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Is Corporate Responsibility an Extension of Sustainability? An Empirical Investigation

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ABSTRACT

More often, research loosely fuses corporate responsibility with sustainable agenda and the environment in their demands for equity for stakeholder communities. In earnest, blending social responsibility with sustainability issues, including the environment is good and commendable. However, little authorial work is advanced to appropriately synergise the parameters to engender appreciation and compliance by corporations, which would also encourage scholarship attention from the research community. The paper, therefore, seeks to lead evidence in support of corporate responsibility is sustainability extension. It does this through a combination of two objectives, namely, the justification that corporate responsibility has sustainability embedded in its application and proof that business responsibility and sustainability be promoted unified, since both aims at similar goals. The empirical and concrete unification of social responsibility with sustainability and/or environmental accountability is the gap to fill in this study's field. To achieve this task, interviews and survey data are triangulated through an SPSS regression technique for findings. Importantly, the result validates evidence that corporate responsibility is sustainability extension since sustainable enterprises incorporate environmental objectives in their corporate operations and, therefore, a strong authentication for the proposition. Suffice to note that until sustainability objectives are fused with corporate citizenship endeavours, the global campaign for safe and cleaner production can be unsuccessful.

KEYWORDS: Corporate Social Responsibility; Corporate Citizenship; Corporate Governance; Sustainability; Externalities; Ghana

JEL Classification Codes: M14, Q01

1. Introduction

Sustainability and social responsibility have received high authorial remarks yet efforts to link the two constructs for practical recognition and application by businesses are woefully inadequate. Thus, corporations attend to social commitments while disguising sustainability concerns, leading to catastrophic environmental challenges the world is faced with today.

It is recognised that corporate commitments in providing potable water, place of convenience, health centres and school building while keeping communities' water bodies clean and improved air quality in themselves is sustainability. It is, therefore, realistic to infer that social responsibility is sustainability extension. Sustainability explains natural resource utilisation in a most efficient way to sustain present generation while making adequate provision for future humanity.

In the main, the construct is conceptualised in the preservation domain to support future human endeavours. However, many authors have looked at sustainability in meeting present and future generational needs (Visser, 2007) and continue to operate long-term by taking a "more measured view" of resource consumption and simultaneously promoting growth (Hawkins, 2006) while supporting the current generation's capability to keep and sustain present and future needs (Blowfield and Murray, 2008).

Moreover, corporate responsibility or citizenship is basically concerned with business sustainable practices, regarding community and environmental resources utilisation to ensure safety and development for local communities. In view of goals convergence, business responsibility is sustainability and, therefore, serves a useful purpose when promoted together. Industrialisation and development have negative ramifications for water quality, and landmass viability, constraining livelihood and healthy living. Contemporary technology does not produce the desired results because it is not applied to benefit and promote the safety and progress of stakeholder communities.

Thus, social development, sustainability, and business ethics have remained peripheral, and standards most companies have adopted, including internationally recommended regimes and sets of initiatives, guidelines, have all failed in reducing the natural environment and the host communities' destruction (Visser, 2011). As the compounding complications of markets inadequate measurements of business externalities have remained unresolved, linking sustainability issues with corporate responsibility to provoke business commitments toward sustainable production is crucially important.

In this way, corporations are influenced to focus more attention on sustainability imperatives making them become social responsibility critical components. That extant literature links environmental sustainability with social initiatives means the two constructs promote the ecological preservation agenda. Thus, previous studies' treatment of business responsibility and environmental governance (Frynas, 2005; Banerjee, Iyer et al., 2003, Banerjee, Chio et al., 2009) is a catalyst for adopting and executing corporate responsibility and good environmental practices as legitimacy requirement (Aguilera, Rupp et al., 2007) validates synergising enterprise responsibilities and sustainability obligations.

Today, businesses are required to be socially acceptable to undertake legitimate operations and must embrace such practices and methods that encourage technology efficiency to ensure high returns to production factors and maintain environmental sustainability. In view of the foregoing, the study scrutinises the questions, namely, 'Do corporate responsibility undertakings or commitments or initiatives promote sustainability of the operating environments?' and 'Is business responsibility vis-à-vis sustainability statistically proven?' The paper seeks to substantiate its findings by scrutinising the justification that corporate responsibility has sustainability embedded its application and the proof that business responsibility and sustainability be promoted unified, since both aims at similar goals.

