. According to Venables (2015) asserted that the private sector is a key in both urban and economic development, being a major contributor to national income and the principal job creator and employer. The private sector provides around 90% of employment in development world (including formal and informal jobs), deliver critical goods and services and contribute to tax revenue and efficient flow of capital.

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Holcim Philippines have works with the Technical Education and Skills Development Authority (TESDA) to trained and certified Masons. The company also work with the of Department Social Welfare Development (DSWD) in improving financial education to barangays (villages) surrounding their plants. The company strengthens collaboration with its host communities instead of charitable donations as a primary form of assistance. Under sustainability plan 2030, the company plans to further reduce its level of carbon emissions by 40 percent in cement production in the next 12 years. According to Frogoso also stated that "our goal is to replace 30 percent of the traditional fuel we use (in production) to alternative fuel by 2030".

The Holcim Helps program have gone beyond supplying essential building materials to improved programs that are more responsive to more sustainable company's objectives as well as community's needs. The company has invested the highest share of its Holcim Budget on initiatives for livelihood and inclusive business (34.5%), followed by infrastructure and shelter (22.3%)and Education (21.3%). The programs is aligned with the sustainability plan, a set of commitments made by LafargeHolcim Group to contribute to the achievement of UN efforts to advance human welfare. In Bacnotan the company CSR program was on water system project, Skills training and eco-tourism growth. Employees of the company and other partners across **Holcims** also sites participated in volunteer programs.

Theoretical Framework

The manufacturing industry faces some most difficult challenges with regards to the nature of productive activities it engages in the economic sphere of the country. There have been a number of controversies that companies' existence is only for profit

maximization rather than rendering services to the other stakeholders like the host communities, government, and the people. It failed to convince some its constituents and stakeholders that it has some social licenses to operate in many part of the world, based on the expectations of its potential contributions to society.

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Nielsen's global survey on corporate social responsibility found that, more than 55% of global respondents around the world are willing to pay extra for product and services from companies that are committed to positive social and environmental impact. Researchers have shown connection between mining/ extraction activities. the environmental degradation and its impact on the people. Researchers have also try to analyzed the relationship between environmental and social variables (resource scarcity. poverty, illiteracy, diseases. pollution, democracy, etc.) requires not the attention of the public sector but also the private sector. This collaboration will help in the growth of business and the development of the society.

Company are to begin to have a civil action of knowing what is right or wrong and not to focus their attention on financial terms (profits and losses) but to also on ethical issues. Company should have a moral sense like people, members of society bound by the same kinds of duties and responsibilities seeing the company existing to provide what it requires to make life meaningful.

Traditionally, companies primarily exist only to make profits and money-centered perspective, makes managers and shareholders to deviate from the moral aspect of the company existence and focus for the daily struggle for profit proceeds. Businesses are to be conceived as holding a wide range of economic and civic responsibilities as part of their daily operation, the field of business ethics expands correspondingly.

One of the basic challenges facing the manufacturing industries today is integrating economic activity with environmental integrity, social concerns and effective governance systems. The goal of integration can be seen as sustainable development.

Corporate social responsibility in general, should be seen in the conviction that corporations are not only legal entities with responsibilities but also moral entities, and they hold ethical obligations comparable to those of citizens in a society. The emphasis is that the company has both responsibility to make money and the responsibility to interact ethically with the surrounding community. addition, In corporate social responsibility is also a specific conception of that responsibility to profit while playing a role in broader questions of community welfare. The company can become more environmentally sustainable by developing and integrating practices that will impact on the environment education, roads, health facilities, economic empowerment and a host of others. The ethical responsibility advocates companies to do what's right even when not required by the letter or spirit of the law. This is the theory's keystone obligation, and it depends on a coherent corporate culture that views the business itself as a citizen in society, with the kind of obligations that citizenship normally entails. Companies are to inculcate philanthropic responsibility to contribute to society's projects even when they're independent of the particular business.

The triple bottom line approach of corporate social responsibility implies that corporate leaders tabulate results not only in economic terms but also in terms of company effects in the social realm and with respect to the environment. Its emphasis is on ethics and economic sustainability as a means of striking a balance. John Elkington has the

belief that the balance can be defined and achieved economically, socially, and environmentally: Economic sustainability values long-term financial solidity over more short-term profits, no matter how high.

