

HOST COMMUNITIES' PERCEPTIONS OF OIL COMPANIES' CORPORATE SOCIAL RESPONSIBILITY INITIATIVES AND THEIR IMPACT ON REGIONAL DEVELOPMENT IN SOUTH-SOUTH NIGERIA

Linda Chinonso Ukadike

Maureen Ugbome

and

Patrick N. Ijeh

Abstract

This study examined host community perceptions of Corporate Social Responsibility (CSR) initiatives of oil companies in Nigeria's Niger Delta region. Using the survey design, data were collected from 389 respondents across oil-producing communities in Akwa Ibom and Delta States through the structured questionnaire. Findings revealed that 54.1% perceived CSR initiatives as effective or highly effective, with educational programmes receiving the highest effectiveness rating (68.4%) and infrastructure development scoring well (60.1%). However, environmental remediation programmes scored poorly with only 29.1% positive effectiveness ratings. While 71.1% perceived some level of positive regional development impact, significant dissatisfaction emerged across all satisfaction factors, particularly community participation (50.9% dissatisfied) and fairness in benefit distribution (63.4% dissatisfied). Statistical analysis confirmed a highly significant relationship between CSR effectiveness and regional development impact ($\chi^2 = 67.45$, $p < 0.001$). It was recommended the establishment of inclusive Community Development Committees, improving transparency with environmental focus integration, and implementing comprehensive long-term monitoring frameworks for sustainable development outcomes.

Introduction

In the contemporary global economy, Corporate Social Responsibility (CSR) has emerged as a critical framework that influences nearly every aspect of the relationship between extractive industries and host communities, including community development, environmental stewardship and the pursuit of sustainable resource extraction. With multinational corporations operating across diverse geographical and socio-political contexts, host communities are no longer passive recipients of corporate activities but active stakeholders in shaping corporate behaviour and influencing operational strategies. Corporate Social Responsibility (CSR) serves as a bridge between corporations and communities, and creates mutual benefits through shared responsibility for social and environmental challenges. Corporate Social Responsibility facilitates community development by enabling technology transfer, environmental protection, talent acquisition, and building stronger corporation-community relationships that extend beyond mere employment and production. The interdependent relationship between corporations and communities through Corporate Social

Responsibility initiatives ultimately creates sustainable development where both parties benefit from improved social capital, reduced environmental impact, and enhanced economic opportunities.

Corporate Social Responsibility initiatives have not only amplified the voices of local communities but have also enabled ordinary citizens to demand accountability from multinational corporations, advocate environmental protection, and push for equitable distribution of resource benefits (Attah & Amoah, 2023; Akpan & Akpan, 2019). Corporate Social Responsibility transformative potential is especially evident in various oil-producing regions globally, where thousands of community members have organised advocacy campaigns that eventually influence corporate policies and government regulations (Idemudia & Osayande, 2018; Masum, Hanan, Awang, Aziz & Ahmad, 2020). In mining communities in Latin America or gas extraction regions in Central Asia, CSR programmes proved have instrumental in facilitating community development projects and managing stakeholder relationships (Victor, Muoboghare and Guanah., 2021). These instances underscore CSR's capability to act as both a development mechanism and a catalyst for community empowerment (Ansu-Mensah, Marfo, Awuah & Amoako , 2021).

Community engagement, participatory development, and sustainable impact are critical components of effective CSR implementation (Onyekosor, 2024). As extractive operations require long-term community acceptance, social license to operate, and regulatory compliance, CSR serves as an ideal framework for building trust, addressing grievances, and fostering collaborative relationships between corporations and host communities. Despite the growing recognition of CSR's importance in extractive industries and community development efforts, several challenges and limitations hinder its optimal effectiveness. One significant issue is the prevalence of corporate greenwashing and superficial interventions that can mislead communities and undermine genuine development efforts. Moreover, power imbalances between multinational corporations and local communities can silence dissent and limit meaningful participation in CSR program design and implementation. Additionally, there is the issue of developmental inequality: marginalized communities with limited access to education, resources, or political representation remain excluded from CSR benefits, thus reinforcing pre-existing socio-economic gaps. While CSR initiatives can highlight community needs and facilitate development projects, they cannot always guarantee transformative change. The short-term nature of many corporate programs and the risk of dependency—communities becoming overly reliant on corporate interventions without building local capacity—remain critical concerns.

