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RESEARCH ARTICLE

## Factors Inhibiting Corporate Social Responsibility Initiatives Among Construction Companies

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### Abstract

Corporate Social Responsibility (CSR) is one of the best strategies that companies used in minimising negative societal and environmental impacts, enhancing economic development and improving social progress concurrently. However, there are many factors discouraging construction companies to implement or establish a CSR plan. Furthermore, there are few empirical studies in relation to CSR in construction, and the majority of empirical research on CSR implementation are rooted in the organisational and economic context of the developed world. Therefore, the current study seeks to investigate the factors inhibiting CSR initiatives among construction companies within the context of a developing country such as Nigeria. The study adopted a survey research method. Questionnaires were administered to a purposively selected group of managing directors, directors, other top construction professionals or management personnel involved in the

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operation of small, medium and large construction companies in Nigeria. A total of 196 questionnaires were administered among the sampled respondents out of which a total of 119 representing 61% were adequately filled and returned. The data collected were analysed using descriptive and inferential statistics. The results revealed corruption tendencies borne from lack of transparency between companies and government, lack of CSR benefits measurement, lack of financial resources, inadequate support from top management and lack of governmental support as the top five factors inhibiting CSR initiatives among construction companies in Nigeria. In addition, the results from the study revealed that, there is no statistically significant difference in factors inhibiting CSR in construction between indigenous and expatriate and partly indigenous/partly expatriate companies. The findings provide in-depth insight of the factors inhibiting CSR programmes in construction that can help top construction professionals and management personnel in construction companies facilitate development of strategies required to mitigate the factors inhibiting CSR programmes.

## Keywords

**Construction Companies; Corporate Social Responsibility; Inhibiting; Initiatives; Nigeria**

## Introduction

The corporate social responsibility (CSR) record of a construction business is fast becoming a key metric used for evaluating organisational performance. The importance of CSR can be linked to stakeholder's (government, local communities and investors, among others) recognition of the impact of construction projects on economic, social, cultural, environmental and biological activities ([Bevan and Yung, 2015](#); [Loosemore, et al., 2018](#); [Osuizugbo and Ojelabi, 2020](#)). Also, evidence from literature suggests the CSR practices have a positive impact on financial performance ([Rettab, Brick and Mellahi, 2009](#); [Wu and Shen, 2013](#)). In contrast, other studies have shown that CSR practices have no impact on financial performance of business organisations ([Nelling and Webb, 2009](#)). The inconsistencies in the findings of previous studies have been linked to (i) model misspecification ([McWilliams and Siegel, 2000](#)); (ii) non-consideration of intervening variables ([Wang, Dou and Jia, 2016](#)), among others. Despite these inconsistencies, overwhelming evidence from the literature indicates that CSR contributes to improvement in brand loyalty, stakeholder engagement and social value ([Longo, Mura and Bonoli, 2005](#); [Loosemore and Lim, 2016](#)). Taken together, it is evident that CSR activities are beneficial to construction business and its practice should be encouraged. The practice of CSR has the potential to contribute toward growth and long-term survival of construction business organisations.

More recent attention has focused on CSR practices within the construction sector. Two reviews of literature showed that the number of CSR research studies in construction-related disciplines have grown in recent years ([Lin, Ho and Shen, 2018](#); [Zhang, Oo and Lim, 2019](#)). [Lin, Ho and Shen \(2018\)](#) mapped CSR research in the construction domain into three groups. The groups were named "profit", "value" and "relationship". The other review by [Zhang, Oo and Lim \(2019\)](#) focused on drivers, motivation and barriers to the adoption of CSR practices in the construction sector. Previous research has covered topics such as corruption ([Bowen, Edwards and Cattell, 2012](#)), stakeholder engagement ([Mok, Shen and Yang, 2015](#)), responsible sourcing ([Young and Osmani, 2013](#)) and corporate ethics ([Oladinrin and Ho, 2016](#)). This previous research on CSR in the construction domain has largely focused on countries in the global north ([Zhang, Oo and Lim, 2019](#)). Thus, there is very little understanding of CSR practices in the construction sector of countries in the global south.

The aim of the presented study is to address this gap in knowledge by assessing factors inhibiting the implementation of CSR initiatives in construction companies operating in the global south using Nigeria as a representative case. Research shows that CSR business practices tend to vary from country to country ([Loosemore, et al., 2018](#)). Also, other studies (such as [Rizk, Dixon and Woodhead, 2008](#)) have found

that CSR maturity and disclosure is lower in the construction sector when compared with other sectors of the economy, such as food processing. Due to its benefits, there is an obvious need for the adoption of CSR practices in construction business; hence more research is needed to explain the factors inhibiting its practice. The study aims to contribute to the CSR research by highlighting the factors inhibiting the implementation of CSR initiatives in the construction sector.

