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**AN AUDIT OF WHAT CORPORATE SOCIAL RESPONSIBILITY MEANS IN
SELECTED GHANA CLUB 100 COMPANIES.**

BY

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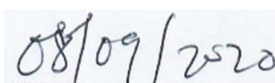
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DECLARATION

I, **Ali Simon Jarana** the author of this study, an audit of what corporate social responsibility means in selected 2019 Ghana Club 100 companies, do hereby declare that except for the reference to other people's work which has been duly acknowledged, the work presented here is the result of my own effort for the award of a Master of Arts degree in DEVELOPMENT COMMUNICATION at the Ghana Institute of Journalism.

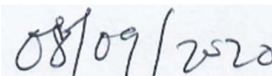
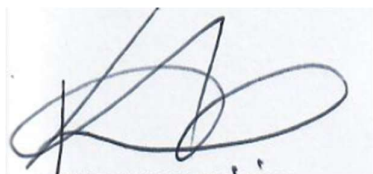
I also declare that this thesis, carried out under the supervision of Dr. Kobby Mensah, has neither in whole or in part been submitted to any institution for the award of any certificate.



ALI SIMON JARANA

Date

(Student)



Dr. KOBBY MENSAH

Date

(Supervisor)

DEDICATION

I dedicate this project to Allah almighty for his grace and mercies and also to my mother.

ACKNOWLEDGEMENTS

I am pleased to acknowledge the many people whose invaluable contributions have led to the accomplishment of this thesis. I am highly indebted to Dr. Kobby Mensah. His guidance, scrutiny, intellectual assistance, provision of relevant documents to the study and interest in my academic progress have been very useful to the completion of this study. I am very grateful to his invaluable assistance.

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ABSTRACT

There has been numerous contestations about what CSR really means for a very long time. Scholars have acknowledged the definition, practice and meaning of CSR keeps evolving with time. In Ghana, CSR is seen as building sustainable livelihoods and finding business opportunities. In the midst of a growing number of studies in CSR in Ghana, very little studies have dedicated time to CSR among the Ghana Club 100 companies. This study conducts a comparative analysis of the forms, motivations and theoretical applications of CSR among MTN, Newmont Ghana Gold and Guinness Ghana Breweries. The purpose was to investigate the CSR forms of these companies and to compare the findings to have a group understanding of CSR practice in Ghana. MTN, Newmont Ghana Gold and Guinness Ghana Breweries were purposely sampled. Data was gathered through document analysis using thematic coding sheets. The study revealed that companies place importance on ethical and environmental CSR, they are motivated mostly by the ownership values, organisational culture and global regulations, and applied the Carroll CSR pyramid model to their CSR activities. The study recommends for the companies to consider engaging the community members in which they operate to create economic avenues and engage in social uplifting programmes to help reduce poverty.

CHAPTER ONE

1.0 Introduction

Organisations by their very nature have responsibilities (i.e., economic, ethical, legal and social) assigned to them by law, shareholders and other stakeholders and the society at large (Peattie, 1992). Corporate Social Responsibility (CSR) practice, both in industry and academia, have had a relatively young history in Ghana (Mensah, 2015). The Ghana Club 100 companies are regarded as the best 100 companies in Ghana annually. This study seeks to find out what corporate social responsibility means to three (3) selected Ghana Club 100 companies through an audit of their 2019 corporate social responsibility reports. Though a considerable amount of research has been made in the corporate social responsibility field in Ghana, very little is known of what the aggregate of organisations think of what CSR should be.

1.1 Background

Historically, the concept of CSR is alien in many developing countries and remains so in some countries even today. Many-a-times, donations are made en passant in the name of CSR without understanding what it means. Some organisations make donations either because they see their competitors doing it or because an official within the organisation wants to show off. CSR has not been part of the corporate agenda of many companies in the developing world. Admittedly, over the past ten years some countries in Africa have seen significant progress in the area of human rights and CSR- South Africa (Amponsah-Tawiah & Dartey-Baah, 2011) and Kenya (Mwaura, 2004) can be singled out as two cases in point. However, the spread is

not as encouraging as it is expected considering the abuse and neglect that characterise most regions that harbor natural resources and being exploited by many companies. The focus has always been more on environmental issues and philanthropy than on legal and ethical business practices.

This view is supported by a survey of South Africa's top companies, in which only 10% cited "abiding by laws and regulations" as their one principal motivation for pursuing corporate citizenship (Triologue, 2004). A ten-year review of CSR research focused on Africa and published in key CSR journals over the period 1995- 2005 revealed that: the volume of published research is still extremely low, most papers focused on business ethics, and most papers were on South Africa. Hence there is a great scope for expanding the amount of research on CSR in Africa, as well as improving the diversity of its content and its geographic coverage.

In Ghana, the socialist orientation of her first president Dr. Kwame Nkrumah gave the impression perhaps rightly or wrongly that State Owned Enterprises (SOEs) were able to solve societal problems. This, in a way limited corporate organisations' social obligations to the payment of taxes. However, in recent times there has been a clarion call on organisations to undertake social programs, as government alone cannot handle societal problems. This has affected the implementation of the concept in the country. CSR activities in Ghana are spearheaded by large scale multi-national companies. The multi-faceted problems of the country- low per capita income, weak currency, capital flight, low productivity, low savings etc. make it almost impossible for indigenous companies, most of which are engaged in the retail and in the production of primary commodities, to undertake social actions. Large scale manufacturing, telecommunication and mining companies such as MTN, Valco, Goldfields, and AngloGold have been instrumental in the social development of the country. However, just as it is globally, extractive industries whose operations have direct impact on the environment

and local communities are always in the news for obvious reasons-they are either breaching some of the tenets of the CSR agenda or fulfilling them in earnest (Amponsah-Tawiah, 2011).

1.1.1 Corporate Social Responsibility

The issue of corporate social responsibility (CSR) has been debated since the 1950s. The latest analyses by Secchi (2007) and Lee (2008) indicated that the definition of CSR has been changing in meaning and practice (Ismail, 2009). Even though CSR varies in nature and importance from industry to industry, the notion of CSR remains the same everywhere (Atubuga & Dowuona-Hammond, 2006). Matten and Moon (2004) also asserted that CSR had been associated with various terminologies. By analyzing a survey conducted in 2003 of CSR education in Europe, authors found that fifty labels were assigned to CSR modules, forty labels were assigned to CSR programs. Some of the listed terminologies which are synonymous to CSR are Corporate Responsibility, Corporate Citizenship, and Sustainability Development. These terms emerge mostly based on the role CSR plays in various industries or what it is perceived to be (Bill 2012; Kalisch 2002). The most commonly used term Corporate Social Responsibility (CSR) is defined as “encompassing the economic, legal, ethical and discretionary (philanthropic) expectations that society has of organizations at a given point in time” (Carroll 2016, p.2). This definition comprises four responsibilities which, according to Carroll (2016), helps to demarcate or characterize the nature of business’ responsibilities.

The UNWTO (2010) defines Corporate Social Responsibility as a form of self-regulation in which organizations take responsibility for their impact on society and the environment. It is a commitment to behave ethically and contribute to economic development while improving the quality of life of employees, the local community, and the environment (UNWTO, 2010). According to the World Business Council for Sustainable Development report (WBCSD, 2000), “Ghanaians see the concept as building capacity for sustainable livelihoods, respecting cultural differences and finding business opportunities in building the skills of employees, the

community and government” (pg. 9). Amponsah-Tawiah and Dartey-Baah (2011) also defined CSR as the strategic decision of an organization to act upon the social factors that have the potential of militating against the fulfillment of corporate goals.

The above definitions point to the diverse explanations given to the concept of CSR ranging from economic, social and environmental concerns through empowering local communities and using it as a defensive mechanism in order to fulfill corporate goals. This further affirmed the struggle for a consensus in definition, sparking calls for a clearer definition of the concept (Blowfield & Frynas, 2005; Kok, van der Wiele, McKenna & Brown, 2001). Individuals, organizations, and countries have defined the concept to reflect their national traditions, situations, and peculiar challenges for example (Amponsah-Tawiah & Dartey-Baah, 2011).

1.1.2 CSR in Ghana

In Ghana the need for businesses to be responsible has become relevant given the gradual shift towards privatization and deregulation. This trend can strengthen the role of the private sector in complementing the public sector efforts thereby creating new hopes and responsibilities for businesses (Husted, 2000). Largely, most corporate bodies exist to make profits or satisfy shareholders value, in achieving this many may engage in illegal activities at the expense of stakeholders or shareholders of the company (Anku-Tsede & Defor, 2014). In most instances these unregulated activities results in adverse effects on the environment, e.g. large companies in the mining sector might ignored the dangerous conditions under which their employees work; resulting in high incidents of physical impairment, poisoning, cardiovascular and respiratory diseases and death amongst workers. These events raises the legitimate question of whether corporations can of their own be responsible without the existence or enforcement of Law? McBarnet (2009) opines that engaging in CSR was no longer a voluntary act on the part

of businesses but rather companies must practice CSR because there is legal pressure and enforcement.

Ghana has a very diverse corporate environment. There are limited liability companies; companies limited by guarantee; non-Ghanaian companies registered in Ghana as external companies; and state-owned corporations created by statute. There are also a whole lot of associations such as partnerships and co-operatives that have corporate personality. Then there are unincorporated businesses, such as sole proprietorships, that act more or less like corporations. All these corporate and “quasi-corporate” forms are subject to varying degrees, to principles of CSR. Even though at the global level there is a proliferation of initiatives to promote CSR in the face of public concerns about the political, economic, social and environmental impact of the activities of corporations in societies in which they operate, there is no comprehensive or readily available document on CSR in Ghana (Anku-Tsede & Defor, 2014). What provides the CSR framework in Ghana are a variety of policies, laws, practices and initiatives. In other words, policies, legislation, and other forms of law regulate CSR in Ghana. Many government policies, such as the Ghana Land Policy document bear directly on CSR. Though these policies are not named as pro or anti CSR initiatives they have the potential to promote or denigrate CSR. In addition, specific laws which have a bearing on CSR regulate particular industries and sectors of the economy such as banking, insurance, mining and commerce. A number of international conventions that Ghana has ratified are also applicable, and have a bearing on CSR.

Until the year 2006 when the Ghana Business Code (GHBC) was launched through the collaboration of the Association of Ghana Industries (AGI), Ghana Employers Association (GEA) and the Ghana National Chamber of Commerce & Industry (GNCCI) to introduce and deepen the practice of CSR in business operations, there was no set norms to guide the conduct

of business and acceptable standards with regards to the environment and anti-corruption in business. The GHBC, which is modeled along the lines of the United Nations (UN) Global Compact, focuses on the triple bottom line (profit, planet and people) as performance measures of businesses operating in the country (Amponsah-Tawiah & Dartey-Baah, 2011). The GHBC has ten major principles all of which underscore the substance of CSR and are fashioned after existing laws in Ghana. Interestingly, organisations are not obliged by law to sign up to the GHBC. It is a voluntary measure, which allows the operations of organisations to be reviewed along four broad categories- human rights, labour standards, environment and anti-corruption. Member organisations are awarded certificate of good practice when their operations are found to be in line with the prescriptions in the GHBC. Due to its voluntary nature, not many organisations have signed up to it. Of the many Small & Medium Size Enterprises (SMEs) and large scale manufacturing industries that belong to the GNCCI and the AGI, less than 60 had signed up to the GHBC as at 01-04-2011. This is perhaps due to the fear of scrutiny that goes with the certification process and reflects the level of acceptability and appreciation of the concept in Ghana (Amponsah-Tawiah & Dartey-Baah, 2011).

1.1.3 The Ghana Club 100

The Ghana Club 100 (GC 100) is an annual compilation of the top-100 companies in Ghana to give due recognition to successful enterprises, and was launched in 1998 by the Ghana Investment Promotion Centre (GIPC). Companies making into the Ghana Club 100 are to serve as role-models for the private sector and provide a forum for corporate Ghana to interact with government as a high level. Among the objectives of the Ghana Club 100 is to develop an open information culture within the Ghanaian corporate sector, provide incentives for improved performance, develop uniform criteria for evaluating this performance, and to establish an annual database of the top-100 performing companies. It also has eligibility criteria which state

all entrants must be limited liability companies; for companies with government interest, government ownership should be less than 50%, unless the company is listed on the Ghana Stock Exchange.

1.2 Problem statement

CSR practices among organizations have increased due to the understanding of CSR's contribution to society. In the same vein, Ofori and Hinson (2007) explained that the concept of CSR usually goes beyond profit growth to include company's responsibilities to a broad range of stakeholders including employees, customers, community and the environment.

In Ghana, issues of CSR have become crucial only in recent times. Research on CSR assumed attention in the very recent past due to the role CSR has played in the development of communities affected by the operations of firms. It is obvious that CSR issues have become more or less a favour done by corporations, instead of CSR itself is fraught academically and practically with confusion, from the onset. Apart from the varied plethora of definitions and conceptualizations of CSR, it also appears that there is no clearly laid-down boundary and guidelines for its practice. For instance, in Africa and particularly Ghana, given the diversity of the concept, its understanding or meaning would vary from industry to industry. While the banking industry for instance practices CSR in terms of social services and community development activities, the extractive industry rather focuses on environmental issues (Mensah, 2015). This has led to the current situation where 'the concept is defined, approached and practiced from different directions by various people based on the priorities and influenced by the needs and aspirations of their peculiar social, economic and political settings' (Taylor, 2011, p. 19).

Despite the increasing studies on corporate social responsibility, researchers hold startling different views leading to ambiguity and more so still no consensus on the link given credible advert that the debate is far from over (Owusu, 2017). This gives additional motivation for this study. Little interest has been devoted to members Club 100 in Ghana. Where this is available, it is single firm analysis (Abu-Badr & Abu-Qarn, 2008; Akinboade & Makina, 2006). Therefore, to our knowledge, literature is silent on studies in the firms of Ghana's Club 100. This study focuses on filling this gap by considering 20 selected firms of Ghana's Club 100. A comparative study is necessary because;

1. It will reveal the peculiarities in each firm and the desire strategic policy implication required to forge ahead in the development process.
2. It will also uncover the level and extent by which financial impact on economic growth and development in each bloc and why if any, different in each firm.

1.3 Research Objective and Aims

The broad objective of the study is to do an audit of corporate social responsibility reports of three (3) selected 2019 Ghana Club 100 companies. As a result, the aims of the study are to:

1. Investigate the forms of CSR applied by the three (3) selected 2019 Ghana Club 100 companies.
2. Compare and contrast findings of the CSR audit in the three (3) selected 2019 Ghana Club 100 companies.

