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Article

Published Version

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Okereke, C., Vincent, O. and Mordi, C. (2018) Determinants of Nigerian managers' environmental attitude: Africa's Ubuntu ethics versus global capitalism. Thunderbird International Business Review, 60 (4). pp. 577-590. ISSN 1520-6874 doi: 10.1002/tie.21974 Available at https://centaur.reading.ac.uk/75479/

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To link to this article DOI: http://dx.doi.org/10.1002/tie.21974

Publisher: Wiley-Blackwell

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DOI: 10.1002/tie.21974

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RESEARCH ARTICLE

Determinants of Nigerian managers' environmental attitude: Africa's *Ubuntu* ethics versus global capitalism

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We investigate the impact of economic, institutional, and ethical pressures on African managers' corporate social and environmental attitude based on a survey involving 377 Nigerian executives in the extractive industry. We find that environmental orientation and behavior are mostly induced by instrumental economic motives, while ethical considerations exert a weak impact. This finding is significant because it contradicts mainstream corporate social responsibility (CSR) literature in Africa, which suggests the dominance of the culturally based, altruistic African Ubuntu philosophy. Based on this research finding, we suggest that economic globalization has spurned a transnational capitalist cadre of managers whose values are shaped far more by global capitalist instincts than any putative cultural philosophy. The findings also undercut the fundamental logic underpinning the numerous global initiatives to promote environmental responsibility by multinational corporations in developing countries, which assumes that managers will pursue environmental sustainability voluntarily in the absence of robust regulations and strict enforcement.

1 | INTRODUCTION

This study explores the relative impact of economic, institutional and ethical factors as determinants of managers' attitudes toward proactive environmental strategies in Nigerian multinational companies (MNCs). More specifically, the study investigates the relative impact of the cultural-based Ubuntu philosophy (with its emphasis on humanness, compassion, and solidarity) and the profit maximization instinct associated with global capitalism on Nigerian managers' environmental management attitudes. The focus here is on senior managers in the extractive industry, of which 377 from 52 companies completed our survey questionnaire, making our study probably the most extensive sample-size analysis on corporate social and environmental responsibility (CSER) attitudes of MNC managers in Africa so far.

Researchers have long explored the incentives that cause companies to behave in a proactive socially and environmentally responsible manner, based on studies involving business managers in advanced democracies in the West (Coleman, 2011; Orlitzky, 2008). More recently, these studies have been increasingly replicated in emerging economies and other less developed countries around the world (Amaeshi, & Amao, 2009; Ben Brik, Mellahi, & Rettab, 2013; Doh, Husted, & Yang, 2016; Nyuur, Ofori, & Debrah, 2016). The growing focus on developing countries reflects at least three trends. First, there is an appreciation of the rapid economic development taking place in these countries in the context of globalization and the associated widespread negative environmental impact of MNCs' activities (Achua & Utume, 2015; Yusuf & Omoteso, 2015). Second, there is a recognition of "the potential for MNCs' involvement in (co)creating sustainable economies" (Kolk & Lenfant, 2009, p. 241; cf. He & Chen, 2009) and the need to better understand "the mechanisms that foster environmentally sustainable organizations" (Bansal & Kendall, 2000, p. 717; cf. Kolk, 2016). Third, there is bourgeoning literature stressing that CSR is largely "nationally contingent" (Matten & Moon, 2008, p. 404) and that the unique cultural and institutional conditions in developing countries offer settings for gleaning unique insights (Adegbite, 2015). For Jamali and Karam (2016):

> The importance of exploring the context dependence of CSR has been accentuated in recent years with calls for closer attention to the peculiar institutional constellations, or national business system configurations of developing countries, which may ultimately lead to different expressions of CSR. (p.1)

Interestingly, while most studies of drivers of CSR in the West indicate that economic and institutional factors are the most important drivers (Coleman, 2011; Goering, 2014; Kaul & Luo, 2015), the bulk of studies in developing countries, in particular, African countries, identify ethical incentives as the key drivers (Amaeshi, Adi,

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Ogechie, & Amao, 2006; Visser, 2005, 2006, 2008; Vives, 2006).[1] The conventional explanation offered for this is that African managers are primarily propelled by their cultural, deep-rooted, philanthropic, and communitarian dispositions based on the Ubuntu philosophy. It is even suggested that Ubuntu not only mitigates the individualistic and profit maximization instincts associated with global capitalism but, in fact, that it offers an entirely alternative model for business management (Lutz, 2009). Recently, Amaeshi and Idemudia (2015), two leading scholars of CSR in Africa, have suggested that Africa's perennial crisis of development could be perhaps tackled through the promotion of a new concept of "Africapitalism"—a "perspective that is rooted in the values of Ubuntu" (p. 212) and upholds the common good, rather than utilitarian economic calculus, as the core purpose of management.

However, the claim that ethics is the primary driver of CSR in African MNCs has been criticized by some scholars on the basis that it underappreciates the instrumental incentives of companies' CSR activities (Achua & Utume, 2015; Akpan, 2006, 2008; Yusuf & Omoteso, 2015). This more critical body of research insists that an ethical account of CSR activities flies in the face of pervasive environmental pollution that characterizes several MNCs' operations in Africa. They suggest that when it comes to environmental attitudes, African managers may be propelled far more by organizational goals and the profit maximization impulses associated with global capitalism than by native social values (cf. Bondy & Starkey, 2012; W. K. Carroll, Carson, Fennema, Heemskerk, & Sapinski, 2010).

To date, there is no research, as far as we know, that has been conducted to test these opposing claims systematically. By evaluating the relative influences of economic, institutional, and ethical pressures on attitudes of managers toward environmental behavior in one single quantitative study, we hope to advance understanding in this vital area of CSR literature in Africa. Our approach overcomes the limitations of individual case studies and small-sample qualitative investigations, which are by far the dominant methods in studies that explore the managerial perception and drivers of CSR activities in African-based MNCs (Lockett, Moon, & Visser, 2006). Practically, our study helps to better understand the mechanisms that foster environmentally sustainable organizations in Africa and how such factors might be best promoted. Such insight could be crucial, especially in the context of the new Sustainable Development Goals (SDGs), in which MNCs are repeatedly enjoined to play critical roles to end poverty and "promote sustained, inclusive and sustainable economic growth" in developing countries (SDGs 1 and 8).