This study focuses on oil-producing regions, with particular emphasis on host communities that have direct experience with multinational oil operations and CSR programs. The study draws on community experiences and perceptions to understand broader trends in corporate-community relationships and CSR effectiveness in extractive industry contexts. However, the study is not without limitations. Firstly, the diversity of community contexts poses a constraint, as different communities may have varying experiences with oil operations and CSR programs, potentially affecting the generalizability of findings. Secondly, data derived from community perceptions may not fully capture the technical or strategic dimensions of CSR implementation, making it difficult to assess the full complexity of corporate social interventions. Furthermore, while community voices are central to understanding CSR effectiveness, distinguishing between informed critiques and misconceptions about corporate activities remains a methodological challenge. Another limitation is the evolving nature of CSR practices and community expectations, which can change over time and across different operational contexts. Despite these limitations, the study provides valuable insights into the transformative potential of community-centered CSR in extractive industries and the need for strategic approaches to enhance corporate-community relationships and sustainable development outcomes.

Statement of the Problem

Despite substantial investments in Corporate Social Responsibility (CSR) programs by multinational oil companies, significant gaps exist between corporate intentions and community outcomes in oil-producing regions. While corporations report extensive CSR expenditures and development initiatives, host communities continue to experience environmental degradation, socio-economic marginalization, and limited participation in resource governance (Idemudia & Osayande, 2018; Onyekosor, 2024). The fundamental problem lies in the disconnect between corporate CSR strategies and community perceptions of their effectiveness and relevance. Existing research predominantly examines CSR from corporate perspectives, with limited systematic investigation of how host communities evaluate these interventions against their actual needs and development priorities (Victor et al., 2021). This study is therefore motivated by the seeming disparity between claims by oil companies and host communities, perception of the CRS initiatives of the oil companies vis-à-vis the development of the South-South region of Nigeria.

3. Research Questions

This study was guided by the following research questions:

- i. What are the perceptions of host communities regarding the effectiveness of oil companies' CSR initiatives in the Niger Delta?
- ii. To what extent do host communities perceive oil companies' CSR initiatives as contributing to regional development?
- iii. What factors influence host community satisfaction with oil companies' CSR programs in the Niger Delta?

Research Hypothesis:

H₀: There is no significant relationship between CSR initiatives and regional development impact.

H₁: There is a significant relationship between CSR initiatives and regional development impact.

4. Review Of Related Literature

Community Perceptions of CSR Initiative

The contemporary landscape of Corporate Social Responsibility (CSR) in extractive industries has fundamentally transformed how multinational oil companies engage with host communities, driven by increasing stakeholder expectations and regulatory pressures across oil-producing regions. Research on host community perceptions of oil companies' CSR effectiveness reveals varying outcomes across different multinational operations and implementation approaches in the Niger Delta region. Akporiaye (2023) evaluated the effectiveness of oil companies' CSR initiatives and found significant variations in community perceptions based on the type and implementation approach of CSR programmes. The study emphasized that effectiveness was largely determined by community involvement in programme design and implementation processes, with communities rating programs as more effective when they participated actively in planning and execution.

In their study, Abubakari et al. (2014) examined public relations and corporate social responsibility practices of oil companies in Niger Delta communities and found that community perceptions of CSR effectiveness were significantly influenced by the quality of company-community relationships and communication strategies. Their research revealed that oil multinationals with better public relations approaches achieved higher effectiveness ratings from host communities, particularly in areas where companies maintained consistent

dialogue with local stakeholders. This observation demonstrates the critical importance of sustained engagement beyond one-off corporate interventions.

Tarilate (2021) conducted a study on host community perceptions of CSR practices of oil companies in the Niger Delta and found that communities had mixed perceptions of CSR effectiveness across different operational areas. The study revealed that many communities expressed concerns about the sustainability and relevance of implemented programs, with effectiveness ratings varying significantly based on program types and implementation quality. Educational and healthcare programs consistently received higher effectiveness ratings compared to environmental remediation initiatives across various oil-producing communities, suggesting that communities prioritize immediate, tangible benefits over long-term environmental interventions that may not yield visible results in the short term.