1.4 Research questions

The following research questions have been carved from the research aims:

1. What are the forms of CSR applied by the three (3) selected 2019 Ghana Club 100 companies?

2. Do the forms of CSR in the three (3) selected Ghana Club 100 companies diverge or converge with each other?

1.5 Rationale and Significance of the Study

The rationale behind this study is that the Ghana Club 100 companies are known to be the best performing non-governmental organisations in the country on an annual basis. This also implies that they engage in best practices so far as management and marketing principles is concerned. The basic criteria for the top 100 companies is the financial spreadsheets of the organisations, the higher the profits made in a year, the better the chances of the organisation to be part of the Club. As a result, people often concentrate on the profits and leave out the CSR that brought the partnerships between the organisations and their publics for such profits in the first place. This study believes that corporate social responsibility practice in these companies may have contributed significantly to the growth of the publics of the companies, and hence, increased their profits over the years.

The significance of the study is in three-fold: academia, industry and national. To academia, the study will contribute to existing literature in the field of corporate social responsibility. Again, it will add a new dimension to the understanding and practice of corporate social responsibility in the top 100 private organisations in Ghana. This will give academia an understanding of what happens in the field and to mitigate for a common ground where academia meets with industry. To the industry, this study seeks to audit the happenings in industry and juxtapose the findings to research. This will enable industry to learn from literature, the new forms of corporate social responsibility. Also, it will give insights into best practices to increase the relationships between the companies and their publics. To the nation, this will give a broader perspective into what corporate social responsibility is to organisations

in Ghana. This will in a way inform the policies in CSR and courses geared towards industry and the overall practice of CSR in Ghana.

1.6 Scope of the Study

The scope of the study looks at the CSR activities of contained in the annual reports of three (3) selected companies of the Ghana Club 100. The scope also looks at documents from academics and other scholarly material on CSR, in an effort to understand the trends that exist. No personal contact with employees of the selected organisations will be done, unless the reasons are for gatekeeping and accessibility to the CSR reports.

1.7 Summary

The chapter outlined the various arguments underpinning CSR in the world, and in Ghana in particular. It has also outlined various definitions and understandings of what CSR's goals, forms and practice are. It has also outlined the ethical reasons for organisations to engage in CSR activities. A description of the Ghana Club 100 organisations have been outlined. The lacuna in the literature is that comparative analysis of the practice of CSR in larger private corporations in Ghana is missing. Hence, the need to find out what CSR means to the three (3) selected GC100 companies. The next chapter seeks to build on the background given to explain theories and concepts of CSR practice.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter reviews literature relevant to the topic under study. The chapter specifically reviews literature that emphasizes CSR globally, from the pre to post 20 and 21st CSR practice and the motivations of CSR. The chapter also reviews theoretical explanations to CSR, with a focus on the Triple Bottom line Theory, Carrol CSR Pyramid and the Social Contract Theory. Finally, the chapter discusses the nature and practice of CSR in the context of developing nations, and particular, Ghana.

2.1 Historical Journey of CSR

As controversial as the concept of CSR has been, it has had a checkered history. Its history has been marked by sequences of shapes and shades, better fitting the character of a chameleon. This is verified by the fact that the concept is as old as the corporate world itself, even though it was not officially formulated until recently (Asongo, 2007). This means that CSR is being practices in different times of history and at different places. The concept of CSR is still evolving and the history is still in a continuum (Asongo, 2007). This section discusses the historical context of CSR practice before, during and after the 20th century.

2.1.1 Pre-20th Century CSR

The widely quoted BRASS Centre traces CSR to almost 5000 years ago. According to the report, ancient Mesopotamia's King Hammurabi, around 1700BC introduced codes that

purported to sanction builders, farmer and innkeepers to death should their actions and inactions cause the death of others or greatly inconvenience local citizens (BRASS Centre, 2007). Around the same period, senators of ancient Rome have had the cause to grumble and agitate on the failure of business entities to contribute taxes that are sufficient to finance their military escapades at the time. Asongo (2007) narrates that his personal interaction with business people in Africa affirms that hunters in Southern Cameroun and other parts of Africa brought part of their catch to their chiefs. Particularly in Nigeria and in the Northern Region of Ghana, farmers were and still bring the first harvest as their contribution to the famous communal yam festival. This affirms how deeply-rooted the contribution of business persons and tradesmen in the African society was. The industrial revolution presumably began the reshaping of social structures. Communities and the entire culture of societies witnessed growing industrial establishment and expansion in unregulated businesses whose owners, as espoused by Karl Marx and Freidrich Engels, amassed wealth at the expense of appalling wellbeing and working conditions of employees and the society in general. By the late 19th century, corporations had begun taking agitations and criticisms from society for exploitation and irresponsible business behaviour that had serious repercussions for the environment and society in general (Mensah, 2015). CSR issues began assuming a new dimension. Corporations began to use part of their wealth to support philanthropic ventures in their societies.

2.1.2 20th Century CSR

The 20th century CSR actually marked the beginning of formal writings on social responsibility. Carroll (1999) date this form from the last 50 years of the century. Bowen (1953) explained that the modern era of social responsibility emanates from the seminal works on social responsibilities of the businessman, which actually saw the term changed from Social

Responsibility of Business to the largely acclaimed CSR. The concept also largely acclaimed to be a product of the tremendous contributions of Bowen, who later came to be known as the father of CSR in CSR discourse (Carroll, 1979). The aftermath of the World War II trauma and its attendant agreement of the world to focus on peace and socio-economic development resulted in the emergence of new independent nations. By 1994, the Bretton Woods Conference had resulted in the formation of the World Bank and the IMF and then the formation of the General Agreement on Tariffs and Trade (GATT) in 1984 (Srivastava & Sahay, 1995). All these world bodies were set up in a bid to ensure growth and economic development and to avoid futile involvement in cold war (Srivastava & Sahay, 1995). The sudden focus on growth and economic development came with it, extreme exploitation of natural resources and the springing up of large factories in most cities and towns, according to Srivastava and Sahay (1995), this resulted in the growth of urban population, pollution, reduction in natural resources, among others. Issues of sustainable development began assuming some serious attention, hence by 1987, the world had finally come to accept the Brundtland Commission's discourse on sustainable development. It is important to note that this did not happen at once, but as espoused by Srivastava and Sahay (1995), some major events had culminated into the modern-day sustainable development. For example, the hints of growth as published by the club of Rome (1972), the UN Stockholm Conference on Human Environment (1972), the World Conservation Strategy (1980) and the environmental disasters in the mid-1980s actually sought to question the concept of economic growth and development and its implication for environment and human kind in particular. By the end of the 1970s, these events and the growth in concern for sustainable development had resulted in clearer definitions and boundaries for CSR (Srivastava & Sahay, 1995).

Perhaps, the discourse of CSR reached its crescendo around the beginning of the 1980s. This seemingly loud advocacy for socially-responsible business was triggered by numerous

environmental hazards, occupational safety issues and the concern for human security in general (Mensah, 2015). Prominent among these high-profile environmental accidents are the Bhopal Gas Tragedy in India in 1984, which resulted in the long term death about 20,000 people and as many as 100,000 residents suffering from crippling disabilities (Van Zile, 2012); the nuclear-reactor disaster that occurred at Chernobyl (Ukraine) in 1986, which led to the death of a number of people and caused cancer among an estimated 2300 people, and the largest oil spillage tanker Exxon Valdez in Alaska in 1989, which led to the destruction of millions of birds and aqua-lives and the contamination of several stretches of beaches. All the seemingly preventable and human-induced environmental disasters in the 1980s accounted for the growing concern that business must prove its position on social, ethical and environmental matters (Mensah, 2015). Society, around this period, expected businesses to largely respond to how they would account for the impacts of their activities, both socially and environmentally. It is, perhaps, intriguing to note that during this period, the focus of the CSR advocacy had assumed two broad themes as explained by Srivastava and Sahay (1995). They first sought to espouse how CSR was connected to the broader organizational framework and, more especially, the process of incorporating CSR activities into the business organizational setting. On the other hand, the second theme (which resonates with society) places emphasis on the linkages between business's social and financial performance. These two themes may probably be the source of related concepts such as Corporate Social Performance (CSP), Public Policy, Business Ethics, Stakeholder Management, among others (Carroll,1999). A scan through the literature and supported by the two broad themes above depicts that CSR was explained on the basis of the cost and the effects of undertaking CSR. Drucker (1984) supported this when he explained his perspective on the compatibility of profitability and responsibilities. In this, he explained that business, perhaps, ought to attempt to convert their social responsibilities into

opportunity, economic benefits; productive capacity, human competence, well-paid jobs and wealth.

In the follow up, Cochran and Wood (1984), in their study, sought to test the correlation between CSR and financial performance of businesses, which they found to be positive. The rising interest in the research spheres on CSR culminated into the continued expansion in the body of knowledge on the practice of CSR within the decade of the 1980s. The decade following the 1980s witnessed a surging involvement of international actors, such as individual governments, international non-governmental organisations, the IMF and the World Bank, the WTO, among others in the discourse of CSR. This may have been propelled by the IT revolution, which was funning globalization. The involvement of these actors induced all forms of initiatives, policies and codes that placed some kind of environmental and social restrictions on trade and business activities. Segerlund (2005) explains that an OECD (2011) inventory revealed that close to 250 different codes of conducts were issued by individual corporations, industry and trade organisations to specifically address CSR in different ways.

Beyond the individual corporation's involvement, the phenomenal contributions by governments need mention. Government initiatives, such as the Clinton Administration's Fair Labour Association established to fight sweatshop in 1996; the Ethical Trading Initiative of 1998 and the eventual appointment of a Minister for CSR by the UK government are all efforts by individual nation states (Segerlund, 2005). Perhaps, this phenomenal involvement of these bodies may have been instigated by the rise in anti-corporate activism and an increasingly large and diverse set of protests as well as environmental and human-right issues which led to boycotts or products of a large number of corporations that were labelled anti-society (Milovanovic, 2009).

Most interestingly, during this period are the soaring activities of international NGOs regarding CSR. According to Segerlund (2005), about 40% of international NGOs (INGOs) existing in the world and predominantly located in North America and Europe engaged in an advocacy for the need for the business community to approach the issue of CSR with greater interest as well as the need for development of a more transnational direction for dealing with global issues. In comparison, these 60% of existing INGOs engaged more in activism and campaigning to explicitly criticize business on issues relating to CSR, while the other 40% largely were moderate and positive in dealing with the negative aspect of corporate activities. The 60% rather concerned themselves with the self-image that organisations wanted to portray of themselves. Notwithstanding these differences in the approaches to CSR, they all advocated awareness creation, information exchange and promoted issues of CSR in the business environment in general. Particularly astonishing is the sudden emergence of a CSR industry, where major firms such as KPMG, PriceWaterHouse Coopers and consultancies such as Sustainability, CSR Europe, among others provide CSR services and consultancies to major businesses in a bid to protect them from protests and the ill products of activism against their operations.

2.1.3 Post 20th Century CSR

It was observed that governments had been unable to come out with a binding legal framework on the environmental behaviour of global corporations, in spite of the loud advocacy for government action to hold corporations accountable for their activities (Bichta, 2003). The posture of governments and the agencies have been to accept a voluntary corporation's involvement and commitment to implementing the 'global compact' and 'Type II' partnership agreements (Bichta, 2003).

With the emergence of widespread interest in the role of government and business alike for the natural environment, social development and social inclusion, CSR discourse has assumed a new dimension beginning the new millennium. In pursuant of an agenda of corporation addressing the legitimate expectations of its investors and stakeholders, governments have also been urged to take full responsibility of ensuring that the antecedents of market failures are appropriately regulated with the view of achieving the tenets of sustainable development, which includes Economic, Environmental and Social Sustainability. CSR, therefore, assumed an interface with laws and regulations (Bichta, 2003).

As indicated by Horrigan (2007), 21st-century CSR has been a story of progressive business sensitization to systems and dynamics of governance beyond government, regulation beyond law, and responsiveness beyond responsibility. It is a story of a rapidly-growing alignment across many individual businesses, industrial sectors, and geopolitical regions between those systems and dynamics of governance, regulation, and responsibility, on one hand, and a company's business model, strategy, and impact, on the other. These events culminated into the emergence of a distinctive body of laws and regulations that go beyond any corporate governance but re-orientate the doctrines of corporate laws which resonate with CSR.

Horrigan (2007) concludes that the 21st century business environment will continue to witness an increasing need for corporate responsiveness to a wide range of governance, regulatory and responsibility drivers. He identifies three major trends in this direction, which include the emergence of an array of CSR-related corporate law reforms, which are incorporated comparative models and regulatory measures from varying jurisdictions; the increasing intersection of business concerns with CSR-related concerns, for instance, corporate legal and regulatory measures, which are formulated, emphasizing SRI and ESG considerations in corporate and investment decision-making, business and operational review requirements,

corporate responsibility and sustainability reporting and emerging CSR-related networks and standard-setting initiatives nationally and internationally.

Rahman (2011) evaluated ten dimensions of the definitions of CSR as it developed through 1950 to date. The table below captures the various epochs and the dimensions that CSR took:

Table 2.1: Ten Dimensions of CSR

EPOCH	DIMENSION
1950s	Obligation of the society
1960s	Relationship between corporation and society
1970s	Stakeholders involvement, well-being of citizens, a philosophy that looks at the social interest, helps solve neighborhood problems; Improve the quality of life; economic responsibility, legal responsibility, ethical responsibility, and discretionary responsibility
1980s	Voluntariness, economically profitable, law-abiding, ethical and socially supportive; economic, legal, ethical and voluntary or philanthropic
1990s	Stakeholders involvement; obligation to society, environmental stewardship; people, planet, profit
2000s	Integration of social and environmental concern; voluntariness; ethical behaviour; economic development; improving the quality of life of the citizens; human rights; labour rights; protection of environment; fight against corruption; transparency and accountability

Source: Rahman (2011)

2.2 Defining CSR

Various studies have argued that the definition of CSR has been changing in meaning and practice as the concept is constantly being reexamined and redefined to serve changing needs and times (Cerneec, 2014). The meaning of CSR varies depending on the perceptions of stakeholders involved and the industry under study (Campbell, 2007). The assertion by Martinez and Del Bosque (2013), therefore, makes it difficult for the concept of CSR to have a single universally established definition.