In the nutshell, business responsibility is operationalised as those initiatives that are undertaken by the corporation for its host communities, including livelihood supports, and employable skills, while sustainability denotes corporate practices which reduce or stop completely pollution and degradation of the environmental resources and landmass. The study is constrained by funding and hence small data sample size.

2. Literature Exploration and Problem Statement

2.1 Institutional Theory of Social Responsibility

From institutional theory perspectives, corporate citizenship is a governance system, which acknowledges stakeholder constituencies' vast interests. In this context, Carroll (1999) references corporate accountability as an obligatory task through legal compliance or societal expectation, yet some scholarly articles highlight its benevolence character.

Vogel (2006) describes those strategies of organisations which seek a conducive working atmosphere for workers, advance the concerns of communities and that which benefit business as constituting social responsibility. This view agrees with the agency theory and likens the explanation of business characteristics in management research (Garriga and Melé, 2004).

Unfortunately, the corporate responsibility charity character has even received scholarly praiseworthy in prominent policy papers of leading business groups (Kinderman, 2012), including the Employment Green Paper (2001), which defines the construct as an enterprise voluntary commitment that seeks stakeholder needs. Nonetheless, the theory seeks to place social responsibility clearly within a broader field of state-influenced regulation, which reduces a business-centered approach; a mechanism considered, however, inconclusive (Orlitzky and Swanson, 2008).

The theory also frowns on the view that corporations embrace the social responsibility to increase financial performance. This thinking, therefore, makes blurred the construct's understanding and undermines enterprises motivation for engaging in social responsibility. Corporate responsibility is an activity which should be upheld to de-emphasise the construct's long-standing view as business benevolence, making social undertakings and initiatives mythical for some unheedful corporations.

Furthermore, great differences exist globally among regions and countries in the construct understanding and, being mostly Global North countries' concept before spreading wild to Global South economies, corporate responsibility seeks to moderate business value and profit maximisation proposition. To employ efficiency and profit maximisation logic in explaining corporate entities engaging in interventions in host communities does not carry weight because evidence suggests that most Japanese and European enterprises do not embrace the concept, yet they are successful and break-even (Matten and Moon, 2008).

However, most enterprises rather become apprehensive of social accountabilities (Banerjee 2000) and encourage unfair environmental practices (Jermier, Forbes et al., 2006) due to policy absence to support corporate commitments (Crouch, 2004). This development demonstrates that enterprises represent an entity important than just self-centred and parochially profit-driven and rent-seeking agents in society. Though complying with social responsibilities promotes business financial performance (that is, quantifying in monetary value the social licence and legitimacy), using this as the foundational rationality for understanding the construct is flawed.

The theory also views corporate bodies as a political creation with initial 'limited liability' to operate and pursue stakeholder goals and values but gradually take over the economy (Roy, 1999), making corporate authority an issue of employment and social equality (Parkinson, 2003). Thus, corporate entities are seen penetrating cultures, prompting understandings and practices surrounding such enterprises as the McDonalds', the Starbucks' (Ritzer and Jurgenson, 2010), and the Disney's in the sphere of consumption (Bryman, 1999) and the immediate gender consideration (Orenstein, 2011).

More so, the theory considers corporate enterprises as having linked political power via informal rules to establish legitimacy (North, 1990), while situating social responsibility firmly in management because it is important to corporations. This, therefore, confirms that CSR is a reality and constitutes a business key component for wealth creation, growth, and development.

Meanwhile, the so-called capitalism variety dimensions and the multi-stakeholder involvement are issues of economic coordination, exhibiting themselves in different economic systems and markets of Western and European countries, while the institutional distinction is linked to different engagements (Aguilera, Williams et al., 2006, Rupp, Ganapathi et al., 2006).

It is, however, surprising that organisational theorists spent much time in theorising environmental impact on corporations or organisations but not the business' on the environments. The time is, therefore, now for organisational theorists to integrate such efforts and energies in unearthing how business organisations are also altering the natural environment while creating their own environments and other sectors which receives little attention from corporate entities.

Some authors indicated that research in managing the global operations of trans-national conglomerates has been adaptive (Westney and Zaheer, 2001; Geppert, Matten et al., 2006). Thus, an interdisciplinary theory that explains business vis-à-vis society should be developed through institutional theory for better understanding. The institutional theory, however, attempts to clarify this phenomenon from a two-pronged approach, namely, institutional dynamics and institutional diversity.