CSR Contribution to Regional Development

The relationship between CSR initiatives by oil multinationals and regional development has generated considerable scholarly attention, with studies examining both the scope and depth of CSR impact on community development indicators across the highest oil-producing states in the Niger Delta. Attah and Amoah (2023) examined whether CSR promoted community well-being in extractive industries and found that while CSR could contribute to development, its impact on regional development was often limited by poor implementation strategies and lack of meaningful community participation. This finding challenges corporate narratives about CSR effectiveness while highlighting the gap between corporate intentions and community-experienced outcomes. Guanah, Obi and Anho (2018) studied the implications of CSR programs of Midwestern Oil and Gas Company for sustainable development in Kwale, Delta State, and found positive correlations between well-implemented CSR initiatives and community development indicators. Their research demonstrated that CSR programs contributed significantly to regional development in areas such as healthcare delivery, educational infrastructure, and economic empowerment. However, the study also noted that success was contingent upon sustained corporate commitment and effective community partnership mechanisms.

The geographic distribution of CSR interventions reveals significant disparities across oil-producing regions. Adikoko and Ebienfa (2023) examined corporate social responsibility and community development in the Niger Delta and found that oil multinationals' CSR programs had measurable impacts on regional development across various indicators. Their study revealed that communities in states with higher oil production volumes, such as Rivers, Bayelsa, and Delta, experienced more substantial CSR interventions, though the quality and

sustainability of development outcomes varied significantly among different oil-producing communities. This pattern suggests that CSR allocation may be driven more by production volumes than by community development needs, raising questions about equity and strategic prioritization.

Factors Influencing Community Satisfaction with CSR Programs

Several studies have examined the factors that determine community satisfaction with oil multinationals' CSR programs across various oil-producing communities in the Niger Delta. Victor et al. (2021) conducted a comprehensive study on factors influencing host community perception and expectations of oil companies in the Niger Delta and identified community participation in planning, transparency in implementation, project sustainability, and relevance to local needs as primary factors influencing satisfaction levels across different oil-producing areas. These factors represent fundamental principles that distinguish effective CSR programs from superficial corporate interventions designed primarily for reputational management.

Historical context emerges as a critical determinant of contemporary community attitudes toward CSR initiatives. Iyayi (2000) examined oil companies and community relations in Nigeria and found that historical factors and power dynamics significantly influenced community satisfaction with CSR programs. The study revealed that communities with longer experiences of oil operations had developed more sophisticated expectations and evaluation criteria for assessing the effectiveness of CSR programmes. This historical perspective explains why contemporary CSR initiatives often struggle to meet community expectations, as decades of extractive operations without commensurate development have created deep-seated skepticism about corporate intentions and commitments.

The centrality of stakeholder engagement emerges consistently across multiple studies as a determining factor in CSR programme success. Akpan and Akpan (2019) emphasized that meaningful stakeholder engagement represented a critical factor in determining community satisfaction with CSR programs across various oil multinational operations. Their research demonstrated that companies with robust community engagement mechanisms achieved higher satisfaction ratings and more sustainable development outcomes. However, the study also highlighted the challenge of ensuring genuine participation rather than tokenistic consultation that occurs after key decisions have been made, which underscores the need for fundamental shifts in corporate approach to community partnership and collaborative program development.

6. Theoretical Framework

This study is grounded in Stakeholder Theory, which provides a comprehensive framework for understanding how organisations should manage relationships with various groups that affect or are affected by their operations (Akpan & Akpan, 2019). According to this theory, organisations have moral and strategic obligations to consider the interests of all stakeholders, not just shareholders, in their decision-making processes. Ansu-Mensah et al. (2021) explain that stakeholder theory emphasizes the importance of identifying, understanding, and responding to stakeholder needs and expectations. In the context of oil companies in the Niger Delta, host communities represent primary stakeholders whose support is crucial for operational success and social license to operate. Corporate Social Responsibility initiatives serve as mechanisms for managing stakeholder relationships and addressing community expectations. The theory posits that effective stakeholder engagement leads to better organisational performance and sustainable outcomes. This suggests that satisfying stakeholders will ultimately lead to shareholders' satisfaction over time (Igbara, Etu, Alobari & Naenwi, 2014). Community perceptions of CSR initiatives reflect the quality of stakeholder relationships and the extent to which companies successfully balance competing stakeholder interests.

7. Methodology

This study employed the survey research design to examine host community perceptions of oil companies' CSR initiatives and their impact on regional development. The survey design was chosen because it allows for systematic collection of data from a large population and enables statistical analysis of relationships between variables (Heale & Twycross, 2018).