## Literature Review

This part of the paper comprises three themes, including CSR concept, CSR in the construction industry and factors inhibiting the implementation of CSR in the construction industry.

### CSR CONCEPT

A considerable number of published studies have focused on CSR. One of the first definitions of CSR was presented in [Watt \(1939\)](#). Watt viewed CSR from the economic, social and political perspective. For instance, [Watt \(1939\)](#) stated that “it should be the social duty of a business to treat its employees as individuals worthy of respect and fair treatment”. A review of CSR research indicates that more than 37 definitions of CSR exist in the literature ([Carroll and Shabana, 2010](#)). [Carroll \(1979\)](#) defines CSR as “the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time”. There is little consensus about what CSR actually means. However, it is observed that the definition of CSR has evolved over time. As noted in [Carroll and Shabana \(2010\)](#), the four dimensions (economic, legal, ethical and discretionary) of CSR put forward in [Carroll \(1979\)](#) are useful for evaluating the gains accruing to the community and the business organisation. The four dimensions encapsulate the principles underlying the practice of CSR. While the existence of several definitions of CSR is acknowledged, this study is based on [Carroll’s \(1979\)](#) definition.

The application of appropriate CSR practices is vital for long-term survival of businesses and communities.

### FACTORS INHIBITING THE IMPLEMENTATION OF CSR IN CONSTRUCTION INDUSTRY

Despite the numerous benefits that associated with CSR programmes, there are many factors impeding its implementation. An understanding of these factors would facilitate the development of strategies for improving the execution of CSR programmes in the construction sector. One of the first published studies in the construction domain reported that lack of awareness is the main barriers to use of CSR practices in the construction sector ([Jones, Comfort and Hillier, 2006](#)). [Yu \(2010\)](#) observed that financial resource limitations were the major barrier to CSR initiatives among construction companies operating in Sweden. In contrast, [Alotaibi, Edum-Fotwe and Price \(2019\)](#) showed that “lack of CSR knowledge and awareness” and “lack of agreement on how CSR is defined” and “the ideologies that contained in CSR” are factors inhibiting CSR programmes. An Australian study ([Reid and Loosemore, 2017](#)) indicated that the lack of responsible sourcing framework and certification which allow socially responsible companies to be reliably identified are factors inhibiting CSR initiatives in construction companies.

Generally, it is obvious that the factors inhibiting CSR initiatives among construction companies tend to vary based on context, such as location of study and characteristics of respondents. Also, a summary of previous research focused on this subject matter (i.e., barriers to CSR) within the construction knowledge domain are shown in [Table 1](#). Therefore, there is an obvious need to understand the factors inhibiting the implementation of CSR programmes in the Nigerian construction sector.

A growing number of studies have described the factors inhibiting the implementation of CSR programmes in the construction sector. It is apparent from the data shown in [Table 1](#) that very few studies

have been conducted in developing countries. Most of the studies have been carried out in developed countries, such as United Kingdom and Australia. [Zhu, Liu and Lai \(2016\)](#) noted that the lack of research on developing countries could be attributed to differences in political, economic and geographic situations that exist in those nations.

Although studies have been conducted on CSR in construction (see [Table 1](#)), little is known about factors impeding the implementation of CSR initiatives among construction companies operating in developing countries, such as Nigeria. The study reported in this paper is designed to address this gap in the existing knowledge.

**Table 1. Summary of CSR studies in construction**

S/N	Author(s)	Country	Research Method/Type of Framework	Target Subject
1	Lim and Loosemore (2017)	Australia and New Zealand	Questionnaire survey	Professionals (architects, contractors, consultants, subcontractors and suppliers) across construction supply chain
2	Huang, et al. (2017)	Taiwan	Questionnaire survey	Reputable and large-sized companies in construction industry
3	Reid and Loosemore (2017)	Australia	Semi-structured interviews	Contractors, property managers and large developers
4	Duman, Giritli and McDermott (2016)	UK and Turkey	Case study, semi-structured interview, questionnaire	Construction companies
5	Alotaibi, Edum-Fotwe and Price (2019)	Kingdom of Saudi Arabia	Questionnaire survey	Experts in mega-construction projects and Social Responsibility
6	Zhang, Oo and Lim (2019)	Unspecified	Systematic review, descriptive analysis	Construction enterprises or general contractors
7	Zahidy, Sorooshian, and Hamid (2019)	Malaysia	Empirical survey, Delphi technique	Experts and construction firms
8	Xia, et al. (2018)	Unspecified	Systematic review	Construction industry
9	Petrovic-Lazarevic (2008)	Australia	Interviews, semi-structured questionnaire	Community representatives, clients, suppliers, members of boards of directors and employees of large companies

