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(SoGSaR)**

**CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE IMAGE: AN ASSESSMENT
OF CLUB 100 COMPANIES IN GHANA**

BY

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FULFILLMENT OF THE REQUIREMENT FOR THE AWARD OF A MASTER OF ARTS, PUBLIC
RELATIONS**

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DECLARATION

Student Declaration

I, Amanda Ofori-Addo, hereby declare that the research project presented in this dissertation was undertaken under the supervision of Dr. Etse Sikanku. All sources used have been duly referenced. I further declare that this thesis has not been presented for any other degree in this university or elsewhere.

A handwritten signature in blue ink on a light blue background. The signature is cursive and appears to read 'Amanda Ofori-Addo'. There is a dotted line below the signature.

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Supervisors' Declaration

I hereby declare that I have supervised this student in undertaking this study in accordance with the rules and regulations laid down by the Ghana Institute of Journalism (GIJ).

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Dr. Etse Sikanku

Date:05../...12...../2021.

DEDICATION

This work is dedicated God Almighty for His love, grace, wisdom and protection in my life and throughout the course of this work. It is also dedicated to Mr. and Mrs. Ofori-Addo, my parents, for their immense contribution and support they gave me throughout the course of this work.

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LIST OF ABBREVIATIONS

CSR:	Corporate Social Responsibility
PR:	Public Relations
CSP:	Corporate Social Performance
WBCSD:	World Business Council for Sustainable Development
CSRМ :	Corporate Social Responsibility Movement
GC100 :	Ghana Club 100 Companies
GIPC :	Ghana Investment Promotion Centre
SCCT:	Situational Crisis Communication Theory
PPE:	Personal Protective Equipment.

ABSTRACT

This study sought to examine the role of Corporate Social Responsibility (CSR) in enhancing the corporate image of some selected Ghanaian companies during the recent coronavirus pandemic. With corporate philanthropy as center of focus, the research design was largely qualitative. The method for gathering data was through in-depth interviews using a semi-structured interview guide. The data was collected from five participants in five different Ghanaian firms. Additionally, thematic analysis was used to analyze the data gathered. The thematic analysis resulted in seven key dimensions: purpose pre and during the pandemic, types of CSR programs, perceived impact of CSR during the pandemic, challenges of CSR amid the pandemic, Covid and internal operations, communication platforms and the double nature of CSR.

Data analyzed revealed that, prior to the pandemic, firms undertook corporate social responsibility activities to enhance brand image however, during the pandemic, motives were to primarily provide for the felt needs of the people. The results also showed that corporate social responsibility initiatives of these firms are associated with community development and support through the provision of clean borehole water, education, and health services.

The research findings revealed that philanthropic activities do enhance company image as well as relations between an organization and the community surrounding it. This study recommends among several recommendations that future studies can focus more on the other dimensions of CSR and their role in enhancing corporate image during the pandemic.

CHAPTER ONE

INTRODUCTION

1.0 Background Statement

1.0.1 Corporate Social Responsibility

In recent years, the pursuance of corporate social responsibility (CSR) has gained wide recognition as a good practice that can lead to improved corporate image and financial performance (Luisser and Marom, 2020). This idea holds because organizations that choose to be more accountable to stakeholders by engaging in activities such as tree planting schemes, making donations to charities, and promoting volunteering schemes, receive numerous benefits like increased employee morale, increased customer loyalty, increased revenue, and improved public image and brand reputation. This is why more businesses are realizing the importance of CSR and incorporating it into their overall business plan.

CSR is based on the belief that “companies have responsibilities to society beyond making profits for the shareholders” (Carroll and Shabana, 2010). Being socially responsible means going beyond legal and economic obligations to do the right things by acting in ways that benefit society (Farooq et al., 2017). This means that apart from adhering to the laws of the land and making profit, firms need to adopt policies that promote the well-being of society and the environment while lessening negative impacts by promoting volunteering, changing harmful raw materials to eco-friendly ones and engaging in charitable giving.

There is still no consensus on a commonly accepted definition of CSR partly because people within and outside the field have differing views. Moreover, the concept has no ridged universal guideline for its practices. These views have also created other terms like Corporate Social Responsibility, Sustainable Development, Business Ethics to Corporate Social Contract. Definitions of CSR thus range from highly conceptual to very practical or managerial statements.

