

**A comparative Analysis of the Corporate Social Responsibility (CSR) and Sustainability  
Practices and Policies of Multinational Companies: A Case Study of the British American  
Tobacco (BAT) in the UK and Nigeria**

Name:

Name of Module: Dissertation

Academic Year: 2022-23

Supervisor:

### **Abstract**

This research looks at the CSR and sustainability practices of the British American Tobacco (BAT) in both Nigeria and the United Kingdom. The study's goal is to compare and contrast the sustainability and CSR initiatives of BAT in the two nations. This research is qualitative in nature, comprising a thematic analysis of both primary and secondary sources that discuss how BAT conducts its business in Nigeria and the United Kingdom. According to the findings of the research, BAT's marketing in Nigeria aims directly at young people by using bright packaging and flavour profiles that appeal to the youth, leading to an alarming rise in smoking among the youthful population. BAT's youth-oriented advertising strategies have come under intense criticism in the UK. Despite certain problems with CSR and sustainability, BAT has been praised in a number of studies for its environmental and sustainability-related initiatives. However, BAT's sustainability reporting has attracted public criticism for a lack of transparency and negligence of crucial issues such as the threat of tobacco products to human health, regardless of the fact that the company has decreased its carbon emissions by 43% since 2000 and undertaken various programs to enhance labour conditions. The research found that fixing these problems will help BAT become more accountable and increase the quality of its CSR and sustainability efforts. This includes establishing more responsible marketing techniques that do not target youth in Nigeria and the UK, and being more forthcoming in its sustainability reporting. The study concludes that further research and development is needed into the tobacco industry's CSR and sustainability practices, especially in developing countries.

## Table of Contents

Abstract .....	2
Chapter 1 .....	5
1 Introduction .....	5
1.1 Background and Rationale .....	6
1.2 Research Aim and Objectives .....	10
1.2.1 Research Questions .....	12
1.3 Structure of the Dissertation .....	12
Chapter 2 .....	14
2 Literature Review .....	14
2.1 Introduction .....	14
2.2 Overview of CSR and Sustainability .....	14
2.3 Debates and Theories .....	16
2.3.1 The Shareholder vs. Stakeholder Debate .....	16
2.3.2 Stakeholder Theory .....	17
2.3.3 The Triple Bottom Line Framework (TBL) .....	19
2.4 Government Regulation and Voluntary Initiatives .....	20
2.5 MNCs' CSR and Sustainability Practices and Policies .....	22
2.6 Literature Gap and Justification of the Study .....	26
Chapter 3 .....	30
3 Methodology .....	30
3.1 Research Philosophy .....	30
3.2 Research Design .....	33
3.3 Research Strategy .....	34
3.4 Data Collection .....	35
3.4.1 Secondary Data Collection .....	35
3.4.2 Data Analysis .....	36
3.5 Sampling Method .....	37
3.5.1 Sample Size .....	38
3.6 Validity, Reliability, and Generalization .....	38
3.7 Limitations .....	40

3.8	Ethical Considerations .....	40
3.9	Conclusion .....	42
Chapter 4	.....	43
4	Findings.....	43
4.1	Introduction.....	43
4.2	What are the institutional factors that shape the way BAT operates in the UK and Nigeria? .....	43
4.3	BAT's Responses to Policies on Sustainability and CSR .....	46
4.4	What are the Key Gaps and Opportunities for Improving CSR and Sustainability in BAT's Operations in Nigeria?.....	48
4.5	What are the Similarities and Differences between the CSR Policies and Practices of BAT in the UK and Nigeria?.....	49
Chapter 5	.....	54
5	Conclusion .....	54
5.1	Summary of Key Findings .....	54
5.2	Discussion .....	54
5.3	Implications of the Findings .....	56
5.4	Recommendations for Future Research.....	57
5.5	Conclusion .....	58
References	.....	60
Appendices	.....	69

## Chapter 1

### 1 Introduction

The role of businesses in society through corporate social responsibility (CSR) has grown in significance over the past few years. In essence, CSR is a term used to describe the extra steps businesses make to lessen their negative effects on communities and the environment, above and beyond what is required by law (Ataniyazova et al., 2022). CSR includes not just monetary donations but also voluntary work, efforts to protect the environment, and a commitment to doing business with integrity (Ataniyazova et al., 2022). Several factors contribute to CSR's rising profile. First, corporations are increasingly aware that their actions have far-reaching consequences for people and the planet (Asemah-Ibrahim et al., 2022). Companies are becoming more conscious of the need to accept responsibility for their actions and lessen the negative impact they have as they become more globalized and expand their operations into more countries. Second, there is growing pressure from customers for businesses to act responsibly. Consumers will often pay a premium for goods and services that are made in an ethical and sustainable way (Ali Gull et al., 2022). Third, as a result of the tightened international and national standards, businesses are being compelled to account for and mitigate the negative effects of their operations on society and the environment. In terms of human rights, labour rights, environmental sustainability, and anti-corruption, for instance, the United Nations Global Compact provides a set of principles for companies to follow.

The tobacco industry's production and advertising strategies have come under intense scrutiny in recent years (Ataniyazova et al., 2022). The tobacco industry has been accused of exploiting vulnerable populations, promoting addiction, and downplaying the dangers of

smoking despite widespread knowledge of these facts (Ataniyazova et al., 2022). In light of these concerns, many tobacco companies have implemented corporate social responsibility and sustainability programs. The goal of many of these campaigns is to lessen the harm caused by tobacco products while also encouraging ethical advertising and funding community and environmental initiatives (Bhatia & Makkar, 2020). However, opponents state that these efforts are typically superficial and do not tackle the root causes of the tobacco industry's problems. A common example is the claim that tobacco companies' CSR efforts are nothing more than a hoax meant to boost their image in the eyes of the public without actually doing anything to solve the problems they cause (Bhatia & Makkar, 2020). Companies in the tobacco industry are under increasing pressure to address their negative social and environmental impacts, and CSR and sustainability continue to be major concerns despite these criticisms. A comparison of British American Tobacco's (BAT) operations in the United Kingdom and Nigeria, with a focus on manufacturing and marketing strategies, is used to assess the efficacy and consistency of BAT's CSR and sustainability initiatives and to shed light on the factors that influence the implementation and impact of CSR and sustainability initiatives in the tobacco industry.

### **1.1 Background and Rationale**

Founded in London in 1902, BAT is now a major global tobacco player with significant dominance around the globe (Comoglio et al., 2022). Dunhill, Lucky Strike, and Pall Mall are just some of the brands the company sells after expanding to over 180 countries (Comoglio et al., 2022). Notably, BAT is one of the world's largest tobacco companies, and it has received a lot of negative criticism for its part in the tobacco industry. The company has been criticized heavily for adding to public health issues. There is widespread agreement that using tobacco products

is detrimental to health and that smoking is a major contributor to premature death and illness. Critics say that tobacco companies like BAT have a responsibility to lessen the harm their products cause, but the companies have not sufficiently done so (Brandao & Godinho-Filho, 2022). BAT has also been accused of promoting addiction and using unethical marketing tactics. The company has been called out, for instance, for attempting to capitalize on youth culture by tailoring its advertising to that market demographic (Brandao & Godinho-Filho, 2022).

Some critics say it is unethical because it targets young people and contributes to the larger public health issue of tobacco use (Brandao & Godinho-Filho, 2022). For instance, in 2018, a report was released by the Tobacco Control Research Group at the University of Bath that was critical of BAT's CSR initiatives, arguing that their primary goal was to improve the company's public image rather than address the harm caused by its products (Comoglio et al., 2022). The study also claimed that BAT's efforts varied widely from country to country and ignored the industry's root issues. BAT has, despite these criticisms, taken steps to improve its social and environmental impact in recent years. The company has implemented many CSR and sustainability programs and policies, such as those that aim to lessen its negative impact on the environment, encourage ethical marketing, and foster local growth (Brandao & Godinho-Filho, 2022). On the other hand, naysayers insist that these efforts are insufficient to deal with the industry's underlying issues. They argue that BAT and other corporations have a responsibility to take more drastic measures than CSR initiatives to lessen the harm that their products cause.

Furthermore, BAT's products and advertising strategies have been challenged in court on multiple occasions (Bhatia & Makkar, 2020). For instance, in 2012, the Australian government mandated that all tobacco products be sold in "plain packaging," meaning they could not

feature any logos, slogans, or other identifying features (Bhatia & Makkar, 2020). This law was challenged in court by BAT and other tobacco companies on the grounds that it infringed on their right to protect their intellectual property. The challenge failed, however, and the plain packaging law was upheld. In addition, BAT's actions in developing nations have come under increased scrutiny in recent years due to allegations that the company exploited vulnerable populations through aggressive marketing strategies. In 2015, for instance, non-governmental organizations (NGOs) in countries like Bangladesh, Indonesia, and Kenya accused BAT of using strategies like giving away free cigarettes to youth and sponsoring events that catered to youth culture (Bhatia & Makkar, 2020). However, the company has refuted the claims and restated its dedication to ethical advertising. Despite these concerns, BAT has received praise for its CSR and sustainability efforts. The company was included in the Dow Jones Sustainability Index for the 18th year in a row in 2020, and it ranked second within the Tobacco industry (Bhatia & Makkar, 2020). Notably, performance in areas such as environmental sustainability, labour practices, and social responsibility are used to rank companies (Bhatia & Makkar, 2020). Given these tensions, this research seeks to assess how well BAT's CSR and sustainability initiatives in Nigeria and the UK measure up. The study's overarching goal is to identify the factors that influence the implementation and impact of CSR and sustainability initiatives in different contexts by comparing the company's initiatives in these two countries. The research aims to help clarify how CSR and sustainability can work together to encourage ethical business conduct in the tobacco industry and beyond.

The significance of this research lies in the fact that it will investigate the institutional factors that have an effect on BAT's operations in both countries. In today's competitive



business environment, understanding the CSR and sustainability practices and policies of MNCs is crucial (Dhandhanian & O'Higgins, 2022). To better understand how multinational corporations (MNCs) function in different socio-economic and cultural contexts, this study on the CSR practices of BAT in the UK and Nigeria is important. The research compares and contrasts BAT's CSR policies and practices in the two countries, shedding light on the similarities and differences between them. According to Dhandhanian and O'Higgins (2022), the CSR practices of MNCs are strongly influenced by institutional factors like government policies, regulations, and cultural norms. To create CSR strategies that meet local expectations and needs, knowledge of these factors is crucial. Moreover, the research pinpoints where BAT's operations in Nigeria can make CSR and sustainability-related enhancements. The information helps BAT focus its efforts on the most critical social and environmental problems facing the country. Besides, it is useful to other multinational corporations doing business in Nigeria and other African countries experiencing the same difficulties (De Silva Lokuwaduge & De Silva, 2022). As such, the research will shed light on how MNEs' CSR and sustainability efforts can be enhanced to have a positive social and environmental impact in a variety of settings. This research has implications beyond the tobacco industry and into other industries where CSR practices are under similar strain. The findings of this research have the potential to inform the development of future CSR policies and practices among MNEs operating in a variety of settings.

The rationale of the study lies within the role of MNEs in promoting sustainable development in the host countries. According to Lim et al. (2022), the role that the MNEs play in the host community has gained significant attention in the recent past, especially on how the company's focus on CSR and sustainable practices. In particular, the CSR practices of the MNEs

in Africa have received significant attention due to the continent's unique challenges and opportunities. Poverty, inequality, environmental degradation, political unpredictability, and a lack of infrastructure are just some of the problems that need to be solved. On the other hand, the opportunities include growth in the economy, new ideas, a richer cultural landscape, and a greater positive social impact. As such, MNEs have the potential to make significant contributions to economic growth, innovation, cultural enrichment, and social welfare in the regions in which they operate (Raimi, 2017). But they must also deal with difficulties, such as adopting environmentally friendly procedures, coordinating with local interest groups, and avoiding political dangers. Multinational enterprises can make a positive impact on Africa by seizing the many opportunities that exist there. However, there is a need to understand the differences which exist in other countries in comparison to Nigeria for a better understanding of the CSR and sustainability practices of the MNEs from a broader perspective. For instance, there is a broad discrepancy between the CSR and sustainability practices of MNEs and those held responsible in the UK compared to Africa, where they seem to exploit, pollute, damage and go without significant legal measures regarding their actions (Lim et al., 2022). However, there is limited research on the state of CSR and sustainability practices of the African MNEs. Thus, this study aims to fill this knowledge gap by examining BAT's CSR and sustainability practices and policies.