Particular behaviours can be institutionalised and any deviation(s) attracts sanctions (Streeck and Thelen, 2005), implying a reference to formal institutions. This explains the regulative general view, normative institutions, cognitive dimensions, and clarifies different institutional identities and dissimilar scopes (Scott, 1995). Moreover, institutions are historic and their foundations explain reasons underlying institutions as consequences of history and rules (Thelen, 1999). Therefore, to simply fathom a particular institution just by considering its present economic purpose is inconclusive. Thus, institutions take their roots from history, which are mostly influenced by conflicts, controversies, and compromises. Indeed, institutions once established exhibit own characteristics and often sediment power relationships by defining rights and responsibilities, and invariably influence social actors for durability (Jackson and Apostolakou, 2010).

Understanding corporate responsibility as an enterprise charity serves to subordinate it to stockholders and explains the institutional dimension and practices as observed in countries. In international management, it is generally fused with other governance practices, and the rapid diffusion has, therefore, generated debates among scholars on different construct layers. In this regard, social responsibility practice in the modern management sense might be limited and, therefore, confined in other economies.

A study suggests, in general terms, that CSR and institutionalised social cohesion cannot be used to replace each other (Jackson and Apostolakou, 2010). Nonetheless, a counter-critique of this view may be valid and thus, somehow posits, among others, that institutions can empower stakeholders to put corporate establishments under tremendous pressures to adopt and execute social initiatives thereby leveraging legitimacy as a source of social power (Aguilera, Rupp et al., 2007; Campbell, 2007).

For instance, an empowered labour union may use its entrenched power to pressurise enterprises to better and improve standards throughout the organisation and approve initiatives of general acceptability. However, measurement indicators are biased toward explicit CSR and this is reflected in corporate disclosures (Vitols and Kluge, 2011), while implicit CSR indicators can be blurred and interpreted similarly too. Consequently, as social indicators reflect outcomes in an insufficient and uncomparable manner, to explain whether the classification provides equivalent outcomes and harmonises social desirable results is difficult. The above-mentioned institutional environments scrutinise how national institutions are linked with capitalism-influenced CSR, while noting, for instance, that the construct is US' invention (Kang and Moon, 2011). Through complementarity rules, the explanation is made of how institutions impact CSR on similarity logic of contrast.

This theoretical perspective goes to generalise shareholder-influenced CSR (Kinderman, 2012; Brammer, Jackson et al., 2012). Arguments for relative cases of controlled market economies and stakeholder-driven governance practised in Germany and France as compared to South Korean state-led economy supports different CSR governance systems.

It is further observed that other characteristics also engender social development while considering an implicit form of CSR as an instrument of solidarity to influence the construct's inter-relations with other governance institutions (suggestive of countries moving toward shareholder-oriented governance) and makes enterprises implement the Anglo-American type. For instance, Germany adopts the explicit and business-driven CSR, which is a more mandatory approach to social standards and leads to heated discussions with unions (Brammer, Jackson et al. 2012). The spread of an Anglo-American construct among diverse societies is an indication of institutional innovation which forever will mutate to produce its kinds.

This thinking, in part, supports the position that managers embrace CSR based on institutional contexts (Witt and Redding, 2011). Five countries CSR analyses confirm the agenda and indicate other variants. In fact, the significant varieties that exist show stakeholder-oriented and production-oriented types practised in many countries.

This distinction, therefore, shows CSR diversity and indicates different stakeholders and countries, where employees' role in organisations in Japan is considered important contrasts with less important employees' duties in state/society CSR practised in South Korea. Furthermore, two innovations in CSR are introduced, which include static and welfare systems (Koos, 2012).

Thus, the institutional influence is realised at a multi-layer level and permits harmony among institutions, including business shaping the social responsibility agenda and suggestive of private enterprises' public engagement patterns, while referring to differences in practice (Koos, 2012).

It is noted that environmental pollution and resource degradation will still be looming on humanity's head even if the best environmental practices are adopted by the 'leading' companies (Paul, 1994), which, therefore, requires proper sustainable and natural resources management by both nations and corporate entities.

This calls for an efficient technology deployment to minimise prospecting, industrial and manufacturing activities' ramifications for the environments and the host communities. It is also a strategy that would incentivise profits for business and encourage sustainable environmental practices. Meanwhile, resource utilisation requires trade-offs which create competition for the most appropriate treatment among different stakeholders (Rodríguez, Beard Jr et al., 2006; Turner, Lambin et al., 2007). Though economic land and resource use theories assert that markets settle conflicts through differences in land resource rents and allocation (Ricardo, 1817; Walker 2004), environmental services remain a cost to society. This, therefore, can create impasse among different land resource uses (Wunder, 2005).