Table 1. continued

S/N	Author(s)	Country	Research Method/Type of Framework	Target Subject
10	Liao, Tsengun and Liang (2016)	China	Interviews, text analysis, questionnaire survey	Construction companies
11	Lou, et al. (2012)	UK	Case study	Construction SMEs
12	Wang, et al. (2018)	China	Data envelopment analysis (DEA) model	Construction companies
13	Jones, Comfort and Hillier (2006)	UK	Literature review	Construction companies
14	Watts, Dainty and Fernie (2015)	UK	In-depth semi-structured interviews	Main contractors and public sector client organisations
15	Ye, et al. (2019)	United Kingdom, Africa, and Southeast Asia	Mixed-method, interviews, content analysis	International construction companies
16	Bevan and Yung (2015)	Australia	Mixed method	Small and medium sized construction companies
17	Barnes and Croker (2013)	Hong Kong	Questionnaire	Contractors and sub-contractors in Hong Kong construction industry

A range of factors inhibit the implementation of CSR initiatives in the construction sector. Based on a review of existing literature, 15 factors were identified from previous research (see [Table 2](#)). The “lack of support from management” is the most frequently mentioned barrier to the implementation of CSR initiatives. Also, “inadequate information, knowledge and awareness of CSR” and “lack of financial resources” were mentioned in 8 previous studies on the barriers to the adoption of CSR practices within construction companies. These factors are within the control of the construction companies. This review suggests that construction firms have a huge role to play in the implementation of CSR initiatives in the sector. For instance, the contract for the construction of a new highway in Poland had to be cancelled because the international contractor had no knowledge of the Polish environmental protection laws ([Wu and Shen, 2013](#)). Taken together, it is evident that the implementation of CSR initiatives is of strategic importance to construction business organisations. The implementation of these CSR initiatives ensures that construction companies: (i) comply with statutory regulations; (ii) add social value to the community; (iii) improve brand loyalty, and (iv) generate profits.

Table 2. Factors inhibiting CSR implementation identified by different studies

S/No	Factors	Frequency	Zahidy, Sorooshian and Hamid (2019)	Yu (2010)	Alotaibi, Edum-Fotwe and Price (2019)	Faisal (2010)	Jean, Wang and Sunttu (2018)	Fasoulis and Kurt (2019)	Bevan and Yung (2015)	Shen, Govindan and Shankar (2015)	Goyal and Kumar (2017)	Ghasemi and Nejati (2013)
1	Lack of CSR professionals	5	√	√			√				√	√
2	Inadequate support from top management	9	√	√	√	√	√	√		√	√	√
3	Inadequate support from stakeholders	7	√	√	√	√	√	√		√		
4	Lack of direction on CSR implementation	5		√	√		√	√				√
5	Lack of governmental support	5			√	√	√	√		√		
6	Corruption tendencies borne from lack of transparency between companies and government	1					√					
7	Negative attitude towards CSR within the organization	4	√	√				√			√	
8	Lack of information, knowledge and awareness of CSR in the organization	8	√		√	√	√	√	√	√	√	
9	Lack of CSR benefits measurement	5		√		√		√			√	√
10	Lack of financial resources	8	√	√	√	√		√		√	√	√

Table 2. continued

S/No	Factors	Frequency	Zahidy, Sorooshian and Hamid (2019)	Yu (2010)	Alotaibi, Edum-Fotwe and Price (2019)	Faisal (2010)	Jean, Wang and Suntu (2018)	Fasoulis and Kurt (2019)	Bevan and Yung (2015)	Shen, Govindan and Shankar (2015)	Goyal and Kumar (2017)	Ghasemi and Nejati (2013)
11	CSR implementation is time consuming	2		√								√
12	Complexity of CSR implementation	2					√				√	
13	CSR implementation is expensive	3			√			√		√		
14	Other management priorities within organization	1				√						
15	Lack of training opportunities and seminar to gain knowledge about CSR	4	√		√			√		√		