## **1.2 Research Aim and Objectives**

This research aims to provide a comparative review of BAT's CSR and sustainability practices and policies in Nigeria and the UK given the company's marketing and manufacturing operations, offering insights into the gaps and opportunities for improvement. By conducting a

comparative analysis of BAT's CSR practices and policies in the UK and Nigeria, the study will shed light on the differences and similarities in CSR and sustainability practices and policies of MNEs in developed and developing countries. Moreover, the study will explore the institutional factors to develop a deeper understanding of the aspects affecting the CSR and sustainability of the MNEs. The UK is considered since it is a developed country and hosts the Headquarters of BAT while Nigeria is chosen since it is a developing country. As such it will be vital to understand the differences in upstream and downstream supply chain in both the UK and Nigeria. The comparison will shed light on the CSR and sustainability practices of MNE's in developed and developing countries from a global perspective. The preconceived themes that will guide the study include BAT's compliance in meeting the CSR and sustainable practices and the expression of CSR and sustainability in policies, marketing and manufacturing process of BAT. Also, the study will lead to a major theme on the nature and history of the MNE's from a global perspective. The study will also recommend developing strategies for promoting sustainable development in African countries through the actions of the MNEs. Thus, the objectives of the study are:

- 1) To review the CSR policies and practices of BAT in the UK and Nigeria.
- 2) To explore the institutional factors affecting the operation of BAT in the UK and Nigeria.
- 3) To identify the gaps and opportunities for CSR and sustainability improvement in BAT's operations in Nigeria.

### **1.2.1 Research Questions**

1. What are the similarities and differences between the CSR policies and practices of British American Tobacco (BAT) in the UK and Nigeria?
2. What are the institutional factors that shape the way BAT operates in the UK and Nigeria?
3. What are the key gaps and opportunities for improving CSR and sustainability in BAT's operations in Nigeria?

### **1.3 Structure of the Dissertation**

The dissertation follows a standard academic research format, consisting of an introduction, literature review, methodology, results, and conclusion chapters. The introduction chapter presents the study background, the research problem, and the research questions. This chapter also outlines the research objectives and the significance and rationale of the study. The second chapter—the literature review chapter, provides a comprehensive overview of the current literature on CSR and sustainability practices and policies of MNEs, focusing on BAT in both UK and Nigeria. The chapter includes an analysis of the theoretical framework and previous empirical studies relevant to the study. It also critically analyses the previous research to present the literature gap. The third chapter, the methodology chapter, outlines the research philosophy, strategy, the research design, data collection methods, and data analysis techniques used in the study. The chapter also discusses the limitations and ethical considerations of the study. The fourth chapter presents the study's findings in response to the research questions. It includes a comparative analysis of BAT's CSR practices in the UK and Nigeria, an exploration of the institutional factors affecting the company's operation in both countries, and an

identification of gaps and opportunities for CSR and sustainability improvement in BAT's operations in Nigeria. Lastly, the conclusion chapter summarizes the study's main findings, draws conclusions, and offers recommendations for future research and practice. It also reflects on the significance of the study and its contribution to the literature on CSR and sustainability practices and policies of MNEs.

## Chapter 2

### 2 Literature Review

#### 2.1 Introduction

MNEs in different parts of the world are placing greater emphasis on CSR and environmental conservation. There is a rising demand for MNEs to implement sustainable practices and participate in CSR activities as more people become aware of the role of businesses on society and the environment. Stakeholder theory is an important framework for understanding CSR and sustainability (Dhandhanian & O'Higgins, 2022). MNEs, on this theory, have a responsibility to anyone affected by their business activities, not just shareholders but also customers, employees, suppliers, and local community members. A long-term perspective that values sustainable practices and responsible behaviour is advocated for by this theory, which stresses the significance of considering the interests of all stakeholders when making business decisions (Romero-Castro et al., 2022). This literature review focuses on the academic literature, previous research, key concepts, debates, and theories around CSR and sustainability practices and policies of MNEs. The review will justify the focus of the research, which is to conduct a comparative analysis of CSR and sustainability practices and policies of the British American Tobacco (BAT) in the UK and Nigeria.

#### 2.2 Overview of CSR and Sustainability

Sustainable business practices and CSR are two intertwined ideas that have gained prominence recently. In essence, CSR is a business strategy that enables a corporation to fulfil its social obligations to the community, its stakeholders, and itself (Ataniyazova et al., 2022). On the other hand, sustainability refers to a company's capacity to provide for the needs of the

current generation without jeopardizing the future generations' ability to do the same (De Silva Lokuwaduge et al., 2022). In this regard, Dhandhanian and O'Higgins (2022) argue that CSR and sustainability go hand in hand since sustainable business strategies are frequently central to CSR efforts. Sustainable manufacturing techniques and carbon footprint reduction are two examples of how a firm can conserve the environment while still making progress toward its CSR goals. Similarly, when a business invests in community improvement projects or provides funding for healthcare and education, it advances its CSR objectives and gains the respect of its stakeholders. For instance, the study by Dhandhanian and O'Higgins (2022) shows that companies strive to ensure the organization's success by meeting their CSR goals. However, the study shows that companies focus more on the needs of the workers, with little attention being directed to the needs of the community. Nevertheless, there is a rising need for companies to focus on CSR and sustainability.

In a nutshell, several factors contribute to the rising necessity of CSR and sustainability in international business. First, shoppers are considering the wider social and environmental consequences of the products they buy from different brands (Lim et al., 2022). This argument is supported by a study by Vedula et al. (2022) which shows that customers who place a premium on social and environmental responsibility are a prime target market for businesses that embrace sustainable and responsible practices. In addition, several governments have enacted rules and regulations that require firms to adhere to certain sustainability standards because of the increased attention regulatory frameworks have drawn to environmental and social issues caused by corporation. Thus, sustainability and CSR are becoming increasingly

important to investors, who seek businesses that make money and improve society and the environment.

## **2.3 Debates and Theories**

CSR and sustainability practices and policies of MNCs have been the subject of extensive academic literature. This literature has identified several debates and theories surrounding these practices and policies. This subsection expands on the following debates and theories to better understand the issues at hand.

### **2.3.1 *The Shareholder vs. Stakeholder Debate***

One of the most significant debates in the CSR and sustainability practices and policies of MNCs is the difference between shareholder and stakeholder values. Shareholder value refers to the maximization of profits for the shareholders. In other words, shareholders are more concerned about the return on their investment. In contrast, stakeholder value refers to the consideration of the interests of all stakeholders, including customers, employees, communities, and the environment (George & Schillebeeckx, 2022). The shareholder value perspective argues that the primary objective of a business is to maximize profits for the benefit of its shareholders. This perspective assumes that focusing on profits can create value for its shareholders, which benefits society. According to this perspective, a company's core objective is to create wealth, which can be distributed through taxes, dividends, and philanthropy.

On the other hand, the stakeholder value perspective argues that a company has a responsibility to consider the interests of all stakeholders (D'Souza et al., 2022). This perspective assumes that companies are not just economic entities but also social entities and, therefore, have a broader responsibility beyond maximizing profits for shareholders (Salehi & Alkhyoon,



2022). This value can be created through ethical behaviour, environmental sustainability, and social responsibility. The ambiguity between these two perspectives has been the subject of much debate (Linnenluecke, 2022). Some argue that companies should focus solely on shareholder value, while others argue that companies should consider the interests of all stakeholders. Critics of the shareholder value perspective argue that it leads to short-termism and a narrow focus on profit, which can harm a company's long-term sustainability. On the other hand, critics of the stakeholder value perspective argue that it is unrealistic and may dilute shareholder value, which is detrimental to a company's competitiveness.

### **2.3.2 Stakeholder Theory**

Stakeholder theory is a theoretical framework that addresses the ambiguity between shareholder and stakeholder values. According to this theory, a company is responsible for considering the interests of all its stakeholders in the host country, including employees, customers, suppliers, communities, and the environment (Waheed & Zhang, 2022). This theory argues that by considering the interests of all stakeholders, a company can create long-term value for its shareholders. Stakeholder theory recognizes that stakeholders' interests may sometimes conflict with each other. For example, the interests of employees may conflict with the interests of shareholders, or the interests of the environment may conflict with the interests of suppliers (Waheed & Zhang, 2022). In such cases, stakeholder theory suggests that companies should seek to balance the interests of all stakeholders in a way that maximizes long-term value creation.

MNCs that adopt stakeholder theory and integrate sustainability into their business practices tend to have better financial performance, reputation, and employee satisfaction

(Fatima & Elbanna, 2023). For example, Unilever has set ambitious sustainability targets, such as halving the environmental impact of its products by 2030 (Unilever, 2020). Consequently, the company has been recognized for its sustainability efforts by organizations such as the Dow Jones Sustainability Index (Unilever, 2020). Similarly, Patagonia has embraced sustainability by using environmentally friendly materials, reducing waste, and supporting environmental causes. Patagonia has been recognized as a sustainability and CSR leader and named one of the world's most ethical companies by Ethisphere (Bouguerra et al., 2023). However, critics argue that stakeholder theory may not always lead to sustainable business practices. For example, MNCs may prioritize their interests over the interests of their stakeholders, or stakeholders may have conflicting interests (Waheed & Zhang, 2022). Additionally, some critics of the theory argue that sustainability and CSR are often used as marketing tools, and corporations may engage in greenwashing by promoting their sustainability efforts without implementing meaningful changes (Fatima & Elbanna, 2023).

Stakeholder theory also emphasizes the importance of CSR, which refers to the voluntary actions of a corporation to improve its impact on society and the environment. MNCs that adopt stakeholder theory and integrate CSR into their business practices have better financial performance and reputation (Bouguerra et al., 2023). For example, Starbucks has implemented CSR initiatives such as ethical sourcing, community service, and environmental sustainability, contributing to its positive reputation and financial success (Fatima & Elbanna, 2023). However, critics argue that CSR may not always lead to meaningful changes and may be used to maintain the status quo (Bouguerra et al., 2023). Additionally, CSR initiatives may not

always align with stakeholders' interests and may be used to deflect attention from negative business practices (Bouguerra et al., 2023).

### **2.3.3 The Triple Bottom Line Framework (TBL)**

The triple bottom line is another theoretical framework developed to address the ambiguity between shareholder and stakeholder values. According to this framework, a company should be evaluated based on its economic, social, and environmental performance (Khokhar et al., 2022). Economic performance refers to the financial performance of the company. In contrast, social performance refers to the company's impact on society, and environmental performance refers to the company's impact on the environment. The triple bottom line framework recognizes that companies are responsible for generating profits and contributing positively to society and the environment. This framework suggests that companies should strive to create value for all stakeholders and should seek to balance their economic, social, and environmental performance.

MNCs that adopt the triple bottom line framework aim to create value for all their stakeholders, including shareholders, employees, customers, communities, and the environment. By balancing the interests of all stakeholders, MNCs can improve their long-term sustainability and financial performance (Khokhar et al., 2022). For example, Ben & Jerry's, an ice cream company, has incorporated the triple bottom line framework into its business practices and has been recognized for its social and environmental sustainability efforts (Cristobal-Cipriano et al., 2022). Ben & Jerry's has also achieved strong financial performance and has been acquired by Unilever (Cristobal-Cipriano et al., 2022).