Though prospecting activities are a cost to the host nations, they contribute 25% GDP and 5.9% GDP to Guinea and South African economies respectively (Aryee, 2001). The attractive and increasing gold price (Hammond, Gond et al., 2007) creates wealth and prosperity for advanced nations, among which include the US, Australia, Canada and some other developing countries of West Africa, Indonesia, and Peru leading to investment expansion in the extractive sector (Akpalu and Parks, 2007; Kumah, 2006; Sousa and Veiga, 2009), raking in huge profits for trans-national enterprises (Hilson and Okoh, 2013).

Most times, the host communities get little of the revenue flow yet carry the heavy burden of corporate externalities (Kumah, 2006). Sadly, surface mining – common in Africa, is environmentally polluting and degrading - but favoured by trans-national conglomerates because it increases net returns to scale (Akabzaa and Darimani, 2001).

Furthermore, a common phenomenon in the mines is an incessant perennial soil erosion (Akabzaa and Darimani, 2001) producing dirt which affects host communities (Ayine, 2001). Overall, developing economies are flooded with surface mining which often disrupts the foundations of rural communities and encourages dislocation of farm folks and destroys income generating strategies (Kumah, 2006). The impact of the above creates enmity and dissatisfaction between indigenous landowners and multi-national enterprises over rights of ownership (Hilson, 2002) and act as possible disrupting instrument for development and security (Maconachie and Binns, 2007).

The above problematic business externalities constitute the main goal of corporate responsibility against which such initiatives as potable water, places of convenience, health posts provisions and training in employable skills are important for sustainable communities. It includes feeder roads construction in business operating environments to encourage accessibility of these rural environments to towns for improved marketing activities and sustainable environmental friendly practices to lessen pollution and soil erosion.

Therefore, effective resource management via corporate responsibilities should be pursued to generate wealth and to forestall declining biodiversity, ecological footprints, farmlands, forests, and crop production. Natural resources judicious utilisation must remain a priority to sustain life and community growth. Thus, corporate responsibility is a means by which business negative consequences, emanating from its operations, can be reduced, and exact equity for the compounding complications of markets inadequate measurements of corporate externalities.

A thorough reexamination of economic management, governance systems, and institutional capital is needed to fashion out an appropriate regime for mining revenues utilisation (though scanty) that supports physical infrastructure development for economic progress. The concept of using mining revenue for development is consistent with an emerging consensus that the discussion on resource wealth management be moved from need, careful and measured industrial policy to propositions for independent institutions and investment funds (Frezzolini, Teofoli et al., 2001; McMahon, 1997; Auty and Gelb, 2001; Harberger, 1994). In countries where good institutions and management exist, income from mineral wealth is judiciously utilised to substantially contribute to economic development.

Therefore, emphasising resource abundance alone cannot bring about prosperity in mineral-rich countries but prudent management combined with environmentally sound production practices and methods, permitting infrastructure and downstream activities, technological know-how utilisation plus effective exploratory management systems are appropriate and enabling ways to incentivise capital formation via the extractive wealth.

It is, therefore, instructing to argue that CSR is an extension of sustainability since it seeks to enforce business sustainable practices which promote improved, friendly environmental operations.

2.2 Environmental Management

The ecological administration is, therefore, defined as a business activity, which has the support of the law, regulation and national administrative practice vis-à-vis international agreements, standards, and objectives for preserving the environment to ensure sustainable development (Burchell, 2008). Perhaps the global supports for 'green revolution' is timely to reduce the fast degrading Earth's resources. A growing convergence of opinions among most corporate leaders supports managing and preserving the environment for life sustenance and industrial growth. While sustainability is explained with emphasis on the preservation of the present generational needs without compromising those of the future generations (Visser, 2007) and to operate in a long-term by taking a "more measured view" of resource consumption and simultaneously promoting growth (Hawkins, 2006), it also implies the present generation's capability to sustain and keep the future (Blowfield and Murray, 2008). The Economist Robert Repetto's "Natural Capitalism" observes that when nation's states deplete their mineral wealth, extinct the existing tree population, fish, and wildlife, and cause erosion of the soil and pollute springs and wells for mankind's immediate gains, business should endeavour to adopt production methods that encourage sustainability of its operating environments (Abuyuan, Hawken et al., 1999).