With a population of over 160 million, Nigeria is the most populous country and the largest economy in Africa (Watts, 2016). Like many other African states, the country has, in the past decade, experienced rapid economic development that has resulted in some level of poverty reduction (Adegbite, 2015). However, there has also been pervasive environmental pollution and a plethora of other appalling environmental actions by several MNCs. Given, on the one hand, its strategic importance in the Nigerian economy and, on the other hand, its significant environmental impact (World Bank Group, 2005). Evidence from the extractive industry in Nigeria is a compelling snapshot of incentives for the corporate environmental behavior of MNCs in Nigeria.

The rest of the article unfolds as follows: In the next section, we provide a literature review and theoretical background to the research. Next, we discuss the research method including the population and sample frame. Results and data analyses are presented in the subsequent section, followed by a discussion of the results and policy implications. The article ends with some concluding remarks, including the limitations of the research and suggestions for further studies.

2 | DETERMINANTS OF MANAGERS' PERCEPTION AND CORPORATE ENVIRONMENTAL ATTITUDES

Studies on factors influencing perception of managers and corporate environmental and social behavior have considered a wide range of potential determinants, including the following: (a) the role of competitive dynamics (Hoffman, 2001), (b) organizational culture (Sharma, 2000), (c) history and capability (Hart, 1995), (d) perceptions of risk and organizational learning (Okereke & Küng, 2013), (e) leadership values (Egri & Herman, 2000), (f) regulation (Delmas & Toffel, 2004), and (g) pressure from nongovernmental organizations (NGOs; Aragón-Correa, 1998). Although these studies focusing on the role of single factors provide useful insights, there remains a desire to strengthen the concept of corporate responsibility through the understanding of interlocking motivational factors based on broader theoretical mapping (Aguinis & Glavas, 2012; A. B. Carroll & Shabana, 2010; Doh et al., 2016; Jamali & Karam, 2016).

A popular and very useful framework for organizing the drivers of CSR puts these factors into three main categories: economic, institutional, and ethical motives (A. B. Carroll, 1979, 1991, 1999; Garriga & Mele, 2004; Jamali & Karam, 2016; Wood, 1991). This is based on over four decades of work derived essentially from refining Friedman's (1970) original proposition that the primary motive of business was to make profits and enhance shareholders' wealth, and A. B. Carroll's (1979, 1991) critique of that work, which proposed a four-part definition of CSR drivers that comprised economic, institutional, ethical, and discretionary responsibilities (philanthropy).

Economic drivers comprise all incentives that are centrally concerned with profit making and increasing the market competitiveness of companies. Economic drivers are widely known as the most critical factors determining corporate social and environmental responsibility (CSER) of companies in developed countries (Coleman, 2011; Vincent, 2012). The primacy of economic factors is rooted in the theory of the firm (Friedman, 1970; McWilliams & Siegel, 2001) and casts managers as *homo economicus*, which make decisions primarily by materialist-instrumental reasoning (Porter & Kramer, 2002). As Windsor (2001, p. 226) puts it, "a leitmotiv of wealth creation progressively dominates the managerial conception of responsibility." Garriga and Mele (2004, p. 54) affirm that profit maximization is the "supreme criterion to evaluate particular corporate social and environmental activity" in the West. The business case for responsibility is that firms *do well* (financially) by *doing good* (acting responsibly).

Institutional drivers are incentives that stem from the broad sociopolitical context in which companies are embedded. Prominent among these are regulation, peer pressure resulting from membership of industry associations, and wider public pressure mostly from civil society organizations (Dimaggio & Powell, 1983, 1991). Studies focused on developed countries suggest that state regulation, NGO activism, and pressures from customers are the three most important institutional factors driving CSER (Campbell, 2007; Hoffman, 2001). In contrast, CSER research on developing countries suggests that these factors exert little influence (Idemudia, 2011; Jamali & Mirshak, 2007; Darko-Mensah & Okereke, 2013). The main reasons cited are a lax regulatory environment, weak institutions, lack of environmental awareness by the public, and a very low or near-absent number of so-called environmental consumers. The broad consensus is that institutional factors encouraging CSER in companies are much stronger in the West than in developing countries (Ozen & Kusku, 2009). More recent research suggests, however, a steadily growing institutional pressure on businesses operating in developing countries (Azmat & Ha, 2013; Jamali & Karam, 2016; Nwagbara, 2013; Nyuur et al., 2016).

Ethical drivers significantly overlap with philanthropy (discretional activities) and cover all noncoercive and noninstrumental motives. In general, ethical approaches to business are united in the "idea that business must contribute to a good society and in this respect do the right thing" (He & Chen, 2009, p. 329). Here, CSR is largely based on the innate desire to do right. Note that this definition oversimplifies since ethics is a very loaded term. For example, there is such a notion of instrumental ethics where action is based not simply on what is deemed right but also what is beneficial to one in the long run. Here, we are using *ethics* as shorthand for *virtue ethics*, in which action is based not on consequences or duty but purely on moral virtue and the common good. The common good approach places emphasis on the personhood of business and corporations. A company is likened to a citizen and, "as with any other group or individual in society, has to contribute to the common good because it is part of society" (Garriga & Mele, 2004, p. 62). This approach bears very close resemblance to the Ubuntu philosophy, which, as we argue below, represents the dominant, if contested, view of a CSR driver in Africa.

It is important to stress that following seminal contributions from Wood (1991), many scholars (e.g., Jamali & Mirshak, 2007; Okpara & Wynn, 2012) have recognized that the CSR choices of firms are ultimately shaped by the intricate interactions among these three domains of responsibilities, and crucially by individual managers' perceptions, values, preferences, and inclinations. A company is, after all, an artificial entity managed by moral agents who are responsible for its day-to-day operations (Hancock, 2005). Hence, the nature, influence, and implications of firm-level forces are constantly mediated and filtered through managers' perceptions and their interpretation of organizational contexts (Okereke & Küng, 2013, Sharma, 2000). In the end, it is the perceptions, orientations, and actions of these moral agents that determine the company's morals, values, and ethical views (Barraquier, 2011, Hoffman, 1993).

3 | UBUNTU PHILOSOPHY VERSUS PROFIT MAXIMIZATION

The unequivocal message from key writers seeking to unpack the meaning and drivers of CSR from an African perspective is that ethical and philanthropic incentives are the key drivers (Amaeshi et al., 2006; Jamali & Mirshak, 2007; Visser, 2005, 2008; Vives, 2006). This view is mostly consistent with Garriga and Mele's (2004) common good ethical approach to CSR, as outlined above, and probably motivated by the cultural contingency approach to management and organizational behavior (cf. Hofstede, 1980; Huffman & Hegarty, 1993).