## Research Method

This study used a field survey method to uncover the factors inhibiting CSR initiatives among construction companies in Nigeria. The list of factors inhibiting CSR programmes which were identified in the literature, were used to design a questionnaire to achieve the main objective of the study. The questionnaire survey was used to elicit the responses of construction companies regarding the factors inhibiting CSR implementation. The study is an organisational based research and the target respondents were managing directors, directors, other top construction professionals or management personnel involved in the operations of small, medium and large construction companies in Nigeria. The reason for these targeted respondents was that they have experience and do participate in decisions making. To show the comprehensiveness and accuracy of the instrument, a pilot study was conducted before administering it to the respondents. The questionnaire was updated with input of construction companies' personnel as a result of the pilot test. The study used a purposive sampling method to identify the representative sample for the administration of the questionnaire. Purposive sampling is a non-probability technique, which is based on the characteristics of the study population. The sampling method adopted was chosen because of the inability to obtain an updated list of construction companies working in the study area as at the time of carrying out the study. The study made use of Cochran's formula for infinite population developed in 1977, given by eq1 & eq2.

$$n = \frac{pq}{e^2} z^2 \quad (1)$$

$$q = 1 - p \quad (2)$$

Where  $n$  = sample size;

$z$  = selected critical value of desired confidence level;

$p$  = estimated proportion of the attribute present in the population;

$e$  = desired level of precision.

The study adopted the following values in sample size determination and described as follows;

$P = 15\% = 0.15$ ;

$q = 1 - 0.15 = 0.85$ ; at confidence level of 95%,  $z = 1.96$ ;

$e = 0.05$

Therefore,  $n = 0.15 \times 0.85(1.96)^2 / 0.05^2 = 196$

The value of  $P = 15\%$  is the estimate of the likely percentage of construction companies considered for the research. From the calculations, the sample size for the study with infinite population using Cochran's formula is 196. A total of one hundred and ninety-six (196) survey questionnaires were administered out of which one hundred and nineteen (119) representing 61% were adequately filled and returned. The questionnaire comprised of six sections, but for this study two sections were considered. The first part asks questions about the background and companies' information of the survey respondents, the second part is concerned with the factors inhibiting CSR in construction companies. The respondents were asked to rate the level of importance attach to each of the factors inhibiting corporate social responsibility using a 5-point Likert scale, where Not important = 1, Less important = 2, Moderately important = 3, Important = 4 and Very important = 5. The data was collected from a questionnaire between November 2019 and January 2020. This study used the following for data analyses: frequency distribution, percentage, mean score, the Kruskal-Wallis test and Kendall's Coefficient of Concordance. Multiple Likert scale questions were tested using the Cronbach's alpha test to determine its reliability. The result of the test shows a 0.932 value, which indicated high level of consistency for the scale and was considered suitable and reliable.

## Results and Data Analysis

This section of the paper presented the background and company's information of the respondents, the results and data analysis of factors inhibiting CSR in construction companies in Nigeria.

### RESPONDENTS' BACKGROUND INFORMATION

[Figure 1](#) presented the background information of 119 respondents, including their designation and years of experience in construction.

The respondents who participated in the survey were managing directors/directors, commercial manager, head of department, CSR officials and others (see [Figure 1](#)). In [Figure 1](#), designation background for most respondents were found to be managing directors/directors (48.7%) whereas, the least respondents were CSR officers with 1.7% of the survey population. For work experience, 90.8% of the respondents have more than 5 years experience in construction and this demonstrated their capability to participate in the study.

### RESPONDENTS' COMPANY INFORMATION

[Figure 2](#) presented the respondents' company information, including ownership and management of firm, number of workers in the organisation, type of ownership and years of company's experience in construction.

In [Figure 2](#), ownership and management of construction companies and type of ownership of companies for most respondents' companies were found to be indigenous construction companies with 85% (101) and



