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PUBLIC POLICY AND BUSINESS SUSTAINABILITY: A WAKE-UP CALL FOR DELTA STATE

Godswill Onyemarieki Mmoye[1]; Kalu, Peters[2]
[1&2]*UNIZIK Business School, Nnamdi Azikiwe University, Awka, Anambra State, Nigeria*
Emails: nuelaswill@gmial.com; k.peters@unizik.edu.ng

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Abstract
Delta state is characterized with practices that are not compatible with business sustainability. Multiple taxation, lack of training and re-training of employees and environmental degradation are some of the practices in Delta state that poses great danger to the sustainability of business. Public policy has been identified as an instrument of ensuring sustainable business. Hence, this paper examined public policy and business sustainability, so as to serve as a wake-up for Delta state government, especially policy makers in the state. The study adopted ex-post facto research design, made use of secondary data, obtained from reports, books, journals, newspapers, and publications by both governmental and non-governmental organizations and the Internet, and employed historical method of data analysis, to analyse the data. The study found that multiple taxation, lack of training and re-training of employees and environmental degradation hinders sustainable development. The study also found that public policies such as fiscal, interventionist and regulatory policies can be used to promote business sustainability. The study therefore recommended that the government of Delta state should put an end the incident of multiple taxation, as it will help to prioritize businesses, and make Delta state a primary destination for investment and job creation. It also recommended proper implementation of public policies regulating training and re-training of employees, and the environmental, as these will help to enhance the conduction of businesses and ensure their sustainability.

Key Words: *Business, Business Sustainability Policy, Public Policy.*

Introduction
The availability of goods and services that satisfies human wants and needs are made possible through business. Business concerns the production, purchasing, selling and exchange of goods or services to fulfill needs of other people, with the objective of making a profit. Both individuals, corporate organisations and government make profit from business. In other words, business concerns economic activities that are carried out by individuals, organisations and government for the purpose of generating incomes. Businesses account for a sizable component of a country's economy. Business creates employment opportunities for the citizens of a country and provide them with wages, salaries, and other benefits, thus, serving as source of income to sustain their life. The government of all the countries in the world also do business to sustain their existence. One of the features of government is revenue. Without revenue, government cannot

function effectively. Part of the money governments use to provide public goods and services, come from the profits it makes from the businesses it does. In addition, the various taxes on business activities, also serves as a major source of revenue to governments. For governments and their citizens to continue to exist, business sustainability is imperative.

Business sustainability concerns the ability of business to create wealth and make people's lives better without compromising the health and wealth of future generations. In other words, businesses should not consume natural resources too quickly, or create waste like plastic and carbon too quickly. The future is not sure for humankind if businesses extract all the resources and pollute the planet *(Bansal*, 2022). As a matter of fact, business sustainability is the only way to assure future prosperity for all. Public policy has been identified as a strong instrument of ensuring business sustainability. Public policies govern and oversee the operations of businesses. Without doubt, public policy plays crucial role in shaping business activity. From regulatory policies that protect consumers to tax policies that incentivize investment, public policies can be significant, affecting everything from investment decisions to hiring practices and staff development. Public policy strengthens business and promotes a stable and predictable business environment. It also catalyzes positive action on issues that are important to business and society, including economic opportunity and capacity building, as well as improving natural environment and climate to ensure sustainable supply chains. There are many businesses in Delta state making contributions towards the growth and development of the state's economy. Without the sustainability of businesses, there is no future for Delta state and its indigenes. This paper therefore seeks to bring to lime light how Delta state government can ensure business sustainability through its public policies.

Statement of the problem

Despite the relevance of business to citizens and governments, businesses sustainability cannot be guaranteed as a result of certain negative practice. These negative practices are also found among businesses in Delta state. Although there is a general perception that tax is an important source of fund for development of the economy and provision of social services. However, it has been observed that business in Delta state are faced with the problem of multiple taxation, (Okpomor, 2021), which is responsible for the high cost of doing business and the dearth of business especially the Small and Medium Scale Enterprise (SMEs). In other words, multiple taxation of business possesses great danger to business sustainability in Delta state. Again, training and re-training of employees is very crucial to achieving business sustainability. Unfortunately, in Delta state, employee training and retraining has been observed to be inadequate. This inadequacy is a great threat to business sustainability in Delta state.