Amaeshi et al. (2006) claim that the dominant perspective of CSR in Africa is a means of giving back to society and contributing to the meeting of basic needs. They argue that CSR in Africa is framed by sociocultural influences like communalism, ethnic–religious beliefs, and charitable traditions. Visser (2008) explains that the predominance of social concerns in African CSR has to do with the "strong emphasis on philanthropic tradition in developing countries which is often focused on community development" (p. 475). Furthermore, he suggests that "the value-based traditional philosophy of African humanism (Ubuntu) is what underpins much of modern, inclusive approaches to CSR on the continent" (Visser, 2005, 2008, p. 482). In general, these writers reject the notion that CSR is a Western concept, claiming that for Africa and Latin America, it "draws strongly on deep-rooted cultural traditions of philanthropy, business ethics and community embeddedness" (Visser, 2008, p. 481).

Although *Ubuntu*, a term from the Bantu tribe of southern Africa that literally translates as *humanness*, is rooted in southern Africa, it is widely used across the continent and has in fact been described as "simultaneously the foundation and edifice of African philosophy" (Ramose, 1999, p. 4) and the "basis of African communal cultural life" (Tambulasi & Kayuni, 2005, p. 147). While there are variations in usage and meaning (see Lutz, 2009), the term is nevertheless firmly associated with the notion of human kindness based on a common bond of sharing that connects all humanity (Lutz, 2009; Metz, 2007). As a political philosophy, Ubuntu evokes the ideals of community, warmth, empathy, and sharing based on a sense of intersubjective formation and collective responsibility. A very popular maxim widely used to capture the meaning of Ubuntu is "I am because we are; and since we are, therefore I am" (Mbiti, 1969, pp. 108–109). Ubuntu, therefore, stands in sharp contrast to the competitive and individualistic spirit widely associated with Western capitalist societies.

Amaeshi et al. (2006) contrast this ethical and development-focused approach to CSR in Africa with Western CSR priorities, which they identify as focusing on consumer protection, green marketing, climate change, and socially responsible investment. Hamann (2003) has suggested that CSR in South Africa first started as a local charity, reflecting the culture of giving, by mining companies. It later grew, they said, to incorporate governance aspects linked to apartheid. They claim that when apartheid ended, the focus shifted to socioeconomic issues such as unemployment, fighting corruption, affirmative action, and health issues, particularly HIV/AIDS.

Visser (2008) defends this narrative and suggests that, from an African perspective, Carroll's CSR pyramid should be somewhat

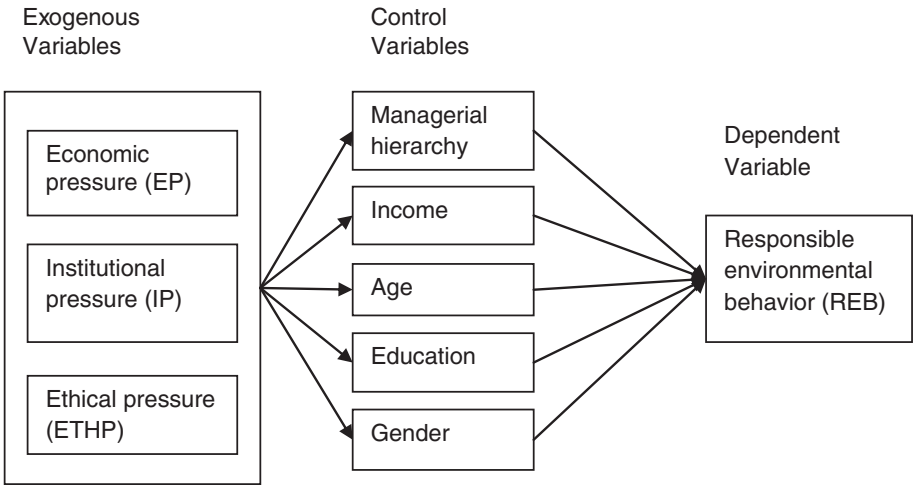

FIGURE 1 Conceptual framework of responsible environmental behavior *Source:* Developed by the authors for the current study

inverted to give primacy to ethical and sociopolitical drivers of CSR. Babarinde (2009) affirms the notion of "giving back" as the main rationale for CSR in Africa and even suggests that ethically motivated philanthropic actions by companies could serve as a way to bridge the economic divide between affluent White and poor Black populations in post-apartheid South Africa.

The philanthropic model of CSR in Africa has, however, been criticized by some scholars on the basis that it underappreciates the instrumental incentives of companies' CSR activities and their neglect for the environment (Eweje, 2005, 2006; Ite, 2005). These scholars have argued that much of the literature that gives primacy to ethics as the main driver of CSR has focused on the external actions of corporate actors (such as social philanthropy) as opposed to internal CSR practices. Accordingly, they have argued that it may be more important to know how companies take care of the environmental implications of their operations than about their generic philanthropic efforts (Idemudia, 2011, p. 2; Kolk & Lenfant, 2009, p. 243). Closely related to this, they argue, is that those who laud ethics as the main driver of CSR in Africa fail to distinguish between the positive impact of CSR activities and the core motivation for such activities. If ethical incentives for CSR dominate African managers' decision-making framework, then African managers should be substantially more environmentally responsible and proactive than their Western counterparts. There is, however, no evidence that this is the case.

At the same time, there is a growing body of research comparing the environmental perceptions of managers from developed and developing countries, which tend to show increasing convergence in orientation and attitude (Sims & Gegez, 2004; Zu & Song, 2009). For example, He and Chen (2009) analyzed the drivers of CSR among Chinese corporations and found that survival pressure and the *competitive strategy of cost cutting* dominate in the industry, severely limiting the willingness of managers to take environmental responsibilities (He & Chen, 2009, p. 323). This result is very similar to those of Gao (2008) and Zu & Song (2009), both of which find no discernible difference in the CSR attitude of Chinese and Western managers.

In general, this tendency toward convergence is explained as a sign of the universalizing propensity of global capitalism and the rapid integration of MNC managers across the world into a single elite class governed by the imperative for profit maximization (Bondy & Starkey, 2012; Robinson, 2005). Based on the preceding review, and in particular the conflicting views on the comparative impact of ethics (Ubuntu) and instrumental drivers on African managers, we suggest the following three hypotheses:

> **Hypothesis 1:** *The most important factors determining African managers' perceptions and attitudes toward the environment will be ethical pressures associated with the Ubuntu philosophy.*
> **Hypothesis 2:** *Instrumental economic factors associated with global capitalism rather than Ubuntu philosophy are the most significant factors shaping African managers' perceptions and attitudes toward the environment.*
> **Hypothesis 3:** *Institutional factors will not have a significant impact on African managers' perceptions and attitudes toward the environment.*

4 | METHOD

To empirically test the influence of the three categories of factors on managers' attitudes toward proactive environmental strategies, we start by constructing a simple conceptual framework (Figure 1).