However, critics argue that the triple bottom line framework may not always lead to meaningful changes in corporate behavior. Despite adopting the triple bottom line framework, MNCs may prioritize shareholder value over stakeholder value (Srivastava et al., 2022). Additionally, the TBL framework may be used as a marketing tool to improve a corporation's reputation rather than driving systemic change (Cristobal-Cipriano et al., 2022). The triple bottom line framework is closely related to sustainability, as it simultaneously emphasizes on the importance of creating economic, social, and environmental value. MNCs that adopt the triple bottom line framework and integrate sustainability into their business practices tend to have better financial performance, reputation, and employee satisfaction (Venkatraman & Nayak, 2015). For example, Interface, a carpet manufacturer, has incorporated the TBL framework into its business practices and has set ambitious sustainability targets, such as becoming a carbon-negative company by 2040 (Venkatraman & Nayak, 2015). Notably, Interface has been recognized for its sustainability efforts and has achieved strong financial performance (Venkatraman & Nayak, 2015). However, critics argue that the triple-bottom-line framework may not always lead to meaningful changes in corporate behavior. MNCs may focus on improving their reputation without implementing the systemic change or engage in greenwashing by promoting their sustainability efforts without implementing meaningful changes (Cristobal-Cipriano et al., 2022).

## **2.4 Government Regulation and Voluntary Initiatives**

Another debate in the CSR and sustainability practices and policies of MNCs is the role of government regulation vs. voluntary initiatives. Some argue that government regulation must ensure companies are accountable for their social and environmental impacts. In contrast,

others argue that voluntary initiatives are more effective in promoting sustainable business practices (El-Said et al., 2022). Proponents of government regulation on CSR and sustainability argue that it is necessary to set minimum standards for corporate behavior, as companies may prioritize profits over social and environmental responsibility (El-Said et al., 2022). The proponents further argue that without government regulation, companies may engage in harmful practices, such as pollution and labour exploitation, which can negatively impact society and the environment. Government regulation can also provide a level playing field for companies, ensuring that all companies follow the same set of rules and are held accountable to the same standards.

On the other hand, proponents of voluntary initiatives argue that MNCs are more effective in promoting sustainable business practices without being patronized by the government or other superior authority entity. Voluntary initiatives involve non-governmental organizations, industry associations, and companies taking action to address social and environmental issues (Fifka & Reiser, 2015). These initiatives can include codes of conduct, certification schemes, and reporting frameworks. Supporters of voluntary initiatives argue that they lead to faster and more flexible action than government regulation, as companies can respond to changing circumstances without waiting for government action.

However, critics of voluntary initiatives argue that such initiatives may lack accountability and enforceability. Critics further argue that companies may engage in greenwashing, or make false or exaggerated claims about their social and environmental practices to improve their reputation without actually making substantive changes to their behavior. Critics also argue that voluntary initiatives may be insufficient in addressing systemic issues, such as income inequality

and climate change, which require collective action and government intervention through regulatory enactments (Fifka & Reiser, 2015). Thus, the CSR and sustainability practices and policies of MNCs are complex and multifaceted, with numerous debates and theories surrounding them. The ambiguity between shareholder value and stakeholder value, the role of government regulation vs. voluntary initiatives, and the importance of stakeholder theory and the triple bottom line are all important issues that must be considered in analysing the social and environmental impact of MNCs.

## **2.5 MNCs' CSR and Sustainability Practices and Policies**

Previous research has made significant contributions to understanding MNCs' CSR and sustainability practices and policies. Several studies have investigated the factors that influence the adoption of CSR practices by MNCs, as well as the impact of these practices on financial performance and reputation. One notable study by Jamali et al. (2017) examined the CSR activities of MNCs from developed and developing countries. The study found that MNCs from developed countries are more likely to engage in CSR activities than those from developing countries. This was attributed to the fact that developed countries have stronger legal frameworks, societal expectations around corporate responsibility, and higher levels of stakeholder activism (Jamali et al., 2017). However, the study also found that MNCs from developing countries that operated in developed country markets were more likely to engage in CSR activities than those that operated exclusively in developing countries. This suggests that global market pressures and stakeholder expectations can also influence MNCs' adoption of CSR practices.

Another study by Kumar and Dua (2022) investigated the relationship between environmental responsibility and financial performance among MNCs. The study found that more environmentally responsible MNCs were more likely to be financially successful. This was attributed to several factors, including improved reputation and brand image, reduced costs through resource efficiency and waste reduction, and increased sales through environmentally conscious consumers. The study suggests that environmental responsibility can be a competitive advantage for MNCs. Additionally, a study by Bu and Liu (2022) found that institutional pressures influenced the CSR activities of MNCs. The study analysed MNCs from the automotive, chemical, and pharmaceutical industries and found that institutional pressures from governments, non-governmental organizations, and industry associations significantly impacted CSR activities. Furthermore, the study found that companies from developed countries were more likely to engage in CSR activities in response to institutional pressures than those from developing countries. Another study by Ike et al. (2022) analysed the CSR reporting practices of MNCs and found that MNCs used CSR reporting as a strategic tool to improve their reputation and brand image. The study analysed 100 MNCs from the Global Fortune 500 list and found that CSR reporting was more prevalent among companies from developed countries than those from developing countries.

In terms of government regulation vs. voluntary initiatives, a study by Lee et al. (2022) examined the impact of government regulations on the environmental performance of MNCs. The study used a sample of 133 MNCs from the chemical industry and found that government regulations had a significant impact on the environmental performance of companies. Another study by Williamson et al. (2022) examined the CSR practices of MNCs in the extractive industry

in the developing countries. The study found that MNCs in the extractive industry faced significant challenges in engaging in CSR activities due to the complexity of the industry and the diverse range of stakeholders involved. Furthermore, the study found that MNCs that adopted a stakeholder approach, considering the interests of all stakeholders, were more likely to engage in socially responsible behavior than those that focused solely on shareholder interests.

Several other studies have also explored MNCs' CSR and sustainability practices and policies, including the challenges and opportunities they face. One study by Roy and Quazi (2022) analyzed the relationship between CSR practices and financial performance of MNCs. The study used a sample of 408 MNCs from 35 countries and found a positive correlation between CSR practices and financial performance. Furthermore, the study found that CSR practices were more effective in promoting financial performance in industries with high environmental and social risks. Another study by Zhang and de Vries (2022) explored on the legitimacy of CSR initiatives in MNCs. The study analyzed MNCs from the pharmaceutical, oil, gas, and clothing industries and found that CSR initiatives were more likely to be seen as legitimate when integrated into the company's core business strategy rather than being seen as a peripheral activity. A study by Adams et al. (2022) analyzed the CSR practices of MNCs in Africa and found that MNCs faced significant challenges in engaging in CSR activities due to a lack of supportive infrastructure and the complex socio-economic and political environment in Africa. Furthermore, the study found that MNCs that engaged in CSR activities in Africa tended to focus on philanthropic activities rather than more substantive CSR initiatives.

In terms of sustainability practices, a study by Pratt (2022) analyzed the sustainable tourism practices of MNCs in Fiji. The study found that MNCs faced challenges implementing



sustainable tourism practices due to a lack of government regulations, limited resources, and cultural barriers. Furthermore, the study found that MNCs that engaged in sustainable tourism practices focused on environmental sustainability rather than social and cultural sustainability. Another study by Peng et al. (2022) analyzed MNCs' sustainable supply chain practices. The study used a sample of 214 MNCs and found that companies that engaged in sustainable supply chain practices were more likely to improve their financial performance and reputation.

Furthermore, Peng et al. (2022) found that companies collaborating with stakeholders, including suppliers and customers, were more successful in implementing sustainable supply chain practices. Also, a study by Lenox and Toffel (2022) examined the role of communication in promoting sustainability practices in MNCs. The study analyzed MNCs from the food and beverage industry and found that internal and external communication was crucial for promoting sustainability practices. Furthermore, the study found that MNCs that communicated their sustainability practices effectively tended to have stronger stakeholder relationships and improved financial performance.

Regarding the impact of CSR and sustainability practices on stakeholders, a study by Jamali et al. (2022) analyzed the impact of CSR practices on employee satisfaction and turnover intention in MNCs. The study used a sample of 285 MNCs from China and found that CSR practices positively impacted employee satisfaction and reduced turnover intention. Furthermore, the study found that CSR practices were more effective in promoting employee satisfaction in companies with high levels of organizational justice. Similarly, a study by Srivastava et al. (2022) examined the impact of CSR practices on customer loyalty in MNCs. The study analyzed MNCs from the airline industry and found that CSR practices, particularly those

related to environmental sustainability, positively impacted customer loyalty. Furthermore, the study found that CSR practices were more effective in promoting customer loyalty in companies with high levels of perceived value.

In summary, previous research has highlighted the importance of integrating CSR and sustainability practices into the core business strategy of MNCs and considering the context of the industry and country they operate in. Furthermore, previous research has demonstrated the need to engage with internal and external stakeholders to promote effective CSR and sustainability practices. The literature has also demonstrated the positive impact of CSR and sustainability practices on financial performance, employee satisfaction, customer loyalty, and reputation. However, previous research has also highlighted the challenges MNCs face in implementing effective CSR and sustainability practices, including a lack of supportive infrastructure, cultural barriers, and complex socio-economic and political environments.

## **2.6 Literature Gap and Justification of the Study**

While there have been numerous studies on the CSR and sustainability practices and policies of MNCs, there is a literature gap in the comparative analysis of these practices across different countries and contexts. Specifically, there is a need for more research that compares the CSR and sustainability practices of MNCs in developed and developing countries, particularly in industries that have high environmental and social risks (Adams et al., 2022). Besides, there is limited research on the focus on MNEs in Nigeria. The tobacco industry is one such industry, and BAT is a major player in this industry, operating in both the UK and Nigeria. Therefore, this study is important as it addresses this literature gap by conducting a comparative analysis of BAT's CSR and sustainability practices and policies in these two countries.

In addition, while there is growing evidence that CSR and sustainability practices can positively impact financial performance and brand reputation, there is also a literature gap in understanding the mechanisms through which these practices influence financial outcomes. Specifically, there is a need for more research that explores the mediating and moderating factors that influence the relationship between CSR and sustainability practices and financial performance (Williamson et al., 2022). By examining the CSR policies and practices of BAT, this study contributes to filling this literature gap by exploring the mechanisms through which CSR and sustainability practices influence financial outcomes, particularly in different contexts.

Another literature gap that this study aims to address is the debate around the effectiveness of government regulation versus voluntary initiatives in promoting responsible business practices. While there have been studies on this topic, there is still ongoing debate about the most effective approach to promoting responsible business practices (Zhang & de Vries, 2022). By examining the policies and practices of BAT in the UK and Nigeria, this study contributes to filling this literature gap by providing insights into the relative effectiveness of government regulation versus voluntary initiatives in promoting CSR and sustainability practices of MNCs. Furthermore, there is a literature gap in the understanding of the factors that influence the integration of CSR and sustainability practices into the core business strategy of MNCs (Zhang & de Vries, 2022). While there has been research on the relationship between CSR and financial performance, there is a need for more research that explores the factors that influence the extent to which CSR and sustainability practices are integrated into the core business strategy of MNCs. By examining the policies and practices of BAT, this study contributes to filling this literature gap by exploring the factors that influence the integration of CSR and

sustainability practices into the core business strategy of MNCs, particularly in different contexts. Finally, there is a literature gap in understanding the challenges and opportunities that MNCs face in implementing effective CSR and sustainability practices in different contexts.

While there has been research on the challenges and opportunities that MNCs face in implementing CSR and sustainability practices, there is a need for more research that explores these issues in different contexts (Peng et al., 2022). By examining the policies and practices of BAT in the UK and Nigeria, this study contributes to filling this literature gap by exploring the challenges and opportunities that MNCs face in implementing effective CSR and sustainability practices in these two countries.

In conclusion, this study is important and relevant because it addresses a literature gap in the comparative analysis of MNCs' CSR and sustainability practices and policies across different countries and contexts and explores the mechanisms through which CSR and sustainability practices influence financial outcomes. It also examines the relative effectiveness of government regulation versus voluntary initiatives in promoting CSR and sustainability practices in MNCs and the factors that influence the integration of CSR and sustainability practices into the core business strategy of MNCs. Besides, it explores the challenges and opportunities MNCs face to implement effective CSR and sustainability practices in different contexts. By filling these literature gaps, this study can contribute to the existing knowledge on CSR and sustainability practices and policies of MNCs and provide valuable insights for policymakers, business leaders, and other stakeholders. Additionally, this study could have implications for developing policies and practices that promote responsible business behavior, particularly in industries with high environmental and social risks, such as the tobacco industry.