Environmental impact has become a critical consideration in the world of business. As society grows increasingly concerned about the state of the environment, businesses are under pressure to assess, address, and lower their effect on the natural world. In Delta state, businesses engage in practices that threatens the natural environment. For instance, the business activities of the various oil companies are responsible for the environmental

degradation and the pollution of water and air in Delta state (Adedayo, Adegboye, Ishaku, Unachukwu & Adama, 2022). The above negative practices by business cannot ensure business sustainability, hence the need to examine how public policies can be employed to halt such negative practices by businesses so that Delta state lay claim to business sustainability. Hence this paper is an examination of how public policy aid business sustainability, with the view of helping the Delta state government to understand and prioritise the use of public policy to promote and sustain businesses in the state.

The general objective of this paper is to examine public policy and business sustainability. In specific term, the objectives of the paper are to:

a) examine the impact of multiple taxation on businesses sustainability in Delta state
b) determine the impact of lack of training and retraining of employees on businesses sustainability in Delta state.
c) evaluate the impact of environmental degradation on businesses sustainability in Delta state.
d) investigate the impact of public policies on businesses sustainability.

To achieve the objectives of this paper, the researcher was guided by the following set of questions;

a) What is the impact of multiple taxation on businesses sustainability in Delta state
b) What is the impact of lack of training and retraining of employees on businesses sustainability in Delta state?
c) What is the impact of environmental degradation on businesses sustainability in Delta state.
d) What is the impact of public policies on businesses sustainability.

Conceptual Review

Policy

Policy provides the guiding framework for day-to-day decision required in application of resources (men and materials) towards the attainment of organizational goals (Nwosu, 1980). Ikelegbe (2006) see policy as a course of action or a programme of actions, which is chosen from among several alternatives by certain actors in response to certain problems. According to Simmons cited in Ikelegbe (2006), a policy is an intention, a guide to action, encompassing values which set priority and relations. To Jiboye (2011) cited in Obamwonyi and Aibieyi (2014) policy, can be likened to or understood as political, managerial, financial, and administrative mechanisms arranged to reach explicit goals and targets. Obviously, policy constitute response to problems of people and the general society or a country. Policy or policies made by government are called public policies.

Public Policy

While there is no single consensus definition of "public policy", it is generally understood to include the actions and measures adopted by a government, and often also the processes or intentions that led to adopting these (Cairney, 2020). According to Abdulsalami (1998:7) cited in Asogwa (2012), public policy refers "to hard patterns of

resource allocation represented by projects and programmes designed to respond to perceived public problems or challenges requiring governmental action for solution". Implicit in the above definition is that public policy is what governments actually do and not what they intend doing. Scholars, who are also associated with this viewpoint, include Anderson et al (1975:5) and Sharkansky (1970:1) quoted in Ezeani (2006:289). Gordon (1986:445) cited in Asogwa (2012) posit that public policy can also be seen as "the organizing framework of purposes and rationales for government programmes that deal with specified societal problem …" Jenkins in Egonmwan (2000:3) defined public policy as:

> *a set of interrelated decision by a political actor or group of actors concerning the selection of goals and the means of achieving them within a specified situation where those decisions should, in principle be within the power of those actors to achieve.*

Public policies are those developed by governmental bodies and officials". Public policies are meant to solve people's problems. This may be referred to as a policy problem. A policy problem is a human need, deprivation, or dissatisfaction, self-identified or identified by others for which a relief is sought (Egonmwan, 2000). A policy problem can also be seen as a situation which many people consider adverse or intolerable in its effect on a large number of people over a long period of time (Obamwonyi & Aibieyi, 2014). Public policy has been identified as a major instrument for development at any level of government (Akhakpe, 2014). Through public policy, government set out its plans and programmes for the people.

Business

Brown and Clon (1997) sees business as all of the activities of an individual or group of individuals in producing and distributing goods and services to customers. To William, James and Susan (2005) business refers to an activity in which different persons exchange something of value whether goods or services for mutual gain or profit. Business has also been defined as a commercial enterprise or establishment that trades in goods or services (Timms (2011). To Hayes (2023) business refers to an organization or enterprising entity engaged in commercial, industrial, or professional activities. He further refers to business as the efforts and activities undertaken by individuals to produce and sell goods and services for profit. From the above definitions, we can confidently say that business refers to any activity people primarily engage in to earn money. Business also entails any activity that provides goods or services for sale to consumers with the object of earning profit.