The framework sets out the relationship between responsible environmental behavior (REB) (dependent variable) and the predictor variables, which include economic, institutional, and ethical pressures. For this study, a responsible environmental behavior is defined operationally as a perceived disposition of a manager to engage in actions and decisions that are pro-environment. The contrary is irresponsible environmental behavior (iREB).

Drawing from earlier studies, we account in the model for the influence of the predictor variables being affected by sociodemographic factors, such as gender, age, experience, income, managerial position, and education (Cottrell, 2003; Milfont & Duckitt, 2010). There is no indication in the literature that these sociodemographic variables exert the degree of pressure anywhere near that of institutional, economic, and ethical factors. For the sake of simplicity and scope limitations, we do not elaborate on the control variables in this

article. This is taken up in a different article. Here, we have chosen to focus on understanding the relative impact of the predictor variables on the dependent variable. Meanwhile, the control variables will be kept in the study's conceptual model because they offer the potential to unpack the *black box* and provide a more sophisticated understanding of interdependencies between independent and dependent variables (Gujarati, 2006; MacKinnon, 2008).

Based on the theoretical review and the conceptual framework, the basic formulation is that a combination of economic, institutional, and ethical pressures determine managers' perception and corporate environmental behavior. This can be mathematically expressed like this:

$$REB_{itj} = \alpha + \beta_1 ECONOMIC_{itj} + \beta_2 INSTITUONAL_{itj} + \beta_3 ETHICAL_{itj} + \beta_4 GENDER_{itj} + \beta_5 AGE_{itj} + \beta_6 MANAGERIAL\ POSITION_{itj} + \beta_7 EXPERIENCE_{itj} + \beta_8 EDUCATION_{itj} + \beta_9 INCOME_{itj} + \mu$$

As we see it, a major strength of this work lies in the fact that while several studies have focused on the impact of each of the three broad factors on corporate environmental behavior, there is no study, as far as we know, that has sought to investigate the impact of all three at the same time and in the context of multivariate statistical analysis. Before proceeding any further, it is important to note that while we use *responsible environmental behavior* in the framework, our construct in reality measures positive *attitudes* (or perceptions) toward proactive environmental strategies along the metric from *not at all* to *a great deal*. While it is more likely that managers who score low on this scale would be more likely to engage in environmentally irresponsible behavior, our data do not provide an overt way of establishing this intuition.

4.1 | Population and sample frame

The population comprises a large pool of Nigerian-born managers working in 52 multinational extractive companies in Nigeria. We accessed these managers using the contact of one of the authors who is an affiliate member of a prestigious organization to which these managers belong. We focused on middle to senior managers, defined as those who are responsible for at least three lower levels of junior staff. In a study of this nature, some may judge it more appropriate to administer the questionnaire to the environmental or CSR managers in the various participating companies. We consider, however, that the mode of operation in most extractive companies is such that almost every manager is involved in environmental decision making and activities to varying degrees. An environmental manager may just be a "boundary spanner" (Rothernberg & Levy, 2012), that is, a sort of a link that interfaces the organization with specific external stakeholders or constituencies. In reality, environmentally impactful and management activities often cut across all the areas of a company. Moreover, a sample comprising managers from different sections of the company will provide a much better picture of the environmental awareness and perception in any given company as opposed to one that focuses on environmental or CSR managers, who may be prone to sanitized and *cosmetic* responses.

A convenience form of nonprobability technique was used in conducting the sampling, in which we distributed questionnaires to 600 survey participants. A response rate of 63% was recorded, which translates to 377 completed questionnaires from the participants. The questionnaire has a small (front) section where, for the avoidance of doubt, key terms such as *corporate social and environmental responsibility (CSER)*, *perception*, and *Ubuntu* were defined. We received an average of 7 responses from each of the 52 companies. We limited ourselves to no more than 10 responses from a single company. This was to ensure a fair spread of participants across the multinational extractive companies. Table 1 provides detailed demographic information on the sample composition.

4.2 | Description of research instrument and measurement scales

The research relies on the use of a paper-and-pencil survey instrument containing five sections. Section A set out to measure environmental proactivity, while section B contained scale items for the measurement of institutional pressure. Section C sought to measure economic pressure, and section D contained statements designed to elicit responses to ethical pressure. The final part of the survey provided sociodemographic information on the respondents. All the sections of the questionnaire were crucial to the testing of the research hypothesis.

The research instrument was composed of four measurement scales. All the scales—the responsible environmental behavior scale, economic pressure scale, institutional pressure scale, and ethical pressure scale—were adapted to some context-specific amendments from different sources. The four scales are set out in Table 2.

The questionnaire was tested through a pilot survey for reliability and validity on 67 managers across oil, gas, mining, mineral, and metal companies. The pilot study revealed that 5 of the initial 16 items that constituted the REB scale had correlations below the 0.3 benchmark (Leech, Barrett, & Morgan, 2008). This resulted in Cronbach's alpha statistics below 0.7. The 5 items were subsequently deleted from the scale, and Cronbach's alpha improved to 0.716. Similarly, one item was deleted from the ethical pressure scale for having a correlation below 0.3. This subsequently made Cronbach's alpha improve to 0.785. The validity test procedure reported that each item of the scale for the four constructs recorded high factor loading (≥0.3) (i.e., each scale item was highly correlated to the constructs under consideration). In addition, Kaiser-Meyer-Olkin (KMO) statistics were greater than 0.70 for the four scales, indicating sufficient items or questions for each scale. The Bartlett's statistics were statistically significant at 1% for the scales; it meant that a fairly large set of items hung together; that is, the items that constituted the measurement scales were correlated and measured the same construct (Leech et al., 2008). Different types of questions, including reverse coding, were used to increase the veracity of the responses (Bryman & Bell, 2015). In the end, however, it is the inherent nature of quantitative surveys to assume that respondents are honest in their responses. Both reliability and validity were attained on all the measurement scales before the main study.