Overall, the findings of this study could help improve the understanding of the challenges and opportunities associated with implementing effective CSR and sustainability practices in different contexts and could help guide the development of effective policies and practices that promote responsible business behavior.

## **Chapter 3**

### **3 Methodology**

The theoretical foundations that informed the study's methodology selection are detailed in this chapter. In essence, this chapter provides an explanation for the procedures used. This study's objectives and goals informed the methodology chosen. There are nine distinct points covered in the chapter. The research philosophy is presented in Section 3.1, and the research design is described in Section 3.2. Third, 3.2 is a discussion of data collection and the justifications for using both primary and secondary sources. The fourth section, 3.4, is the research approach which demonstrates why a case study approach is necessary for doing this research. In the sixth part, under the sampling technique, an explanation of a purposeful sample was necessary for this research. Section 3.7 details the study's limitations, whereas section 3.6 discusses the study's validity, reliability, and generalizability. Section 3.8 details the study's ethical considerations, and the final section is a conclusion that provides a summary of the chapter's main points.

#### **3.1 Research Philosophy**

The term "research philosophy" is used to describe the researchers' underlying assumptions, ideas, and ideals that influence their approach to selecting research methodologies, gathering data, and interpreting findings. Several paradigms, such as positivism, interpretivist, and pragmatism, each with their own set of ontological and epistemological assumptions, can have an impact on a researcher's guiding principles. The positivist worldview holds that all knowledge can be acquired via careful, systematic, and objective observation and measurement of a given phenomenon (Surma-Aho & Hölttä-Otto, 2022). Researchers who

adhere to the positivist school of thought hold that there is one objective reality and that it is the researcher's responsibility to find that reality. Quantitative methods, including surveys, experiments, and statistical analysis, are heavily utilized in positivist studies in order to test hypotheses and draw broad conclusions about populations.

Interpretivism, on the other hand, is a research paradigm that holds that the researcher's job is to interpret and grasp the meaning and relevance of the phenomenon being studied because of the notion that social phenomena are inherently subjective and context-dependent (Buchanan et al., 2022). Researchers that adhere to the interpretivist paradigm hold that the researcher's interpretation of the event under investigation is coloured by the researcher's subjective experiences and perceptions and that there are, therefore, numerous realities. Qualitative methods such as in-depth interviews, focus groups, and ethnography are frequently used in interpretivist studies to delve into the experiences and viewpoints of study participants.

Pragmatism is a research paradigm that places emphasis on research's real-world applications and the value of interdisciplinary approaches to solving research problems (Surma-Aho & Hölttä-Otto, 2022). The pragmatist school of thought holds that the research issue and the setting of the study, rather than any particular philosophical or theoretical framework, should determine the methodologies and approaches used. The employment of both quantitative and qualitative methods, as well as mixed methods, approaches that use the advantages of each, is common in pragmatist research.

The researcher's assumptions about the nature of reality and what may be known are called ontology. Researchers that lean toward the positivist school of thought hold to a realist

ontology, the view that there is one unchanging, objective world that exists apart from any particular set of eyes (Buchanan et al., 2022). Many interpretivist scholars subscribe to a relativist ontology, the view that all knowledge of the world is relative to each observer's unique perspective. Many pragmatic researchers subscribe to a pluralist ontology, the view that there are several realities, each of which can be investigated by a unique set of tools. Yet, epistemology concerns the researcher's outlook on the origin and development of knowledge. Positivists adhere to an "objectivist epistemology," the view that claims one may learn anything by just experiencing it for oneself (Buchanan et al., 2022). On the other side, interpretivism subscribe to a constructivist epistemology, which holds that knowledge is both relative and situational (Surma-Aho & Hölttä-Otto, 2022). Here again, pragmatists care less about epistemology and more about picking the best research methodologies and procedures for the job at hand.

The guiding principles of a researcher's research philosophy significantly impact the study's design, methodology, and interpretation. Research design and methods are profoundly affected by the researcher's chosen ontological and epistemological perspectives. Interpretivists employ qualitative techniques to inquire into people's lived experiences. As such, the interpretivist approach is particularly important in this study due to the need to understand the experiences of people in terms of BAT's sustainability and CSR practices. Interpretivist research methods, such as ethnography and case studies, are pertinent for evaluating BAT's CSR and sustainability initiatives in the UK and Nigeria because they enable researchers to comprehend how individuals and communities interpret and make sense of these initiatives in their unique cultural contexts (Buchanan et al., 2022). The complexity of how BAT's initiatives are accepted



and the effects they have on stakeholders can be uncovered using this method. The investigation of power relations and moral issues in relation to BAT's CSR and environmental programs is also made possible by interpretivist methodologies. Moreover, the approach will be significantly important in understanding the relevance of CSR and sustainability practice, using BAT as a case study.

### **3.2 Research Design**

The research utilizes a qualitative approach using a case study design. The case study method is appropriate for this study as it makes it possible to conduct a critical examination of a specific phenomenon, in this case, the CSR and sustainability practices of BAT in Africa, with a focus on Nigeria and its comparison with the company's CSR and sustainability practices in the UK. The case study design is particularly useful when studying complex phenomena that require an in-depth exploration within their real-life context (Surma-Aho & Hölttä-Otto, 2022). CSR and sustainability practices fall within this category of complex phenomena, as they are multidimensional and influenced by various contextual factors. Using a case study design allows the researcher to examine the phenomenon in its entirety without losing sight of the contextual factors that shape it. This is in contrast to other research designs, such as experiments or surveys, which often limit the exploration to specific aspects of the phenomenon. Moreover, case study design enables the researcher to identify and explore unique features of the phenomenon under investigation. In the case of this study, examining BAT's CSR and sustainability practices in Nigeria and the UK enables the identification of the contextual factors that influence the company's approach in these two contexts (Surma-Aho & Hölttä-Otto, 2022). BAT was chosen as the case study due to the different perspectives associated with the

production and consumption in terms of health and environmental impacts (Surma-Aho & Hölttä-Otto, 2022). In this view, exploring a single case study offers a better chance to obtain rich data and in depth understanding of the context through the access to rich data. The study can explore how the company's practices are influenced by local culture, laws, and regulations and how these practices compare with those of the company in other contexts. This provides a nuanced understanding of the factors that shape CSR and sustainability practices in different contexts and how these practices evolve over time.

### **3.3 Research Strategy**

A research strategy is the overall approach taken while conducting a study. Ethnography, case studies, and archival research are three of the most common methods used by researchers. Ethnography is a research method in which the researcher participates in the everyday activities of the people they are studying in order to get information about the population's culture and beliefs (Terrell, 2022). However, this approach to finding answers has certain drawbacks, such as the time and effort commitment it requires and the limited generalizability it offers in particular contexts. In contrast, archival research uses pre-existing resources to compile relevant data. Unfortunately, due to accessibility constraints, obtaining archived information can be challenging and may not yield the necessary data. Because of their simplicity and reliability in gathering information, case studies are frequently used as a research method in this context. According to Terrell (2022), there is more than one way to perform a case study, which suggests employing many data sources with overlapping but distinct information for the sake of triangulation. Interviews and internal corporate reports are just two of the many data points gathered. Due to the study's emphasis on a variety of contexts, a case

study research approach was adopted. Case studies, as described by Terrell (2022), are a qualitative research approach that can be useful for delving into issues of perspective and experience. With this focus, a case study approach was most suitable for our investigation.

### **3.4 Data Collection**

In every research study, the data gathering procedure is crucial in assuring the validity and trustworthiness of the results. This study focuses on collecting secondary data to undertake a critical analysis of the operations and impact of a large tobacco firm, British American Tobacco (BAT). The primary purpose of this study is to analyse the company's efforts to improve society and the environment while analysing its consequences on society (Buchanan et al., 2022). A robust understanding of the company's operations, impact on society, and efforts to better society and the environment can be obtained through an in-depth analysis of the primary and secondary sources.

#### **3.4.1 Secondary Data Collection**

Secondary sources were gathered by conducting exhaustive searches in several online databases, such as ProQuest, JSTOR and company website. The articles that were reviewed by other researchers, journals, news items, annual reports and CSR reports were some of the secondary sources. According to Terrell (2022), secondary sources are reliable in exploring the different perspectives presented in regard the operations of a company. Thus, the articles portrayed the current state of affairs as well as the consequences that the firm has had on society, whilst the peer-reviewed publications and journals presented the opinions of industry experts on the tobacco industry. An analysis was performed on the selected sources to see whether or not they were reliable and whether or not they were valid for the research.

### 3.4.2 Data Analysis

The information gathered from a wide variety of sources was evaluated thematically to shed light on CSR and sustainability activities in the UK and Nigeria. The process involved locating and categorizing themes, which are groups of data elements that have common traits or concepts. The process of selecting themes is deductive, meaning that it was guided by preconceived categories or hypotheses (Klem et al., 2022). Thus, the preconceived themes include, BAT's compliance in meeting the CSR and sustainable practices and the expression of CSR and sustainability in policies, marketing and manufacturing process of BAT, and the nature and history of the MNE's from a global perspective as shown in table 1... By evaluating the collected data in this way, it is envisaged that it will shed light on the similarities and differences between the two countries with regard to CSR and sustainability practices. This information can be beneficial for companies operating in both regions, as well as for politicians, NGOs, and other stakeholders interested in supporting responsible business practices.

Table 1 Preconceived Themes

THEME	DESCRIPTION
Theme 1	BAT's compliance in meeting the CSR and sustainable practices.
Theme 2	The expression of CSR and sustainability in policies
Theme 3	Marketing and manufacturing process of BAT
Theme 4	The nature and history of the MNE's from

	a global perspective
--	----------------------

### 3.5 Sampling Method

The sampling method used in this data collection process was non-probability purposive sampling, which is a type of sampling method that involves the selection of sources based on specific criteria and characteristics that are relevant to the research question. The purposive sampling technique allowed the researchers to select sources that addressed the aspects of sustainability and CSR practices of BAT in the UK and Nigeria as shown in Appendix A (Tabandeh et al., 2022). As such, the selection criteria used for this purposive sampling approach included the relevance of the source to BAT's CSR practices, the quality and credibility of the source, and the source's availability. The sources were also selected based on their diversity, representing various types of information such as official company documents, academic research, and news items. The sources included in this study were primarily BAT-related resources, such as the company's own annual reports and CSR reports, press announcements, as well as peer-reviewed articles sourced from databases like ProQuest and JSTOR. The annual reports detail the company's operations, while the CSR report includes information about the company's efforts to improve society and the environment (Tabandeh et al., 2022). Recent firm advancements are detailed in press releases, while academic and expert perspectives on the industry and associated topics are presented in journals and peer-reviewed papers. The use of purposive sampling in this study allowed the researchers to focus on specific sources that provided the most relevant and valuable information for the research question. This technique is particularly useful in studies where the population is not well-defined or when resources are

limited. The researchers attempted to maximize credibility this by selecting sources from a diverse range of perspectives and by being transparent about the sampling method used in the data collection process.

### **3.5.1 Sample Size**

The study used secondary sources of data based on the scope and focus of the research question, as well as the availability of relevant sources. As such, enough sources were selected to ensure a comprehensive and thorough analysis of BAT's CSR practices. The selection of sources was influenced by the quality and credibility of the sources, as well as the time and resources available for data collection and analysis (Tabandeh et al., 2022). The researchers focused on specific sources that were most relevant to the research question until the desired information regarding the preconceived themes was obtained. It is important to note that the sources used in this study were determined based on the specific research question and their availability may not be applicable to other research questions or contexts.

## **3.6 Validity, Reliability, and Generalization**

Interpretivist researchers aim to enhance reliability by ensuring that their research methods are transparent, documented, and reproducible. This can include providing detailed descriptions of the research context, data collection methods, and analysis techniques, and engaging in prolonged engagement with the data to ensure that interpretations are consistent and reliable over time (Saito et al., 2022). Results from reliable research studies cannot be attributed to chance or measurement errors and instead provide a true portrayal of the phenomenon being examined (Klem et al., 2022). In order to guarantee the accuracy of the data collected for this study, it was important to triangulate it from multiple different sources,

including a review of the relevant literature and documents, such as annual reports from the company. Researchers can better understand the phenomena they're studying by integrating data from multiple sources (Saito et al., 2022). The reliability of the findings in this study was verified by the availability of data from numerous sources. Including many data sets in an analysis can help reduce the possibility of erroneous conclusions being drawn. In addition, the study employed a thematic analysis strategy, which makes use of iterative coding to uncover important themes and patterns and data categorization in order to boost the reliability of the results (Saito et al., 2022). The repetitive process of coding and categorizing the data ensures that the results of the study are not the result of random chance or measurement errors but rather provide a true representation of the research problem.