Previously, Sethi (1975) defined social responsibility as “bringing corporate behavior up to a level where it is congruent with the prevailing social norms, values, and expectations of performance”. (Carroll, 1979) stated, "the social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organizations at a given point in time”. Furthermore, according to Wood (1991) “The basic idea of corporate social responsibility is that business and society are interwoven rather than distinct entities” and the World Business Council for Sustainable Development (WBCSD) defined CSR as “a business's commitment to contribute to sustainable economic development working with employees, their families, the local community, and society at large to improve their quality of life” (WBCSD, 2003).

In my view, I believe CSR is a key activity by corporate institutions to build long-term wealth, brand, and customer loyalty by undertaking social activities for targeted populations.

According to Peter Drucker (2010), “Social responsibility requires managers to consider whether their actions are likely to promote the public good, to advance the basic belief of society, to contribute to its stability, strength, and harmony." It refers to the voluntary efforts on the part of the business to contribute to social wellbeing. This is done by engaging in activities like providing sanitation, education, and health facilities in a particular area for targeted outcomes. These outcomes generate a long-term connection with the community and a positive brand image.

In my view, corporate social responsibility (CSR) is what makes businesses more humane. Instead of focusing only on "profits" and materialistic gains, I believe CSR encourages businesses to give back to the community by contributing to the needs of the people and in effect, it allows the company to gain a social license to operate without hindrances. CSR is about doing good and doing no harm while having relationships with stakeholders (Washburn & Bromiley, 2013).

For this study, the definition by the World Business Council for Sustainable Development will be adopted. The concept is defined as “the continuing commitment by businesses to behave ethically and contribute to economic development while improving the quality of life of the workforce” (World Business Council of Sustainable Development, 1998)

This will be used because the claim is that CSR was a vital link to the long-term prosperity of companies as it provided the opportunity to demonstrate the human side of the business by creating practical partnerships between business, government, and society. Although Carroll (1991) claims “corporations striving to be seen as good within the society should fulfill four aspects of CSR (economic, legal, ethical and philanthropic) responsibilities, Vogel (2005) argues that some companies choose to behave more responsibly only because of strategic reasons while others are for defensive and altruistic reasons. Archie Carroll was one of the first scholars to make a distinction between different kinds of organizational responsibilities and defined CSR as “Corporate social responsibility encompasses the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organizations at a given point in time” (Carroll, 1991).

This study is particularly focused on Corporate Philanthropy because it aims to find out how and why corporate firms support communities especially during a pandemic. It is believed that the impact of donations and volunteering to communities can create a positive brand image, enhance customer relationships with the organization and even create a positive work environment.

1.0.2 Corporate Philanthropy as a Component

According to Carroll (1991), corporate philanthropy as a subset of corporate social responsibility encompasses those corporate actions that are in response to society's expectations to businesses be good corporate citizens. Carroll (2000) further states that this dimension involves active involvement in activities that promote human welfare and goodwill. In other words, it refers to business contribution to society by making the community a better place to live by addressing economic, legal, and social problems (Lee,2007). Trots (2006) define corporate philanthropy as "an active effort to promote human welfare in form of cash or non-cash related corporate donation". Additionally, Hussain and Hussain (2005) provided a variety of corporate philanthropy an organization can undertake; providing vocational training places, recruiting socially excluded people, sponsoring local sports and cultural events through partnerships with communities, and donating to charitable activities. However, Visser (2008) believed corporate philanthropy intervenes in the lives of others for company benefit with regards to their image.

1.0.3 Corporate Philanthropy as a Business Intent for Maximizing Image

Barrel (2006) asserts that corporate philanthropy can provide a competitive advantage when they are well designed. The statement corresponds with Brammer and Millington (2005) belief that corporate support of local problems improves the quality of life in communities where the company operates plus, that contribution help managers to build relationships with the community

leaders to enhance company reputation and improve their business by getting valuable community and another stakeholder input (Baker,2011). In furtherance, firms utilizing philanthropic initiatives as part of an overall market development strategy must not look for an absolute monetary return, but to a certain extent, a balance of returns comprised of social, ethical, and financial measures (Davis, 2003; Visser, 2006). Barker (2011) asserts that businesses that have relationships in their local communities share common interests that provide mutually beneficial initiatives. It is possible to enhance business performance, profitability, and brand reputation through your corporate philanthropy effort.

1.0.4 CSR in Ghana

Although CSR has become an important element in the business strategy of a growing number of companies worldwide (Runhaar and Lafferty (2008), researchers have differentiated between CSR activities in developed and developing countries. These researchers found that CSR initiatives are more pronounced in developing countries due to gaps in social provision and governance (Baughn et al., 2007)

In Ghana, the Corporate Social Responsibility Movement (CSR Movement) asserts that profit maximization should not be the company's single objective. Thus, developments such as the government's commitment to a Golden age of Business in 2005 and the creation of the Ministry of Business Development in 2017, aimed at assisting the private sector have all contributed to the emergence and recognition of corporate social responsibility as being part of business plans.