TABLE 1 Summary of demographic characteristics of the sample

Variable	Value Label	Freq. (%)	Total
Gender	Male	275 (73%)	377 (100%)
	Female	102 (27%)	
Age	16–24 years	15 (4%)	377 (100%)
	25–34 years	155 (41%)	
	35–44 years	132 (35%)	
	45–55 years	49 (13%)	
	Over 55 years	26 (7%)	
Number of respondents by industry	Oil	139 (37%)	377 (100%)
	Gas	108 (29%)	
	Mining	76 (20%)	
	Metal	54 (14%)	
Number of participating companies	Oil	21 (40%)	52 (100%)
	Gas	14 (27%)	
	Mining	10 (19%)	
	Metal	7 (13%)	
Number of companies by geographic spread	North East	3 (6%)	52 (100%)
	North West	4 (8%)	
	North Central	6 (12%)	
	South East	5 (10%)	
	South South	19 (37%)	
	South West	15 (29%)	
Position	Manager	230 (61%)	377(100%)
	Senior manager	98 (26%)	
	Executive management	49 (13%)	
Education	Secondary	8 (2%)	377 (100%)
	Tertiary	192 (51%)	
	Postgraduate	177 (47%)	

4.3 | Measurement scales bias

In a study of this nature, in which the method used to assess all the constructs is a questionnaire, the problem of common method variance (bias) is inevitable (Buchanan & Bryman, 2011). The common method biases (including response styles, acquiescence, social desirability, halo, leniency, negative affectivity, survey design biases, general instructions, environment, mood, etc.) are extraneous variables with capabilities to distort the reliability and validity of measuring scales and ultimately bias the empirical relationship between focal constructs in a study (Podsakoff, MacKenzie, & Podsakoff, 2016).

In solving the problems possibly posed by measurement bias in this study, we carried some procedural (i.e., design) and statistical approaches suggested by Podsakoff et al. (2016) and Buchanan and Bryman (2011). Procedurally, both independent and dependent variables were measured at different times (but same respondents) by first obtaining respondents' responses on dependent variables and subsequently the independent variables to reduce halo and response style effects. The social desirability bias (SDB) and acquiescence effects were reduced in the study by reverse coding of some question items in the questionnaire. Equally, anonymity of the respondent was maintained by ensuring that questions or statements that may be likely to reveal the identity of a respondent were not included in the questionnaire. Most importantly, question items under each construct passed face validity and appeared understandable and devoid of ambiguity.

The statistical approaches deployed include prior statistical remedies involving analysis of internal consistency (reliability test) of the measurement scales and test of validity through exploratory factor analysis (EFA) using principal axis factoring and varimax rotation, resulting in reliability and validity of each scale reported in Table 2. The post hoc statistical remedies in this study include the use of the nuisance variable approach (or statistical controls) to measure specific nuisance variables such as sociodemographic status of the respondents to take care of likely social desirability and negative affectivity effects (Buchanan & Bryman, 2011). The specific sociodemographic or control variables in this study include gender, age, experience, education, income, and manager level as stated in Tables 3 and 4 and represented in the study conceptual framework diagram in Figure 1. The nuisance variable approach has the advantage of specifying and testing for the effects of specific unwanted hypothetical causes of an observed relationship; however, the nuisance variable approach might not have resolved all measurement biases. A further statistical test for presence of heteroskedasticity shows that disturbance terms have consistent standard error and covariance, while a test for the presence of autocorrelation suggests that the observed disturbance terms from different cross-sectional observations are not correlated considering a Durbin-Watson (DW) statistic reported value of 2.111 for

TABLE 2 Constructs measurement scales

Responsible environmental behavior scale			
Kindly state the extent to which you agree or disagree with the following statements. The rating scales are indicated as follows: SA = strongly agree, A = agree, I = indifferent, D = disagree, SD = strongly disagree.			
		Factor loading	**Cronbach's alpha**
1	Attending a meeting relating to ecology can sometimes be a waste of time. [a]	0.591	0.716
2	A cleanup drive or initiative is mere eye service. [a]	0.422	
3	Attending a meeting of an organization specifically concerned with improving the environment may not be as important as a budget meeting. [a]	0.411	
4	The creation of a senior management position for environmental management is a duplication of safety and maintenance functions. [a]	0.316	
5	Tracking government policies and writing legislation concerning pollution problems may not yield a change. [a]	0.366	
6	It is better to buy a product on cost comparison than because it has a lower polluting effect. [a]	0.426	
7	A special effort to buy products in recycling containers may sometimes be time wasting. [a]	0.400	
8	There is no need to switch products for ecological reasons. [a]	0.492	
9	Environmental audit is a waste of a company's resources. [a]	0.512	
10	Voluntary elimination of my company's environmental footprint is a waste of resources. [a]	0.352	
11	Investment toward attainment of the international environmental management process called ISO14001 is an unnecessary pressure on income. [a]	0.398	
Source: Adapted from Dunlap, Van Liere, Mertig, & Jones, 2000; Milfont & Duckitt, 2010.			
Institutional pressure scale			
Please rate the importance of the following sources of pressure on your company when considering environmental issues. VI = very important, I = important, U = undecided, NI = not important, NAAI = not at all important.			
		Factor loading	**Cronbach's alpha**
1	Customers	0.511	0.724
2	Suppliers	0.507	
3	Shareholders	0.523	
4	Government regulations	0.387	
5	Cost of environmental control	0.349	
6	Employees	0.356	
7	Environmental organizations/NGOs	0.430	
8	Achievement of efficiency gain	0.466	
9	Trade associations	0.453	
10	Competitors	0.316	
11	Neighborhood/Community	0.409	
12	Other lobby groups (e.g., church, mosque, political groups, traditional rulers)	0.546	
Source: Adapted from Henriques & Sadorsky (1996).			

Economic pressure scale				
Kindly state how high or low the priority placed on the following economic motives when your company is considering responsible environmental activities or gestures. VH = very high, H = high, NS = not sure, L = low, VL = very low.				
		Factor loading	Cronbach's alpha	Empirical Origin
1	Cost reduction	0.699	0.841	Orlitzky, Schmidt, & Rynes, 2003
2	Profit maximization	0.608		Coleman, 2011
3	Competitive advantage	0.727		McWilliams, Van Fleet, & Cory, 2002
4	Brand and corporate reputation	0.545		Sánchez & Sotorrío, 2007
5	Market share	0.607		Makni, Francoeur, & Bellavance, 2009
6	Corporate governance ranking	0.526		McGuire, Sundgren & Schneeweis, 1988
7	Business risk	0.562		Orlitsky & Benjamin, 2001
	Source: Adapted from different empirical sources.			