2.3 Corporate Governance

A developing scholarly consensus views corporate governance as accountability branch of corporate responsibility, which is capable of creating possibilities for environmental safety via corporations' internal mechanism. However, the catastrophic corporate scandal is an ample demonstration of the weakness of corporate governance. Thus, the Anderson and Enron's collapse is a people's failure (Hawkins, 2006) since the company attracted praiseworthy approvals for corporate responsibility before the collapse (Blowfield and Murray, 2008).

Indeed, business governance describes the contours of the supervisory board, the internal system of control, and management (Cadbury, 1992). Generally, enterprises governance system must provide the conduit through which stockholders' interests are safeguarded and protected (Cadbury, 2000). It is also considered as the conveyer belt for transmitting quality management for profits for shareholders and that which facilitates monitoring efficiency and effectiveness (Yang, McDaniel et al., 2012). Moreover, others defined the construct as regulating aspects of organisations which embody agreement, accountability, transparency, codes of conduct, laws, and guidelines (MacMillan, Money et al., 2004). It is also said to involve sanitising companies' rules and regulations, safeguarding shareholders' rights and stakeholders' interests through corporate wealth management (Page, 2005)

The relevance of Cadbury Report of 1992 and Sarbanes Oxley-Act of 2002 (which emphasises wide-ranging accounting reforms and severe penalties for failures to comply) is managers' ability to incorporate social values into business management practices for a basic social programme that dully compensates host communities for corporate excessive profits and production externalities. Undoubtedly, benchmarks would be established integrating systems that link executive authority, financial accounting, and board's accountability plus stakeholder aspirations to reduce such business practices as malfeasance.

2.4 Social Responsibility

Corporate responsibility construct is evolving and defies definitional theories. Studies show many definitions and without those emerging from methodological identification problems. However, Bowen's work on "Social Responsibilities for Businessman" indicates that corporate objectives impact people and societies and the consequences should be contained and addressed by business (Bowen, 1953).

This undoubtedly provides leads to establish harmony between corporate authority and business responsibility. While conceptualising that a company is formed just to amass wealth is one reason, and just as deep thinking reveals other obligations that must be fulfilled, societies should benefit from value created within their environments.

The view that enterprise functions to conduct research and produce goods for the market, and its operational presence affects host communities supports the claim that business must embrace the social responsibility and environmental accountability agenda to compensate host communities.

Thus, the enterprise responsibility agenda recognises that a business classifies its participants and integrates their values, necessities, and ambitions in the policies, strategies of the organisation. Other explanations have also occurred in the literature and need some recognition and to acknowledge the diversity and nebulous character of social responsibilities.

In his publication, Heald (1970) explains that social obligation means accountability of businessmen and should be demonstrated in real policy frameworks. By this, a reference is made to community-oriented programmes and business executives who are predominantly pre-occupied with corporate relations. Johnson (1971) defines corporate responsibility as those activities taken by managerial staff to balance multiple interests, involving declaring huge profits for stockholders and its employees and other clientele and stresses that business social obligation is the pursuance of socio-economic goals through elaborate norms and practices approved by business.

Moreover, the publication in 1971 captioned "Corporate Social Responsibility" states that business establishment is granted by public authority to serve social interest and needs. It further states that social agreement is undergoing metamorphosis, and enterprises are expected to take charge of social responsibilities and to serve wide-ranging human values. In its roles, business should contribute substantially to living standards improvement and satisfy public expectations.

From this period on, many definitions have arisen for CSR, which considered important notes from the earlier ones discussed. More so, business desire is to act in an ethical manner and contributes its quota to society by improving the living standards of families and creates sustainable communities. Again, CSR is explained from the following angles: (a) considering and managing business impacts; (b) pursuing and creating opportunities, and (c) promoting an "enlightened self-interest" view and approach to normalise stakeholder interests and needs in corporate governance. Others have related CSR to ethical treatment of stakeholders since social obligations are a business core behavioural issue. However, the universally used definition is the Carroll's (1991), disaggregating CSR into economic, legal, ethical and philanthropic categories.