Studies reviewed suggest that the varying definitions of CSR are based on two fundamental ideas. The first is that organizations have a responsibility that transcends profit maximization and the second is the need to improve the social environment (Godfrey & Hatch, 2007). Carroll (1979) explained that “CSR includes the economic, legal, discretionary, and ethical expectations that society has of organizations at a given period” (p. 499). The definition does not consider CSR as a one-dimension concept; it rather considers CSR as a concept that embraces wider social, economic, and environmental dimensions. Cerneec, (2014) summarized CSR as responsible practices which respect and preserve the natural environment, improve the quality and opportunity of life, and invests in communities where a business operates. Thus, Wheeler, Colbert and Freeman (2003) asserted that organizations have responsibilities not only to their shareholders but to a broader group of stakeholders. For instance, the WBCSD, (2000) defined “CSR as the commitment of businesses to contribute to sustainable economic development while working with employees, their families, the local community and society

at large to improve the quality of life” (p. 6). In the same vein, Woodward, Edwards, and Birkin, (1996) defined CSR as a contract between society and businesses wherein a community grants organization license to operate and the organization in return meets certain obligations of society and behaves in an acceptable manner. These definitions relate CSR to organizations’ obligation to be accountable to all its stakeholders in all its operations and activities with the ultimate aim of achieving sustainable development in economic, social, and environmental dimensions. Cernec (2014) noted that the underlying philosophy of CSR is organizations’ responsibility to be good contributors to society and the environment and to ensure economic strength.

Porter and Kramer (2006) stated that organizations could not solve all the issues in society; therefore, they should only intersect with issues that are aligned with their businesses. Bernstein (2000) in an article on the power American businesses yield asserted that businesses are important and active members of society. Bernstein (2000) stated that profits are rewards to organizations’ performance and it is beneficial if it serves society. He noted that if organizations stop attending to society, then society will also not tolerate organizations and it will in the long term affect their existence. Similarly, Eraqi (2010) aver that there is an interdependence of businesses and societies. According to Eraqi (2010), businesses provide products, pay taxes, and offer jobs while society consumes, provide workforce and policies.

In line with the above, a number of empirical studies have identified how CSR impacts on organizations. Garay and Font (2012) conducted a survey of 400 enterprises analyzing the impacts CSR activities has on the enterprises. The results of the study revealed that cutting operation costs and minimizing resource consumption used to be the most common CSR practice as it led to increased profits. However, CSR has evolved to include meaningful economic and social practices such as identity promotion, heritage conservation, local development, and consumption of local products, fair wages, gender equality and recruitment

of local labor (Garay and Font, 2012). In the same light, Coles Fenclova and Dinan (2013) conducted a critical review of research studies on CSR in tourism management. Their study found that aside Garay and Font (2012) assertion, most companies include reduction of environmental impacts and charity donations into their CSR.

Battaglia, Testa, Bianchi, Iraldo and Frey's (2014) study was based on a correlation analysis between competitiveness variables and the CSR practices adopted by Small and Medium Sized Enterprises (SMEs) operating in the fashion industry. In the study the authors sampled 213 SMEs located in Italy and France. Battaglia *et al.* (2014) asserted that CSR has a positive impact on organizational human resources provided the CSR activities of the organization focused on avoiding risks for employees' health and safety and assisting employees with insurance tariffs. Smith (2005) analysed how the new breed of institutional investors pursue environmental and social goals. Smith (2005) noted that CSR activities aimed at managing natural resources saves cost. His paper asserted that positive community relations and equal employment opportunity have long term positive impact on cost structures. Nicholls' (2002) study examined the operational implications of fair trade for retail businesses in the U.K. Using in depth interviews, Smith (2005) interviewed five influential parties responsible for the commercial development of fair trade in U.K; they include a fair trade wholesaler, a fair trade retailer, specialist and two supermarket owners and members of the fair trade foundation. His study espoused that CSR played a role in the quality of products and service offered by means of customer satisfaction.

2.3 Motivations for CSR

There are many studies on CSR drivers. Bhatia and Makkar's (2019) study assessed the status of CSR disclosure and its various determinants in Russia. This study employed Content Analysis to examine CSR disclosure of 48 Russian companies selected from Broad Market Index for the year 2014–2015. CSR disclosure is measured through CSR disclosure index. The findings of the study show that there is significant positive impact of international listing, industry, board size and board independence on CSR disclosure. The authors recommended that the Russian Government should undertake strong initiatives to inculcate CSR disclosure practices among companies, so that all firms even when they do not have international listing follow CSR practices.

Rodriguez-Bolivar and Hernandez (2014) examined how managers of State-Owned Enterprises perceive the concept of CSR, the reasons for their involvement and how it is integrated into everyday business practices. Using a quantities approach and a sample of 50 State Owned Enterprises, the study found that although the managers are aware of the importance of the CSR principles underlying their activities and understand the meaning, scope and dimensions of CSR, there remains an evident need to enhance the application of CSR policies among the strategies of SOEs. Through the study it emerged that managers' profiles and the sector in which they work both have a strong influence on their behaviour regarding CSR issues. Sprinkle, and Maines (2010) stated that there are various reasons businesses engage in CSR initiatives. The authors revealed that businesses might be motivated by philanthropic intentions whereby they simply believe their CSR efforts are part and parcel of being a good global citizen or they may engage in CSR activities as "window dressing" to appease various stakeholder groups, such as nongovernmental organizations (NGOs) (p. 446) Again, retention of employees and customer-related may serve as drivers for CSR (Sprinkle, & Maines, 2010).

In the same way, Papasolomou-Doukadis, bia-Kapardis, and katsioloudes, (2005) conducted a study on CSR approach of Cypriot businesses and found that managerial initiatives, as well as financial gain, were motives for the adoption of CSR by the Cyprus business sector. They asserted that most businesses are only concerned with the commercial need to achieve financial targets and to deliver enhanced financial performance by the use of CSR. In the same way, the authors averred that businesses who have successfully embarked on the CSR sustainability agenda have argued it generates more financial benefits in their operations. Businesses who do not engage in CSR have taken cues from businesses who have embarked on strategic CSR projects that have proven successful for them.

Udayasankar (2008) researched into CSR and firm size and established that there are three main aspects of an organization's size that determines its level of CSR adoption. These aspects, according to the author, are the organization's visibility, resource access, and organization operation. Udayasankar (2008) argued that chained organizations who are more visible as a result of enhanced legitimacy and reputation effects are more likely to engage in CSR as they may also suffer more damages to their reputation for inadequate participation in CSR. Similarly, Bill (2012) concluded in her study that it is obligatory for chained hotels to engage in CSR since they are more visible, are endowed with many resources, and are excellent in their operations. Evidence from Madden, Fehle, and Fournier (2006) also suggests that smaller organizations tend to be involved in CSR activities in some way, particularly through charity.

2.4 Theoretical Framework

CSR, arguably, has had quite a controversial evolution, and this is manifested at every facet of its development. Theoretically, neoclassical theorist have always explained that the very motive of the concept CSR runs at variance with the objective of doing business. However, theorists who fraternize with the CSR agenda also argue that the profit-maximisation agenda

of corporations that tend to satisfy shareholders' interests cannot thrive in these globalized and well-connected modern economies. The result thereof is that varying theories have been propounded to explain these arguments. This section looks at three CSR theories related to the study. These are the Carroll CSR Pyramid, the Triple Bottom Line Theory and the Social Contract Theory.

2.4.1 Carroll CSR Pyramid

Carroll made a specific theory for the way that corporation interact with its surrounding community and the whole world, this theory is known nowadays as Carroll's Pyramid of CSR (**Fig. 1**). Carroll's theory is composed of four obligations that create a foundation or infrastructure for the business's responsibilities toward society.

A. Economic responsibility. It's the obligation of a business organization to make money.

Carroll placed the economic obligation in the base of the CSR Pyramid because it's vital for business survival. Any corporation or organization, even if it's a non-profitable organization, as charities association needs assets in order to succeed and sustain. According to Carroll, the first step in implementing CSR is to enroll in business operations and to make profits. Carroll added that profits are necessary to reward investors and owners. Moreover, profits must be reinvested back to maintain business growth. Economic responsibility is represented by a corporation through investments, marketing strategies, business operations, and long-term financial strategies with variant stakeholders. For example, when a corporation enrolls into business operations, it must hire a number of employees and it will deal with different stakeholders as vendors, sellers, marketing consultants, stockholders, investors, insurance companies, banks, and financial institutes. Variant stakeholders will be affected positively if corporation

achieves profits, this what economic scholars named as Win-Win theory. As a result, stakeholders will make profits, money circulation process will improve and a corporation will successfully achieve its CSR economic responsibility.

- B. Legal responsibility. Corporations must respect laws and regulations. According to Carroll's Pyramid theory, Legal Responsibility placed in the second level of the CSR Pyramid. A responsible corporation is a corporation that accepts rules of a fair business game. A responsible corporation adheres to law because it believes that fair business reflects positively on the whole economy and society. If a corporation makes tax evasion process, or deals with money laundering activities, or even produces a toxic product, it is illogical to consider it is sharing in CSR values.
- C. Ethical responsibility. Corporations must behave as a good citizen in its society. Such responsibility allows corporations to make what is good for society even if the law didn't require it. Carroll mentioned that corporations must be responsive to the spirit of the law, not just to the letter of law. In other words, ethical responsibility embraces fair activities done by a corporation and expected by society. For example, fishing companies are allowed to hunt unlimited amounts of fish in the Middle East seabed, but it is immoral to hunt larger quantities than the quantity required by the market. Civil societies and associations play an important role in determining the ethical controls of companies until these controls become official laws.
- D. Philanthropic responsibility. It is a voluntary activity guided by the business's desire to participate in social activities that are not mandated, not required by law, and not generally accepted in business as ethical sense. So philanthropic responsibility is a pure giving for society, it's an activity or project created by a corporation and purely dedicated to community expectation. At the philanthropic level, the business corporations could satisfy what is desired by their society. To fulfill in philanthropic

responsibility, corporations engage in various giving forms, as sponsoring sports activities like an annual marathon or volunteering employees in donation campaigns, etc. The value behind philanthropic activities is to reveal a good citizenship image of the company and increase its reputation.



Fig. 1. Carroll Pyramid for CSR

The main idea of Carroll Pyramid is to apply CSR projects in the order form. Companies should apply social responsibility by achieving economic objectives at the first level through maintaining sustainability and profitability. Only then it can move to the next stage which is the commitment to recognize regionally and internationally laws and obligations. Only after that third level come, which is the commitment to ethical standards. Finally achieving the last level, where companies contribute to the philanthropic responsibilities required by society and environment (Brin & Nehme, 2019).

When Carroll developed his original four-part construct of CSR (1979) and then his pyramidal depiction of CSR (1991), it was clearly done with American-type capitalistic societies in mind.

But in 2007 Crane and Matten observed that all the levels of CSR depicted in Carroll's pyramid play a role in Europe and interlink in some manner (Crane & Matten, 2016). Likewise, Visser revisited Carroll's pyramid in developing countries/continents, particularly in Africa, and argued that the order of the CSR layers there differ from the classic pyramid. Visser mentioned that in developing countries, economic responsibility continues to get the most emphasis, but philanthropy is given the second highest priority followed by legal and then ethical responsibilities (Wayne, 2010). As a result, there are some other aspects must corporations shed the light on, as the nature and the situation of the surrounding environment and community before adopting Carroll CSR framework. In order to maximize the benefits of CSR, business needs to take into account the needs of the surrounding society and thus implement projects that are appropriate to it.

2.4.2 The Triple Bottom Line Theory

The triple bottom line approach (TBL) was propounded by Elkington in 1994. The TBL is an approach used to describe the economic, social, and environmental accountability of organizations. Thus, the approach defines the notion of organizational performance to go beyond the traditional financial bottom line to one that also includes environmental quality and social justice (Elkington, 1998). TBL is directly tied to the concepts and goals of sustainable development. TBL is a relatively new measure of corporate performance that requires public disclosure of social, economic and environmental indicators of organizational performance and is a concept that is closely related to social responsibility (Stoddard, Pollard & Evans, 2012). They Stoddard *et al.* (2012) asserted that TBL is not just an accounting methodology but an approach of thinking about corporate social responsibility.

The UNCED (1992) noted that the TBL approach originated from the concept of sustainability and sustainable development. In the literature, there is no real consensus as to the exact dimensions used for the performance measures. Some other dimensions used are community

improvement, environment, entrepreneurship, education, stakeholder engagement, organizational integrity, and stakeholder activism (Sher & Sher, 1994). In all instances, performance is measured based on the impact of companies on society as a whole, both now and into the future (Stoddard *et al.*, 2012).

The TBL approach is divided into three dimensions: economic, social, and environmental (Elkington, 1998). The economic line of the TBL framework refers to the impact of the organization's business practices on the economic system (Elkington, 1998). It relates to the capability of the economy as one of the subsystems of sustainability to survive and evolve into the future in order to support future generations (Spangenberg, 2005). The economic line ties the growth of the organization to the growth of the economy and how well it contributes to support it. In other words, it focuses on the economic value provided by the organization to the surrounding system in a way that prospers it and promotes its capability to support future generations. In the same light, Chamberlain (2019) noted that economic sustainability in the triple bottom line approach is not the traditional corporate capital. Rather, the economic sustainability under the approach is measured in terms of the economic impact the business has on its environment. Chamberlain (2019) further added that an organization that strengthens the economy of its community is one that will continue to succeed in the future since it contributes to the overall economic health of its support networks and community.

The social line of TBL refers to impact of business practices toward people such as fair labor practices, human capital, and the community (Elkington, 1998). The idea is that these practices provide value to the organization to "give back" to the community (Arowoshegbe, Emmanuel & Atu, 2018, p.105). Social practices may include fair wages and providing health care coverage. Aside from the moral aspect of being good to society, disregarding social responsibility can affect the performance and sustainability of a business (Arowoshegbe *et al.*, 2018). In summary, Goel (2010) averred that the social performance focuses on the interaction

between the community and the organization and addresses issues related to community involvement, health, and safety of both employees and staff, training and education, employee relations, and fair wages.

The environmental line of TBL refers to engaging in practices that do not compromise the environmental resources for future generations (Elkington, 1998). The term planet in the approach refers to the sustainable environmental measures firms use to address their environmental impacts on the environment and the planet (Saeed, 2017). It pertains to the efficient use of energy resources, waste management and reduction, limiting environmental impacts of harmful chemicals, planting of trees, water pollution, air pollution, conservation, reducing greenhouse gas emissions, and minimizing the ecological footprint without compromising the needs of future generations (Goel, 2010).

McGehee, Wattanakamolchai, Perdue, and Calvert (2012) affirmed that the triple bottom line is grounded on the assumption that CSR is adopted voluntarily; hence, the approach does not have any legal restrictions. Norman and MacDonald (2004) note that the foundation of the triple bottom line is the principle that organizations owe their responsibilities to their stakeholders, therefore, organizational responsibilities should be measured, calculated, audited and reported as just organizations report their profit and loss. By introducing triple bottom line approach into businesses, tourism companies may derive many potential benefits such as improving efficiency and cost savings, improving market position, improving relationships with stakeholders, improving the strategic decision-making process within the firm and providing wider benefits for the destination (Dwyer, 2005).