According to the triple-bottom-line model, large corporations (Holcim Philippines and Dangote Nigeria) have a responsibility to create business plans allowing stable and prolonged action. Corporations trying to get away with polluting the environment increase their bottom line in the short term. Money is saved on disposal costs. Social sustainability values balance in people's lives and the way we live. As the imbalances grow, as the rich get richer and the poor get both poorer and more numerous, the chances that society itself will collapse in anger and revolution increase.

Corporations therefore carried out social actions like CSR for continuity and stability of the society. Social sustainability doesn't end with money only but it also requires human respect. All work, the logic of stability dictates, contains dignity, and no workers deserve to be treated like machines (as advocated by Fredrick W. Taylor in his scientific management theory) or as expendable tools on a production line. Social sustainability requires that corporations as citizens in a specific community of people maintain a healthy relationship with the people.

Environmental sustainability begins from the affirmation that natural resource, especially the oil fueling our engines, the clean air we breathe, and the water we drink, are limited. If those things deteriorate significantly, our children won't be able to enjoy the same quality of life most of us experience. Conservation of resources, therefore, becomes tremendously important, as does the development of new sources of energy that may substitute those we're currently using. The environmental degradation is in the

increase in our society today as a result of exploration and excavation of mineral resources due to the activities of the multinational cooperation like Holcim and Dangote companies engaging in building materials production like cement.

Importantly, Holcim **Philippines** Dangote, Nigeria, in their activities of cement production need clinkers which involve mining through excavation of the needed raw material that constantly degrades environment through deforestation, pollution and its consequences on health like in air pollution and water pollution and continuous issues of lead poison. Further, the case of an industrial chemical companies pouring out its toxins into the air and ground that erupt years later with horrific consequences making it impossible for the earth ability to naturally regenerate clean air and water from the smokestacks and runoff of our industries

Recycling or cleaning up contamination that already exists is important here, as is limiting the pollution emitted from factories, cars, and consumer products in the first place. All these, are actions that the corporations must support, not because they're legally required to do so, but because the preservation of a livable planet should be a direct obligation within the triple-bottom-line model of business responsibility.

The CSR literature reveals that corporations, regardless of their geographical location or the developmental status of their operational country, are increasingly adopting CSR practices (ACCA 2010; KPMG 2011). According to Gray, Owen, and Adams (2010), "Theory is, at its simplest, a conception of the relationship between things. It refers to a mental state or framework and, as a result, determines, how we look at things, how we perceive things, what things we see as being joined to other things and what we see as 'good' and what we see as 'bad". On the other hand, a

combination of interrelated concepts is simply defined as a theoretical framework which may consist of a single theory or a collection of several theories (Collis &Hussey 2009; An, et al. 2011).

Specifically, Thomson (2007).CSR practice is a very complex phenomenon to explain through a single theory (Gray et al, 1995b). Although a lens of theory helps us to evaluate a particular practice, "we tend to assume that theory is always incomplete in the social sciences" (Grayet at al, 2010,). Different kinds of theoretical perspectives have been used over the years to explain why business organizations engaged or did not engage in CSR activities and CSR disclosure (Adams et a/. 1998; Amran & Siti-Nabiha 2009; Bayoud et a/. 2012). Basically, there are the economic theories, social theories and a political theory that tends to explain the positive and negative impact of CSR.

Three mainstream theories, namely legitimacy theory, stakeholder theory and corporate sustainability theory shall be used in analyzing CSR practices of Holcim Philippines Bacnotan plant. The three theories have similarities and are interrelated; and they are not competing, complementary (Sanfernando, & Lawrence, 2014). . Most importantly, they are integrated and linked to CSR practices in order to explain motives of such practices by the company. This study is focus on the legitimacy theory and stakeholder theory.

The survey results from Nielson in 2014 strengthen the indication that in global perspective, corporate social responsibility focused not only in economic, but also considering environmental, and social in their reporting. This triple bottom line is known as 3P consists of Profit, Plan and People. The triple bottom line is described as an inevitable expansion of the environmental agenda that focuses on corporations not just on the economic value that they add, but also

on the environmental and social value that they add – or destroy (Nielson, 2014; Elkington, 2004).