The validity of a study's findings depends on how well they line up with the hypotheses or predictions that were intended to guide the study (Saito et al., 2022). From an interpretivist perspective, research validity refers to the extent to which the findings of a study accurately represent the reality of the social phenomenon being studied. Validity in interpretivist research is achieved by ensuring that the research methods used are appropriate for the research question and context, and that the researcher's interpretations and conclusions are well-grounded in the data (Saito et al., 2022). A study's validity ensures that its findings may be trusted and put into practice and that they accurately reflect the phenomenon that was studied (Saito et al., 2022). Furthermore, the study utilized a promising method in qualitative research called thematic analysis to deconstruct the information gathered. This method enables researchers to focus on relevant parts of the phenomenon being studied, conduct in-depth investigations of those characteristics, and provide meaningful interpretations of the data

(Braun & Clarke, 2013). The use of thematic analysis ensures that the study's findings are credible and relevant to the research questions by helping researchers focus on the most important aspects of the research topic.

### **3.7 Limitations**

Although this study provides valuable insights into the CSR and sustainability practices of BAT in Nigeria and the UK, it is not without limitations. First, the sampling method used was non-probability purposive sampling, which may have introduced bias into the data collection process (Hennessy et al., 2022). Although the researchers attempted to minimize this by selecting sources from a diverse range of perspectives, the results may not be representative of the broader population of companies operating in these regions. Additionally, the study relied primarily on secondary sources, such as annual reports and press releases, which may not provide a complete picture of BAT's CSR and sustainability practices (Hennessy et al., 2022). Furthermore, the study did not consider the perspectives of local stakeholders, such as employees, customers, and communities, which may provide a different perspective on the company's activities. Finally, the study only focused on one company, BAT, and did not compare its practices with other companies operating in these regions. Therefore, the findings of this study should be interpreted with caution and cannot be generalized to other companies or industries.

### **3.8 Ethical Considerations**

When conducting a study on corporate social responsibility (CSR) and sustainability practices, it was important to consider the ethical implications of the research. This included ensuring that the study was conducted in a manner that respected the rights and dignity of all



individuals and groups involved in the research and that the findings were used in a responsible and ethical manner. One important ethical consideration was informed consent (Saito et al., 2022). Researchers had to obtain the consent of all participants involved in the study, including those whose data was being collected and analyzed. Another important ethical consideration was confidentiality and privacy. Researchers had to ensure that the personal data of all participants was kept confidential and secure and that any identifiable information was not disclosed without the individual's consent (Hennessy et al., 2022). This was particularly important in the case of sensitive information, such as opinions or perspectives on controversial topics.

Furthermore, it was important to consider the potential impact of the research on the participants and wider society. Researchers had to ensure that the findings of the study were used responsibly and ethically and that any potential harm or negative consequences were minimized. Besides, it was important to consider the potential impact on BAT and its stakeholders, as well as the wider industry and society. Finally, researchers had to ensure that their own biases and values did not influence the study. This included being transparent about potential conflicts of interest and ensuring that the study was conducted objectively and unbiasedly. It was also important to consider the potential impact of the research on the researcher's reputation and career (Hennessy et al., 2022). Overall, conducting the study required careful consideration of various ethical considerations. By ensuring that the study was conducted in a manner that respected the rights and dignity of all individuals involved and that the findings were used responsibly and ethically, researchers could ensure that their research made a positive contribution to the field.

### **3.9 Conclusion**

The study used a qualitative approach and a case study design for a comparative analysis of the CSR and sustainability practices of Nigeria and the UK. The use of non-probability purposive sampling enabled selecting relevant and diverse sources that addressed the research question. While this sampling technique may have introduced some bias, efforts were made to minimize this by selecting sources from a range of perspectives and by being transparent about the sampling method used. Additionally, the ethical considerations of the study were carefully considered, including ensuring confidentiality and privacy, minimizing harm, and avoiding biases. By using a rigorous methodology and considering the ethical implications of the research, the findings of this study can provide valuable insights for companies, politicians, NGOs, and other stakeholders interested in supporting responsible business practices.

## Chapter 4

### 4 Findings

#### 4.1 Introduction

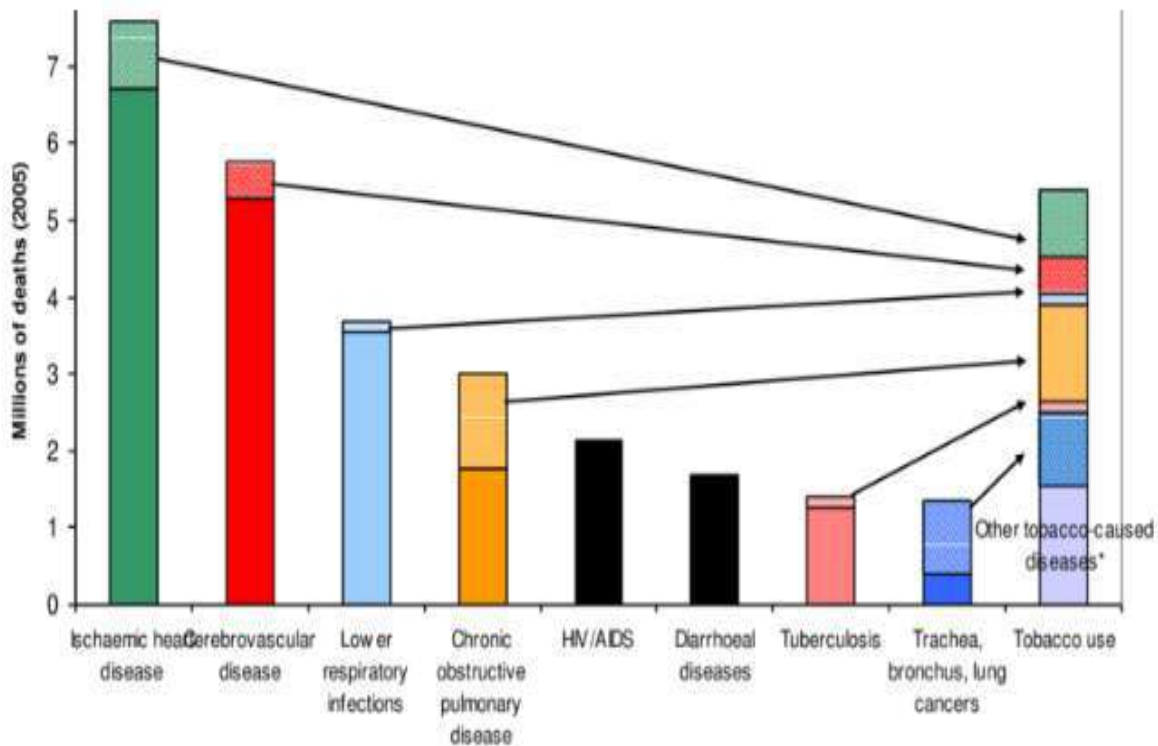
The aim of this research is to perform a comparative analysis of BAT's operations in Nigeria and in the UK, focusing on the company's sustainability and CSR practices and policies in manufacturing and marketing. The data collection method entailed a critical review of secondary resources, including BAT's annual reports, CSR reports, press releases, journals, news items, and peer-reviewed articles sourced from databases like ProQuest and JSTOR. A thematic approach was used to analyse the different sources to understand the various themes emerging from the data. The thematic approach was deductive, meaning that it was guided by preconceived categories or hypotheses based on the research questions (Klem et al., 2022). Thus, the preconceived themes include, BAT's sustainability and CSR practices in marketing and manufacturing in the context of the UK and Nigeria, BAT's responses to policies on sustainability and CSR, and a comparison of BAT's practices in the UK and Nigeria.

#### 4.2 What are the institutional factors that shape the way BAT operates in the UK and Nigeria?

BAT has been criticized for encouraging young people to start smoking through the company's marketing activities, which frequently include strategies that are appealing to young people (Oluwagbami & Akintayo, 2022). Young people are particularly susceptible to the hazardous consequences of smoking on their health since they have a longer lifetime exposure to tobacco and are more prone to become addicted to nicotine.

According to the findings of a study conducted by Oluwagbami and Akintayo (2022), BAT's marketing techniques in Nigeria target young people by utilizing vibrant packaging and flavours that are more appealing to younger consumers. According to the findings of the study, BAT promoted its wares via social media, which allowed the company to reach a larger demographic of consumers, including younger generations. According to Oluwagbami and Akintayo (2022), BAT's marketing techniques in Nigeria were a contributing factor in the rise in smoking among the youth, which is a significant threat to public health. However, the study fails to establish how the company has been able to respond to the critics as a way of ensuring accountability. Nevertheless, the negative impacts tobacco as presented by Oluwagbami and Akintayo (2022) are seconded by Comoglio et al. (2022), who claim that the treatment of diseases caused by tobacco use is very costly and puts a strain on the resources of a country's healthcare system. This means that smoking has a considerable economic impact on public health systems. This is especially true in low and middle income nations like Nigeria, where smoking is more popular in areas with fewer resources available for medical care.

Critically, the use of tobacco is a big cause of concern when it comes to public health because it is responsible for millions of deaths annually across the globe. According to the World Health Organization (WHO), tobacco smoking is the largest cause of death globally, accounting for nearly 8 million deaths per year as shown in Figure 1 (Raimi & Yusuf, 2022). Imperatively, the detrimental effects of tobacco on public health has become a major source of concern for governments, public health organizations, and civil society groups.



**Figure 1:** Tobacco Epidemic (David et al., 2010)

These effects of tobacco have been thoroughly established in consideration to the associated health effects. According to Nguenha et al. (2022), the use of tobacco products is associated with a wide variety of adverse health effects, including lung cancer, chronic obstructive pulmonary disease (COPD), heart disease, stroke, and various other respiratory and cardiovascular illnesses. Furthermore, the use of tobacco during pregnancy leads to unfavourable consequences for both the mother and the child, such as low infant weight, early birth, or stillbirth.

The CSR and sustainability practices of BAT in the UK have been the subject of discussion among a variety of stakeholders, including non-governmental organizations (NGOs), advocates for public health, and investors. Some studies have lauded the company's efforts to lessen the

impact of its products on the environment and to promote responsible marketing practices.

Some studies, have criticized the company's approach, claiming that it is insufficient and is primarily intended to improve the company's public image. One major area of worry has been BAT's marketing practices, with a number of studies criticizing the fact that the business uses strategies that are designed to appeal to younger generations.

Ali Gull et al. (2022) conducted an investigation into BAT's marketing practices in the UK and discovered that the company promoted tobacco use among young people by employing strategies such as social media influencers, product giveaways, and event sponsorships. According to the findings of the study, BAT aimed its marketing efforts specifically at targeting vulnerable groups, such as those in lower income bracket and marginalized groups. In a similar vein, a study by T Järvinen et al. (2022) explored the marketing techniques that BAT had been using. The study shows that the company had continued to promote smoking despite its claims of responsible marketing practices. BAT promoted its product to younger consumers through various mediums, including commercial placement in movies and sponsorship of music events (T Järvinen et al., 2022). However, the study presents the issues from one side, failing to show the efforts that have been put in place to ensure that the company's operations follow CSR and sustainability practices.

#### **4.3 BAT's Responses to Policies on Sustainability and CSR**

In response to these complaints, BAT has stated that the company is dedicated to responsible marketing techniques and that it conforms to all applicable legislation. A study by Brandao et al. (2022) indicates that BAT defends its presence in the country by arguing that it promotes economic development. On the other hand, certain stakeholders continue to harbour

scepticism regarding the claims made by the company and continue to advocate for stricter restrictions and oversight on how tobacco products are marketed. In addition to being criticized for the ways in which it conducts its marketing, BAT has also been called out for the damage it causes to the environment, notably with regard to how the company regulates the disposal of cigarette butts.