Meanwhile, any corporate entity, without doubt, is to make profits and also implements strategies to develop the social environments it operates in because these activities impact socio-economic lives. Therefore, the suggestion by Friedman (1970) that business objective function is to make profits is misleading. Unfortunately, this proposition has influenced authorial comments in CSR discussions to date. Carroll, however, views the failure of discretionary or ethical responsibilities as grounds for governmental legislation, which can reduce profits and impose other restraints on the free business operations. Therefore, Friedman and Carroll are concerned with the same apprehension – that is, reduction in corporate profits. Carroll explains that CSR absence means stricter regulations to control business, while Friedman focuses on profits and recommends no expenditure on social programmes. On the whole, no study has ever proved that business financial performance improves just by embracing CSR (Vilanova, Lozano et al., 2009) and makes the debate useless, needless and uncalled-for. This explains the point that CSR must be enforced through a concerted business strategy or policy, instead of the informal self-commitment.

It also stresses that initiatives trans-national enterprises undertake should compensate for business externalities. In a classical scenario, the Norwegian-based Norsk Hydro assumption of responsibility, for the well-being of many towns by boosting the local economies via jobs, schools, and housing for the people (May, Cheney et al., 2007), is an epic gesture and highly laudable.

Whether the organisation's goals and values influence its virtues, such a legal construct as corporations can have values, ethics, justice, responsibility, and obligation notions rooted in meaningful human experience and adaptable to guide corporate behaviour (Blowfield and Murray 2008) to create a thriving CSR platform. Certainly, organisational determinants shape the notions, initiatives, and strategies involving moral, rationale, and economic cases (Blowfield and Murray, 2008). The moral dimension entails an enterprise's obligation to society, while the rationale case seeks to work proactively to lessen restriction society imposes on the enterprise. The economic instance aims at the enterprise profits and by maintaining its reputation amongst stakeholders (pp. 17-18).

3. Methodological Tools Analysis for the Study method

The techniques, scientific assumptions and strategies deployed in this segment are meant to situate the study among research traditions. Specifically, focused interviews method for relevant field data gathering is used. The questionnaire designed from interview data is personally served to the research audience and an SPSS Regression data analysis is employed.

The research data was gathered from both field and established sources. Foremost, information from global sources accounts for the established data collected. This provides the baseline for empirical data gathering, and without which empirical data collation is difficult.

The investigation conducted interviews for three mining trans-national conglomerates selected. These enterprises represent the study's population and from which individual management is selected. These individuals include David Johnson, Stakeholder Relations, West Africa and his two deputies responsible for Corporate Affairs plus other departmental heads (Goldfields Ghana); the Corporate Affairs head including other senior management manning Security, Environment and Human Resource (Asanko Gold Ghana); and the President and his Vice plus other departmental heads managing Environment, Human Resource and Security portfolios (Golden Star Resources).

However, the investigation goes an extra mile to gather individual-level data, from the community opinion leaders, representatives of community-based environmental institutions, plus non-governmental actors in mining exploration and development, aimed at authenticating and cross-referencing the company-level data obtained.

The focused/semi-structured interview technique is deployed to gather field data because it enables thorough scrutiny of information and also encourages the investigation to interview details and processes. The on-site interviews also make the investigation to effectively scrutinise the objects under study for an in-depth understanding. Meanwhile, a macro-level data is obtained from 30 management staff selected from the enterprises. Information on the impacts of mining is vigorously elicited, pursued and recorded.

This information aims to discover enterprises' management understanding of mining ramifications for the natural environment and the safeguards and/or strategies adopted to curb these challenges. Information on community-support and future considerations are also pursued. The investigation used prepared questions which were subsequently altered to satisfy the dynamism and nature of responses by the respondents.

To validate and cross-examine the company-level data, the investigation interviewed fifty (50) key participants. Though the individual-level information is merely aimed at cross-referencing the corporate data, it also legitimises data collation process and empowers the investigation to identify misleading responses for reconciliation.

Focused/semi-structured interviews method of data gathering gives freedom to the investigation to decide the manner and sequence of questions in the interviews process, and the decisions to explore reasons and motive aimed at confining issues the respondents are familiar with. In general, therefore, this method is deployed in the proposition design to constitute an unstructured interviews component.