Stakeholder Theory: Stakeholder theory is a theory concerned with the relationship between an organization and its stakeholders. Freeman (1984) defines a stakeholder as "any group or individual who can affect or is affected by the achievement of the firm's objectives" (Freeman 1984). Scholars in there various survey come up with different categories of stakeholders which includes external and internal stakeholders (Pearce 1982; Carroll (1989); latent, expectant, and definitive stakeholders (Mitchell et al. 1997); subgroups of stakeholders such shareholders, employees, and customers (Preston & Sapienza 1990); single issue, and multiple issues stakeholders (Wood 1994); supportive, marginal, non-supportive, mixed stakeholders (Savage blessing 1991); voluntary and involuntary stakeholders (Clarkson 1994); and primary and secondary stakeholders (Clarkson 1995).

This categorization is to identify the various groups with their different conflicting interest. Organization has to meet these multiple expectations of its stakeholder groups, rather than only the expectations of shareholders as in traditional shareholder theories, because "stakeholder highlights organizational accountability beyond simple economic or financial performance" (Guthrie, 2006). The management of an organization is expected to perform its accountability towards its stakeholders by undertaking activities deemed important by its stakeholders, and by reporting information.

This theory states that the success and sustainability of a company depends on its ability to balance the various interests of the stakeholders as regard to interest of shareholders, employees and host

community. This will allow the company to achieve desire support and enjoy a growing market share, sales, and profits. Stakeholder theory is a theory that describes to the parties (stakeholders) who is responsible for the company.

Stakeholder theory assumes that the existence of the company requires the support of stakeholders; therefore the activity of the company is also considering the approval of stakeholders (Freeman, 1984; Garriga, 2004). The theory also advises that the company is not the only entity that operates for its own profit, but should provide benefits to its stakeholders for example shareholders, creditors, customers, suppliers, government and public analysts (Freeman, 1984; Garriga, 2004; Wilson, 2003).

The ethical perspective of this theory is that stakeholder theory suggests that irrespective of the stakeholder power, all the stakeholders have the same right to be treated fairly by an organization (Deegan 2009). Within the ethical perspective, managers of an organization are expected to manage the business for the benefit of all stakeholders, regardless of whether management of stakeholders leads to improved financial performance (Hasnas 1998).

Ethical perspective relates directly to the accountability model of stakeholder theory proposed by Gray et al. (1996). Thus, in the ethical perspective, "the organization owes accountability to all its stakeholders" rather than only to more powerful or financial stakeholders (Gray, 2010). The host communities are often left out in most cases in the accountability of the company activities costing disharmony and mistrust. Managerial perspective of stakeholder

theory, the managers of an organization attempt to meet the expectations of stakeholders who control the critical resources required by the organization. The more critical the stakeholder resources to the

organizations (thus, more important - salient, according to Mitchell et.al (1997).

In the stakeholder theory, emphasizes the accountability of the organization as well as the rights of stakeholders. Accountability to the stakeholders, requires constant disclosure of information. The provision of information should not only include financial or regulated information of a company, but also nonfinancial or unregulated information (Gray, 1996).

In line with the stakeholder theory, the community "right-to-know" has about certain aspects of a company's operations. According to Mulgan {1997), asserted that the term "accountability" is derived from the broader concept of "responsibility". Accountability is referred to as responsibility of one party to another who has entrusted the first party to perform certain duties (Mulgan 1997).

Legitimacy Theory: The original definition of legitimacy theory is a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions (Suchman, 1995). Legitimacy theory perceives that the company and the surrounding community have close social relations as both are bounded in a social contract.

Legitimacy theory emphasizes that organizations continually attempt to ensure that they are perceived as functioning within the bond and norms of the society in which they operate (Deegan 2009). This theory implies that a "social contract" exists between a business organization and its respective societies (Deegan 2006; Deegan & Samkin 2009. The theory of the social contract states that the company's presence in certain area politically supported because of guaranteed by government regulation and parliament which is also a representation of the community.