According to Drucker (2014), to *know what a business is, it is imperative to know its purpose.* Therefore, the purpose of a business is to organize the economic production of goods or services. Businesses can be for-profit entities or non-profit organizations fulfilling a charitable mission or furthering a social cause (Hayes, 2023). Business entails the risk of loss or gain due to capital investment. Risk refers to the chance an entrepreneur takes of losing time and money on business that may not be profitable (William et al., 2005). Business activities could be grouped into the following:

Education
Computer training centers, Primary Schools, Secondary Schools, Universities. Colleges, Music Schools, Computer Hardware Dealers;

Emergency
Ambulance Services, Emergency Rescue, Fire Brigade, Hospitals; and
Entertainment: Art Galleries, Night Clubs, Cinema Hall, Live Bands, Fashion (Fashion Designers, Modeling Agencies, Boutiques, Clothing Accessories, Barbing Salon) and Agriculture, hotels and restaurants, building and construction and telecommunications sectors of the economy) (William et al., 2005).

Sustainability
The term sustainability was first promoted by the United Nations Convention of 1972 on the Human Environment (Hayat, et al., 2021). Subsequently the Brundtland report in 1987, confirmed a surge in worldwide attention to sustainability (Klewitz and Hansen 2014). According to the World Commission on Environment and Development (WCED), sustainability means meeting the requirements of the present, without affecting future generations' ability to fulfill their particular goals (WCED 1987, cited in Hayat, et al., 2021). While sustainable innovation can help businesses become more competitive (Agrawal et al. 2021), global sustainability encourages companies to reshape and reform economic, social, and environmental concerns for maintaining the buyer-supplier relationship by mutual coordination (Ni & Sun, 2018). Sustainability has also been defined by Jodha (1990) cited in Anekwe, Ndubusi-Okolo & Uzoezie (2019) as the ability of a system to maintain a well-defined level of performance over time and if required, to enhance output without damaging the essential ecological integrity of the system. Glenn, Wiser, Daniel, and Magraw (2005) cited in Anekwe, et. al., (2019) also pointed out that the concept of sustainability means that development efforts, including those aimed at protecting the health and the environment, should be undertaken in a manner that will not frustrate the ability of future generations to meet their needs. Sustainability, therefore, is an approach to creating true and real value to the systems and resources upon which that value depends on (Anekwe, et. al., 2019)

Business Sustainability
According to Anekwe, et. al., (2019) business sustainability can be said to be a process of analysis and decision making across business functions, obtained through a committed and clear understanding of transitions that may occur in the present or the future. Essentially, business sustainability is about ensuring that the business doesn't run out of the resources (whether human or material) it needs in order to thrive. This also means that it doesn't just take a short-term view of profit, but instead, operates in such a way that it is profitable now (even though it may not be maximizing its profits) and it will be profitable in the future because it is using its resources well, has hedged its risks and can take any shocks that may occur (Anekwe, et. al., 2019).

Theoretical Framework

System Theory

The study is anchored on system theory. Nwachukwu (2006) defines a system as "a set of interrelated and interdependent parts arranged in a manner that produces a united whole" while Kuhn (1974) considers a system as "any pattern whose elements are related in sufficiently regular way to justify attention". Laszlo and Kripper (1997) view a system as a boundary maintaining entity with complex interacting components that sustain relationships. With the social Sciences these boundaries do not only become weak but keep changing as behaviours change. The systems theory holds that an organization is a system that needs to work harmoniously not only within itself but that it is a system within a collection of other systems and, therefore, needs to work also in congruence with the other systems around it. What happens in the larger system is capable of affecting the organization either positively or negatively. System approach to the study of the organization sees the business organization as a system which is an interrelated element that acquires input from the environment, transforms them and discharges output to the external environment; the interrelated element means that people, department, organization agencies depend on one another. The organization and its subsystems are interrelated and further related to their environment. Therefore, the organization must achieve its objective within the threat, weakness, and turbulence that form an integral part of its political environment.

Systems theory is very relevant to this study because it pointed out the need for every part of a system to function optimally, so as to achieve an effective system. Looking at our subject of discussion here, it is obvious that business is very important for the survival of every political system. So, for business to survive, the part of the political system responsible for the formulation and implementation of policies guiding the conduct of business activities must function effectively. In other words, without effective formulation and implementation policies, business activities will be conducted in a manner that will promote sustainability, and the resultant effect is extinction of businesses, which will lead to the collapse of the entire political system.

Literature Review

Ojoh and Okoh (2015) investigated the impact of training on employee's job performance: An empirical study of selected organizations in Warri, Delta State, Nigeria. A set of structured questionnaires was used as the instrument for data collection and administered on 60 employees of the commercial banks under study using Yaro Yarmen formula. Applying this formula, the sample size from a population of 70 is 60 respondents at 95% confidence level. Data analysis was made using simple percentage tables and hypotheses were tested using chi-square statistic. Among the findings of the study includes that training is an organizational way of improving on workers performance, thereby ensuring business sustainability. The study also revealed that lack of training brings about low productivity of workers, which hinders business sustainability.