Indeed, this method benefits the investigation by allowing a complete data gathering with much precision for questionnaire design, leading to increased credibility for the research findings. Again, the personal involvement increases response rates and, more so, allows the investigation order and flow of questions. It also helps the investigation to introduce necessary modifications in the scheduled interviews based on initial results, which is not possible in the case of only a survey study without early interviews. Further, the interviews method offers the investigation a chance to discover data which is perhaps difficult using only a questionnaire or participant observation (Blaxter, Hughes et al. 2006). It also allows the research to generate real-life and authenticated data that stand the taste of time. Besides, this method in objectives setting is important (Hamel, Dufour et al., 1993; Yin, 1994) underscoring its use in this research.

This methodology deployment in data gathering has some few shortcomings. These are biases resulting from fatigue in dealing with large participants and the investigation becoming very much involved with the interviewees. Data generated from qualitative interviews is huge and overwhelmingly voluminous (Neuman and Robson, 2007), and an hour interview may produce gigantic data which can take several pages and many hours or days to transcribe (Dörnyei, 2007). Challenges of potential bias abound in generating information via interview(s) yet it is deployed for both large-scale and small-scale studies.

The research also employs regression analysis in deriving the predictors and the unknown variables for the study's predictions. The deployment of this technique, as an SPSS statistical package, stems from its measure for cause and effect within and among variables. Meanwhile, as a statistical prediction tool, predicting variables, given the other when those variables are interrelated, it shows a mathematical average measurement of variables' relationships and as such includes a measure which is unknown variable predicted from a known one. It shows estimates of dependent variables from independent ones and also indicates the error involved in approximations.

More so, regression identifies the correlation and an actual relationship which enables the value estimation for which it is valid. The variables' relationships are the same until calculations are made. While the dependent variable assumes any value taken at random, independent ones are fixed. In the calculation, one dependent measure is selected but consideration is given to many independent variables. Research indicates that a regression analysis only gives confidence levels to the investigation that the predictions are okay except proving the claim.

4. Quality Criteria for Measures Analysis, Results, and Discussion

The study's aim is to support the proposal corporate responsibility is sustainability extension via two major goals, involving the reasoning corporate accountability has sustainability implanted in its presentation and proof that enterprise responsibility and sustainability should be promoted together because they have mutual objectives. In pursuance of this overarching goal, the paper explores the queries 'Do corporate responsibility undertakings or commitments or initiatives promote sustainability of the operating environments?' and 'Is business responsibility vis-à-vis sustainability statistically proven?' from the resultant methodological underpinnings.

Table 1: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.993[a]	.986	.985	.15510

a. Predictors: (Constant), Decoupling CSR from corporate affairs attracts & improves enterprise attention, Disregard for CG rules negatively affects CSR, CSR committee independence is doubted

The R column variable, where r = 0.993[a], demonstrates strong variables relationships (the predictors and the outcome). Similarly, the R^2 (0.986) indicates statistical significance for variance proportion outcomes. It, therefore, means the model can predict the outcomes. The overall standard error coefficient (0.15510) shows insignificant value, meaning that the variables are within the regression limit.

Table 2: ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	63.109	3	21.036	874.511	.000[b]
	Residual	.866	36	.024		
	Total	63.975	39			

a. Dependent Variable: Sustainability company incorporates environmental objectives in its CSR practice
b. Predictors: (Constant), Decoupling CSR from corporate affairs attracts & improves corporate attention, Disregard for CG rules negatively affects CSR, CSR committee independence is doubted

The Analysis of Variance, also called ANOVA table describes the variability (inconsistency) among measures. The Source column includes Regression, Residual and Total, where the corresponding values (63.109 & .866) denote response variance variability. Thus, the ANOVA determines the model variables predictive capability. The $p<.001$ indicates statistical significance and, therefore, makes the model a suitable predictor of the event, where $F\ (3, 36) = 874.511$, $p<.001$.

Table 3: Regression Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	21.134	.651		32.449	.000
	CSR committee independence is doubted	-.464	.059	-.318	-7.873	.000
	Disregard for CG rules negatively affects CSR	-3.711	.093	-1.174	-39.765	.000
	Decoupling CSR from corporate affairs attracts & improves corporate attention	-.216	.078	-.085	-2.784	.009

a. Dependent Variable: Sustainability company incorporates environmental objectives in its CSR practice

Table 3 comprises the p-values of each term, the statistical tests, and coefficients. Statistically significant p-values (<0.05) suggest a predictor shows prominence and needs to be reported on since predictors' variables affect response variables. The coefficients (-.464, -3.711 & -.216) show statistical significance (.001 x 3), meaning the constructs are monotonically related. Likewise, t-values (-7.873, -39.765, & -2.784), display little variability of the model variables, suggesting further that the constructs share associations. Again, the error coefficients (.059, .093 & .078), which are an average distant line, presents insignificant measures, indicating the variables are closely related. More importantly, the constant's value (21.134) indicates the model takes a mathematical value of 21.134, giving the independent predictors.