A study by Quintás and Martínez-Senra (2022) discovered that cigarette butts were the most commonly littered items in the UK and that they posed a significant environmental risk due to the fact that they contain toxic chemicals that can leach into waterways and harm wildlife. The study focused on the environmental impacts associated with the usage of BAT products in the UK. The research stated that BAT should take more responsibility for the disposal of its products and condemned the company for not doing more to solve this problem. However, the study failed to show the actions that were taken to ensure that the activities that contribute to the negative effects of the organization are in check.

Despite these deficits in ensuring CSR and sustainability practices of the organization, BAT has been praised in a number of studies for its efforts to lessen its impact on the environment and to promote sustainability. For instance, the study by Quintás and Martínez-Senra (2022) emphasized BAT's dedication to minimizing its impact on the environment by pointing out that the company had successfully cut its carbon emissions by 43 percent since the year 2000. Thus, the study made notice of the fact that BAT had implemented several steps to lessen its influence on the environment, such as making use of renewable energy sources and cutting down on waste.

A similar study by Mai et al. (2022) classified BAT as one of the most ethical tobacco businesses in the UK. The researchers performed this classification by emphasizing the company's commitments to responsible marketing techniques, sustainable sourcing, and decreasing the company's overall environmental effect. The study also mentioned that BAT had launched a variety of programs in order to improve the working conditions of its employees. These programs included the provision of possibilities for training and advancement. Nevertheless, there are still some stakeholders who have scepticism over the company's commitment to sustainability. Some of these stakeholders believe that BAT's efforts are solely geared toward boosting the company's public image and attracting investors who are socially responsible. For instance, Mai et al. (2022) did a study in which they criticized BAT's sustainability reporting, claiming that it lacked transparency and failed to address crucial concerns such as the detrimental impact that tobacco products has on public health.

#### **4.4 What are the Key Gaps and Opportunities for Improving CSR and Sustainability in BAT's Operations in Nigeria?**

BAT has made sustainability a top priority, adopting a number of policies and procedures to lessen its negative effects on the environment and increase its positive contributions to society. BAT's sustainability efforts in the UK and Nigeria have been the subject of multiple academic investigations. Reducing its carbon footprint and advocating for sustainable practices in the UK, BAT has reportedly developed many programs, as reported by Dhandhanian and O'Higgins (2022). Aspect presents a major opportunity for the company to improve on its CSR and Sustainability. This For instance, the company has invested in renewable energy sources like wind and solar power, to lessen its reliance on traditional, non-renewable fuels. BAT has



committed to decreasing its carbon emissions by half by 2030 (Brandao et al., 2022). The company has also implemented waste-reducing and eco-friendly packaging solutions, including biodegradable and compostable materials.

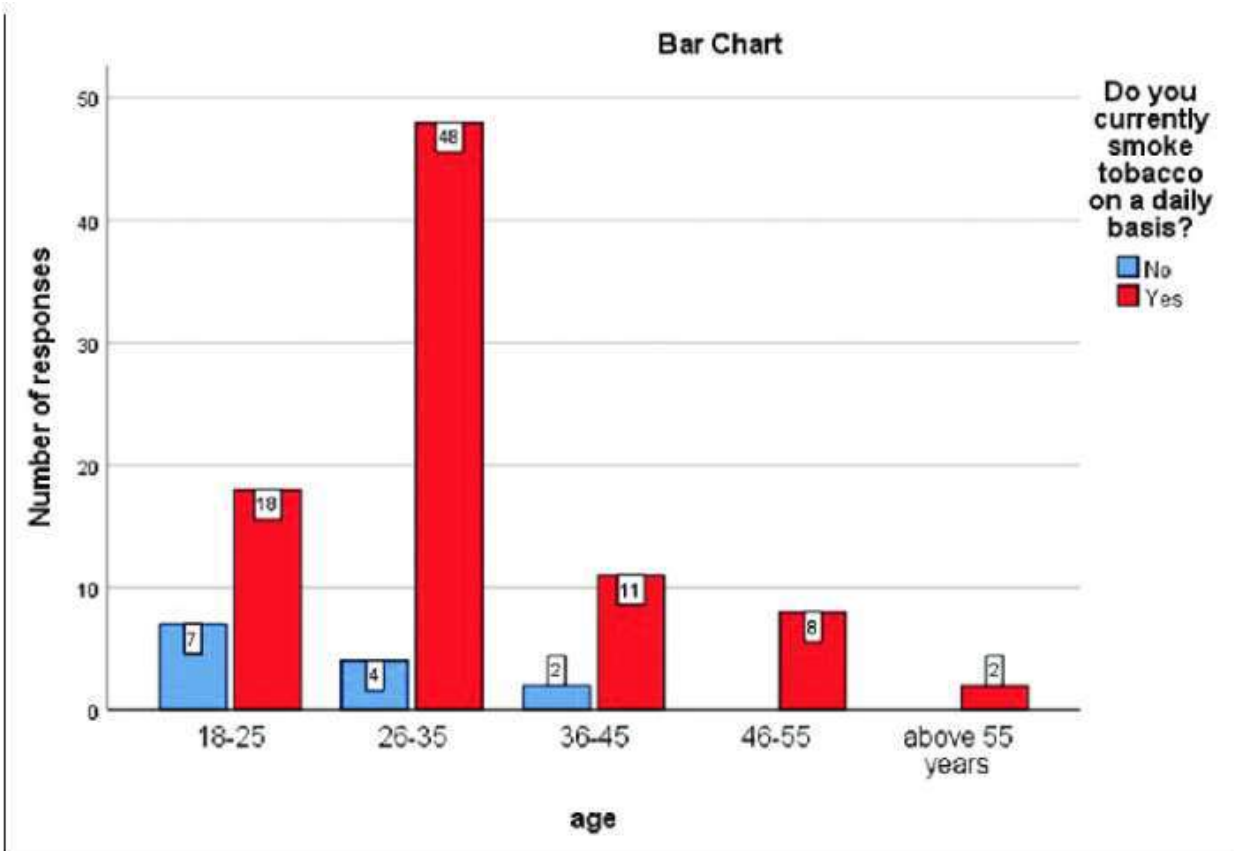
Other studies show that BAT's commitment to sustainability goes beyond merely minimizing its carbon footprint and advocating for eco-friendly farming methods. Human rights, labour policies, and anti-corruption initiatives are just a few of the areas where the organization has taken steps to encourage ethical business practices. BAT's first Human Rights Report was released in 2016, detailing the company's dedication to human rights and the steps it has taken to identify and mitigate threats to people's rights across its business (Dhandhanian & O'Higgins, 2022). BAT has formed a corporate social responsibility program to have a positive effect on the areas in which it operates, in addition to its focus on sustainable standards (Dhandhanian & O'Higgins, 2022). The corporation has contributed to a number of worthwhile causes in the United Kingdom, such as the Prince's Trust and the National Literacy Trust (Dhandhanian & O'Higgins, 2022). The company has also funded numerous infrastructure improvement projects in Nigeria, such as new schools, hospitals, and water systems.

#### **4.5 What are the Similarities and Differences between the CSR Policies and Practices of BAT in the UK and Nigeria?**

Retrospectively, several studies have explored the differences in BAT's CSR and sustainability practices between Nigeria and the UK. One study by Roy and Quazi (2022) examined the impact of cultural, institutional, and political differences on the CSR practices of multinational corporations (MNCs) in Nigeria. They argued that MNCs operating in Nigeria face unique challenges due to the country's weak regulatory environment, corruption, and lack of

infrastructure. As a result, CSR practices in Nigeria tend to focus on philanthropic initiatives rather than addressing systemic social and environmental issues. Contrary to the UK, BAT has implemented various initiatives to reduce the environmental impact of its operations (Roy & Quazi, 2022). For instance, the company has invested in technologies to reduce the carbon footprint of its manufacturing plants. According to the company's 2019 Sustainability Report, BAT achieved a 34% reduction in carbon emissions from its manufacturing operations compared to its 2000 baseline (British American Tobacco, 2019).

Additionally, the company has launched several initiatives to promote responsible marketing practices, such as avoiding promotions that encourage smoking among the youth and developing age verification tools to prevent underage access to its tobacco products (British American Tobacco, 2020). Similarly, another study by Roy and Quazi (2022) found that BAT's CSR and sustainability practices in Nigeria were inadequate. The researchers argued that the company's initiatives were insufficient to address the negative impact of tobacco on public health and the environment and that BAT had failed to implement effective measures to prevent underage access to its products. The study by Roy and Quazi (2022) was supported by the research by Okafor et al. (2022), which found that BAT and other tobacco companies in Nigeria had used marketing tactics that targeted youth and had sponsored events that appealed to young people leading to a high prevalence among the youth as shown in figure 2 below.



**Figure 2: Age Group and Tobacco Use (Santhanam et al., 2020)**

However, despite these initiatives, some critics argue that BAT's CSR and sustainability practices in the UK are insufficient. For example, a study by Boom (2018) found that BAT and other tobacco companies in the UK continued to use marketing practices that appeal to youth, such as sponsoring music festivals and using social media influencers. Similarly, a 2018 report by the Campaign for Tobacco-Free Kids indicated issues with BAT's marketing practices in the UK, which include the use of colourful packaging and flavours that appeal to the youth (Boom, 2018). These findings are consistent with the study by Okafor et al. (2022), which focuses on the company's sustainability practices in Nigeria. BAT's CSR and sustainability practices in Nigeria have been heavily criticized by stakeholders due to the negative impact of tobacco on public

health and the environment. BAT has been accused of promoting smoking among young people through its marketing practices, which often uses tactics that appeal to the youth (Global Center for Good Governance in Tobacco Control, 2018). Additionally, the company has been criticized for not doing enough to address the environmental impact of its operations, such as the disposal of cigarette butts (Brandao et al., 2020).

The actions of the company in helping the host community are another area of interest that has been criticized by different researchers (Bhatia & Makkar, 2020). For instance, the study by Brandao et al. (2022) examined the role of BAT in promoting sustainable tobacco farming in Nigeria. The authors found that BAT has implemented several initiatives to support tobacco farmers and reduce the environmental impact of tobacco cultivation. However, these initiatives are limited in scope and do not address the root causes of poverty and environmental degradation in tobacco-growing communities. In this regard, there is a need to investigate how BAT has made efforts to enhance the overall growth of the community by supporting initiatives that led to a better environment.

In contrast, BAT's CSR and sustainability practices in the UK have been more positively received. A study by Marquis and Qian (2014) examined the effectiveness of CSR practices in the UK tobacco industry in reducing the negative impact of tobacco on public health. The authors found that while the UK's tobacco industry has implemented several CSR initiatives, including responsible marketing practices and support for smoking cessation programs, the effectiveness of these initiatives in reducing smoking rates and improving public health outcomes is unclear (Brandao et al., 2022). Overall, the comparison of BAT's CSR and sustainability practices in Nigeria and the UK reveals significant differences in the effectiveness of the company's

initiatives in different contexts. While BAT's initiatives in the UK have been more positively received, its initiatives in Nigeria have been criticized for not doing enough to address the negative impact of tobacco on public health and the environment.

In conclusion, the research findings show that there are significant similarities between the CSR and sustainability practices of BAT in Nigeria and in the UK. For instance, the company seems to apply similar marketing approaches by attracting youngsters in both UK and Nigeria. The company uses such marketing strategies to increase its customer base. In this case, the company receives negative criticism associated with poor CSR practices, which can harm society by contributing to health problems. In regard to sustainability practices, the company faces positive criticism, such as the implementation of waste-reducing and eco-friendly packaging solutions, including biodegradable and compostable materials. The company also holds labour policies that are important in upholding human rights. The policies are meant to reduce its impact on the environment and promote the well-being of the people in society.