2.4.3 Social Contract Theory

Social contract thinking has its historical precedence in Hobbes (1946), Rousseau (1968), and Locke (1986). Donaldson (1982) views the business and society relationship from the philosophical thought. He argues that there exist an implicit social contract between business and society and this contract implies some indirect obligations of business towards society. Social contract thinking is explicitly recognized as a form of post conventional moral reasoning (Rest, 1999). The social contract theory is further extended by Donaldson and Dunfee et al. (1999) who in turn propose an integrative social contract theory as a way for managers to take decision in an ethical manner. According to the societal approach, firms are responsible to society as a whole, of which they are an integral part. The main idea behind this view is that business organizations operate by public consent in order to serve constructively the needs of society to the satisfaction of society (Van Marrewijk, 2003). The societal approach appears to be a strategic response to changing circumstances and new corporate challenges previously not occurred such as CSR.

Ramanathan (1976) proposes to define the concepts of social components, social equity, and net social contribution. Social components are different of social groups to which the company is supposed to be bound by a social contract. Each of these groups can measure changes in its rights with respect to the company, resulting from social transactions: thus, he defines social equity. Finally, it is possible to define the net social contribution of a firm as the aggregation of its non-market contributions to the welfare of the Society, less non-market withdrawals made by the firm on the resources of the society (Toukabi et al., 2014). As Dunfee (2006), social contact theory will suit an emerged economy where individuals are able to direct scarce resources to their highest valued use, where government is limited to its efficient ends, where free-moving prices are allowed to signal the relative value of alternate uses for scarce resources without the distortion of taxes, where the value of money is predictable, and where private

property rights and contracts between individual decision makers are enforced in an unbiased fashion (Rest, 1999).

2.5 Concept and Practice of CSR in Ghana

According to Amponsah-Tawiah & Dartey-Baah (2011), the socialist ideology created by Dr. Kwame Nkrumah in a way had an impact on the emergence of CSR in Ghana. That is, the first president at the time, created an impression that societal problem could be solved by State-Owned Agencies. Hence, private companies were limited with the responsibility of paying taxes in the fulfillment of their social obligations. Husted (2000) suggested that a shift towards privatization and deregulation to strengthen the role of the private sector in complementing public sector efforts, thereby creating new hopes and responsibilities for the business.

Ofori (2010) in a research on the attitudes of executive and management on social responsibility and ethics in Ghana found that although there was no legal framework for CSR in Ghana, companies engaged in various CSR activities such as support for education, sponsorship of events and charity donations. Ofori (2010) also revealed that managers and executives believed in the importance of social responsibility and ethical behaviors by organizations. According to Ofori (2010), the managers believed that CSR practices promoted corporate reputation. Atuguba and Dowuona-Hammond (2006) reported that the lack of explicit documents on CSR in Ghana is constraining companies seeking to engage in CSR. Nonetheless, the authors avowed that there are a variety of regulations, practices, and initiatives that together provide the CSR framework in Ghana. In other words, CSR in Ghana is regulated by policies, legislation, and other forms of Law.

Ofori and Hinson (2007) studied perspectives of leading firms in Ghana revealed that though local businesses were familiar with CSR to a certain extent, they are less strategic and ethical in their approach to CSR. Ofori and Hinson (2007) argued that the multinational corporations in Ghana understood the broad of concept CSR and how it could be used as a competitive advantage in business. Nevertheless, Ofori, Nyuur, and Darko (2014) in a study on the banking sector also found that both the multinational and local banks in Ghana perceived CSR practices to be a strategic tool; they practiced it for legitimate reasons and for profitability and sustainability.

Without a doubt, it is obvious that besides the promising nature of CSR in Ghana, it has also suffered some major challenges. National issues such as low per capita income, weak currency, capital flight, low productivity, and low savings have made it almost impossible for indigenous companies to actively embark on CSR activities (Amponsah-Tawiah & Dartey-Baah, 2011). carried out by multinational companies such as large scale manufacturing, telecommunication and mining companies such as MTN, Valco, Goldfields, and AngloGold, Likewise, Hinson (2011) claimed that many private firms in Ghana are therefore extensively incorporating CSR into their strategies in order to generate stakeholder goodwill and boost market value.

Ofori (2010), in his study, indicated that CSR in Ghana is progressive with several efforts by individuals and organizations to promote CSR in the Country. These interventions consolidate the CSR concept among Ghanaian companies. For instance, he stated that the Corporate Social Responsibility Movement (CSRSM) had been formed since 2001 by executives of Tema Municipal Youth Coalition (TEMYC) as an advocacy movement at the forefront of promoting corporate social and environmental responsibility locally. CSRSM is convinced that profit maximization should not be company's single objective and that CSR is an important factor to render production efficient. Also, the author explained how the Ghana Investment Promotion Centre (GIPC) had included CSR as a criterion or parameter for selecting its Ghana Club 100

members. Ghana Club 100 is the official list of the top 100 companies in Ghana compiled yearly with the aim of recognizing the top 100 companies, to encourage competition and improvement of company products and services in the country.

2.6 Summary

The chapter has discussed the various developments of CSR from the need for people to be held responsible for things they do to conceptualizing and theorizing it. The concept was reviewed from various disciplines and research areas. Three theories related to the study were also reviewed. Finally, a review of literature pertaining to CSR in Ghana was evaluated. The next chapter seeks to outline the methodology to gather and analyse the CSR documents from the 20 selected GC100.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

In the previous chapter, we discussed the various theoretical underpinnings of the study. We also reviewed related empirical and conceptual literature on CSR. This chapter builds that by presenting a systematic process for gathering and analysing documents from the field. It outlines the processes of collecting and examining the data pertaining to the practice of CSR as contained in the three (3) selected GC 100 companies. The selected companies are Guinness Ghana Limited, Newmont Ghana and MTN Ghana. The chapter contains information on the research design, sampling technique and the data collection and analysis procedures. Essentially, this chapter goes to discuss the principles that underlie the choice of methods employed for the data collection and a further explanation of the procedures used in analysing the data in order to respond to the research questions, which are:

1. What are the forms of CSR applied by the three (3) selected 2019 Ghana Club 100 companies?
2. Do the forms of CSR in the three (3) selected Ghana Club 100 companies diverge or converge with each other?

3.1 Research Approach

It is an essential factor for the researcher to make sense of what theory/research says about the practice of CSR. It is equally important to understand the dynamics of CSR and which models are employed by the three (3) selected GC 100 companies. A comparative analysis of CSR reports will give a comprehensive understanding of the general practice of CSR among the top 100 private corporations in Ghana. To have an in-depth understanding of these issues requires the adoption of qualitative approach to this study. Employing a qualitative research approach helps the researcher gain better understanding of social realities and draws attention to processes, meaning patterns and structural features of a phenomenon (Flick, Kardorff & Steinke, 2004). This implies that using the qualitative approach is helpful in obtaining detailed information about the theoretical and practical perspectives of the practice of CSR among the GC 100 corporations. In relation to this, Daymon and Holloway (2011) affirm that qualitative research is a powerful means of gaining in-depth, holistic understanding of issues. Therefore, studying the forms of CSR at the three (3) selected GC 100 companies through the lens of a qualitative research provides an in depth understanding of the experiences of the companies in the CSR field and what the literature also says.

On the basis of the above explanations, this study sought to investigate and describe the experiences of the three (3) selected GC 100 companies pertaining to CSR through their annual CSR reports.

Lindlof and Taylor (2002) give the indication that qualitative researchers seek to examine the situated form, content and experience of social action, in words rather than subjecting it to mathematical transformations. The anticipated outcome of the study makes it important to the researcher that the issue of the forms of CSR as practiced in the three (3) selected GC 100 companies perpetrated via the understanding of CSR officers/managers and the literature be subjected to interpretive or descriptive analysis and not just statistical manipulations. This idea is affirmed by Amaratunga et al. (2002) and Willis (2008) as they argue that the qualitative

approach concentrates mainly on words and observations to express reality, and tries to describe people and research phenomena in natural situations instead of statistical testing of variables.

Delpont and De Vos (2011) also affirm that “qualitative study is concerned with non-statistical methods and small samples, often purposively selected” (p. 65). This approach helped the researcher to deduce the latent meanings behind the motivations and understandings of the forms of CSR, and also thematise the issues discussed in the literature.

Drawing from these instances, the researcher finds it imperative that the current study probes the concept of CSR as performed by the selected three (3) GC 100 companies. An approach which collects data from participants and analyses data inductively, building from particular to general themes and the researcher making interpretations of the meanings of the data. In light of Creswell’s (2014) position, the study sought to explore CSR – its forms, motivations and understanding – of the three (3) GC 100 companies as documented in their annual reports as data which the researcher subjected to inquiry in order to derive themes and further interpretations from.

3.2 Research Design

A research design focuses on the processes to achieve the required outcome for a study. Welman, Kruger and Mitchell (2005) indicate that the research design constitutes the overall plan according to which the respondents of a proposed study are selected, as well as the means of data collection or generation. According to Creswell (2014), the research design is the strategy, plan and structure of conducting a research work. Amoani (2005) explains deeper by stating that research design involves the arrangement of conditions for collecting and analysing data relevant to the research in the most economical manner. This is determined by the sample

size, sampling technique, the type of data and the means of data collection as well as the method of data analysis (Amoani, 2005). It must be emphasised that the selection of a research design is mostly dependent on the nature of the research problem, the researcher's personal experiences, and the type of audience for the study as asserted by Creswell (2014).

Centered on Creswell's (2014) assertion, the researcher collected data in the field at the site where participants experience the issue or problem under study. For that reason, the day-to-day CSR activities of the GC 100 companies throughout the year 2019, as contained in their reports, and which also becomes a phenomenon, are best understood through a case study analysis of the field. Hence, this study employed a case study design to qualitatively investigate the forms of CSR operations in the selected GC 100 companies.

Case studies allow for gathering information from multiple sources by using different methods such as interviews, direct observations, documents and reports (Creswell, 2013), and even surveys can be incorporated (Bower & Courtright, 1984). This study seeks to use multiple data gathering tools such as interviews and document analysis to understand the forms of CSR used by the selected GC 100 companies. The main data gathering is through document analysis.

3.3 Sampling Strategy and Size

The essential principle of gaining rich, in-depth information guides the sampling strategies of qualitative researchers (Daymon & Holloway, 2011). According to Bryman and Bell (2003), sampling is the segment of the population that is selected for investigation; it is a subset of the population. Sampling also refers to the process of picking a subgroup for a study (Kusi, 2012). Kusi explained that sampling is necessary because it is usually impracticable to examine the entire population in a study (Kusi, 2012).

Based on these views, the researcher purposively selected three (3) of the 2019 GC 100 companies and two CSR academics to review the findings of the document analysis. In all, the annual CSR and sustainability reports will be analysed for the year 2019. The selected companies are: Scancom Plc (MTN), Newmont Ghana Gold Ltd. and Guinness Ghana Breweries. These companies were purposefully selected based on the fact that they represents the top twenty and last twenty of the awards scheme. This gives a good representation of the companies in the scheme. For example, Scancom Plc was the first, Newmont Ghana Gold was fifteenth and Guinness Ghana was eighty-ninth position according to the performance of the companies in 2019 during the GC 100 awards. Again, the theme for the year was ‘sustainable agriculture; the bedrock of Ghana’s industrial revolution’ (www.gipcghana.com). Since CSR also speaks about sustainability, I believe the top twenty were also selected based on sustainable practices. The two academic staff were also purposefully sampled for their in-depth theoretical and practical knowledge in the field of CSR. They all have not less than ten (10) years of practical experience and research in the field. It is important to also note that in case studies, researchers generally use purposeful sampling. This means that, according to the purpose of my study, I chose a specific group and setting for my research, and then used a criteria to select who and what will be studied (Daymon & Holloway, 2011).

3.4 Data Collection Technique

The data collection techniques employed was recommended based on the case study research. This required participants or non-participant observations, unstructured interviews, research diaries among others, in order to obtain rich data and descriptions (Kozinets, 2015). Data was collected mainly from documented sources. These sources were grouped into two; primary and secondary. The primary sources are the annual sustainability/CSR reports of the selected

companies while the secondary sources included two academic studies on the CSR activities of the selected companies in the last five years. In all, documents analysed for each company was three, making a total of nine (9).

3.4.1 Document Analysis

Annual CSR reports and the secondary data documents from the three (3) selected GC 100 companies were selected as part of the document analysis. Document analysis is described by Bowen (2009) as part of qualitative research in which documents are interpreted by the researcher to give voice and meaning to a phenomenon of study.

From Bowen's (2009) assertion, it is clear that documents are at the centre of the analysis and Daymon and Holloway (2001) explain that documents entail words and images that have been recorded without interference of the researcher. The above explanation spells out the forms the documents come in, whether written, printed, sound based, visual content and other digital forms and how the researcher has little or no influence on how these contents are produced preceding the research.

In this study, the researcher retrieved and analysed the theoretical issues on the forms and practice of CSR in the GC 100 companies.

3.5 Data Collection Procedure

The data was analysed qualitatively through the use of thematic analysis with emerging themes at the end. Data was coded as reports and in coding the data, words, and phrases. A pattern subsequently emerged from the coding process and the coded data was categorised thematically. Themes were later be developed out of the listed categories.

For the document analysis, the selected articles were subjected to thematic analysis. This lead to the emerging themes of appearance which were analysed using qualitative content analysis.

The data obtained from the secondary data supplemented the document analysis. The main purpose of this data collection step was to provide a rich, contextual background for understanding the forms of CSR of the GC 100 companies and to juxtapose with the thoughts of the scholars.

3.6 Method of Data Analysis

Data from the documents were analysed using thematic analysis to discover the forms of CSR at the GC 100 corporations. To begin the process, I employed the use of thematic analysis of the interviews and documents obtained. Thematic analysis also caters to the object of analysis, that is, all kinds of recorded communication (Julien, 2008).

Bowen (2009) sheds more light by admitting that thematic analysis technique was best suitable for examining data collated through the analysis of documents. And documents obtained from the data were in the form of texts and transcribed interviews. These ideas or messages were then sorted out into different categories according to some set of classification criteria (Rosenberry & Vicker, 2009).

A close reading of the text was done, paying attention to issues that center on forms (motivations, CSR models and theories) of CSR in GC 100 companies. The dominant issues identified were collapsed into themes, and the themes were used for the analysis.