Therefore, a unit change of the constant (21.134) results in this measure (-.464) of change in 'CSR committee independence is doubted'. Further, one unit change of the model's constant (21.134) changes the measures (-3.711 & -.216) and confirms the validity of 'Disregard for CG rules negatively affects CSR' and 'Decoupling CSR from corporate affairs attracts & improves corporate attention' respectively.

Based on the result, a conclusion is drawn that corporate responsibility promotes sustainability since a 'sustainable enterprise incorporates environmental objectives in its CSR practice'. It means that corporate citizenship encapsulates such issues as sound environmental practices, including a reduction in pollution and degrading utilisation of landmass and its resources to diminish the compounding complications of markets inadequate measurements of business externalities.

The statistical outcome also proves that the assumption of corporate responsibility being sustainability is supported and explains the literature's treatment of the construct as the same entity. The existing writings bond sustainable communities with sound environmental practices and expect business to comply, which in most circumstances, prove to be difficult for many enterprises. Shell's refusal for oil spillage responsibility in Niger Delta contrary to its 2012 Sustainability Report is synonymous to Monsanto's provision to farmers of genetically modified seeds in contravention of its 2011 CSR/Sustainability Report. Thus, decoupling CSR from the sustainability agenda can thwart worldwide sustainable campaigns for global warming, which otherwise are easier when promoted with corporate responsibility.

The paper opines, in no uncertain terms, that any corporate initiative(s) which supports livelihood endeavours and improved living conditions of host communities, in itself, allows for sustainable practices by the stakeholder community folks, since invasive economic activities, such as felling of trees for fuelwood, open defecation in water bodies and other unhygienic practices, are in the process de-emphasised. Henry Ford and Dale Carnegie are examples of good companies exhibiting good citizenship for devoting their profits to charity, including education and healthcare (Blowfield and Murray, 2008). Likewise, the business must preserve and protect the environment in ways that ensure sustainable development themes (Burchell, 2008).

The foregoing instances of CSR activities are a demonstration of sustainability; a sufficient validation for the suggestion 'corporate citizenship is sustainability', which is vividly illustrated and shown in business linking both corporate responsibilities/initiatives with sustainable objectives. It is also statistically proven that businesses which understand sustainability values incorporate environmental objectives in their corporate responsibility management.

The result reveals inherent flaws in the global attempt to solve sustainability challenges (including global warming) in isolation. The little success chalked in the global management of sustainability stems from decoupling sustainability imperatives from social responsibility, which also compounds the complications of market inadequate measurements of business externalities. CSR, indeed, is a substantial avenue to compensate stakeholder communities for corporate excessive profits and rent seeking. Until the global efforts, at solving the sustainability challenges such as Climate Change and global warming, are harmonised with social responsibility, the task of fighting these problematic realities will be daunting and herculean, validating social responsibility as sustainability extension.

5. Conclusion

Sustainability challenges continue to defy global solutions since the complications of markets inadequate measurements of business externalities exist. This paper advances fusing corporate responsibilities with sustainability objectives for corporate consideration and adoption. It is believed that CSR has better chances of eliciting business commitments for sustainability agenda than when sustainable objectives are treated in isolation. This sustainability agenda is best advocated for and attended to via corporate responsibility because it has gained currency among industry and business players in contemporary times. More importantly, statistical evidence proves that a 'sustainable enterprise incorporates environmental objectives in its corporate responsibility', which represents a strong validation for the proposal 'CSR is sustainability' and, therefore, both are the same.

Additionally, bonding CSR and sustainability is to make possible business sustainable objectives realisable. Though the literature treats CSR in one basket with sustainability objectives (which corroborates the paper's finding), not many enterprises commit themselves to sustainability agenda, evidencing Shell's refusal for oil spillage responsibility in Niger Delta contrary to its 2012 Sustainability Report, which is synonymous to Monsanto's provision to farmers of genetically modified seeds in contravention of its 2011 CSR/Sustainability Report.

In the paper's view, recommending bonding CSR with sustainable agenda in business practice is a necessity to promote and encourage corporate social and environmental accountability and hopes this is a new area for future academic research.

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