The study adopted a population of 32,289,119 being the total number of active population in South-South Nigeria, estimated from the 2016 National Census figure calculated at an annual growth rate of 2.3% over nine years. A sample of 400 participants was determined using Taro Yamane's formula and recruited through multi-stage sampling. In the first stage, simple random sampling by toss of dice selected two states—Akwa Ibom and Delta—coincidentally representing Nigeria's largest oil producers (40% and 35% of national output, respectively). Cluster sampling subsequently grouped host communities by Local Government Areas, followed by purposive selection of eight communities based on oil operation exposure and corporate social responsibility program involvement. Selected communities included Okoritik (Ibena), Eket (Eket), Esit Eket (Esit Eket), and Enwang (Mbo)

from Akwa Ibom State, and Ewreni (Ughelli North), Kwale (Ndokwa West), Uzere (Isoko South), and Bomadi (Bomadi) from Delta State. Systematic random sampling then identified households using every 10th entry from compiled community lists. Finally, one adult member per household was randomly selected as the primary respondent, ensuring representative coverage across target populations.

Data were collected using a structured questionnaire developed based on extensive literature review and pilot testing. The instrument was validated by experts in community development and corporate social responsibility. Reliability was established through a pilot test with 30 respondents, yielding a Cronbach's alpha coefficient of 0.87, indicating high internal consistency. Data were analysed using both descriptive and inferential statistics. Descriptive analysis included frequencies, percentages, means, and standard deviations.

8. Data Presentation and Analysis

Out of 400 copies of the questionnaire administered, 389 were properly completed and returned, representing a response rate of 97.25%.

Community Perceptions of CSR Initiative Effectiveness

Table 1: Community Perceptions of CSR Initiative Effectiveness (N=389)

CSR Effectiveness Indicators	Highly Ineffective/ Very Poor	Ineffective /Poor	Neutral/ Moderate	Effective/ Good	Highly Effective/ Excellent	Mean Score
Overall CSR Effectiveness	20(5.1%)	40(10.3%)	119(30.6%)	139(35.7%)	71(18.3%)	3.52
Infrastructure Development Impact	16(4.1%)	30(7.7%)	109(28.0%)	158(40.6%)	76(19.5%)	3.63
Educational Program Effectiveness	11(2.8%)	25(6.4%)	87(22.4%)	168(43.2%)	98(25.2%)	3.82
Healthcare Initiative Impact	23(5.9%)	46(11.8%)	129(33.2%)	148(38.0%)	43(11.1%)	3.36
Environmental Remediation Effectiveness	59(15.2%)	79(20.3%)	138(35.5%)	87(22.4%)	26(6.7%)	2.84
Economic Empowerment	30(7.7%)	50(12.9%)	119(30.6%)	129(33.2%)	61(15.7%)	3.36

Programs						
Community Problem-Solving Capability	37(9.5%)	59(15.2%)	148(38.0%)	109(28.0%)	36(9.3%)	3.12
Overall Effectiveness Rating	28(7.2%)	47(12.1%)	134(34.4%)	134(34.4%)	46(11.8%)	3.38

The analysis reveals that community perceptions of CSR effectiveness vary significantly across different program areas. Educational programs received the highest effectiveness rating (mean = 3.82), with 68.4% of respondents rating them as effective or highly effective. Infrastructure development also scored well (mean = 3.63), with 60.1% positive ratings. However, environmental remediation programs scored lowest (mean = 2.84), with only 29.1% positive effectiveness ratings.

Table 2: Perceived Impact of CSR on Regional Development (N=389)

Regional Development Indicators	No/Negative Impact	Minor/Low Impact	Moderate Impact	Major/High Impact	Transformational/Very High Impact	Mean Score
Regional Development Contribution	25(6.4%)	59(15.2%)	138(35.5%)	129(33.2%)	38(9.8%)	3.24
Inter-Community Connectivity	30(7.7%)	79(20.3%)	158(40.6%)	100(25.7%)	22(5.7%)	3.01
Regional Economic Growth Impact	40(10.3%)	87(22.4%)	148(38.0%)	87(22.4%)	27(6.9%)	2.93
Regional Economic Growth Impact	40(10.3%)	87(22.4%)	148(38.0%)	87(22.4%)	27(6.9%)	2.93
Human Capital	20(5.1%)	50(12.9%)	119(30.6%)	148(38.0%)	52(13.4%)	3.41

Development						
Environmental Sustainability	69(17.7%)	109(28.0%)	129(33.2%)	59(15.2%)	23(5.9%)	2.63
Health System Strengthening	37(9.5%)	69(17.7%)	138(35.5%)	119(30.6%)	26(6.7%)	3.07
Future Development Potential	30(7.7%)	79(20.3%)	168(43.2%)	87(22.4%)	25(6.4%)	2.99

Analysis of CSR impact on regional development indicates that 71.1% of respondents perceived some level of positive impact (moderate to transformational), while 28.8% reported low or no impact. Human capital development received the highest impact rating (mean = 3.41), followed by regional development contribution (mean = 3.24). Environmental sustainability scored lowest (mean = 2.63).