In order to minimise the study being subjective and biased, the researcher bracketed himself during the investigation. Bracketing, according to Bertelsen (2005), involves the researcher creating a distance from previously held assumptions or theories and basing interpretations solely on immediate insight into the phenomenon itself. In interpreting the findings and discussing the data, I drew meanings on the basis of the theories used for the research and direct quotations supported the various findings from the research and to help analyse effectively.

3.7 Ethical Issues

Arnould (1998) affirms that ethical concerns arise due to the structure of case study research. In relation to all this, there was the need to follow an ethical guideline in conducting this case study. The organizations were notified about using their annual sustainability reports on their websites for the study through writing.

3.8 Trustworthiness of the Study

In order to validate and make trustworthy the study, the research was founded on the criteria of trustworthiness accorded to reflexivity, adequacy of data, and adequacy of interpretation (Marrow, 2005). The researcher's reflexivity is an important approach for the researcher to understand his or her own effect on the research (Patton, 2002). Invariably, this entailed the researcher observing his own experiences and understanding of the world which would affect the research process. In the line of reflexivity, the researcher becomes aware of his assumptions, predispositions and personal experiences about research and making them over to the self and others by bracketing (Fischer, 2009). Through bracketing, I set aside any suppositions so I understand the forms of CSR in the GC 100 companies.

In maintaining the trustworthiness of the study, another factor considered was the adequacy of the data and interpretation as avowed by Marrow (2005). Substantial data was gathered from the selected documents from the three (3) GC 100 companies. Adequacy of interpretation centered on the multi-theoretical approach was chosen. This ensured the credibility and dependability of the study, which are considerations established in qualitative research alongside transferability and conformability (Anney, 2014; Lincoln & Guba, 2000). Based on the assertion of Lincoln and Guba (2000) in preserving the credibility of the research, the study employed the three stated means of achieving trustworthiness on any study. These were persistent observations in the research field, peer scrutiny of the research project and the use of

multiple theories or perspectives in the analyses of the data set to better understand the phenomenon studied.

The data collection and analysis took two weeks which enabled for persistent analysis of document, followed by the help of a “to do list” scheduled on my iPhone mobile device. On days I could not attend to the reading the literature of conducting interviews, I made time for it on the next schedule observations. Peer and academic scrutiny of the research were employed throughout the period of the study. This was achieved through constructive feedbacks offered by my supervisor, peer researchers and other academics. These fresh perspectives and additions to the study enable me finetune and present a stronger argument for my study. Another essential angle to check the credibility of my study is with the use of Guba’s (2000) theory triangulation method. This entails involving more than one theory or perspectives to interpret single sets of data or to “extend the possibilities for producing knowledge” (Flick, 2002, p. 227). The study employed interviews and documents to gain various understandings of the phenomenon, as well as three CSR models.

3.9 Summary

This chapter has established the methods that will be employed in arriving at the data for the study. It was important that the selected research design was appropriate in investigating the perspectives of participants on the forms of CSR in the selected three (3) GC 100 companies of 2019. In view of this, a case study design was used to examine the phenomenon. Ultimately, this chapter dealt with critical areas of concern in ethical issues, which is ensuring consent and confidentiality of participants to ensure the trustworthiness of the data. The next chapter seeks to present and analyze the findings of the document analysis and the interviews. The analysis will be done in the context of literature and the CSR theories that were employed for the study.

CHAPTER FOUR

DATA PRESENTATION AND ANALYSIS

4.0 Introduction

This section presents the data gathered from the annual sustainable/ CSR reports of MTN, Newmont and Guinness Ghana. It does this through thematically outlining the various issues of concern with regards to CSR to these organisations. The first part of the presentation is to find out what CSR means to the organisations. This will be done by looking at three key issues: forms/dimensions of CSR, motivations of CSR and the theoretical frameworks as mentioned in chapter two. This will give the practical and theoretical understanding of what CSR means to these organisations. Next, this chapter compares the findings from the individual organisations by drawing the similarities and emphasizing the differences. Finally, using the two existing academic studies on each organisation, we will see if the CSR of these organisations change over time. A rigorous analysis of the issues have been discussed within the context of the literature.

4.1 Forms of CSR applied by the three (3) selected 2019 Ghana Club 100 companies

The first objective was to find out the forms of CSR applied by the three (3) selected 2019 Ghana Club 100 companies. The study tackles this by examining the dimensions of CSR in the post 20th century (Rahman, 2011) to see if the themes from the CSR annual reports conforms to the focus of CSR activities in the present. Again, the motivations of the organisations to

indulge in CSR activities is also looked at. This is also done within the context of the Carroll CSR pyramid, the Triple Bottom Line, and the Social Contract theories.

Rahman (2011) outlined the forms of CSR practiced within various decades from 1950 to post 2000. He argued that from the 2000s, CSR mainly focuses on issues of environmental and social concern, voluntariness, ethical behavior, and economic development, quality life of the people in the area of the organization, support for fundamental human rights, the fight against corruption, transparency and accountability. It is important that organisations look at the changing trends of CSR and work within the worldly acceptable laws. As Horrigen (2007) asserts, corporate organisations in the 21st century should be ready to respond to changing governance, regulatory and responsibility drivers. This includes the increasing intersection of the concerns of organisations to be in line with new CSR-related concerns, operational review requirements and standard-setting initiatives. The various dimensions of CSR as postulated by Rahman (2011) are been used here as a benchmark to determine the form of CSR operated by Scancom Plc (MTN), Newmont Ghana Gold Ltd and Guinness Ghana Breweries Ltd.

On motivations of the organisations to engage in CSR activities, the study categorises two factors; internal and external. The internal factors discusses issues of the value of the ownership, the organizational culture and the size of the organization to undertake CSR initiatives. The external will look at where CSR initiatives are conducted by the three organisations based on governmental regulations, global standards and peer-group regulations. By peer-group regulations, this looks at regulations that have been set for organisations belonging to an association.

Finally on this objective, the discussions will be done in the context of the Carroll CSR pyramid, the Triple Bottom Line and the Social Contract theories. In this way, the study seeks to apply the tenets of the theories to the findings in the annual reports.

4.1.1 Forms of CSR at Scancom Plc (MTN)

The December ending 2018 sustainability report (coded in this study as MSR) of MTN was considered for the study. Again, the two supporting documents to either accentuate or refute the findings of the sustainability report were that of Azina-Nartey's (2018) study on beneficiary attitudes towards CSR and sustainability activities of MTN through in-depth analysis, artefact analysis and observation with officials and beneficiaries of MTN foundation. The other document is a study by Nyatuame (2017) on the relationship between CSR and community development in Cape Coast using purposive sampling to interview and observe members of the Oguaa Traditional Council and staff of the Cape Coast branch of MTN.

The sustainability report of MTN is mandated to provide information on what the organization did in 2018 and prospects for 2019 with regards to sustainability and CSR activities. The report focused on providing a balanced, accurate and accessible review of MTN's CSR strategy and performance regarding human rights, ethics, labour, environmental and socio-economic.

4.1.11 Forms of CSR at MTN Ghana

Using the nine-indicators by Rahman (2011), it was realized that MTN Ghana satisfies all the issues but for quality of life and accountability. It was deduced from the report that quality of life and being accountable in both internal and external CSR activities was nil. The organization did not pay attention to these two issues in the year under review. This is not far from the findings from Nyatuame (2011) when one of the Oguaa Traditional Council member said in an extract that they '*...do not know whether MTN Ghana has any specific programmes towards Cape Coast community*'. However, the respondent was quick to mention that MTN concentrates its activities on educational activities such as building a library and encouraging the community to engage in blood donation exercises. Due to the lack of knowledge about

MTNs CSR activities in the community, Nyatuame (2011) called for MTN to make its CSR activities known to the community through stakeholder engagement. As Mill (1998) argues, it is important for corporations to target their CSR activities towards the priorities of the communities they operate while involving key stakeholders. Contrary, beneficiaries of MTN ICT facility at Nima (Azina-Nartey, 2018) acknowledged the importance of the facility to their lives. From the two studies, it is evidenced that MTN Ghana concentrates on educational activities in the communities they operate. However, the impact of their activities has not been properly captured in their sustainability report for that year. When it came to accountability, MTN Ghana failed to account for how much was invested in their projects in the report.

On social and environmental issues, MTN Ghana used its Foundation and Corporate Social Initiatives (CSI) to bring about development. Accordingly, the report indicated that MTN focused on four specific areas of 'critical social needs, ... namely education, health, enterprise development and national priority requirements'. As evidenced by the other studies in the field, MTN

'primarily invested in supporting education in our markets, as we believe our expertise, reach and resources will enable us to make the greatest impact in this area' (MSR, 2018).

MTN also built a 40-bed maternity block in the Tema Regional Hospital. These initiatives show the importance placed by MTN on education and health. As part of strategy, MTN-Ghana Foundation initiated three specific programs to tackle social issues in the communities in which they operate (Azina-Nartey, 2018). These areas, as seen from MTN's report are health, education and economic empowerment. Therefore, MTN puts in measures to ensure they achieve these targets. The findings here are similar to that of Ng'eni's (2015) as he opines that MTN's CSR expenditure is directed towards such areas as education, health, infrastructure and economic development.

On the dimension of environmental CSR, the study realized that MTN is environmentally responsible in the communities within which they operate. MTN is an energy consumption organization that relies on ‘diesel, gas, coal and hydro-powered national grids, and directly generate energy from solar and wind’. The network infrastructure of MTN consumes 96% of their overall energy. This implies that the company also generates energy waste from the use of these energy sources. To address this, MTN mitigates the negative impacts of their energy consumption by...

‘... continually seeking efficiencies in (their) network technologies, site construction operations, replacing inefficient and old products with more efficient equipment and solutions, and by investing in renewable energy sources for sites owned and operated by MTN’ (MSR, 2018).

The company is also into the management of waste to ensure that the environment is safe from the toxins generated by their by-products. Some of the activities MTN engaged in to ensure there is adequate management of waste included diverting e-waste to responsible organisations to extract components of value and to accordingly dispose the waste according to international standards such as ISO14001, ISO18001 or SERI R2 (MSR, 2018). Accordingly, MTN handed over 272 tonnes of e-waste for extraction, recycling and safe disposal. MTN also ensured they digitized the sales of airtime through customer self-service, while the retailing channels helped to reduce waste from the physical sale of cards by 10%. Inasmuch MTN Ghana is actively engaged in environmental safe-guarding activities, the studies under review did not look at that bit. Hence, it was impracticable to either agree to or refute the stance of MTN as it happens in the communities.

When it comes to the other forms of CSR, MTN encourages their staff to engage in voluntary community services. In the year under review, more than 9000 employees of the organisation *‘dedicated their time and efforts to uplift(ing) local communities, guided by the theme of*

Creating a Brighter Future, which focused on education programmes for youth employment’ (MSR, 2018).

The organisation also respects the fundamental human rights of their staff and the communities they operate in. MTN subscribes to the SDG 16.2 and that of the UN Global Compact Principles 2 when it comes to respecting the rights of individuals. The SDG 16.2 calls for an end to the abuse, exploitation, trafficking and violence against and torture of children. The UN Global Compact Principles is against the complicity in allowing human rights abuses. MTN signs and agrees to these principles to ensure there is maximum respect of fundamental human rights.

The organization is also against the practice of corruption. In line with the fundamental human rights, MTN again accentuates their support against corruption through the SDG16.5 and the UN Global Compact Principles 10. Again, these ensure that the company reduces corruption and bribery in all forms including extortion and briber.

On transparency, the management and staff of MTN are encouraged to transparent with regard to any situation, which if not disclosed, could compromise the standards set out by their code of ethics.

‘MTN’s whistleblowing facility is operated independently by an accredited third-part organization, and is available to employees, suppliers, customers and members of other stakeholder groups to report their concerns anonymously’ (MSR, 2018).

4.1.12 Motivations of CSR at MTN

The data analysed provided an understanding of two major motivating factors that influenced MTN to adopt and implement CSR initiatives. These motivating factors were categorised into two themes; those that stem from within the organization (internal motivations), and those that stem from the environment (external motivations). The themes were arrived through the thematic analysis conducted on the annual sustainability report of MTN.

4.1.12a Internal Motivations

Internal motivations are those that occur within the organisation. The study found that the values of the owners of MTN, the organisational culture and the size of the MTN played a major role for MTN to undertake CSR activities in 2018.

Under the ownership values, it was deduced that MTN group board has an overall accountability for sustainability. The CSR activities of MTN are paralleled with that of the values of their owners. This is in line with Ofori's (2010) assertion that one of the major factors that determine whether organisations will engage in CSR philanthropic activities or not lies in the ethical values of the owners.

Ghobadian and O'Regan (2006) asserted that organisational culture has to do with the existing culture of every business establishing a structure which provides guidance on issues such as how work gets done, the way in which people think and the standards for interactions. MTN also has an organization culture that promotes their active participation in CSR initiatives. This organizational culture is part of their objectives. The report indicated that MTN runs a...

‘...holistic employee wellness approach (that) focuses on physical, emotional and spiritual health, financial wellness, and ensuring that our working environment and community engagements create positive impacts for our employees’ (MSR, 2018).

The size of MTN also played a role in undertaking CSR activities. Because MTN Ghana draws inspiration from the parent organisation in South Africa, they see themselves as working within the general principles of the conglomerate. According to the MSR (2018), MTN is one of the largest companies listed on the Johannesburg Stock Exchange with a market capitalization of R168 billion at the end of 2018. This inspires them to undertake CSR activities in the communities in which they operate

4.1.12b External Motivations

The external motivations for CSR activities by organisations are instances of inspiration or regulation from external factors, other than those which are internal. Under this group, the study thematised three sources of external motivations. These include the themes of governmental regulatory sources, global regulations and peer-group regulations. The study realized that MTN operates with only one of these motivations; global regulations. MTN places emphasis on international regulations, laws and conventions as the pillar from which they undertake CSR initiatives. According to the MSR (2018), the organization policies on human rights are consistent with internationally recognized standards and regulations which are required for freedom of expression, access to and security of information and privacy, while ensuring that they remain compliant with the terms of their licence conditions and prevailing sovereign laws. As seen in the environmental and social CSR forms, MTN subscribes to ISO 14001 certification. ISO 14001 is a voluntary standardization which requires members to meet environmental expectations of customers and government (Saaka-Dramani, 2019). Member organisations are expected to incorporate environmental management elements into internal audit programmes and training sessions (ASQ, 2019).

4.1.13 Theoretical Application to MTN's CSR Initiatives

Chapter two of the study used a theoretical framework comprising of theories within the CSR field. The purpose was to apply the findings to the tenets of the theories. The study used the various items of the theories to find out whether the CSR initiatives at MTN are bound in theory or have any theoretical implications. To this, the Carroll CSR Pyramid, the Triple Bottom Line and Social Contract theories were applied.