Ethical pressure scale			
Kindly state the extent to which you agree or disagree with the following statements when your company is considering responsible environmental behaviour. SA = strongly agree, A = agree, I = indifferent, D = disagree, SD = strongly disagree.			
		Factor loading	**Cronbach's alpha**
1	Decisions made in my organization's best long-term interest may compromise the immediate business opportunities.[a]	0.351	0.785

TABLE 2 (Continued)

Ethical pressure scale		
2	If I consider all of the possible consequences of my actions on everyone or every group that is affected, my organization would hardly make progress.[a]	0.477
3	My duty to the shareholders is paramount and secures my employment at all times.[a]	0.302
4	It is neither possible nor desirable from a profit-making perspective to respect the rights of all the company's stakeholders.[a]	0.361
5	Running a business on the basis of Ubuntu goes against the grain of good business sense.[a]	0.490
6	Ubuntu suggests always seeking to be a good neighbor; however, due to business pressure, it is not reasonable to expect corporations to act with integrity at all times.[a]	0.481
7	In making business decisions, I am less inclined to think about Ubuntu or how others feel about my actions because doing so may not give my company a competitive edge.[a]	0.510
8	A solution that is most likely to preserve healthy and harmonious relationships among all parties is not possible.[a]	0.335
9	My decision on which company to work for is more influenced by what they pay rather than their CSR policies.[a]	0.318
10	There is no genuine wealth without crime.[a]	0.384
11	Warmth, community, and humanness are concepts more relevant for government and religious organizations than for profit-making businesses.[a]	0.307

Source: Adapted from Kevin & Michael, 2003.

[a] Reverse coded items.

both. Finally, the test of multicollinearity shows that the tolerance value for all the independent variables is greater than 0.1 and less than 1, while the intercorrelation coefficient between independent variables is less than 0.7. This suggests that the independent variables are not correlated with one another, hence the absence of multicollinearity. All these have been properly reported in Tables 4 and 5.

5 | EMPIRICAL RESULTS

Descriptive statistics were used to test the bivariate relationships by comparing the mean, standard deviation, and skewness for each variable. The results of descriptive statistics and Pearson's correlation matrix are reported in Table 3. Rows 3 and 4 show the findings of the descriptive statistics of mean and standard deviation. The test of normality by measure of skewness in row 5 shows that all our variables are normal. All the variables have skewness below the threshold of 3 (Gujarati, 2006). There are correlations between some variables, as shown in Table 3. The most important concern is to ensure that the level of multicollinearity among independent variables is at an acceptable level (Gujarati, 2006). We can confirm that multicollinearity is at an acceptable level since our tolerable statistic is close to 1 and intercorrelation between the interest variables (i.e., focal independent variables) is less than 0.7 (Pallant, 2010).

In this study, we considered the use of the hierarchical linear model (HLM) rather than ordinary least squares (OLS) as the most appropriate statistical method because of the nested nature of the data collected from the field (i.e., data from individuals in companies). Nested data have the possibility of having unobserved individual effects that may correlate with the predictor variables and, therefore, producing estimators that are not BLUE (Best, Linear, Unbiased, Estimator) (Gujarati, 2006). To address this problem, two well-established

TABLE 3 Means, standard deviation, and intercorrelations for responsible environmental behavior (REB) and predictor variables (N = 377)

Variable	REB	IP	EP	ETH	Sex	Age	MgrH	Exper.	Educ.	Inc.
REB	1									
IP	0.193	1								
EP	0.645(**)	0.137	1							
ETH	0.045	0.346**	−0.152	1						
Sex	−0.028	0.237*	0.065	−0.094	1					
Age	−0.051	0.072	0.016	−0.153	0.086	1				
MgrH	−0.157	−0.123	0.118	−0.232*	−0.063	0.312**	1			
Exper	0.033	0.262**	0.081	−0.127	0.152	0.795**	0.142	1		
Educ	0.210*	0.173	−0.015	0.059	0.056	0.036	−0.046	0.041	1	
Inc	0.216*	0.124	0.096	0.131	−0.115	0.348**	0.218*	0.433**	0.053	1
Mean	3.597	2.154	2.788	1.897	1.36	2.52	2.15	2.25	2.77	2.10
Standard deviation	0.560	0.422	0.599	0.654	0.482	0.812	0.914	1.275	0.442	0.950
Skewness	−0.828	−0.674	−1.405	0.389	0.593	1.003	0.122	0.865	−1.622	0.940

Notes: $^{**}p < .01$; $^{*}p < .05$. REB = responsible environmental behaviour; IP = institutional pressure; EP = Economic Pressure; ETHP = Ethical Pressure; MgrH = Managerial Hierarchy; Exper = Experience; Educ. = level of education; Inc. = Income level.

TABLE 4 Hierarchical linear model analysis summary for the impact of institutional, economic, and ethical pressures on responsible environmental behavior, controlling for sociodemographic variables (N = 377)

	Fixed effects		Random effects	
Variables	Coefficients	*t*-ratio	Coefficient	*t*-ratio
(Constant)		3.377**		3.119**
Sex	−0.043	−0.052	−0.074	−0.092
Age	−0.005	−0.052	−0.008	−0.085
Position	0.041	1.868	0.022	1.758
Experience	0.004	1.009	0.009	0.978
Education	0.215	2.468*	0.210	2.208*
Income	0.034	0.962	0.049	2.962*
IP	0.095	1.682	0.091	1.501
EP	0.380	4.296**	0.211	3.996**
ETHP	0.088	0.964	0.109	0.917
R^2		0.319		0.306
Adjusted R^2		0.304		0.299
F-statistics		5.422**		4.402**
DW-statistics		2.111		2.219
Hausman test				17.345**

Notes: **p < .01, *p < .05. IP = Institutional Pressure; EP = Economic Pressure; ETHP = Ethical Pressure.

HLM models, the fixed-effects (FE) model and random-effects (RE) model were conducted in this study. If there was a possibility of unobserved or omitted variables, and these variables were correlated with the predictor variables in the model, then FE models could provide a means for controlling for unobserved or omitted variable bias. The idea was that whatever effects the unobserved or omitted variables had on the predictor variables at one time would also have the same effect at a later time; hence, their effects would be constant or fixed. However, where the unobserved or omitted variables were uncorrelated with the predictor or explanatory variables that were in the model, then a random effects model would probably be the best. More likely, however, would be that if unobserved or omitted variables existed, they would produce at least some bias in the estimates.

The FE and RE models in Table 4 show how well economic, institutional, and ethical pressures predict managers' REB when controlling for gender, age, position, education, experience, and income. Both FE and RE models demonstrate good model fitness, as indicated by R^2 = 0.319, F (9,377) = 5.422, p < .01 and R^2 = 0.306, F (9,377) = 4.402, p < .01, respectively. Both models are, therefore, good predictors of REB in the Nigerian extractive sector. The FE model is more precise than the RE model since the Hausman test is significant. This means that in the FE model, the intercept in the regression model is allowed to differ among individuals in recognition of the fact that every individual respondent in the study may have specific characteristics of his/her own.