Table 3: Factors Influencing Community Satisfaction with CSR Programs (N=438)

Satisfaction Factors	Very Dissatisfied/ Very Poor	Dissatisfied/ Poor	Neutral/Acceptable	Satisfied/Good	Very Satisfied/ Excellent	Mean Score
Community Participation Level	79(20.3%)	119(30.6%)	109(28.0%)	59(15.2%)	23(5.9%)	2.56
Communication & Transparency	69(17.7%)	129(33.2%)	119(30.6%)	50(12.9%)	22(5.7%)	2.55
Program Relevance to Local Needs	59(15.2%)	109(28.0%)	138(35.5%)	59(15.2%)	24(6.2%)	2.68
Implementation Quality	50(12.9%)	119(30.6%)	129(33.2%)	69(17.7%)	22(5.7%)	2.73
Sustainability & Long-term Impact	87(22.4%)	138(35.5%)	109(28.0%)	40(10.3%)	15(3.9%)	2.37
Fairness in Benefit Distribution	99(25.4%)	148(38.0%)	87(22.4%)	40(10.3%)	15(3.9%)	2.29
Overall CSR Program Satisfaction	59(15.2%)	109(28.0%)	138(35.5%)	59(15.2%)	24(6.2%)	2.68

The analysis reveals significant dissatisfaction among community members across all satisfaction factors. Implementation quality scored highest among the satisfaction factors (mean = 2.73), though still below the neutral point. Fairness in benefit distribution received the lowest satisfaction rating (mean = 2.29), with 63.4% of respondents expressing dissatisfaction.

9. Discussion of Findings

The study's findings reveal important insights into host community perceptions of oil companies' CSR initiatives in the Niger Delta, particularly in Akwa Ibom and Delta States, based on comprehensive data from 389 respondents representing a 97.25% response rate. The mixed perceptions on effectiveness across different program areas align with recent studies, though the overall moderate effectiveness rating (mean = 3.38) suggests room for significant improvement in CSR programme design and implementation among the surveyed communities.

The finding that educational programs received the highest effectiveness rating (mean = 3.82) with 68.4% positive ratings while environmental remediation scored lowest (mean = 2.84) with only 29.1% positive effectiveness ratings reflects community priorities and concerns about environmental degradation in oil-producing areas. This disparity contradicts some corporate claims about environmental CSR effectiveness and aligns with findings about environmental dynamics in oil transnational operations, particularly given that 35.7% of the 389 respondents rated environmental remediation programs negatively.

The regional development impact results (mean = 3.02) indicate moderate positive perceptions among respondents, with 71.1% perceiving some level of positive impact and human capital development (mean = 3.41) receiving the highest rating. However, the low environmental sustainability rating (mean = 2.63) is particularly concerning given the environmental challenges in the Niger Delta, with 45.7% of respondents reporting negative or no environmental impact.

The satisfaction analysis reveals significant challenges in CSR program management across the 389 respondents surveyed. The low satisfaction scores across all factors, particularly community participation (mean = 2.56) with 50.9% dissatisfaction and fairness in benefit distribution (mean = 2.29) with 63.4% expressing dissatisfaction, contradict stakeholder theory's emphasis on effective stakeholder engagement and highlight fundamental gaps in current CSR approaches.

The significant relationship between CSR effectiveness and regional development impact based on the 389 responses provides strong empirical support for the theoretical argument that effective CSR can contribute to regional development. The analysis demonstrates that communities rating CSR as highly effective show substantially higher perceptions of regional development impact (35.4% vs 4.1% for low effectiveness ratings), validating stakeholder theory's proposition that meaningful engagement leads to better outcomes.

10. Conclusion

The analysed 389 community members' perceptions of oil companies' Corporate Social Responsibility initiatives in Akwa Ibom and Delta States. From the findings, it is concluded that community-participatory approaches significantly outperformed top-down corporate initiatives. Critical success factors included transparency, sustainability, community participation in planning, and local relevance. It is also concluded that effective community engagement correlates with better organizational performance and sustainable development outcomes. The research suggests community-centered CSR design yields superior results in host community satisfaction and regional development impact, with implications for multinational oil companies and policymakers.