Carroll (1991) developed a pyramidal depiction of CSR. Subjecting the findings of the study to the model, MTN placed more importance on the economic and philanthropic responsibility. This was followed by ethical and legal responsibilities. According to the pyramid, the most

important thing to every organization in CSR should be philanthropic, followed by ethical, legal and economic responsibilities. However, the important activities of MTN are not in synch with the model. It is important to note that the model was built in a typical US environment, hence it may not necessarily work for MTN which operates in a typical third world countries where economic and philanthropic CSR are much needed than legal and ethics. This finding is in line with Visser's (2010) finding that the area of concentration for developing countries and CSR is economics and philanthropic. In the year under review, MTN launched a three-year programme to increase the number of women in technology, offered over 2000 scholarahips and engaged in philanthropic investments that supplement their commercial activities and enable them to further support developmental outcomes. Arguably, MTN did not place much emphasis on ethical and legal because these are areas must Ghanaians do not look at when it comes to CSR. However, it is MTN's *'intention to always conduct business ethically and in a legally compliant manner, acting to the best of our abilities for the greater good of business and our stakeholders'* (MSR, 2018).

The Triple Bottom Line (TBL) theory is also seen within the activities of MTN. The major components of the model are economic, social and environmental. The findings indicates that MTN assigned a considerable amount of time to being environmentally responsible while engaging in economic and social interventions. Economically, the organization increased affordable communications, gave digital access to 401 rural communities while effective data rates per megabyte declined by 39%. On social, MTN developed the CHASE framework to address the needs of lower-income segments ad customers based in rural areas. These customers generally face coverage, handsets, affordability, and service bundling and education barriers. Environmentally, MTN believes they can contribute to a healthier state of the environment through solutions that predict the maintenance requirements of systems that deliver energy, water and other critical utilities. MTN contributed to this objective through the

implementation of *'activities to conserve use of energy and water in office operations, reduce the use of paper and toner, and manage the flow of waste outputs'* (MSR, 2018). The findings affirms Nyatuame's (2017) and Hermann's (2004) studies that well implemented CSR leads to improvement in the quality of life of local people.

On the Social Contract theory, MTN was able to foster partnerships with multinational organisations and local authorities and communities, working together to achieve shared-value outcomes (MSR, 2018). The Social Contract theory was applied by MTN in ensuring that there are moments of agreement between the organisation and the communities in which they operate. As Islam (2017) asserts, the social contract is considered to be an implied contract between an organisation and the society, whereby the society grants the organization permission to operate in compliance with societal expectations about the conduct of the organization.

4.1.2 Forms of CSR at Newmont Ghana Gold Ltd

Newmont Ghana Gold Ltd.'s 2019 sustainability report was also analysed. Newmont Ghana Gold Ltd is part of the Newmont Gold international. Their annual sustainability report is to specific to the Ghanaian context, but there are several mentions of Ghanaian examples. The report is their annual disclosure of sustainability performance at wholly owned operations and joint ventures where Newmont is the operator. Even though the sustainability report was for ending 2019, the report was able to capture Newmont's the effects of and contribution to the COVID-19 pandemic. The report captured information on activities and engagement with stakeholders to limit the pandemic's impacts. Just as it was done to the MTN report, Newmont's report was also subjected to a thematic analysis in three main areas of forms of CSR, motivations of CSR and theoretical application.

4.1.21 Forms of CSR Newmont Ghana Gold Ltd.

Newmont Ghana Gold Ltd. achieved all the forms of CSR proposed by Rahman (2011). This implies that the organization satisfies all modern-day CSR requirements. In terms of environmental and social forms of CSR, Newmont Ghana Gold partnered with project C.U.R.E. – the world’s largest distributor of medical donations to developing countries – since 2005 to provide free healthcare, deliver donated medical supplies, and facilitate neonatal training for healthcare providers as part of the ‘Helping Babies Breathe’ programs to communities near their operations in Ghana. At the Ahafo North project, where community resistance delayed project execution, the African Regional Leadership Team engaged an external consultancy to conduct an independent review of the company’s relationship with stakeholders. The firm conducted field visits that included focus groups and interviews with 165 internal and external stakeholders. The study revealed a need to improve relations with chiefs, youth, farmers, business owners and others. The company held fifteen workshops in mid-2019 to share the findings of the study and to seek stakeholder input in the remediation actions and their expected effectiveness. In terms of environmental consequences of their activities, Newmont Ghana Gold uses a standard hazardous materials management system which requires all their gold processing facilities that use cyanide to have a cyanide management plan and be certified to the International Cyanide Management Code (ICMC). The ICMC is a voluntary industry program that promotes best practices to safeguard workers, communities and the environment. The findings of the study is in consonance with that of Owusu-Ansah, Adu-Gyamfi, Brenya and Damtar’s (2015) findings that Newmont is into the active business of contributing to the social development of communities they operate in. According to the findings of the scholars, Newmont Ghana Gold commits 42% of CSR activities to the provision of public facilities and education. Even though Newmont Ghana Gold provides educational facilities to the communities they operate it, it is noteworthy to recognise that their educational interests only lie in the primary and junior high school level. Yeboah and

Aktenen (2015) have also argued that CSR programmes of mining companies tend to focus education, health and alternative livelihood income generating activities.

Newmont Ghana Gold Ltd also engages in voluntary distribution of items to the communities. In 2019, the company provided financial support for health clinics, gifting protective masks to health workers, and assisting with community education on hygiene and other preventative measures to control the spread of the corona virus. Ethically, Newmont engages stakeholders on their activities. During the COVID-19 outbreak, the company implemented a wide range of controls and other protective measures at their sites to detect and prevent the transmission to their staff and the communities they work in.

According to Akenten (2015), the voluntary dimension gives the organisations the widest scope of discretionary judgement and choice. The roots of this type of responsibility lie in the belief that business and society intertwine in an organic way (Frederick, 1994). Examples of such activities might include philanthropic contributions, conducting in-house training programmes or attempts to increase literacy rates (Carroll, 1991). This type of responsibility is the most controversial of all since its limits are broad and its implications could conflict with the economic and profit-making orientation of the business firms (Jamali & Mirshak, 2006).

On the aspect of the respect for the fundamental human rights, Newmont tracked through their Integrity Helpline (a communication number to report grievances), 18 human-rights related allegations from employees ranging from discrimination based on gender or race to sexual harassment. Measures were put in place to resolve these issues. Since 2016, the Corporate Human Rights Benchmark (CHRB) has assessed and ranked the human rights progress of the largest companies in the information and communications technology, manufacturing, agricultural products, apparel and extractive industries. In 2019, Newmont was added to the

CHRB, ranking number 12 out of more than 200 companies. This shows that Newmont Ghana has been responsible when it comes to respecting human rights in general.

On corruption, Newmont Ghana Gold has a Code of Conduct which speaks against all forms of corruption. There has been an increase in the number of employees that attend the Code of Conduct-related training and those taking online Code of Conduct training and anti-corruption training for certain job grades respectively from 90% to 93% and 93% to 98% from 2018 to 2019. To ensure Newmont identify, assess and manage corruption risks, they conduct targeted anti-corruption audits of selected suppliers identified as high risk every quarter.

Moving to the dimension of quality of life, Newmont set public targets for local and/or indigenous employment and local procurement, and aims to measure how many non-mining jobs they have created or supported. In Ghana, Newmont progressed their national-level community social responsibility which leveraged existing programmes with leading organisations, such as the United Way Ghana, Junior Achievement Ghana and the Ghana Library Authority. In 2019, Newmont held 15 workshops with community stakeholders to identify opportunities that improve Ghana's healthcare system, strengthen the reading culture among young children and promote youth empowerment. Various studies have shown Newmont to be interested in educational and skills development CSR. According to Owusu-Ansah et al. (2015), Newmont Ghana invests in trainings and education of children in their communities of operation.

In terms of transparency and accountability, the company engages with the government, civil society and industry stakeholders to improve revenue transparency. They engage with the EITI regarding their support in both compliant and candidacy countries in which they operate. Regional leaders also engaged with senior government officials on operational progress, growth outlook, permitting challenges, and the company's position on the revenue authority's

tax audit. All activities are continuously tracked, and significant events are reviewed and discussed with executive, regional and functional leaders, and publicly disclosed. Newmont is committed to fulfilling their tax payment obligations in a timely, accurate and transparent manner. The company does not seek arrangements where the primary purpose is tax avoidance, and they use the 'arms-length principle' in pricing. This is an international transfer pricing standard that the OECD member countries have agreed should be used for tax purposes by multinational enterprises.

Finally, Newmont Ghana Gold also satisfied the economic development dimension of CSR. Newmont has an Artisanal and Small-Scale Mining (ASM) strategy that recognizes the importance of ASM for those who depend on it as a livelihood. Each site engages key stakeholders to identify opportunities and programmes that advance socio-economic development in the communities near their operations. According to their sustainability report, Newmont initiated negotiations with the Kawina community on a cooperation agreement that details commitments on matters such as employment and community development. Kapstein and Kim (2011) established that Newmont has been a major contributor to Ghana's economy, generating nearly 10% of the Nation's total exports: 4.5% of Ghana's total foreign direct investment and 1.3% of Gross Domestic Product (GDP). Newmont spends 17% of its development expenditure on economic empowerment (Owusu-Ansah et al., 2015). This implies an active interest on the part of Newmont to bring development to the communities they operate in.

4.1.22 Motivations of CSR at Newmont Ghana Gold Ltd.

The next item is to find out what motivates Newmont to engage in CSR activities. Using the same themes in that of the MTN analysis, the study concluded that:

Newmont is motivated through its ownership values, organisational culture and size of the organization for internal motivations. The Executive Vice President and Chief Sustainability and External Affairs Officer are responsible for the company's sustainability strategy and plays a central role in developing and implementing management frameworks, creating and ensuring compliance with strategies and standards, and tracking and reporting on their environmental and social performance. Embedding human rights throughout Newmont requires leaders who set the tone. In 2019, the Executive Vice President spoke at an investor event where he emphasized that business activities that result in impacts on people's human rights are real risks to Newmont. This indicates the participation of the ownership structure of Newmont in ensuring that CSR activities are undertaken. Newmont has a 'People Policy' and employment standards where there is commitment to maintaining a workplace free from corruption, discrimination, harassment and retaliation. These are built within the culture of the organization. Newmont is one of the largest mining companies in the world. As a result, they are CSR conscious since their activities are monitored by both community members and competitors.

On the external motivations, Newmont does not take inspiration from peer-group regulations. However, they are motivated through governmental and global regulations of engage in CSR activities. According to their report, they engage and have constructive discussions with government stakeholders and those who influence policies that have a significant impact on their business. Newmont also complies with international regulations especially when it comes to being environmentally responsible. On the use of cyanide, they comply with the International Cyanide Management Code, with Tanami, KCGM, Cerro Negro and Penasquito and undergoing recertification audits.

4.1.13 Theoretical Application to Newmont Ghana Gold Ltd.'s CSR Initiatives

Carroll's CSR Pyramid (1991) argues for organisations to look at four responsibility areas. These are economic, ethical, legal and philanthropic. Going through the document, Newmont Ghana, under the year concentrated on economic and ethical responsibilities. The legal and philanthropic responsibilities were silent in the report. An important reason why the legal responsibility was not captured by the report could be from the fact that there is a weak legal framework on mining CSR in Ghana. There are debates that attempt to circle around the hard law against soft law. Nwete (2007) indicated that the soft law has been of late embraced by many and it saves the problem of companies taking the role of government should hard law be adhered to.

On economic responsibility, Newmont's 2019 global direct economic contributions totaled \$8.0 billion in operating costs, \$1.3 billion in employee wages and benefits, \$1.2 billion in capital spend, \$1.7 billion in payments to providers of capital, \$732.2 million in taxes, royalties and other payments to governments, and \$23.3 million in community investments. At the end of 2019, local community members represented 43.7% and 50.9% of employees at Ahafo and Akyem respectively, exceeding their annual target of 35% at both sites. They achieved their longer-term employment commitment at Akyem for local employment to reach 50% within ten years of commencement of operations. Their concentration on economic is in relation to the tenets of Carroll's (1991) pyramid. Accordingly, Carroll (1991) says the first important thing for organisations venturing into CSR should be economic in nature. Examples of that include providing a return on investment to owners and shareholders; creating jobs and fair pay for workers; discovering new resources; promoting technological advancement, innovation and the creation of new products and services. Business from this perspective is the basic economic unit in society and all its other roles are predicated on this fundamental assumption (Jamali & Mirshak, 2008).

On the ethical responsibility, Newmont Ghana Gold Ltd was ethical during the outbreak of the COVID-19 by instituting measures to protect both staff and community members from the virus. This responsibility overcomes the limitation of law (legal) by creating an ethics ethos that companies can live by (Solomon, 1994). It portrays business as being moral, and doing what is right, just, and fair. Therefore, ethical responsibility to Newmont Ghana Gold Ltd means activities that are not necessarily codified law, but nevertheless are expected of them by societal members such as avoiding social harm and preventing social injury, in the case of the COVID-19. Such responsibility is mainly rooted in religious convictions, humane principles, and human rights commitments (Lantos, 2001). This finding is in sync with the explanation of what CSR is by Dr. Daniel Ofori of the University of Ghana Business School. He argues that CSR goes beyond philanthropic, and covers a wider perspective, which includes observing sound environmental maintenance practices, good treatment of workers, ensuring quality products, adhering to basic ethical standards in social and business circles as well as observing their legal obligations (Ofori, 2015).

The economic, social and environmental components of the TBL theory were also applied. This indicates that Newmont operates with the TBL theory more than that of the Carroll (1991) pyramid. Though it is important to note that the company places more emphasis on the economic aspects the more. Since the economic bit has been clearly demonstrated through the numerous examples found in the economic activities of Newmont, the study goes straight to discuss the social and environmental responsibilities of Newmont. On the social, Newmont works in line with the United Nations Sustainability Development Goals toward advancing SDG-3 by tracking communicable and non-communicable diseases among their workforce, improve community access to quality healthcare, and reducing maternal infant mortality. Newmont also works with local stakeholders and international experts to develop a resettlement action plan to address the impacts of physical displacement, and/or a livelihood

action plan to address economic impacts or land use. Owusu-Ansah et al (2015) investigated the resettlement procedures of Newmont and found that although some of the institutional stakeholders think Newmont is doing very well, others especially residents of host communities perceive that the company is performing poorly with regard to compensation packages. On the contrary, some community members that have been resettled have argued that the crops grown by the farmers of the region which could have catered for the present and future generations such as cocoa and teak were underestimated by the company resulting in inadequate compensation packages given to the people affected.