Both FE and RE results in Table 4 show that economic pressure is statistically significant at the 1% level (p < .01), with the coefficients (β) showing a positive relationship with REB at a magnitude greater than both institutional and ethical pressures. Thus, the data show strong support for Hypothesis 2, which posits that instrumental economic factors associated with global capitalism rather than the Ubuntu philosophy are the most significant factors shaping African managers' perceptions and attitudes toward the environment. The coefficients of both institutional and ethical pressures show a positive relationship with REB in the two models but are statistically insignificant. They are therefore not good predictors of REB in the Nigerian extractive sector rejected. Hence, the data show support for Hypothesis 3, which posits that institutional pressures will not have a significant impact on managers' environmental perceptions. In sum, Hypothesis 1 is rejected, whereas Hypotheses 2 and 3 are accepted. With a magnitude of the t-test at 1.682 (p = .11), institutional pressure is a promising construct that may likely become significant in the near future, especially if environmental regulation and NGO pressure were to become more stringent. As stated, Hypothesis 1 is not supported by the data. Therefore, contrary to popular assumptions that suggest the dominance of religious and culturally inspired philanthropy (Amaeshi et al., 2006; Frynas, 2005; Visser, 2005, 2006, 2008; Vives, 2006), ethical pressures are *not* significant, let alone being the most important factors determining African managers' perceptions and attitudes toward the environment. This result is also corroborated by intercorrelational analysis between REB and the predictor variables (Economic Pressures (EP), Institutional Pressures (IP) and Ethical Pressures (ETHP) in Table 3), which shows a positive relationship of 64.5% between REB and EP, 19.3% between REB and IP, and 4.5% between REB and ETHP.

All the assumptions of HLM, which include linearity, normality, homoskedasticity, independence of residuals, and collinearity, were checked and met, as summarized in Table 5.

TABLE 5 OLS assumption check summary

Criteria	Approach
Normality	The normality in the equation is achieved with the aid of skewness test, which shows values below 3.
Heteroskedasticity	Use of Durbin-Watson (DW) statistic with reported value of 2.111 in regression equation. Therefore disturbance terms have consistent standard error and covariance (i.e., the regression equation is homoskedastic).
Autocorrelation	Use of DW statistic with reported value of 2.111 in regression equation. This suggests that the observed error terms from different cross-sectional observations are not correlated. *Note:* The intercorrelation among the disturbance term can affect the measurements of the focal constructs.
Multicollinearity	The use of collinearity diagnostic in the linear regression statistics shows that the tolerance value for all the independent variables is greater than 0.1 and less than 1, whereas the intercorrelation coefficients between the independent variables are less than 0.7. This suggests that the independent variables are not correlated with one another, hence the absence of multicollinearity.
Linearity	The linearity in the equation was checked with the aid of the F statistic significant at 1% level.

Source: Developed by the authors for current study.

6 | DISCUSSION AND IMPLICATIONS

In the extractive industry, the findings indicate that the theory of the firm explains much of the CSR-related decision-making framework of Nigerian managers. The principal criterion for a positive environmental attitude is strongly influenced by economic motives in the form of profit maximization, cost reduction, and competitive advantage (cf. Coleman, 2011; Davidson, 2009; Friedman, 1970; Kaul & Luo, 2015). Institutional and ethical theories, on the other hand, are found not to be influential enough in determining environmental dispositions and attitudes of Nigerian managers in MNCs.

The finding contradicts and severely undercuts mainstream literature on CSR literature in Africa, which suggests the dominance of the culturally based, altruistic African Ubuntu philosophy. Furthermore, it also provides a weak basis for the search for nationally contingent motives for CSR in developing countries that is preoccupying some sections of organizational scholarship (Matten & Moon, 2008). On the contrary, the result appears to provide evidence of the intensification of the homogenizing propensity of economic globalization and global capitalism on managers' attitudes toward environmental proactivity. However, understanding exactly how the profit-maximizing impetus meshes with the native Ubuntu philosophy to shape African managers' decisions remains a subject of theoretical and policy priority. One explanation for the observed results is that as African countries transit from an era of peripheral influence toward a period of significant contribution to global wealth creation, managers from these countries are coming under the same type of economic pressure that shape CSR decision-making frameworks in industrialized nations. This view is broadly consistent with the global hegemony of capitalism thesis (Okereke, 2007; Robinson, 2005; Sklair, 2001), which proposes that developing country managers are increasingly being integrated into the growing cadre of what Sklair (2001) calls the *transnational capitalist class* (TCC) found in virtually all nations of the world (cf. A. B. Carroll et al., 2010). According to this thesis, it should be expected that the values and orientation of African managers would be far more subject to transnational social norms consistent with capitalism (competition, survival, profit, etc.) than culturally inspired philosophies such as Ubuntu. The focus of CSR activity may well be different (efficient packing of cheap meat by supermarkets versus drilling boreholes for oil-bearing communities) in the global North and South. However, as far as the decision-making frame or fundamental reasons for CSR are concerned, Western and developing country managers are far more alike than previously thought.

It is notable that a number of other research in other developing regions of the world, including Küskü (2007) (Turkey), Mitra (2007) (India); Haslam (2004) (Latin America and the Caribbean), He and Chen (2009) (China), more or less confirm this finding. In a direct comparison of attitudes of U.S. and South African managers to CSR, Orpen (1987) finds that U.S. managers have, in fact, a more positive attitude than their South African counterparts. The main difference, he finds, lies in the fact that the "United States managers felt that their society expected more corporate involvement in social responsibility than the South African managers felt was expected from their society" (Orpen, 1987, p. 89). So while managers from both countries are essentially motivated by the economic logic of profit maximization, attitudes and behavior are tempered by regulations and wider societal expectations.