The Government's involvement in CSR seemed to rest mainly with the legal dimension – which enjoins businesses to obey the law. However, there was no comprehensive CSR policy or law in

Ghana until recently. In 2016, the government of Ghana launched the National CSR policy underpinned by seven principles namely transparency, accountability, ethical behavior, respect for stakeholders interests, respect for the rule of law principles, respect for international norms of behavior, and respect for human rights (Business World, 2016) The policy also points out the key areas in need of attention in the country namely: poverty eradication, employment, and decent work for all, sustainable agriculture, food security and nutrition, health and quality of life, education, gender equality and women's empowerment, sustainable infrastructure development. (Business World ,2016)

Over the years, there have been a variety of policies, laws, practices, and initiatives that provide the CSR framework in Ghana; the government is promoting CSR by putting in place legislation that defines minimum standards for business performance including enacting laws and requirements for environmental impact assessments contained in an Act of Parliament. Moreover, it facilitates CSR projects by providing incentives to companies undertaking activities that promote the CSR agenda and drive social and environmental improvements. However, the role of government is catalytic.

Apart from the governmental influence of supporting CSR activities in Ghana, a 2009 survey by German Corporation for Technical Cooperation (GTZ) now known as GIZ has shown that there are other promoting factors for CSR in Ghana. It was concluded that regarding socioeconomic concerns, individual company management and staff are also responsible for pushing the agenda of CSR through the establishment of a mission for CSR, effective planning, transparency, and sustainability all contributed to the rise of CSR. Thus, individual ethical values and organizational

values influence executives and managers' CSR approaches (Ofori ,2008) The survey also uncovered several hindering factors for CSR in Ghana including inadequate project funds, inadequate trained human resources, a lack of CSR-company strategy fit, too many requests from the public and a lack of insight into beneficiary needs. Notable Ghanaian firms recognized for these duties are known as “Club 100”.

1.0.5 Ghana Club 100 Companies (GC100)

Introduced in 1998 by the Ghana Investment Promotion Centre (GIPC), the Ghana Club 100 features an annual collation of 100 outstanding companies in the Ghanaian business landscape. With excellence as a hallmark, the Ghana club 100 aims to celebrate and recognize companies making remarkable strides in their various business sectors. To achieve this status, a weighted ranking system is used. It comprises the size of business (20 percent), profitability (25 percent), growth (30 percent), employment level (15 percent), and CSR, including philanthropy (10 percent). These organizations consider their social responsibility in areas such as concern for health, education, poverty alleviation, environmental concerns, issues relating to the socially vulnerable, and contribution to sports development. The GC100 is about corporate excellence hence companies making it into the list are to serve as role models for the private sector and provide a forum for corporate Ghana to interact with the government at a high level. Examples of award winners of the 18th edition of Ghana Club 100 are MTN Ghana and Kosmos Energy Ghana, Sunon Asogli Power Plant Ltd, IT Consortium, and ASA Savings and Loans.

1.0.6 Corporate Image

In the 21st century, the effort to build a positive corporate image by engaging in CSR activities has become an essential element in firms' strategies (Gioia et al., 2014). Corporate image is defined by Hatch and Schultz (2003) as the views of the organization developed by its stakeholders.

In other words, the outside world's overall impression of the company includes views of the customer, shareholders, the media, and the general public.

In addition, Belieu (2001) states that "a good corporate image backs up the corporate culture that has been established inside and outside the organization. The importance of a good company image cannot be overlooked as it serves as an efficient marketing and promotional tool that brings about credibility and integrity establish trust, confidence, loyalty, and superb client relationship is instrumental in increasing business opportunities, and can stand the test of time." Additionally, A good image among an organization's stakeholders goes a long way to winning it a position of higher preference which will be experienced by the organization in the form of higher returns on investment or higher sales. The basic belief that CSR can be good for business drives corporate interest in CSR (Kotler and Lee , 2005) and this is based on the reasoning that organizations create a competitive advantage by integrating non-economic factors into their practices (Porter and Kramer , 2006), differentiating themselves from competitors and building a better image and reputation (Fombrun and Shanley, 1990) , consequently, creating consumer goodwill and positive employee attitudes and behavior (Valentine and Fleischman, 2008;; Brammer et al., 2007; Rupp et al., 2006; Maignan et al., 1999;).