On the environmental aspect of the TBL, Newmont puts in standards which include requirements related to hazardous materials, waste and waste rock and ore stockpiles, ensuring each operation manages waste and waste materials in a manner that minimizes environmental risks, promotes beneficial post-mining land use, and reduces closure and reclamation liabilities. This includes avoiding submarine tailings disposal and minimizing the risk to surface and groundwater quality from acid drainage, which is generated when water comes into contact with certain minerals in the rock. Even though measures are in place by Newmont to curb environmental disasters, there has been instances where they failed to achieve this objective. For example, there has been a minor overflow of processing solution that occurred at the Newmont Ahafo Mines in 2009 but report from the Environmental Protection Agency (EPA) confirmed that it was contained within the mines and did not get into waters consumed by the residents of the area (www.ghanaweb.com, 2009). It has previously been noted also that Newmont has put up a Biodiversity Management Plan in order to protect biodiversity in the mining forest environment in order to protect wildlife from its operations through the installation of wire fences and barriers (Opoku-Ware, 2010).

In applying the Social Contract Theory, the organisation has an external relations strategy which provides the framework to obtain and strengthen broad social acceptance throughout the

mine lifecycle. It also recognizes that social acceptance is granted not just by local communities, but also by national and global stakeholders. Relating the findings to that of the field work by Owusu-Ansah et al., (2015), 93.3%, representing 168 respondents are aware that Newmont Ghana Gold Ltd has a binding social contract with their community. It would be necessary to point out that people of the mining community are not only aware of Newmont having a CSR to fulfil towards them but also, they could point out some specific regulations that bind Newmont to remain faithful to such obligations (Owusu-Ansah et al., 2015).

4.1.3 Forms of CSR at Guinness Ghana Breweries Ltd

The forms of CSR at Guinness Ghana Breweries Ltd indicates that the company dedicates time to all forms of CSR. It is important to note that Guinness is part of the Diageo parent company. In this study, the two names have been used interchangeably to mean the same company. However, the company does not voluntarily engage in the CSR activities.

Under environmental and social forms of CSR, Guinness Breweries has a longstanding connections with farmers resulting in most of their developed programmes. The company continues to support groups of smallholder farmers through a selection of training, access to seeds and fertilizers, access to capital through micro-loans, and engagement with NGOs and other Stakeholders to build financial resilience. Diageo aims to promote sustainable agricultural practices that meet standards, while avoiding process duplication for suppliers. The company has, through its 'water for life programme' provided 50 boreholes and water projects to more than 150,000 people across Ghana (Ansah, 2013).

The company places a lot of emphasis on ethical behavior towards responsible drinking. The company is aware that alcoholic beverages can cause problems if not consumed responsibly. Hence, they were able to train 5 million young people, parents and teachers about the dangers of underage drinking in 2019. Again, the company reached out to 200 million people with

moderation messages from their various brands. Guinness Ghana Breweries also ensure they achieve ethical responsibility by inscribing a responsible drinking message on their bottles. According to Ansah (2013), the company gives education on the use of alcohol through responsible drinking campaign, and interactive drink IQ training programme.

On the issue of fundamental human rights, Diageo aims to promote inclusive growth by embedding and advancing human rights throughout their business, fostering sustainable and inclusive value chains, and delivering programmes that enhance skills and opportunities and empower women. They do not tolerate discrimination, harassment, bullying or abuse and also comply with wage and working time laws.

Diageo assesses all their business partners for potential compliance risks such as bribery, corruption, money laundering, tax evasion facilitation, data privacy or other reputational red flags, and implement additional due diligence process on those that pose a potential higher risk. They do these to ensure they have satisfied the CSR dimension of not promoting corruption in the line of business.

On quality of life, Diageo installed boreholes in 2019 in two communities with manual pumps to provide safe drinking water. The company also invested in awareness sessions about child labour and positive drinking, and encouraged women to take part in a hygiene session. This session covered menstrual hygiene, and as part of it, Guinness Breweries distributed reusable sanitary towels to the girls and young women.

The company practices open policy which means they are also transparent in their activities. The company has a '*Modern Slavery Statement*' which describes their activities to prevent slavery and human trafficking in their business operations and supply chain in line with the UK Modern Slavery Act 2015 and the California Transparency in Supply Chains Act 2010.

Guinness Ghana Breweries Ltd through financial reporting and events such as the Annual General Meetings and Capital Markets Day ensure an ongoing conversation with shareholder. The Board's role is to ensure they create sustainable long-term value for shareholders in a manner which contributes positively to wider society. By doing this, the company opens up and becomes transparent in its activities with major stakeholders and the Ghanaian society.

On economic development, the company has a policy for treating farmers and workers fairly, reducing negative environmental impacts while protecting natural resources, and supporting wider economic benefits for farming communities. In 2012, Guinness Ghana Breweries Ltd supported more than 7000 farmers and families in the Upper West and East regions of Ghana to improve on their skills and increase yields on their farms (Ansah, 2013).

4.1.22 Motivations of CSR at Guinness Ghana Breweries Ltd.

On the theme of motivations, all the sub-themes in the internal and external motivations were achieved by Guinness Ghana Breweries Ltd.

On the internal motivations for engaging in CSR initiatives, the Diageo's CEO is the Chairman of the CEO group at the International Alliance for Responsible Drinking (IARD). As an IARD member, the company is committed to delivering positive change, and are fully aligned with the whole-of-society approach to addressing non-communicable diseases (NCDs), as outlined in the 2018 UN Political Declaration on NCDs. This shows a commitment on the part of the owner to ensure the company actively participates in CSR activities. As part of the organizational culture, the company is built on long-term relationships of trust and shared value, underpinned by respect for human rights. Respect for human rights also informs the core principles of the company's supplier code. Their commitments apply throughout their entire value chain. Hence, Diageo resolves not to work with anyone who does not align with these standards. On the theme of size of organisation, the company is a global company which has

been in operation for more than 261 years. As such, they have an important role to play in helping communities where they live and work to thrive. This is the reason why the company focus on the issues they believe matter most in the communities where they source their raw materials and where they make and sell their products.

On the theme of external motivations, the company is motivated through governmental, global and peer-group regulations to engage in CSR activities. The company focuses on evidence-based engagement to build trust and reputation with governments and regulators and to ensure they have an effective network of stakeholders on public policy matters. They promote moderation and advocate industry standards. On the global regulations, the company has been a signatory to the UN Guiding Principles on Business and Human Rights (UNGP) since 2014. They continue to embed human rights in line with the UNGP, using their comprehensive Human Rights Impact Assessment (HRIA) process, which considers their entire value chain. The company is a global leader in an industry that is growing and premiumising at the same time. Around the world, consumers are looking for more premium brands and experiences. Guinness ensures their growth in total beverage alcohol is underpinned by strong consumer fundamentals. On the sub-theme of peer-group regulations, the company works with their peers to implement the Global Beer, Wine and Spirits Producers' Commitments to reduce harmful drinking from 2013.

4.1.13 Theoretical Application to Guinness Ghana Breweries CSR Initiatives

On the theoretical applications of CSR by Guinness Ghana Breweries Ltd., the study realized that the company applies the understandings of the Carroll's (1991) pyramid and that of the TBL (1998).

Using the Carroll's pyramid, the company was invested in sustainable growth means through supporting and empowering the communities where they live, work, source and sell. They do

this by ensuring they make a positive contribution, helping build thriving communities and strengthen their business. They applied the legal responsibility through complying with national laws and regulations as a minimum requirement. They advocate a sensible new regulation based on evidence, including legal purchase age laws and blood-alcohol volume driving limits in countries where these do not exist. They allow their employees to join or not to join a trade union; and do not tolerate forced labour. They also comply to legal and regulatory developments, including changes in regulations relating to production, distribution, importation, marketing, advertising, sales, pricing, labelling, packaging, product liability, antitrust, environmental issues and data privacy. On the legal responsibility, Guinness Ghana Breweries Ltd. understands that for most people who drink, drinking responsibly is common sense. The company, however, reinforces that understanding of moderation in everything they do. They use their brands to carry strong moderation message and combat heavy episodic drinking. The company provides information to consumers through the DRINKiQ.com, a dedicated responsible drinking website, available in 25 languages and 38 countries. It gives consumers access to a wide range of training and resources on the effects of drinking. The Diageo Consumer Information Standards provide benchmarks for the mandatory minimum information to be included on labels and packaging on all their brands, wherever they are legally permitted, and ensure that all products are not just enjoyable, but sustainably packaged. According to the theory, this ethical purpose is to ensure that the communities and the organization are able to avoid harm (Carroll, 1991). On the philanthropic responsibility, the company supports communities where they work to increase a positive social impact. This is in line with the purpose for which organisations should engage in philanthropic CSR, which is to reveal good corporate image (Carroll, 1991).

On the TBL, the company also places emphasis on the environmental bit of CSR. According to their report, they are a business which relies on the careful stewardship of natural resources

for their long-term success. This agrees with the fact that the TBL is applied in order to achieve continuous profits and long-term social and environmental projects (Brin, 2019). From the fields in which their raw materials are grown, to the water and energy they use to make their brands, they depend on resources that they share with the communities around them – just as they share the impacts that result from these resources becoming constrained. As part of their 2020 targets, Diageo aims to...

‘... reduce water use through a 50% improvement in water use efficiency; reduce absolute greenhouse gas emissions from direct operations by 50%; ensure all our new refrigeration equipment in trade is HFC-free, with a reduction in associated greenhouse gas emissions from 201’ (Diageo Sustainability Report, 2019).

In May 2019, the company announced a \$180 million commitment to sustainable energy and water infrastructure in Africa.

The report under review did not include issues that addressed the social contract theory.

4.2 Comparing the Forms of CSR as Applied by the three (3) selected 2019 Ghana Club 100 companies

The second objective of the study was to compare the findings from the individual companies in the first objective. This is to help obtain an aggregate understanding of the forms of CSR as practiced by the three selected 2019 GC100 companies. The three thematic areas; dimensions, motivations and theoretical underpinnings of CSR are compare analogously.

4.2.1 Dimensions of CSR among the selected GC 100 Companies in Ghana

The findings indicated that MTN concentrates on environmental, voluntariness and economic dimensions of CSR. The least concentrated areas include accountability, ethical and quality of life. On the other hand, Newmont Ghana Gold Ltd also places importance on environmental, accountability/transparency, economic, quality of life and the respect for human rights. On the contrary, Newmont concentrates less on voluntary activities. When we look at Guinness Ghana

Breweries Ltd, the study found out that the organization concentrates on ethical behavior, transparency, environmental, quality of life and human rights. The company pays less attention to voluntariness and economic dimensions of CSR.

From the above analysis, it is evident that selected GC 100 companies places environmental and ethical responsibility ahead of other dimensions of CSR. In as much as the environmental issues were predominant in their reports, most studies that have looked at the CSR activities of these companies often concentrated on community development (Nyatuame, 2017; Yeboah & Akenten, 2015), beneficiary responses (Azina-Nartey, 2018) and infrastructure and economic (Owusu-Ansah et al., 2015). The lack of studies concentrating on the environmental dimension of CSR in Ghana could be because of the prevailing conditions in a third world country like Ghana. As Visser (2010) opines, economic and developmental issues are emphasized in third world countries. Another possible reason for the companies placing importance on environmental issues stems from the fact that they are all international organisations with routes attached to the Western tradition. Inasmuch as environmental dimension of CSR may not be of much concern to third world countries, their parent companies think it is important because of the best practices incorporated from the Western world. The second important thing the GC 100 companies is economic form of CSR. The companies also placed premium on providing economic opportunities for their communities. Inasmuch as economic is important, the deviation was a bit high because Diageo did not make it a priority. In this case, the company's values are a great determination in what is CSR to them. This is because Guinness rather concentrates on the ethical aspect of CSR because their brands directly affect consumer behavior. Because it is difficult to make people drink responsibly, the company decides to concentrate on making that a priority more than the economic bit. However, the other two. MTN and Newmont engages in a lot of economic and infrastructural activities because they are seen in the communities and their activities impact the communities in a negative light than

positive. Hence, they need to spend more on compensating for the noise, land degradation, land ownership, displacement, and emissions from communication equipment, among others. The reports of the organisations mentioned ethical responsibility as major components of their activities.

Of other dimensions are the quality of life and human rights. Newmont Ghana Gold Ltd and Guinness Ghana Breweries Ltd make these another point of CSR concentration. The two companies deal with human rights more than that of MTN because their activities directly affect their communities. MTN is not often mentioned or violating consumer rights to data protection. However, that of Newmont and Guinness Ghana Breweries have been mentioned on occasions for wrong doing which demands for compensation payment. For example, in Owusu-Ansah's (2015) study, 42% of respondents in Ahafo complained that Newmont's activities have negatively affected their health. Newmont engages in compensation activities which includes replacement cost of structures, assistance with moving personal belongings, efforts to improve former living standards and compensation for crops (Owusu-Ansah, 2015). On the other hand Diageo works directly with farmers. As such, they provide the farmers with soft loans, access to seeds and fertilizers and help them build financial resilience (Diageo Sustainable Report, 2019). So these companies going forward, strengthen their quality of life and human rights CSR.

Just like quality of life and human rights, Newmont Ghana and Guinness Ghana Breweries attach more importance to transparency and accountability than MTN. As part of their report the two companies disclosed their finances, their down sides and challenges. In the case of MTN, the report was full of positive sides. Though it is debatable as to whether Newmont reported accurate figures, the efforts are welcoming to know that organisations in Ghana are disclosing information which hitherto would not have been disclosed due to the negative implications they would have on the organizations.

One key area about the dimensions of CSR which the companies did not pay attention to is voluntariness. With the exception of MTN that encouraged in workers to engage in voluntary community services, Newmont and Guinness did not engage in voluntary activities. Though the voluntariness is often debated on, it is important to draw the distinction between the voluntary action of organisations from the philanthropic activities. In the case of Ghana, most philanthropic activities happen when there is a call for support or need to be met. In the absence of that, Newmont and Guinness do not voluntarily undertake actions to help the communities. For example, MTN's philanthropic activities through the MTN Foundation are often targeted through media reports. MTN has voluntarily constructed schools as a result of media highlight than formal proposals by the communities to undertake such projects. This finding differs from the EU Commission (2002) for companies to voluntarily engage in CSR initiatives if the companies are expected to do more than the law dictates that is, an informal type of law (Buchmann, 2006).

4.2.2 Motivations of CSR among the selected GC 100 Companies in Ghana

The study examined the motivating factors that influence the GC 100 companies to undertake CSR projects. Internal and external themes were generated. Other subthemes emerged from the major internal and external themes. These themes aided the study to examine how individual factors influenced the GC 100 companies to adopt and implement CSR initiatives.