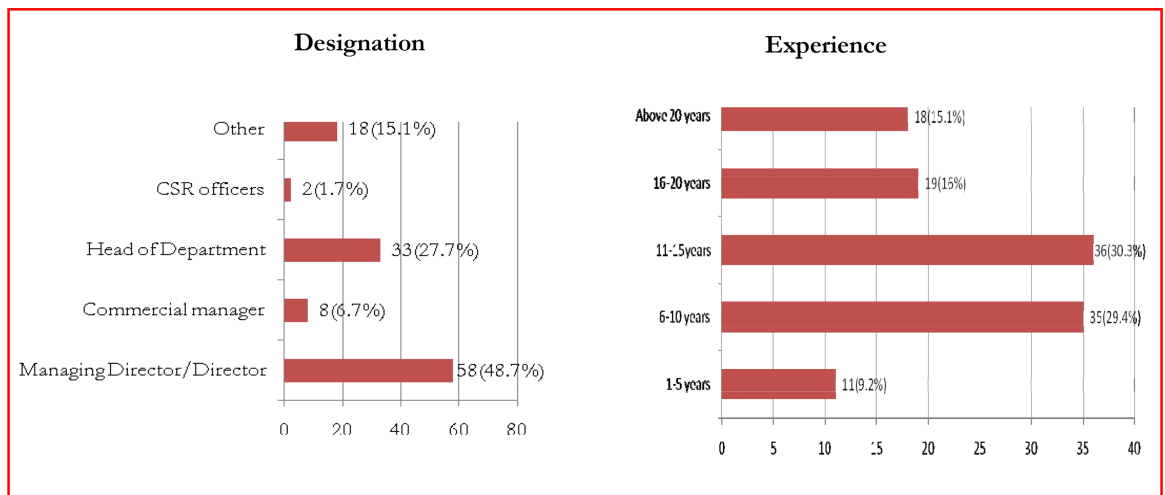


Figure 1. Respondent's background information

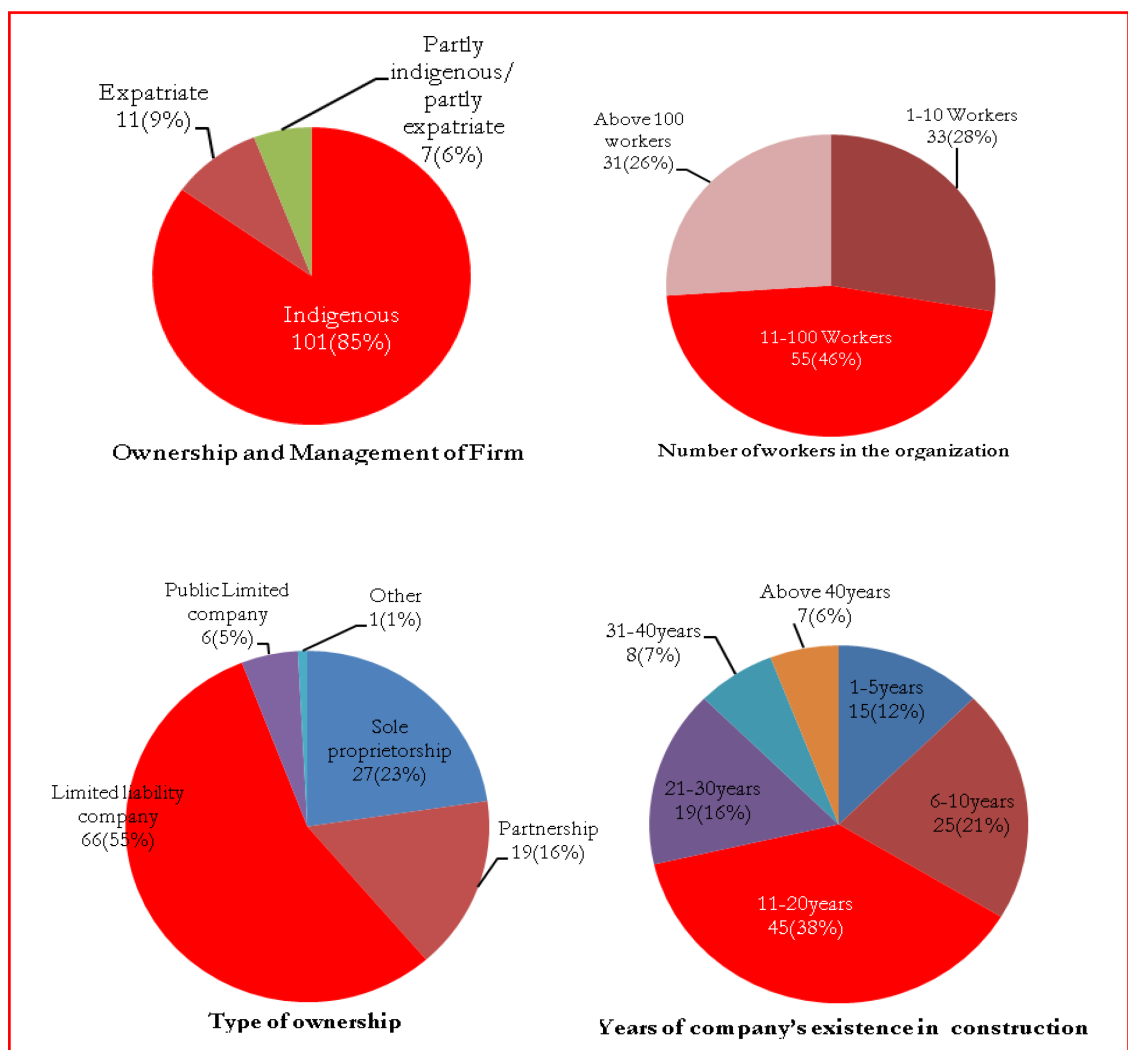


Figure 2. Respondents' company information

limited liability company with 55% (66) respectively. In this study, construction companies were grouped into small (1–10 workers), medium (11–100 workers) and large (above 100 workers). The results showed that 46% (55) of the respondents were from medium companies, 28% (33) from small companies and 26% (31) from large companies. Additionally, companies' experience was also analysed regarding number of years of company's existence in construction, revealing that 88% of the construction companies have more than 5 years experience.

### FACTORS INHIBITING CSR IN CONSTRUCTION COMPANIES IN NIGERIA

This section showed the results of the data analysis of factors inhibiting CSR in construction companies in Nigeria. As shown in [Table 3](#), "Corruption tendencies borne from lack of transparency between companies and government" has the highest mean value of 3.91 and was ranked first. This was followed by "Lack of CSR benefits measurement" with a mean value of 3.74, ranked second, "Lack of financial resources" with a mean value of 3.71, ranked third, "Inadequate support from top management" with a mean value of 3.70, ranked fourth and "Lack of governmental support" with a mean value of 3.64 and thus ranked fifth. From the rear, "CSR implementation is time consuming" was ranked lowest with a mean value of 2.89. The results of the mean values in the [Table 3](#) suggest that the factors inhibiting CSR initiatives among construction companies in Nigeria are very common in the construction sector of Nigeria.

Table 3. Kruskal-Wallis test for factors inhibiting CSR initiatives among construction companies

Factors	Mean value	Rank	Respondents Groups	Mean Rank	Chi-square	DF	ASYMP. SIG
Lack of CSR professionals	2.98	13	Indigenous Expatriate Partly indigenous/ partly expatriate	58.75 66.09 68.43	0.947	2	0.623
