

## Testing Carroll's Pyramid of Corporate Social Responsibility in Sub-Saharan Africa: An Empirical Investigation Using a Sample of Nigerian Companies

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### **ABSTRACT**

This study tests the classic Carroll's pyramid of corporate social responsibility (CSR) using a sample collected from Nigerian companies. Carroll (1989) outlined four major components of CSR in a cumulative format with economic responsibilities at the base and philanthropic responsibilities at the top of the pyramid. Companies are required by society to address the economic and legal responsibilities. The ethical responsibilities are expected but not required by society and the philanthropic responsibilities remain a subject of much controversy. In the wake of the growing interest on CSR in sub-Saharan Africa, this study is undertaken to evaluate the perception and understanding of CSR among Nigerian private companies. In addition to testing the Carroll's pyramid on CSR, the study also evaluates the principles of charity and stewardships by Lawrence, Weber and Post (2005). To this end, the study will assist those who wish to develop an understanding of the dynamics of CSR to be better positioned for success.

**KEYWORDS.** CSR, Corporate governance, environmental stewardship, developing countries, sub-Saharan Africa.