Explicit terms consist of legal requirements, whereas community expectations constitute implicit terms (Deegan et al.; 2000). An organization needs to ensure that these terms are not breached in order to maintain a good state of legitimacy for the organization which society through allows the organization continuous existence. In legitimacy theory, society is considered as a whole without considering individuals separately (Deegan 2002; Bela! 2008). The activities of the company should not benefits shareholders or few well-to do individuals in the society but to impact all citizens. Thus, the theory is concerned with the relationship between the organization and society at large. Organizations do not exist in isolation and they need continued relationships with society (Sanfernando, S; and Lawrence,S, 2014).

In practice Organizations uses the strategy of disclosure, communicating legitimized actions (Deegan 2002; Deegan & Soltys 2007). To align with legitimacy theory, organizations might engage in CSR activities and reporting in order to retain, gain, and regain their legitimacy. Therefore, in legitimacy theory, the desire to legitimize an organization's operations through CSR disclosure is considered as the predicted disclosure-related motivation to drive decisions (Deegan 2002). In this vein managers of "corporations will do whatever they regard as necessary in order to preserve their image of a legitimate business with legitimate aims and methods of achieving it" (de Villiers & van Staden 2006,)

CSR is a fundamental obligation of a company that is not voluntary and the disclosure practices of corporate responsibility should be implemented in such a way that the activities and performance of the company can be accepted by society.

Organizations obtain human resources and materials from society and they also provide their products and services to society (Mathews 1993). Above all, waste products of the companies are absorbed by society (the natural environment), usually, without any cost to the organization.

Legitimacy theory suggests that the expectations of society at large have to be fulfilled by the organization, not merely the owners or investors' requirements as in shareholder theories such as agency theory. In accord with legitimacy theory, when only these expectations are met, society allows the organization to continue its operations and ensure its survival (An et al, 2011).

The CSR has a triple bottom line, has a clear economic dimension in addition to social and environmental dimensions. The private firm, it needs to balance the economic with social and natural environmental dimension. Government policies have been affected by these approaches especially the top-down approach which little or no concern on the individual citizens in the country with regards to the various policies formulated to address their problems.

The determination of the enterprises should be seeing from the role plays in national development. The society as an organism, with its social institutions works together in an unconscious, quasi-automatic fashion towards achieving the overall social equilibrium. Companies are to perform their obligatory CSR programs and project in the interest of all the stakeholders.

Corporate Social Responsibility and National Development

Businesses of multinational companies and corporations have grown too big and have become too powerful and their interest is to make more profit rather than looking at its impact on the environment and the people. They hold that companies do not have moral responsibilities but human being because of

their consciousness and intentions. The advocate of this assertion believes that the only thing the world can do along this direction is to distinguish between what we want to do and what's right to do. Therefore, only we can have responsibilities in the ethical sense and not business, a company doesn't have any responsibilities of keeping the environment clean.

According to Friedman (1970) opined that the desire of the investor (shareholders) is highest return possible on their investment. When you buy shares of the industrial cement company like Holcim Philippines, you check once in a while what the stock price is because price (and the hope that it's going up) is the reason you bought the shares in the first place. It follows, therefore, those executives who in the end work for you, the owner are duty bound to help you get that higher share price, and the quickest route to the goal is large profits.

Activities of the executive in the corporation on social welfare projects are according to Friedman as selfishness. There's nothing easier than generosity with other people's money. And that's what, Friedman hints, CSR is really about. It's about corporate executives, who like the idea of receiving accolades for their generous contributions to society, and they like it even more because the cash doesn't come out of their paycheck; it's subtracted from shareholder returns. This assertion make so many business managers not willing to engage in some social welfare activities despite the environmental hazard associated with their production activities.

Corporate social responsibility (CSR) is argued not to be seeing as a strategy that can bring the society from its social predicament in the absence of basic necessity for life sustenance. It assumed that the activities of the executives in their CSR projects cannot address the social problems in the society due the absence of special training in social and

environmental issues, it's perfectly reasonable to worry that they'll do as much harm as good.

Social problems shouldn't be resolved by corporations because we already have a large institutions set up for that, but rather it should be address by government through their elected representatives. Government should do its job by coming up with a legislation that will regulate corporation on the environment and control of pollution emitted by companies. It should regulate effectively by establishing institutions that will monitor, regulate the activities of corporations along this line and those in the business world should do their job, by complying with regulations while operating profitably.