Sao Joao, Spowar and Taylor (2019) examined the relationship between Employee training, service quality and sustainability. The study used a mixed method approach with both quantitative and qualitative data to establish resource efficiency within golf clubs to ensure sustainability. The study utilized the semi-structured interviews to gather. The study found that training is a necessary part of employee development which brings about improved service quality and business sustainability.

Ocheni and Gemade (2015) examined the effects of multiple taxation on the performance of small and medium scale business enterprises in Benue State. The study which ustilised survey research method, gathered data for study using questionnaire. The data gathered for the study was analysed using Analysis of Variance (ANOVA). Among the findings of the study includes that tax collectors do not consider the size of a particular business in tax collection and that multiple taxation affects businesses (SMEs) growth and survival negatively. Yaobin, (2007) in his study found double taxation, high taxation cost, amongst others as major problem of business sustainability.

Materials and Methods

The study adopted ex-post facto research design. This research design explained the role public policy plays in actualizing business sustainability. According to Anegbode (2005), when an investigator seeks to explain a phenomenon or event that has already occurred, he is said to be involved in an ex-post facto research. The bulk of the data used for this study was mainly secondary data, obtained from reports, books, journals, newspapers, and publications by both governmental and non-governmental organizations and the Internet.

Having relied on secondary data, the data were analyzed qualitatively. The collected data were analysed using the historical method of data analysis. Historical method of data analysis involves scanning through documents such as memoirs of politicians with the view of drawing inferences from them (Osemwota, 2007). This method was employed so as to arrive at a synthesis presentation and make valuable deductions, which led to conclusions that facilitated recommendations on how Delta state can use its public policies to promote business sustainability.

Results and Discussion

Multiple Taxation and Businesses Sustainability in Delta State

Multiple taxation is when individuals and businesses are taxed by two or more jurisdictions on the same income. Multiple taxation occurs "where the tax, fee or rate is levied on the same person in respect of the same liability by more than one State or Local Government Council (Trustedadmin, 2023). According to Abiola Sanni, cited in Trustedadmin (2023), the multiplicity of taxes by government manifests in at least four ways:

a. the various unlawful compulsory payments being collected by the local and state governments without appropriate legal backing through intimidation and harassment of the payers.

b. The various situations where a taxpayer is faced with demands from two or more different levels of government either for the same or similar taxes.
c. where the same level of government imposes two or more taxes on the same tax base.
d. refers to cases whereby various government agencies "impose taxes" in the form of fees or charges.

In Delta state, businesses are multiply taxed. The Association of Professional Bodies of Nigeria (APBN), Delta State chapter has pointed out this fact when they called on the State government of Delta state to urgently address the issue of multiple taxations (Okpomor, 2021). The issue of multiple taxation in the state is unconnected to the recent Nigeria's subnational ease of doing a business survey which placed Delta on the 35th position (Okpomor, 2021). In Delta state, taxes are deplorably levied on waste management, sewage, private enterprises/firms, sanitation, Physical and Infrastructural Development, Drink and Liquor (Okpomor, 2021). The most worrisome is that quacks are majorly engaged to drive tax collection. (Okpomor, 2021). These quacks go about issuing demand notices and harassing professionals in private practices and other small businesses (Okpomor, 2021). The implication of multiple taxation on businesses in Delta state, is that it is capable of scaring and repelling investors from the State and the attendant consequence is dearth of businesses, unemployment, and poor economic growth.

Lack of Training and Re-training of employees and Businesses Sustainability in Delta State

Most businesses in Delta state do not invest in employee training and retraining and this could be attributed to the high costs involved and the fear that they would lose the trained workforce. Udoye and Egbule (2021) observed that the management of business education programme in Delta state gives little consideration to the training and re-training of employees. If business sustainability must be achieved in Delta state, there should be adequate training and re-training of business employees. Research has shown that the presence of effective environmental education and awareness training for employees is critical to developing a new business culture that leads to sustainability and allows employees to adopt new green attitudes, ideas and skills (Ahmad et al., 2012; Perron et al., 2006;). By encouraging employees to engage in sustainability activities, organizations improve outcomes such as efficient use of resources, reduction of waste, and reduction of pollution and emissions (Renwick et al., 2013).