Inadequate support from top management	<b>3.70</b>	<b>4</b>	Indigenous Expatriate Partly indigenous/ partly expatriate	58.31 70.68 67.57	1.766	2	0.413
Inadequate support from stakeholders	3.63	6	Indigenous Expatriate Partly indigenous/ partly expatriate	58.72 68.05 65.79	1.008	2	0.604
Lack of direction on CSR implementation	3.50	8	Indigenous Expatriate Partly indigenous/ partly expatriate	58.77 74.68 54.64	2.441	2	0.295
Lack of governmental support	<b>3.64</b>	<b>5</b>	Indigenous Expatriate Partly indigenous/ partly expatriate	60.59 52.82 62.79	0.591	2	0.744

Table 3. continued

Factors	Mean value	Rank	Respondents Groups	Mean Rank	Chi-square	DF	ASYMP. SIG
Corruption tendencies borne from lack of transparency between companies and government	<b>3.91</b>	<b>1</b>	Indigenous Expatriate Partly indigenous/ partly expatriate	61.94 44.41 56.57	2.895	2	0.235
Negative attitude towards CSR within the organization	3.63	6	Indigenous Expatriate Partly indigenous/ partly expatriate	60.11 53.14 69.14	0.998	2	0.607
Lack of information, knowledge and awareness of CSR in the organization	3.50	8	Indigenous Expatriate Partly indigenous/ partly expatriate	61.59 59.36 38.07	3.291	2	0.196
Lack of CSR benefits measurement	<b>3.74</b>	<b>2</b>	Indigenous Expatriate Partly indigenous/ partly expatriate	60.58 67.59 39.64	3.291	2	0.193
Lack of financial resources	<b>3.71</b>	<b>3</b>	Indigenous Expatriate Partly indigenous/ partly expatriate	60.63 45.41 73.86	3.409	2	0.182
CSR implementation is time consuming	2.89	15	Indigenous Expatriate Partly indigenous/ partly expatriate	60.88 52.41 59.29	0.646	2	0.724
Complexity of CSR implementation	2.93	14	Indigenous Expatriate Partly indigenous/ partly expatriate	60.78 54.50 57.36	0.409	2	0.815
CSR implementation is expensive	3.16	12	Indigenous Expatriate Partly indigenous/ partly expatriate	61.00 53.09 56.43	0.651	2	0.722
Other management priorities within organization	3.49	10	Indigenous Expatriate Partly indigenous/ partly expatriate	60.01 50.59 74.57	2.256	2	0.324