In fact, the notion that Ubuntu inspires African managers may be a product of a romantic view of Africa rather than 21st-century Africa. Many African managers receive their CSR training in Western countries and through Western consultants. Moreover, many of these managers are faced with similar profit maximization and internal promotion-related pressures that confront their Western counterparts. These all provide powerful means for the socialization of African managers within any given MNC (Feldman, 1981). Organizational scholars have long understood the role of acculturation as an important part of cross-cultural psychology, although the concentration of studies has been in the context of mergers and acquisitions (Romero, 2004), with surprisingly little application made in the context of CRS research. With the rapid spread and intensification of global capitalism, it is not baffling that norms inherent in capitalism, such as competition, survival, profit, and competitive dynamics, are becoming embedded in different societies around the world and leading to the acculturation of developing-country managers. A similar observation has been made by scholars working from the institutional theory perspective who aptly note the role of globalization and managerial values in diffusing global management practices and standards (e.g., Prakash & Potoski, 2007; Thauer, 2014). Ananthram and Nankervis (2014) have discovered that the quest for a "global mind-set" is pushing more Indian managers to try to become more like their North American Western counterparts, while Huang and Staples (2017) found that Chinese MNCs are keen to export their governance practices as they internationalize. However, such a conceptualization of institutionalism continues to receive less attention from mainstream CSR scholars who seem drawn to stressing cultural-based variations and marginal contingencies (Jamali & Karam, 2016; Matten & Moon 2008).

All this, it should be carefully noted, is not to suggest that Nigerian managers in MNCs do not have *any* communitarian and religious propensity. It may well be that Ubuntu has a moderating effect on the profit-maximization instincts of African managers or that the urge to "do good" by these managers is mitigated by wider structural forces at play in the company hierarchy (cf. Altman, 2005). For example, Kuada and Hinson (2012) suggest that there is a difference between CSR perception of foreign and local managers in Ghana, with the latter tending to give more weight to ethical considerations. It may also be that African managers find it easier to express their duty of care through marginal social economic activities than through the more consequential internal environmental business activities. Research by Rondinelli and Berry (2000) provide some evidence to suggest that this might indeed be the case. They find that when CSR is defined narrowly in terms of an external relationship with stakeholders to address social problems, the picture that most likely emerges is that of a flurry of activities that tend to cast corporations in a positive light. The picture becomes less positive, however, when the focus changes to "substantive internal environment management activities" like the adoption of pollution-preventing and clean manufacturing practices, waste treatment, life-cycle assessment, redesign of products, and material reduction.

It is instructive that most CSR research that highlights the altruistic propensity of African managers has focused on social themes and especially on the external socioeconomic activities of companies, that is, what companies are doing for their host communities. In contrast, the few pieces of research that have focused on the environmental aspects of CSR in Africa tend to come to more critical conclusions than those that focus on social schemes (cf. Kolk & Lenfant, 2009). For example, many of the studies on the environmental behavior of international oil companies in Nigeria have highlighted the role of the economic incentives and profit maximization frame in decision making and how this trumps environmental sustainability concerns (Dashwood, 2012; Idemudia, 2008; Ite, 2004; Kuada & Hinson 2012; Okpara & Wynn, 2012; Wheeler, Fabig, & Boele, 2002). In sum, then, it seems Ubuntu may be a key factor when the focus of CSR research is on explaining the external philanthropic actions of the corporate actor. It has, however, little bearing in elucidating the motive for internal CSR practices and how companies take care of the environmental implications of their operations.

A key implication of our research is that there are little grounds to hope that the several voluntary-based global initiatives designed to encourage improved business environmental performance in Africa and other developing countries, such as the United Nations Global Compact, the Extractive Industry Transparency Initiative (EITI), the Global Reporting Initiative, and the United Nations Business and Human Rights initiative, will succeed. It is apparent that most such international corporate environmental initiatives are crafted on ideas based on the business–society relationship dominant in the West, particularly the assumption that increased voluntary reporting and disclosure by companies will enhance public awareness and pressure to promote higher environmental standards. This assumption, however, is fundamentally flawed in most developing-country contexts, where illiteracy, low levels of societal expectations, weak institutions, poverty, and corporate power are all pervasive.

Before concluding, it is necessary to note that, despite the impressive number of the sample size of this study, there is a certain hazard in generalizing about the attitude of Nigerian or African managers based on a study focused on just one country and a sector of the economy. We fully recognize this limitation. However, it is noteworthy that one of the few available research studies, which compares CSR perception and practice of 84 MNCs in Botswana and Malawi, did not find significant differences (Lindgreen, Swaen, & Campbell, 2010). Nevertheless, in the future, it should be interesting to undertake a comparative study involving managers in different African countries or different industry sectors. This will show, for example, whether or not Ubuntu has stronger influence in high-pollution industries. Another promising line of research would be to disaggregate the sample to capture differences, if any, in the industry, company ownership structure, length of operation on the continent, or nature of managers' exposure to utilitarian values through, for example, Western education. CSR research in Africa is only beginning to mature, and we hope that this publication makes an important contribution to this subfield.

7 | CONCLUSION

Contrary to popular assumptions and claims that CSR activities of companies in Africa are firmly rooted in ethical and philanthropic motives that stem from religious and cultural beliefs associated with Ubuntu, our research demonstrates that economic instrumentalism is the most significant predictor of corporate environmental behavior among managers in the Nigerian extractive industry. The decision-making frame of Nigerian managers/MNCs in Nigeria is firmly shaped by the material calculus that reigns supreme in Western capitalist societies. Hence, the philanthropic activities of the Nigerian extractive industry, to the extent that it is ethical, can be seen only as an outcome of utilitarian ethic rather than as duty or value driven. Multinational companies operating in Nigeria and many of the developing countries are still driven mostly by profit-making motives in their operation, and any development consequences of business activities are still largely incidental. The mode is, therefore, very much mercenary as opposed to missionary. We suggest that the dynamic and expansionary nature of world capitalism now certainly warrants us to speak of an emerging transnational capitalist class, the activities and environmental attitudes of which are dictated far more by prevailing norms and values within their MNCs and global capitalist class than by indigenous values such as Ubuntu. In the quest to get MNCs take better care of the environment and contribute to sustainable development in Africa, the emphasis should not be on promoting voluntarism but rather on strengthening institutions to regulate MNC activities and pressuring businesses to show greater environmental responsibility.

ACKNOWLEDGMENT

The authors would like to thank Dr. Tonbara Mordi and Phil Coventry for help with reviewing and editing the manuscripts.

NOTE

[1]This is not to suggest that altruism does not play a role in managers' CSR perception in the West. There are many studies that trace the impact of ethical values in managers' CSR in the West (e.g., Dashwood, 2012; Van der Ven, 2013). The point here, as stated, is that the majority of studies find that managers in firms approach CSR on the basis of materialist-instrumental reasoning.

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How to cite this article: Okereke C, Vincent O, Mordi C. Determinants of Nigerian managers' environmental attitude: Africa's *Ubuntu* ethics versus global capitalism. *Thunderbird Int. Bus. Rev.* 2018;1–14. https://doi.org/10.1002/tie.21974