There are several objectives of CSR for corporate giving beyond altruism. Companies seek to enhance their image to create a positive reputation that may also relate to higher long-run organizational performance. (Varadarajan and Menon, 1997)

In terms of the relationship between company image and CSR activities, Mandina et al. (2014) explained the main advantages of CSR are to improve company image, attract media attention and help the company's relationship with the government. In furtherance, Khanifer et al. (2012) state that one of the benefits of CSR is reputable for its ability to enhance, if not build a business's image and reputation. Embedding Corporate Social Responsibility activities into organizations is a step that a growing number of organizations are beginning to take in making sure that every area of their business operations is linked with CSR.

Corporate social responsibility activities can enhance company image which will improve the overall performance of the organization and also improve the bottom line of the organization in all its areas of focus. Although Bhardwaj (2001) and Black (2007) state that CSR on its own is not enough to create and maintain a positive image, it is however clear that these authors do not dispute the fact that CSR enhances company image. However, is it the same situation during a pandemic?

1.0.7 Covid-19 Pandemic

The impact of COVID-19 has changed our worldview, especially with regards to our culture. It is analogous to what Taleb (2008) calls a 'Black Swan Event' – a shocking event that changes the world (Brian, 2021).

The COVID-19 virus started in December of 2019 in Wuhan, a city in the Chinese Hubei province, and triggered a public health and economic crisis on a scale unseen in generations. The pandemic,

argued by (He and Harris, 2020) has changed our perception of the world and how we get along. They posit that "notwithstanding the human tragedy of lost lives, broken families, and scarred communities, the economic and social changes caused by a pandemic-driven lockdown will constitute a cultural legacy which will live long in our memories and those of future generations" and that the emotional psychological, economic and cultural scars it has caused will persist for longer than we might expect.

Covid-19 on the global economy is likely to be unprecedented since the 1930s Great Depression (Euronews, 2020). Therefore, probably the Covid-19 pandemic represents one of the most significant environmental changes in modern marketing history, which could potentially have a profound impact on corporate social responsibility (CSR), corporate image, consumer ethics, and basic marketing philosophy. The short-term impact of Covid-19 is immediately and effortlessly felt, due to the widespread lockdown and social distancing measures globally. Breakthroughs like the vaccines administered has seen a tremendous decline. However, it has set profound economic, social, political, and cultural impacts.

Ghana had its share of the virus when the first two cases were recorded on the 12th of March, 2020 but currently lies at 92,562 recorded cases (Worldometer, 2021). Despite the insecurities, some businesses have seen a surge in wealth amidst a pandemic. Typical examples in this category include MTN Ghana' whose wealth has increased by tens of millions of Ghana cedis during the pandemic by providing data services during the lockdown. Moreover, (Schwab, 2020) supports this claim by stating that the pandemic has triggered the re-emergence of "a stakeholder model of

capitalism". And this is evident in the fact that companies are being, more than ever, engaged in corporate social responsibility practices.

During the pandemic, the public often expects hospitality firms to be socially responsible in taking actions that may affect public health. As a consequence, many companies have attempted to combat the spread of COVID-19 and protect their stakeholders such as employees, customers, and communities, despite intense financial pressure (Mao et al., 2020). Businesses in Ghana have repurposed their existing machinery or added new capacity to produce products essential for fighting the pandemic. For instance, Adonko Sanitizers resulted from a brewery that sells alcohol. (He and Harris, 2020) posit that the "genuine and authentic" CSR undertaken by firms during the pandemic has the potential to send a favorable signal to its customers, employees, suppliers, and other stakeholders. The CSR investment (in terms of philanthropy and other generous outlays) will make these stakeholders take pride in the company and establish a strong bond to their brand. They further state that as a result of the CSR responses during the pandemic, companies would be able to create a more meaningful and a very strong connection between their brand and consumers, even "more meaningful and lasting than during "peaceful times". The question worth asking is whether to invest in CSR as a company to enhance our image during a crisis such as Covid-19.

1.0.8 Covid-19 and CSR in Ghanaian Businesses

Ghana, like most countries in Africa and across the world, has been bold in taking actions to mitigate the immediate impacts of measures put in place to stop the spread of COVID-19. One way this has been done is through the establishment of the COVID-19 National Trust Fund, which has so far received GH¢8.75 million and counting. In addition, the Coronavirus Alleviation Program is meant to mitigate the immediate impact of COVID-19 on businesses and households

and therefore address the disruption in economic activities. These measures must form the building blocks for businesses and the economy to recover and bounce back better (United Nations Ghana, 2020).