Another argument against corporate social responsibility is to be socially responsible to increase profits and to be socially responsible by contributing to the community by doing what they do best: excelling in economic terms. The profits realized by shareholders does not end in their pocket but are returned back into the economy and everyone benefits. Jobs are created, and those that already exist get some added security. With employment options opening, workers find more chances to change and move up: more successful corporations mean more freedom for workers. However, they also mentioned that **CSR** among Nigeria and Philippine companies is that firms give money to the support poor, foundations, provide scholarships, disaster relief, and outreach activities. Thus, it can be observed that the trends of CSR practices by companies are philanthropic activities. dominated by **Majority** of **PBSP** members are focused on philanthropic, one-time activities and grant giving.

CSR comprises of the economic, legal, moral, and philanthropic responsibilities of the firm. Part of a firm's social responsibility is to remain profitable, to generate and

sustain employment, and to create products and services that address the wants and needs of society. The moral obligation entails doing what firms is right particularly for the society that hosts its business operations. Operations of firms have both positive and negative impacts on societies. An example of a positive impact is employment generation that in turn enhances economic development. An example of a negative impact is waste generation that damages the environment. (Delia L.Olivar, 2014).

The main focused of the study is to determine the enterprise contribution in national development which was analyzed base on the data derived from the company corporate social responsibility in its role as a social driver in the society. There have been strong arguments against the theories of corporate social responsibility, for they can't have be ethically responsibilities. Secondly, corporate executives are duty bound to pursue profits. Thirdly. Corporation are illequipped to directly serve the public. Fourthly, social issues should be manage by government and not corporation. Despite this argument corporations and institutions have help in the development of the society through social concerned to their host communities.

Findings.

The literature review as the data collected from these two companies (Dangote Cement Company Obajana Nigeria and Holdcim Cement Company, Bacnotan, Philippines) this study revealed that:

- 1. Corporate Social Responsibilities (CSR) of companies and institutions are incorporated into the conditions to be adhere to as condition of doing business within a giving environment. It is a constitutional issue.
- 2. The activities of the manufacturing companies that involves the

excavation of the earthly surface leads to environmental degradation and its health threat to the host communities which need to be addressed by providing essential services.

- 3. Manufacturing companies and institutions are to assist government in the area of job creations and provision of essential services that will help in raising the living standard of the people.
- 4. The development of the societies in the area of infrastructural development and other essential services cannot be provided by government alone but through a joint efforts of both the government and the private sectors in its Public Private Partnerships (PPP) programme.

Conclusion:

The development of any nation depends on the role plays by its stakeholders which includes the public, private and citizens in performing their statutory responsibilities in developing all sector of the nation's economy. It involves job creation, provision of essential services and guaranteeing absolute protection of properties by attracting the support and loyalty of the citizenry. Private sector increasingly plays an important role as an engine of economic growth, job creation and development. It provides goods and services, generate tax revenue to finance essential social and economic infrastructures develops new and innovative solutions that help tackle development challenges.

The manufacturing companies like Holcim Philippines and Dangote Group of companies are actors in development and drives sustainable growth and development by improving the environment for doing business and building markets. Partnership with the private sector extend services to the

poor or informal communities by providing employment opportunities, embarking on projects that have direct bearing to the host communities by improving their living conditions.

CRS activities give rooms to the company to combine business with ethics and expand the focus of the company beyond profit making. The Holcim 'HELPS' and Dangote Foundation has been a CRS activity of the companies. The Holcim Helps and Dangote Foundation executes programs that have gone beyond supplying essential building materials to improved programs that are more responsive to more sustainable company's objectives as well as community's needs. Consumers must know what is behind the brand name. And integrity of the company is of high importance in building good corporate reputation and advocating for the safety and welfare of consumers. Companies has a number responsibilities in meeting their CSR obligations which ranges economic, legal, ethical and discretionary which depends on how well they meet these responsibilities. Companies are expected to do good and helping others through it philanthropic responsibilities.

The fast moving markets and digital disruption have forced companies and agencies to innovate rapidly, adapt their products and services and stay closer than ever to their customers. Companies has becomes more flexible and work more closely with customers through the new strategy of Corporate Social Responsibility (CSR) because of its zeal's towards satisfying its customers with right quality products. The companies does not only serve as an economic driver in terms of profit making but also as a social driver by assisting government in addressing social problems in the community in the area of education health services and maintenance of the environment.

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