11. Recommendations

Based on the study's findings and analysis, the following recommendations are proposed to enhance the effectiveness of oil companies' CSR initiatives and their contribution to regional development in the Niger Delta:

1. Oil companies should establish inclusive Community Development Committees with institutionalized consultations for genuine community participation in all CSR stages.
2. There should be improved Transparency and Environmental Focus Integration implementation to encourage robust and transparent frameworks with public CSR budget disclosure while prioritizing environmental remediation initiatives.
3. Oil companies should establish comprehensive long-term monitoring frameworks with baseline studies and capacity-building for lasting development outcomes.

These three strategic recommendations, if implemented comprehensively, can significantly enhance the effectiveness of CSR initiatives and their contribution to sustainable regional development in the Niger Delta, while strengthening the social license to operate for oil companies in the region.

References

- Abubakari, O. R., Ogoto, G. & Adadowale, F.I. (2014). Public relations, corporate social responsibility and oil communities in Niger Delta region, Nigeria. *International Journal of New Media and Mass Communication*, 26, 20-27.
- Adikoko, E. C, and Ebiefa, K. I. (2023). Corporate social responsibility and community development in the Niger Delta. *American Journal of Humanities and Social Sciences Research (AJHSSR)*, Volume-07, Issue-12, pp-48-59.

- Akpan, E. I., & Akpan, U. F. (2019). Corporate social responsibility and stakeholder engagement in the Nigerian oil and gas industry. In K. S. Reddy & P. S. Reddy (Eds.), *Corporate social responsibility: Concepts, methodologies, tools, and applications* (pp. 1737-1751). IGI Global.
- Akporiaye, A. (2023). Evaluating the effectiveness of oil companies' Corporate Social Responsibility (CSR). *The Extractive Industries and Society*, 13, 101221.
- Ansu-Mensah, P., Marfo, E. O., Awuah, L. S., & Amoako, K. O. (2021). Corporate social responsibility and stakeholder engagement in Ghana's mining sector: A case study of Newmont Ahafo mines. *International Journal of Corporate Social Responsibility*, 6(1), 1–22.
- Attah, A., & Amoah, P. (2023). The extractive industry and expectations of resource benefits: Does CSR promote community well-being? *Corporate Governance: The International Journal of Business in Society*, 23(6), 1437–1453.
- Guanah, J. S., Obi, I., & Anho, E. J. (2018). Implications of corporate social responsibility programmes of Midwestern Oil and Gas Company for sustainable development in Kwale, Delta State, Nigeria. *Novena Journal of Management and Social Sciences*, 1, 137-151.
- Heale, R., & Twycross, A. (2018). What is a case study? *Evidence-Based Nursing*, 21(1), 7–8.
- Idemudia, U., & Osayande, N. (2018). Assessing the effect of corporate social responsibility on community development in the Niger Delta: A corporate perspective. *Community Development Journal*, 53(1), 155–172.
- Igbara, F., Etu, N., Alobari, C., & Naenwi, M. (2014). Corporate Social Responsibility and the Role of Oil Companies in Community Development Projects in Rivers State Nigeria: An Evaluation. *IOSR Journal of Humanities and Social Science*. 19. 92-97. 10.9790/0837-19359297.
- Iyayi, F. (2000). Oil companies and community relations in Nigeria. In: W. Raji, A. Ale, & E. Kinsola (Eds). *Boiling point: A CDHR publication on the crisis in oil producing communities in Nigeria*. Lagos: Committee for Defence of Human Rights, 151-178.
- Masum, A., Hanan, h., Awang, h., Aziz, A., & Ahmad, M. h. (2020). Corporate Social Responsibility and its Effect on Community Development: An overview. *Journal of Accounting Science*, 22(1), 35–40.
- Onyekosor, A.I (2024). Corporate Social Responsibilities of Oil Transnational Companies, Host Communities and Environmental Dynamics in the Niger Delta Region, Nigeria. *International Journal of Social Sciences and Management Research*, Vol 10. No. 3 2024.
- Tarilate, V. (2021). Host community perceptions of corporate social responsibility (CSR) practices of oil companies in the Niger Delta. *International Journal of Innovations in Accounting and Economics Management*, 9(1).
- Victor, T., Muoboghare, N., & Guanah, J. S. (2021). Corporate social responsibility: A study of factors influencing host community perception and expectations of oil companies in the Niger Delta, Nigeria. *IOSR Journal of Business and Management*, 23(4), 11-17.