Table 3. continued

Factors	Mean value	Rank	Respondents Groups	Mean Rank	Chi-square	DF	ASYMP. SIG
Lack of training opportunities and seminar to gain knowledge about CSR	3.35	11	Indigenous Expatriate Partly indigenous/ partly expatriate	59.78 63.23 58.14	0.130	2	0.937

DF = degrees of freedom, ASYMP. SIG = significance level

Kruskal-Wallis test was employed to determine whether the factors inhibiting CSR in construction industry are significantly different between “indigenous” and “expatriate” and “partly indigenous/partly expatriate” construction companies. The results given in [Table 3](#) shows that, P-values for all the factors inhibiting CSR in construction are greater than the significant value of 0.05, this indicates that the null hypothesis is valid, which means there is no statistically significant difference in factors inhibiting CSR in construction between indigenous and expatriate and partly indigenous/partly expatriate companies.

Furthermore, Kendall’s coefficient of concordance was employed to test an agreement on the rankings given by three groups of the construction companies to factors inhibiting CSR in construction. The test was used to determine the degree of disagreement or agreement of the target group responses regarding the factors inhibiting CSR initiatives among construction companies in Nigeria. The result obtained shows high significance (see [Table 4](#)). Thus, a statistically significant degree of agreement exists between different groups of construction companies.

Table 4. Test statistics for Kendall’s coefficient of concordance

Number (N)	119
Kendall’s (W <sup>2</sup> )	0.113
Chi-Square	188.756
Degrees of Freedom (DF)	14
Significance Level (ASYMP. SIG.)	0.000

## Discussion

CSR programmes are not implemented as widely in Nigeria compared to the developed world, which is concerned with activities companies carry out in order to support local community and the environment. This research investigated the factors inhibiting CSR initiatives among construction companies within the context of a developing country such as Nigeria. The study identified several factors inhibiting CSR in construction. Results showed that “corruption tendencies borne from lack of transparency between companies and government”, “lack of CSR benefits measurement”, “lack of financial resources”, “inadequate support from top management” and “lack of governmental support” were the top five factors inhibiting CSR initiatives among construction companies in Nigeria. These findings are in support of findings reported in previous studies ([Goyal and Kumar, 2017](#); [Shen, Govindan and Shankar, 2015](#); [Jean, Wang and Suntu, 2018](#); [Zahidy, Sorooshian and Hamid, 2019](#); [Yu, 2010](#); [Alotaibi, Edum-Fotwe and Price, 2019](#); [Fasoulis and Kurt, 2019](#)).

Ranking of the fifteen factors inhibiting CSR demonstrates that corruption tendencies borne from lack of transparency between companies and government was considered the most important factor inhibiting CSR initiatives among construction companies in Nigeria. This could be due to corruption being considered as inborn and deep rooted in Nigeria, mostly in the public sector ([Okolo and Akpokighe, 2014](#)). This finding is in support of the studies by [Jean, Wang and Suntu \(2018\)](#), which confirms corruption tendencies borne from lack of transparency between companies and government as the main hidden barrier to CSR implementation in Madagascar. Corruption begot negative impact. For instance, across Nigeria, corruption has delayed infrastructural development ([Ebekoziem, 2020](#)) and is manifesting in form of fraud, bribery, forgery, embezzlement and extortion ([Kasimu and Kolawole, 2015](#)). This result can guide construction companies and federal government to shun corruption. Hence, in future relationships, they will be operating transparently. Secondly, this finding can assist the Economic and Finance Crime Commission (EFCC) in Nigeria to enhance performance in minimising or closing the gaps of corruption between construction companies and federal government. As a result, the local community will have an unswerving advantage from CSR practice of construction companies of Nigeria.