Environmental Degradation and Businesses Sustainability in Delta State

Environmental degradation is the deformation of the environment through depletion of the ecosystem and the extinction or annihilation of wildlife (Caro et al., 2022). Business activities, contributes to environmental pollution which has affected human welfare through the contamination of potable water, farmland and the atmosphere in Delta state. The negative impact of environmental consequences of business activities related to oil exploration are mainly localized within the host communities in Delta state. Over the years, the activities of multinational cooperation in Delta state have resulted in the

contamination and pollution of potable water, farmland. Godson-Ibeji and Chikaire (2016) that indicates that environmental pollutions destroy crops and damage the quality and productivity of soil that the communities use for farming activity. Environmental pollutions also kill aquatic lives as well as contaminate water used for drinking and other domestic purposes (Edema-Sillo & Temegha, 2022). Environmental degradation in Delta state has greatly affected business activities in the state. It has crumbled fish production and the production of crops, especially cash crops for the manufacturing industries. The point of departure here is that environmental degradation in Delta state if not addressed posses great hinderance to business sustainability in the state.

Public Policy and Business Sustainability

Public policy plays a crucial role in shaping the sustainability agenda. Public policies can have a significant impact on businesses by creating an environment that either supports or hinders their growth. Public policy provides signals and sets the regulatory and institutional frameworks that influence the actions of all actors, including private investors and consumers. Through policies instruments, governments can promote sustainable practices and behaviours and encourage both public and private sector investment in sustainable technologies and infrastructure. At the same time, policymakers must navigate complex trade-offs between competing priorities, such as environmental protection and economic growth, and balance short-term interests with long-term sustainability goals.

Business sustainability can be promoted using **fiscal policy instrument** such as tax reduction policy. Fiscal policy refers to government actions, including new taxation and spending policies, designed to influence the economy through aggregate demand. Fiscal policy, especially the *expansionary fiscal policy* enables government to increase her spending and lower taxes. This type of policy is usually designed to encourage consumer spending. Fiscal policies exert direct impact on businesses, since they determine VAT and corporate tax bill. Fiscal policy also trickles down into the wider economy by impacting how much money consumers can afford to spend on goods and services. Expansionary fiscal policy reduces taxes, which helps to ensure business sustainability and boost business profits. Fiscal policies also have the potentials of increasing employment opportunities because as businesses experience boom, more people are employed. Unemployment can put a strain on the economy as it reduces the living standards of unemployed people and limits their spending. This also puts businesses in a financial struggle as they make fewer sales.

Interventionist policies, on the other hand, give the government more control over economic activities. Some examples include increased funding for training, education, and infrastructure, all which influences business sustainability positively. Again, public policies that are regulatory (regulatory policies) helps to regulate business activities. Examples of regulatory policies include environmental regulations, health and safety regulation and consumer protection regulations. According to research conducted by (Savita, Dominic, & Ramayah, 2016), regardless of the type and shape of a country, government regulations for business actors concerning environmental preservation in

developing countries are considered important as a basic reason for practicing environmentally friendly business concepts. The need to protect the environment by business brought about the adoption of Green Supply Chain Management (GSCM). GSCM is a keyword to ensure that all factors or all elements in the supply chain pay a great deal of attention to their environment or do not cause harmful effects on the environment (Setiawan et al., 2011). GSCM becomes one of the sustainable business concepts because it involves all elements of the supply chain in caring for and protecting the environment, or trying not to cause harmful impacts on the environment, (Setiawan et al., 2011).

GSCM aims to consider how much influence the company created on the environment from all aspects including products and processes ranging from raw materials to finished products, as well as final disposal of products (Rakhmawati, Kusumawati, Rahardjo & Muhammad, 2020). The point of departure here is that public policies, require business to implement sustainable business and through public policies government control the extent to which businesses implement sustainable business.

Conclusion and Recommendations

So far, the study has examined public policy and business sustainability in Delta. In the course of the study, it was observed public policy plays a great role in business sustainability. The study revealed that multiple taxation, lack of training and retraining of employees, and environmental degradation affects businesses sustainability in Delta state. The study also observed that business sustainability can be enhanced through public policy instrument and this is because proper implementation of fiscal policies, interventionist policies and regulatory policies have the potentials of reducing multiple taxation, improve employees training and re-training, and prevent environmental degradation, all which are imperative for businesses sustainability. The study therefore concludes that public policy is a credible instrument of ensuring business sustainability in Delta state. To ensure businesses sustainability in Delta state, the following reconditions are imperative:

a. The government of Delta state should put an end the incident of multiple taxation, as it will help to prioritize businesses, and make Delta state a primary destination for investment and job creation.
b. There should be proper implementation of public policies regulating training and re-training of employees, and the environmental, as these will help to enhance the conduction of businesses and ensure their sustainability.

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