On the internal motivations, all the subthemes were achieved by the GC 100 companies. The companies are internally motivated through the values of their owners, the organisational culture and the size of their organisations. The owners are mostly members of other international bodies that call for organisations to engage in CSR activities. The ethical values of the managers played an essential role on the companies. This also reinforces Melubo et al.'s (2017) assertion that the educational and social background of managers have power to make

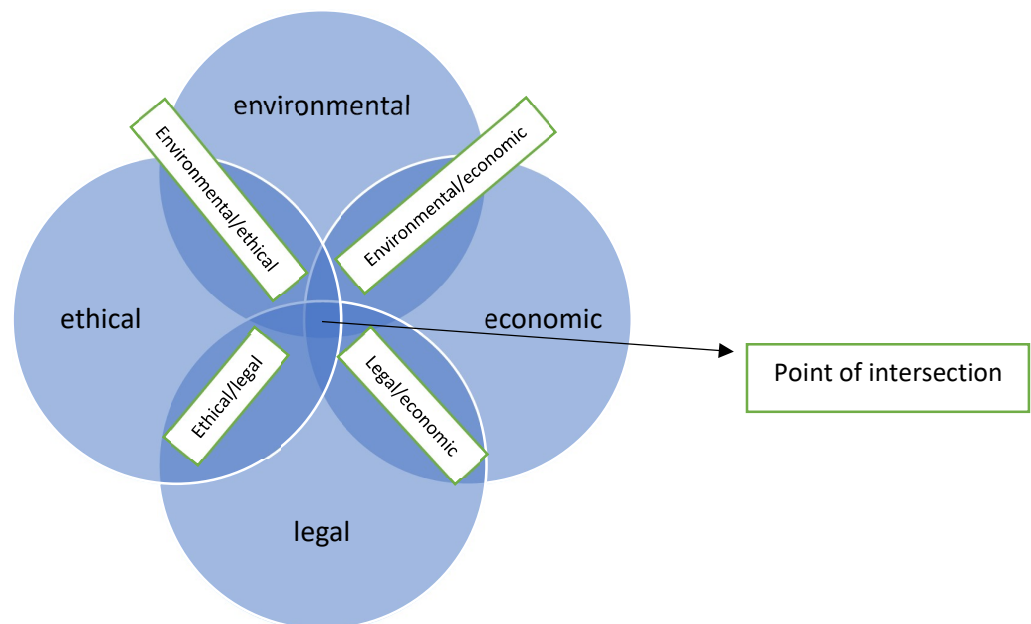
managers set tones to adopt CSR practices. This is so because the CEOs of the selected GC 100 companies have a Western background which has a culture of incorporating CSR in the activities of organisations. Though Papasolomou-Doukadis et al. (2005) are of the opinion that managers often engage in CSR activities because of financial gains, the study showed otherwise. However, they study realized that the GC 100 companies engage in the CSR activities because it is hinged on the moral attributions of the owners. For example, in the case of Diageo, the CEO is the Chairman of IARD. As a result, the organization works in line with the values of the CEO. To buttress this finding, Schiopoiu and Popa (2013) asserts that when an organization's activities do not respect the moral values of stakeholders, the organisation suffers the consequences. The study also recognized the role organisational culture played in making the companies CSR responsible. According to Hofstede (1984), the organizational culture of a company captures the existing culture that guides how things are done differently from other organisations. Diageo has an organizational culture built on long-term relationships of trust and shared value, Newmont Ghana has a People Policy that guides employment standards and behavior, while MTN's holistic employee wellness approach on physical, emotional and spiritual health guides the culture of the organisation. Finally on the internal motivations, all the companies made mention of the fact that they are global brands working with diverse groups of communities and staff. That being established, they engage in CSR initiatives to reveal good corporate image (Carroll, 1991).

Moving on to the external factors, the study revealed that all the companies under study apply global regulations to their CSR activities. This is so because all of them are global organisations operating in more than one continent. However, MTN is not motivated by government and peer-group regulations. On the other hand, Newmont works with global as well as governmental regulations while Guinness Ghana Breweries engages with all the three external regulations.

4.2.3 Theoretical Application of CSR among the selected GC 100 Companies in Ghana

On the theoretical applications, the activities of the selected GC 100 companies shows that they operate more with tenets of the Carroll's Pyramid and that of the TBL. The Social Contract theory is not well applied by the companies. Of course, an organisation is at liberty to decide which CSR theoretical objectives to achieve, hence they are not obligated to go by more than one option. However, the application of three theories for this study is to look at for which of the theoretical models the companies operate with. In the study, there is an amalgamation of the theories at some point in time by the organisations. Ideally, all the theories do not differ much from each other. However, their focus on which aspect of CSR an organization should concentrate on differs. For the Carroll pyramid, the focus is on achieving economic objectives at the first level through maintaining sustainability and profitability. And because the model is hierarchical, one has to achieve economic responsibility before going on to remain committed to recognize regional and international laws, then commit to ethical standards before they contribute to philanthropic responsibilities (Brin, 2019). As it has been observed from the study, the organisations placed emphasis on having an environment that is sustainable and can lead to economic opportunities before voluntarily engaging in other philanthropic activities. The reports also had times of CSR activities overlapping. This did not give a clear cut as to which particular model they were operating with even though the Carroll and TBL positions stood out. The Carroll pyramid and that of the TBL both converge on the issue of economic responsibility. Brin (2019) is of the opinion that most organisations have adopted the TBL for their CSR initiatives. However, the study reveals that but for the environmental bit that the TBL brings on board, the other factors are predominantly taken from the Carroll's pyramid. From the findings of the thematic analysis, it is as though the companies are operating with the revised version of the pyramid by Schwartz and Carroll (2003) due to the lapses in the original model in 1991. The scholars realized that you cannot have a hierarchical CSR projects since

the issues overlap at times. They asserted that the pyramid could not fully capture the overlapping nature of CSR domains, therefore they proposed a three domain model with overlapping like that of a three Venn diagram. If this model is to go by, then the three selected GC 100 companies are operating with a four circle Venn diagram where environmental, economic, ethical and legal dimensions intersect each other, though with emphasis on environmental. The graphical representation below shows the theoretical model operated by the selected GC 100 companies.



4.3 Conclusion

The chapter has been able to present and analyse data from the thematic analysis. This was done through two main objectives; to know what CSR forms are used by the selected GC 100 companies and to do a comparative analysis to know what the aggregate findings show. Various literature were applied to the analysis. Some of the studies agreed with the study while others did not. The study revealed that the GC 100 companies are global giants that operate with internal principles and western ideologies to CSR. Their major CSR focus is environmental, followed by economic, ethics, quality of life and the respect for human rights. They are

internally motivated to undertake CSR projects and mostly are motivated externally through global conventions and regulations. They all subscribe to different theoretical models with Carroll's pyramid dominating the TBL. The Social Contract theory was not pronounced in the study. The next chapter looks at summarizing the study, draw conclusions and make recommendations or future studies.

CHAPTER FIVE

SUMMARY, RECOMMENDATIONS AND CONCLUSIONS

5.0 Introduction

Organisations, by their very existence, have certain responsibilities to fulfil. These responsibilities are often within and within and take the form of economic, social, ethical, and legal. The GC 100 companies are those that have excelled in delivering these responsibilities to the letter in Ghana. The study sought to have an understanding of what CSR practice means for Scancom Plc (MTN), Newmont Ghana Gold Ltd and Guinness Ghana Breweries Ltd. The areas of CSR for the study were the forms of CSR the organisations prioritise, what the motivations for CSR are and the theoretical knowledge that guides their CSR activities. This final chapter of the study seeks to summarise, make recommendations and draw conclusions for the study.

5.1 Summary

There has been various contestations since the 1950s regarding the dimensions of CSR. Many scholars have argued that the definition, meaning and practice of CSR has been evolving from time to time with more than fifty CSR modules found in Europe as of 2003. However, irrespective of these changes and variations based on industries, the concept is the same everywhere.

In Ghana, CSR is seen as building sustainable livelihoods, respecting cultural differences and finding business opportunities. The need for businesses to be responsible began when the Ghana decided to shift from public ownership to private ownership of businesses. This was to enable the private sector to complement the efforts of the public sector in bringing development

to the communities in which they operate. This was necessitated also because large corporations' activities had adverse effects on the environment resulting in high cases of physical injuries, poisoning, cardiovascular and respiratory diseases and in some instances, death to workers and community members. Therefore, there was the need to regulate CSR through policies and legislations. This enactment of norms to guide the conduct of businesses in Ghana happened after the Ghana Business Code as launched in 2006. The Ghana Business Code focused on ten (10) areas which underscore the need for CSR activities by companies.

The Ghana Club 100 (GC 100) is an annual ceremony organized to reward the top 100 performing companies in the country. This programme was first launched in 1998 by the Ghana Investment Promotion Centre to acknowledge the best performing companies, and for the companies to serve as role models and to provide a forum for corporate interactions. These organisations are perceived to be performing well in all spheres of their activities, including being CSR responsible.

Besides the varied plethora of definitions and perceptions of CSR, it also appears that there is no clearly defined boundaries and guidelines for practice among the big corporations. For example, in Ghana, the banking industry sees CSR from a social services and community development activities, while the extraction industry sees CSR from an environmental perspective.

Inasmuch as there is an increasing number of studies on CSR in Ghana, the findings by researchers show startling different views leading to ambiguity. However, the numerous number of CSR studies have not given enough light to the GC 100 corporations. In the case where a study focused on the GC 100, it did that through the lens of one of the companies. This study sought to decrease the silence on studies around CSR and the GC 100 corporations and

to concentrate on three companies at a time in a bid to do a comparative analysis of how CSR is practiced and perceived by these organisations.

The objectives of the study were to investigate the CSR forms of these companies and to compare and contrast the findings from each of the three GC 100 companies. Out of the objectives, research questions were generated.

In order to understand the concept and practice of CSR into details, theoretical, empirical and conceptual reviews were conducted. As part of this literature review, the study walked us through the history of the practice of CSR from a global to a Ghanaian perspective. This analysis targeted three epochs of CSR activities. These stages included the pre-20th century CSR, the 20th century CSR and the post 20th century CSR practice. Various definitions of CSR were also analysed to indicate the changing in meaning and practice of CSR. The two major variations in the definitions transcended that of profit maximisation and the need to improve the social environment. Literature on what motivates organisations to undertake CSR activities were also reviewed. The two major themes were that of internal and external motivations. On the theoretical reviews, the Carroll CSR Pyramid, the Triple Bottom Line Theory and the Social Contract Theory were analysed. The study also gave a conceptual analysis of the practice of CSR in Ghana.

The study purposely sampled from the GC 100, Scancom Plc (MTN), Newmont Ghana Gold Ltd and Guinness Ghana Breweries Ltd. The approach was thematic qualitative analysis. The design was the case study. The data gathering was done through document analysis of the CSR/Sustainability reports of the companies and two other scholarly documents. Data was collected from these reports with the former being the primary and the latter being secondary. Analysis was conducted thematically, through the generation of themes and sub-themes. Ethical and trustworthiness issues were considered to limit biases and to increase objectivity.

The study realised that the companies placed importance on environmental and ethical responsibility ahead of other dimensions of CSR. Economic responsibility was the third item the companies engaged in. However, the dimension of voluntariness was less paid attention to.

On motivations, the companies saw the need to engage in CSR activities due to internal factors such as the values of the owners, the culture of the organization and the size of the organisations played a crucial role in ensuring they engage in CSR activities. The external motivators for the organisations to undertake CSR activities included regulations from governmental, global and peer-groups.

On the theories that the companies CSR models are fashioned around, the study realized that the companies subscribed more to the Carroll CSR Pyramid model and that of the Triple Bottom Line Theory. The Social Contract theory did not surface much in the reports.

The study concludes that the GC 100 companies, global in nature, operate mainly using the western model of CSR, even though they all approach CSR from different theoretical perspectives. The bottom line is that you see a certain line of action or concentration from the dimensions of CSR. The pattern that also arose from the CSR activities of the organisations led to the putting together of a model where the four main issues of CRS intersect.

5.2 Recommendations

The following recommendations were postulated:

1. The study revealed that Ghana does not have a national CSR policy to guide companies on what to prioritise their CSR activities on. This was also realized because the companies focused more on western principles to CSR without given enough room for CSR models that work for a developing nation like Ghana. The study therefore recommends that the state should sit with stakeholders and use the Ghana Business Code as a blueprint to fashion out a CSR policy that will bind corporations to be CSR

responsible. That responsibility must also be in line with the needs analysis of the communities and the national development plan.

2. The study also realized that environmental issues were of importance to the companies. Inasmuch as it is highly imperative to prioritise environmental and ethical issues, it is equally important to prioritise economic and voluntary philanthropic activities. The companies should consider engaging the people to create economic avenues and engage in social uplifting programmes to help reduce the poverty existing in the communities.
3. There was a difficulty getting the sustainability/CSR reports from the organisations directly, partly due to the COVID-19 pandemic. The study therefore recommends that academic institutions collaborate with the corporate world for them to understand the need for them to make literature available to researchers. This is important because it goes a long way to help the organisations to have knowledge of people's perceptions about them. It is contestable to say the big organisations have research departments. But will the question of objectivity be answered when the research department is unable to bracket itself from the findings of their studies?
4. The study was approached from a purely qualitative perspective. It will be necessary for future studies to look at a mixed method approach. Again, a longitudinal approach can also be used to study the CSR paradigms over the years. Future studies should also consider using interviews, observational analysis and archival studies to approach such studies.

5.3 Conclusion

The study concludes that more studies should be geared towards CSR and large corporations. This should be done through a comparative analysis and a mixed approach to understand all

the dimensions of CSR activities among the GC 100 companies. Scancom Plc, Newmont Ghana Ltd and Guinness Ghana Breweries Limited must consider using the revised version of the Carroll CSR Pyramid and also ensure that they engage in CSR activities that are nation-beneficial. One-shop-for all does not work in a world full of diverging cultural, environmental, economic and social needs.

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APPENDIX

Thematic Coding Sheet

Dimensions of CSR

Environmental social	
Voluntariness	
Ethical behavior	
Fundamental human rights	
Corruption	
Quality of life	
Transparencya	
Accountability	
Economic development	

Motivations of CSR

Internal		External	
Ownership values		Governmental regulations	
Organizational culture		Global regulations	
Size of organization		Peer-group regulations	

Theoretical Framework

Carroll CSR Pyramid	Economic responsibility	
	Legal responsibility	
	Ethical responsibility	
	Philanthropic responsibility	
Triple bottom Line	Economic	
	Social	
	Environmental	
Social contract	Social contract	