## Chapter 5

### 5 Conclusion

#### 5.1 Summary of Key Findings

This research looked at BAT's CSR and sustainability practices in Nigeria and the UK. According to the research findings, BAT's marketing in Nigeria and the UK mainly targets the youthful population by using appealing features and bright packaging on their tobacco products. Nevertheless, despite certain issues in the company's CSR and sustainability practices, BAT has been praised in several studies for its environmental and sustainability-related initiatives. The company has improved the working conditions for its employees and cut carbon emissions by 43% since 2000 (Oluwagbami & Akintayo, 2022). However, the company's sustainability reporting has been criticized for lack of transparency and negligence of pertinent issues like the dangers of tobacco use to human health. In this regard, BAT must address these concerns for increased accountability and boost its CSR and sustainability efforts.

#### 5.2 Discussion

The findings of this study reveal several themes related to BAT's sustainability and CSR practices in Nigeria and the UK. The first theme highlighted the influence of BAT's marketing practices on smoking among the youth in Nigeria. Oluwagbami and Akintayo (2022) found that BAT's marketing in Nigeria targeted young people through colourful packaging and flavours that appeal to them. This has increased smoking among the youth, which poses a significant public health risk (Oluwagbami & Akintayo, 2022). According to Comoglio et al. (2022), tobacco-related

diseases are costly and strains a country's healthcare system, particularly in low and middle-income countries like Nigeria, where medical treatment is scarce.

In contrast, the second theme focuses on the impact of BAT's marketing practices on youth smoking in the UK. Ali Gull et al. (2022) investigated BAT's marketing practices in the UK and found that social media influencers, product giveaways, and event sponsorships increased tobacco usage among the youth. Moreover, BAT marketing targets low-income and marginalised people (Ali Gull et al., 2022). Despite its claims of responsible marketing, Järvinen et al. (2022) also found that BAT promoted smoking through commercials in movies and music events.

While BAT claims to follow all laws and practices responsible for marketing, stakeholders remain sceptical of the company's claims and call for tighter cigarette marketing regulations. Moreover, BAT has been criticized for its environmental impact, particularly in disposing cigarette butts. Quintás and Martínez-Senra (2022) found that cigarette butts were the most littered items in the UK and a major environmental problem due to their hazardous compounds that can leach into streams and kill wildlife.

Despite its CSR and sustainability failures, multiple studies have praised BAT for its environmental and sustainability initiatives. As an example of its dedication to environmental protection, BAT has cut its carbon emissions by 43 percent since 2000, as Quintás and Martínez-Senra (2022) reported. In addition, the survey found that BAT has lessened its environmental effect by recycling more and switching to renewable energy. Similarly, Mai et al. (2022) recognised BAT as one of the UK's most ethical tobacco firms due to its dedication to ethical marketing, sustainable sourcing, and lessening its negative environmental influence. According to Mai et al. (2022), BAT has also instituted several programs to enhance workers' living and

working conditions by providing opportunities for education and promotion regarding the maintenance of the environment.

However, some stakeholders are sceptical of BAT's commitment to sustainability, believing that the company's sustainability efforts are more concerned with boosting its public profile and attracting ethical investors (Mai et al., 2022). Furthermore, Mai et al. (2022) critiqued BAT's sustainability reporting for being opaque and avoiding crucial concerns, such as the health hazards associated with tobacco use.

Although BAT has made some strides toward sustainability and CSR, this study's findings reveal that the company still has some serious problems to solve. Public health concerns have been raised about promoting youth smoking through BAT's marketing strategies in Nigeria and the UK. In addition, the company's stakeholders have cast doubt on its CSR and sustainability initiatives, wondering if the company cares about mitigating the harm its goods cause to people and the planet.

### **5.3 Implications of the Findings**

The tobacco business, public health organisations, governments, and consumers can all benefit greatly from understanding this study's results. For instance, this research emphasises the significance of the tobacco industry's CSR and sustainability initiatives in high-tobacco-use nations. The research argues that the tobacco industry can help the United Nations achieve its sustainable development goals by embracing more eco-friendly and ethical business methods.

The survey results show that BAT's CSR and sustainability initiatives have helped boost the company's image. BAT can improve its brand image and establish itself as a socially



responsible business if it adopts such policies and practices. This can potentially boost consumer confidence and loyalty, enhancing the company's sales and income.

The results of this study stress the need for governments and public health agencies to maintain their efforts to reduce tobacco consumption. Tobacco usage is still a major issue for public health, despite the existence of tobacco control legislations. The results imply that attempts to address the core reasons for tobacco smoking, such as societal norms and values, should be explored in addition to restrictions.

The study's findings imply that customers should consider how their purchases affect the world around them. Choosing products from firms like BAT that prioritise social responsibility empowers consumers to make well-informed purchases. This can increase the demand for environmentally and socially responsible business practices and drive more organisations to implement them.

#### **5.4 Recommendations for Future Research**

The findings of this research indicated that further investigation of BAT's sustainability and CSR practices in other countries is warranted. It is crucial to know if the corporation adapts its policies to each region's laws, cultural mores, and values. Gallopel-Morvan et al. (2019) found that cigarette businesses tailor their CSR practices to win over different groups of people in various nations. As such, learning how BAT adjusts its CSR practices to fit the local context would shed light on the company's dedication to sustainability and social responsibility.

Future research should also examine how BAT's advertising campaigns have shaped public opinion of the tobacco industry. Advertising and promotions have been shown to increase the popularity of tobacco products among young people and adults, increasing the

likelihood that they will be used (DiFranza & Wellman, 2012). Policy decisions and tobacco control efforts can be improved by learning more about how effective marketing rules are in reducing tobacco use and how BAT's marketing practices affect public perception of the corporation and the tobacco industry.

Finally, further study is needed to determine how BAT's CSR and sustainability initiatives have affected its stakeholders and the natural world. Essentially, a company needs to assess the results of its CSR efforts to learn where it can make changes and grow. Research has shown that CSR initiatives by tobacco corporations can backfire in negative ways, such as encouraging smoking and undermining public health initiatives (Barnoya & Glantz, 2005). Therefore, it is essential to investigate the results of BAT's CSR and sustainability initiatives on its stakeholders and the environment to learn more about the company's dedication to these causes.

Therefore, the study suggests further investigation into how well CSR and sustainability initiatives promote positive social and environmental outcomes, the influence of marketing practices on public perception; and the adaptability of BAT's CSR and sustainability practices to different contexts.

## **5.5 Conclusion**

This research shows the significance of more stringent laws on the manufacturing and promotion of tobacco-related products, particularly those aimed at the youthful generation. The results indicated that BAT's advertising campaigns in Nigeria and the UK had raised public knowledge of the hazards associated with smoking and the probability that people would experience health complications because of their smoking habits. The review concluded that BAT should advance its CSR and environmental programs to improve its CSR and sustainable

practices. These results have significant implications for the future legislation of tobacco manufacturing and distribution and the advancement of sustainability and CSR initiatives. Overall, the findings indicate the necessity for further investigation into BAT's global CSR and sustainability programs in other countries.

## References

- Ataniyazova, Z., Friedman, B. A., & Kiran, P. (2022). New corporate social responsibility brand evaluation in a developing country: Uzbekistan. *International Journal of Corporate Social Responsibility*, 7(1), 3. <https://doi.org/10.1186/s40991-022-00071-3>
- Adams, D., Adams, K., Attah-Boakye, R., Ullah, S., Rodgers, W., & Kimani, D. (2022). Social and environmental practices and corporate financial performance of multinational corporations in emerging markets: Evidence from 20 oil-rich African countries. *Resources Policy*, 78, 102756. <https://doi.org/10.1016/j.resourpol.2022.102756>
- Ali Gull, A., Hussain, N., Akbar Khan, S., Nadeem, M., & Mansour Zalata, A. (2022). Walking the talk? A corporate governance perspective on corporate social responsibility decoupling. *British Journal of Management*. <https://doi.org/10.1111/1467-8551.12695>
- Asemah-Ibrahim, M. O., Nwaoboli, E. P., & Asemah, E. S. (2022). Corporate Social Responsibility in War Ridden-Zones of Russia-Ukraine from February to July 2022. *SAU JOURNAL OF MANAGEMENT AND SOCIAL SCIENCES*, 5(1), 1-14.  
<https:journals.sau.edu.ng/index.php/sjmas>
- Bhatia, A., & Makkar, B. (2020). CSR disclosure in developing and developed countries: a comparative study. *Journal of Global Responsibility*, 11(1), 1-26.  
<https://doi.org/10.1108/JGR-04-2019-0043>
- Brandao, M. S., & Godinho-Filho, M. (2022). Is a multiple supply chain management perspective a new way to manage global supply chains toward sustainability? *Journal of Cleaner Production*, 375, 134046. <https://doi.org/10.1016/j.jclepro.2022.134046>

- Bouguerra, A., Hughes, M., Cakir, M. S., & Tatoglu, E. (2023). Linking entrepreneurial orientation to environmental collaboration: a stakeholder theory and evidence from multinational companies in an emerging market. *British journal of management*, 34(1), 487-511.  
<https://doi.org/10.1111/1467-8551.12590>
- Bu, M., & Liu, Y. (2022). Multinational Enterprises' Dual Agency Role: Formal Institutions and Corporate Social Responsibility in Emerging Markets. *Sustainability*, 14(4), 1974.  
<https://doi.org/10.3390/su14041974>
- Buchanan, R.A., Forster, D.J., Douglas, S., Nakar, S., Boon, H.J., Heath, T., Heyward, P., D'Olimpio, L., Ailwood, J., Eacott, S. and Smith, S. (2022). Philosophy of education in a new key: Exploring new ways of teaching and doing ethics in education in the 21st century. *Educational Philosophy and Theory*, 54(8), 1178-1197.  
<https://doi.org/10.1080/00131857.2021.1880387>
- Comoglio, C., Castelluccio, S., Scarrone, A., & Fiore, S. (2022). Analysis of environmental sustainability reporting in the waste-to-energy sector: Performance indicators and improvement targets of the EMAS-registered waste incineration plants in Italy. *Journal of Cleaner Production*, 378, 134546.
- Cristobal-Cipriano, C. M., Arroyo, J., & Romualdo, A. (2022). Corporate Social Responsibility (CSR) Programs in Sarangani Province: Promoting the Triple Bottom Line Framework of Sustainability. *Journal of Environmental Science and Economics*, 1(2), 67-77.  
<https://doi.org/10.56556/jescae.v1i2.104>

- Christmann, P., & Taylor, G. (2002). Globalization and the environment: Strategies for international voluntary environmental initiatives. *Academy of Management Perspectives*, 16(3), 121-135. <https://doi.org/10.5465/ame.2002.8540373>
- Dhandhania, A., & O'Higgins, E. (2022). Can "sin industries" prove their legitimacy through CSR reporting? A study of UK tobacco and gambling companies. *Accounting, Auditing & Accountability Journal*, 35(4), 1009-1034. <https://doi.org/10.1108/AAAJ-11-2019-4239>
- De Silva Lokuwaduge, C. S., & De Silva, K. M. (2022). ESG risk disclosure and the risk of greenwashing. *Australasian Accounting, Business and Finance Journal*, 16(1), 146-159. <http://dx.doi.org/10.14453/aabfj.v16i1.10>
- D'Souza, C., Ahmed, T., Khashru, M. A., Ahmed, R., Ratten, V., & Jayaratne, M. (2022). The complexity of stakeholder pressures and their influence on social and environmental responsibilities. *Journal of Cleaner Production*, 358, 132038. <https://doi.org/10.1016/j.jclepro.2022.132038>
- El-Said, O., Aziz, H., Mirzaei, M., & Smith, M. (2022). Mapping corporate social responsibility practices internationally: systematic review and content analysis approach. *Sustainability Accounting, Management and Policy Journal*, (ahead-of-print). <https://doi.org/10.1108/SAMPJ-08-2021-0332>
- Fifka, M. S., & Reiser, D. (2015). Corporate social responsibility in between governmental regulation and voluntary initiative: the case of Germany. *Corporate Social Responsibility in Europe: United in Sustainable Diversity*, 125-135. [https://doi.org/10.1007/978-3-319-13566-3\\_7](https://doi.org/10.1007/978-3-319-13566-3_7)