The second in rank of factors inhibiting CSR initiatives among construction companies in Nigeria is lack of CSR benefits measurement. This finding supported the findings reported in previous research. For instance, [Fasoulis and Kurt \(2019\)](#) showed that lack of admiration for the long-term benefits of CSR is the second factor inhibiting CSR implementation in organisation. This result could be due to lack of awareness of CSR long-term benefits among construction companies. [Shen, Govindan and Shankar \(2015\)](#) opined that industry should provide knowledge and training concerning CSR benefits, mostly to top management personnel. If this knowledge is achieved, companies would like to tap the long-term benefits of CSR programmes. It is vital for construction companies to have internal motivation for CSR. [Goyal and Kumar \(2017\)](#) noted that, the benefits of CSR practice are achieved when CSR programmes are properly implemented by company. Another important factor that inhibits CSR initiatives among construction companies in Nigeria is lack of financial resources. This factor was ranked third. The study of [Yu \(2010\)](#) considered financial resources as the main factor obstructing CSR implementation. The studies of [Shen, Govindan and Shankar \(2015\)](#) and [Zahidy, Sorooshian and Hamid \(2019\)](#) was also in support of this finding which considered lack of financial resources as the most important factor inhibiting CSR adoption and implementation. This could be that the initial spending in implementing CSR programmes scares the companies away from adopting CSR practice. The construction companies need to be convinced that CSR activities are profitable endeavours. Construction companies need to work with government ministries and NGOs in order to get financial assistance to see to successful CSR implementation.

The fourth in rank in the list of factors inhibiting CSR initiatives among construction companies in Nigeria is inadequate support from top management. This result is consistent with the finding from the literature review, which revealed inadequate support from top management as the most basic factor inhibiting CSR initiatives among companies in construction sector. This indicates that poor CSR adoption and implementation by construction companies could be associated with this factor. Thus, it is very important for top management personnel to be fully involved in the CSR initiatives and implementation particularly during the initial stage. More importantly, [Goyal and Kumar \(2017\)](#) opined that top management's responsibility and accountability towards society should be very clear and disseminated across the lower levels of management. Next is lack of governmental support which was ranked fifth. This finding supported the findings reported in the studies of [Alotaibi, Edum-Fotwe and Price \(2019\)](#), [Jean, Wang and Suntu \(2018\)](#) and [Fasoulis and Kurt \(2019\)](#). For CSR to be implemented successfully, support by government is important. As noted by [Shen, Govindan and Shankar \(2015\)](#), codes of conduct and government regulations play a significant role in implementing CSR programmes.

From the analysis of the data, it was revealed that there is no statistically significant difference in factors inhibiting CSR initiatives among construction companies in Nigeria. This implies that the survey

participants (managing director/director, commercial manager, head of department, CSR officers and other top management personnel) have a common view regarding the factors inhibiting CSR initiatives in Nigerian construction companies. This study has provided in-depth understanding of the factors inhibiting CSR initiatives in construction sector that can help top management personnel of different companies to facilitate development of strategies required in mitigating factors inhibiting CSR programmes.

## Conclusion

In Nigeria, several factors are discouraging construction companies to implement or establish a CSR plan. Even though CSR is one of the best used strategies for companies in minimising negative societal and environmental impacts, enhancing economic development and improving social progress concurrently, CSR programmes are not implemented as widely in Nigeria compared to the developed world. The aim of the present study was to explore the factors inhibiting CSR initiatives among construction companies in Nigeria. A questionnaire survey of 119 participants consisting of managing directors, directors, other top construction professionals or management personnel involved in the operations of small, medium and large construction companies in Nigeria was conducted to determine factors inhibiting CSR in construction. The study has shown that corruption tendencies borne from lack of transparency between companies and government, lack of CSR benefits measurement, lack of financial resources, inadequate support from top management and lack of governmental support are the top five factors inhibiting CSR initiatives among construction companies in Nigeria. In addition, the results from the study revealed that, there is no statistically significant difference in factors inhibiting CSR in construction between indigenous and expatriate and partly indigenous/partly expatriate companies. The findings of the study provide detailed insights into the factors inhibiting CSR programmes among construction companies.

Based on the analysis of data, it is evident that corruption tendencies borne from lack of transparency between companies and government was the main factor inhibiting CSR initiatives among construction companies. The findings indicate that, there is need to enlighten construction companies about CSR and the outcome of the CSR programmes. This information can motivate construction companies in implementing and practicing CSR programmes. Construction companies need to be more responsible for their actions and implement CSR to minimise negative impact of construction activities on society and environment. As construction companies continue to act responsibly and target minimising negative societal and environmental impacts, the national economy and social progress will be enhanced. Future research can be carried out on CSR benefits measurement in construction. This will inform construction companies to adopt CSR programmes. An understanding of the factors inhibiting CSR initiatives among construction companies is important for companies' stakeholders in the construction industry, such as top construction professionals and management personnel. This information can be used for facilitating development of strategies required in mitigating the factors inhibiting CSR programmes.

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