- Fatima, T., & Elbanna, S. (2023). Corporate social responsibility (CSR) implementation: A review and a research agenda towards an integrative framework. *Journal of business ethics*, 183(1), 105-121. <https://doi.org/10.1007/s10551-022-05047-8>
- George, G., & Schillebeeckx, S. J. (2022). Digital transformation, sustainability, and purpose in the multinational enterprise. *Journal of World Business*, 57(3), 101326. <https://doi.org/10.1016/j.jwb.2022.101326>
- Hennessy, M., Dennehy, R., Doherty, J., & O'Donoghue, K. (2022). Outsourcing transcription: extending ethical considerations in qualitative research. *Qualitative Health Research*, 32(7), 1197-1204. <https://doi.org/10.1177/10497323221101709>
- Ike, M., Donovan, J. D., Topple, C., & Masli, E. K. (2022). Corporate sustainability reporting in Japanese multinational enterprises: a threat to local legitimacy or an opportunity lost for corporate sustainability practices? *Multinational Business Review*, 30(1), 127-151. <https://doi.org/10.1108/MBR-06-2020-0129>
- Jamali, D., Lund-Thomsen, P., & Jeppesen, S. (2017). SMEs and CSR in developing countries. *Business & Society*, 56(1), 11-22. <https://doi.org/10.1177/0007650315571258>
- Klem, N. R., Bunzli, S., Smith, A., & Shields, N. (2022). Demystifying Qualitative Research for Musculoskeletal Practitioners Part 4: A Qualitative Researcher's Toolkit—Sampling, Data Collection Methods, and Data Analysis. *Journal of Orthopaedic & Sports Physical Therapy*, 52(1), 8-10. <https://www.jospt.org/doi/10.2519/jospt.2022.10486>
- Kumar, S., & Dua, P. (2022). Environmental management practices and financial performance: evidence from large listed Indian enterprises. *Journal of Environmental Planning and Management*, 65(1), 37-61. <https://doi.org/10.1080/09640568.2021.1877641>

- Khokhar, M., Zia, S., Islam, T., Sharma, A., Iqbal, W., & Irshad, M. (2022). Going green supply chain management during covid-19, assessing the best supplier selection criteria: a triple bottom line (tbl) approach. *Problemy Ekorożwoju*, 17(1).  
<http://dx.doi.org/10.35784/pe.2022.1.04>
- Linnenluecke, M. K. (2022). Environmental, social, and governance (ESG) performance in the context of multinational business research. *Multinational Business Review*.  
<https://doi.org/10.1108/MBR-11-2021-0148>
- Lee, D., Fu, Y., Zhou, D., Nie, T., & Song, Z. (2022). Is There a Missing Link? Exploring the Effects of Institutional Pressures on Environmental Performance in the Chinese Construction Industry. *International Journal of Environmental Research and Public Health*, 19(18), 11787. <https://doi.org/10.3390/ijerph191811787>
- Lenox, M. J., & Toffel, M. W. (2022). Diffusing environmental management practices within the firm: The role of information provision. *Sustainability*, 14(10), 5911.  
<https://doi.org/10.3390/su14105911>
- Lim, W. M., Ciasullo, M. V., Douglas, A., & Kumar, S. (2022). Environmental social governance (ESG) and total quality management (TQM): a multi-study meta-systematic review. *Total Quality Management & Business Excellence*, 1-23. <https://doi.org/10.1108/AAAJ-11-2019-4239>
- Mai, N., Vourvachis, P., & Grubnic, S. (2022). The impact of the UK's Modern Slavery Act (2015) on the disclosure of FTSE 100 companies. *The British Accounting Review*, 101115.  
<https://doi.org/10.1016/j.bar.2022.101115>



Nguenha, N., Bialous, S., Matavel, J., & Lencucha, R. (2022). Tobacco industry presence and practices in Mozambique: a 'chaotic but worthy market. *Tobacco Control*.

<http://dx.doi.org/10.1136/tc-2022-057390>

Okafor, G. I., Anichebe, A. S., Emeka-Nwokeji, N. A., & Agubata, N. S. (2022). Sustainability Environmental Disclosure and Financial Performance of Oil and Gas Companies in Nigeria.

Oluwagbami, O. O., & Akintayo, J. B. (2022). Awareness of Engagement Strategies and Stakeholders' Responsiveness and Formulation of Corporate Social Responsibility Goals in the Fast-Moving Consumer Goods Industry in Lagos and Ogun States, Nigeria. *KIU Journal of Social Sciences*, 8(2), 25-43.

<https://ijhumas.com/ojs/index.php/kiujoss/article/view/1439>

Quintás, M. A., & Martínez-Senra, A. I. (2022). Are small and medium enterprises defining their business models to reach a symbolic or substantive environmental legitimacy? *Journal of Environmental Planning and Management*, 1-24.

<https://doi.org/10.1080/09640568.2022.2132476>

Pratt, S. (2022). Sustainable tourism development: critically challenging some assumptions. *Tourism Planning & Development*, 19(1), 26-36.

<https://doi.org/10.1080/21568316.2021.2021476>

Peng, S., Jia, F., & Doherty, B. (2022). The role of NGOs in sustainable supply chain management: a social movement perspective. *Supply Chain Management: An International Journal*, 27(3), 383-408. <https://doi.org/10.1108/SCM-05-2020-0191>

- Raimi, L. (2017). Understanding theories of corporate social responsibility in the Ibero-American hospitality industry. In *Corporate social responsibility and corporate governance* (Vol. 11, pp. 65-88). Emerald Publishing Limited. <https://doi.org/10.1108/S2043-052320170000011004>
- Roy, T. K., & Quazi, A. (2022). How and why do MNCs communicate their corporate social responsibility in developing countries? Evidence from Bangladesh. *Competition & Change*, 26(3-4), 384-406. DOI: 10.1177/10245294211003275
- Romero-Castro, N., López-Cabarcos, M. Á., & Pineiro-Chousa, J. (2022). Uncovering complexity in the economic assessment of derogations from the European industrial emissions directive. *Journal of Innovation & Knowledge*, 7(1), 100159. <https://doi.org/10.1016/j.jik.2021.11.001>
- Salehi, M., & Alkhyoon, H. (2022). The relationship between managerial entrenchment, social responsibility, a firm's risk-taking, and shareholders' activity. *Social Responsibility Journal*, 18(5), 1035-1049. <https://doi.org/10.1108/SRJ-10-2019-0339>
- Srivastava, A. K., Dixit, S., & Srivastava, A. A. (2022). Criticism of triple bottom line: TBL (with special reference to sustainability). *Corporate Reputation Review*, 1-12. <https://doi.org/10.1057/s41299-021-00111-x>
- Saito, K., Macmillan, K., Kachlicka, M., Kuniyara, T., & Minematsu, N. (2022). Automated assessment of second language comprehensibility: Review, training, validation, and generalization studies. *Studies in Second Language Acquisition*, 1-30. <https://doi.org/10.1017/S0272263122000080>

- Surma-Aho, A., & Hölttä-Otto, K. (2022). Conceptualization and operationalization of empathy in design research. *Design Studies*, 78, 101075.  
<https://doi.org/10.1016/j.destud.2021.101075>
- Santhanam, A., Sherlin, H. J., Jayaraj, G., & Don, K. R. (2020). Knowledge and Perception about Health Risks Associated with Tobacco Habit—A Survey. *European Journal of General Dentistry*, 9(03), 163-169.
- Terrell, S. R. (2022). *Writing a proposal for your dissertation: Guidelines and examples*. Guilford Publications.
- T Järvinen, J., Laine, M., Hyvönen, T., & Kantola, H. (2022). Just look at the numbers: A case study on quantification in corporate environmental disclosures. *Journal of Business Ethics*, 175, 23-44. <https://doi.org/10.1007/s10551-020-04600-7>
- Tabandeh, A., Jia, G., & Gardoni, P. (2022). A review and assessment of importance sampling methods for reliability analysis. *Structural Safety*, 97, 102216.  
<https://doi.org/10.1016/j.strusafe.2022.102216>
- Vedula, S., Doblinger, C., Pacheco, D., York, J. G., Bacq, S., Russo, M. V., & Dean, T. J. (2022). Entrepreneurship for the public good: a review, critique, and path forward for social and environmental entrepreneurship research. *Academy of Management Annals*, 16(1), 391-425.
- Venkatraman, S., & Nayak, R. R. (2015). Relationships among triple bottom line elements: Focus on integrating sustainable business practices. *Journal of Global Responsibility*.  
<https://doi.org/10.1108/JGR-04-2012-0013>

Waheed, A., & Zhang, Q. (2022). Effect of CSR and ethical practices on sustainable competitive performance: A case of emerging markets from a stakeholder theory perspective. *Journal of Business Ethics*, 175(4), 837-855.

<https://doi.org/10.1007/s10551-020-04679-y>

Williamson, P. J., Symeou, P. C., & Zyglidopoulos, S. (2022). International diversification, legitimacy, and corporate social performance of extractive industry multinationals. *Global Strategy Journal*, 12(2), 359-393.

<https://doi.org/10.1002/gsj.1405>

Zhang, Q., & de Vries, A. (2022). Seeking Moral Legitimacy through Corporate Social Responsibility: Evidence from Chinese Manufacturing Multinationals. *Sustainability*, 14(9), 5245. <https://doi.org/10.3390/su14095245>

## Appendices

### Appendix A: Sources

Number	Source
1	Khokhar, M., Zia, S., Islam, T., Sharma, A., Iqbal, W., & Irshad, M. (2022). Going green supply chain management during covid-19, assessing the best supplier selection criteria: a triple bottom line (tbl) approach. <i>Problemy Ekorożwoju</i> , 17(1).
2	Dhandhanian, A., & O'Higgins, E. (2022). Can "sin industries" prove their legitimacy through CSR reporting? A study of UK tobacco and gambling companies. <i>Accounting, Auditing &amp; Accountability Journal</i> , 35(4), 1009-1034. <a href="https://doi.org/10.1108/AAAJ-11-2019-4239">https://doi.org/10.1108/AAAJ-11-2019-4239</a>
3	David, A., Esson, K., Perucic, A. M., & Fitzpatrick, C. (2010). Tobacco use: equity and social determinants. <i>Equity, social determinants and public health programmes</i> , 199, 218.
4	Santhanam, A., Sherlin, H. J., Jayaraj, G., & Don, K. R. (2020). Knowledge and Perception about Health Risks Associated with Tobacco Habit—A Survey. <i>European Journal of General Dentistry</i> , 9(03), 163-169.
5	Nguenha, N., Bialous, S., Matavel, J., & Lencucha, R. (2022). Tobacco industry presence and practices in Mozambique: a 'chaotic but worthy market. <i>Tobacco Control</i> . <a href="http://dx.doi.org/10.1136/tc-2022-057390">http://dx.doi.org/10.1136/tc-2022-057390</a>
6	BAT. (2022). Sustainability Report. <a href="https://www.bat.com/sustainability">https://www.bat.com/sustainability</a>

7	<p>Bhatia, A., &amp; Makkar, B. (2020). CSR disclosure in developing and developed countries: a comparative study. <i>Journal of Global Responsibility</i>, 11(1), 1-26.</p> <p><a href="https://doi.org/10.1108/JGR-04-2019-0043">https://doi.org/10.1108/JGR-04-2019-0043</a></p>
8	<p>Brandao, M. S., &amp; Godinho-Filho, M. (2022). Is a multiple supply chain management perspective a new way to manage global supply chains toward sustainability? <i>Journal of Cleaner Production</i>, 375, 134046.</p> <p><a href="https://doi.org/10.1016/j.jclepro.2022.134046">https://doi.org/10.1016/j.jclepro.2022.134046</a></p>
9	<p>Bouguerra, A., Hughes, M., Cakir, M. S., &amp; Tatoglu, E. (2023). Linking entrepreneurial orientation to environmental collaboration: a stakeholder theory and evidence from multinational companies in an emerging market. <i>British journal of management</i>, 34(1), 487-511.</p> <p><a href="https://doi.org/10.1111/1467-8551.12590">https://doi.org/10.1111/1467-8551.12590</a></p>
10	<p>Bu, M., &amp; Liu, Y. (2022). Multinational Enterprises' Dual Agency Role: Formal Institutions and Corporate Social Responsibility in Emerging Markets. <i>Sustainability</i>, 14(4), 1974.</p> <p><a href="https://doi.org/10.3390/su14041974">https://doi.org/10.3390/su14041974</a></p>