The recent happenings have posed challenges to organizations, especially in Ghana. The lockdown and social distancing policies have caused a shift in the way businesses to operate in the country which saw some surviving and others bowing out. For instance, several educational institutions and entertainment centers across the country closed down as a result of the restrictions which in turn affected business. Inevitably, this crisis has put companies under test for their commitment to ethical business conduct and CSR. Some may argue that the financial strains, both short-term and long-term, caused by the outbreak could significantly push firms to pursue short-term gains, sometimes even through reducing long-term CSR investment, probably due to a lack of slack resources and mounting pressure for survival (He and Harris, 2020). Fortunately, observations show that many companies have proactively engaged in various CSR activities, particularly those that can offer immediate help and assistance to the fight against the virus. Undoubtedly, the current pandemic offers a wide range of significant opportunities to those with a more mindful and acumen approach to CSR. For example, Ghanaian alcohol brewing companies like “Adonko” and “Kasapreko” companies transformed their factories to produce hand sanitizers, and so on, with some of them donating, instead of selling, these products. Telecommunications giant, MTN Ghana used the MTN Ghana Foundation, the Corporate Social Responsibility (CSR) wing of the company to donate GHC5million for the procurement of medical supplies to support the government's measures to curb the spread of the virus. As part of efforts to support customers during the COVID-19 Pandemic, there were zero-rated several educational sites to help students continue to study

using online resources (MTN, 2020). Also, Sunon Asogli Power Plant Ltd, the Chinese-Ghanaian company, donated 100,000 dollars to the fight against COVID-19.

Covid-19 pandemic offers great opportunities for companies to actively engage with their CSR strategies and agendas. If a firm is genuine and authentic about CSR, it will build a stronger rapport among its customers and the general public, expectations from firms to act as good citizens will be more welcomed. However, the pandemic has pushed many firms out of business, and if not to the brink of collapse. It is becoming even more important to understand what drives some firms to be more ethical and socially responsible, particularly when resources are restricted and survival is under threat. As the business environments are becoming more turbulent and volatile, what are the implications for CSR? Will firms invest more in CSR in pandemics? There could be two contrasting viewpoints and predictions on this. On the one hand, it might discourage firms from investing in CSR due to the need for firms to focus on their core operating business for short-term survival. On the other hand, history has told us that shifts in environmental forces (e.g., the oil crisis in the 1970s) have facilitated the development of CSR. Therefore, a more optimistic view is that the Covid-19 pandemic will accelerate post-pandemic CSR development in the long run, as more and more firms and businesses realize that their long-term survival and development hinges on achieving a delicate balance between profitability and harmony with its various stakeholders. Probably the more relevant and pressing question is not about whether to invest in CSR or not, but more about whether investing in them will create a positive reputation amid the pandemic (He and Harris, 2020).

Under this scope, this study will investigate the role the philanthropic aspect of CSR plays in enhancing corporate image during the COVID- 19 pandemic and will not consider earlier disasters.

1.1 Research Problem

The concept of CSR can generate a favorable response from consumers towards a brand and eventually improve its sustainability. Furthermore, more studies conclude that corporate philanthropy significantly increases corporate image.

Before the crisis generated by the pandemic, the CSR issues considered by corporations linked CSR with financial performance, corporate governance, and business reputation as the major focus of organizational and academic researchers (Woldeamanuel et al., 2021). But, emerging research issues during the pandemic are now on the impacts of COVID-19 to the economies value chain, supply chain management, innovation, image, and service industry due to the level of importance attached to CSR activities based on the motives of firms (Woldeamanuel et al., 2021).

(Graafland et al., 2012) contend that the motives behind can be extrinsic (based on the notion that CSR contributes to long-term financial performance) or intrinsic (moral or ethical judgments of CEOs and managers).

In Ghana, large organizations such as MTN Ghana, the banks, mining companies, and big wholesalers like Unilever all have business activities, processes, and behaviors that they classify under corporate social responsibility, however, it is difficult to differentiate whether some of the activities done have philanthropic motives or not. This piece has an issue with how little research is done on the motives and effect of CSR activities in enhancing a company's image particularly during the COVID-19 pandemic in the Ghanaian setting. Thus, the study intends to unravel the potential research areas and questions related to the practice of CSR in the time of the pandemic in Ghana and how it enhances the organization's image.

1.2 Research Objectives

Generally, this study seeks to examine the role of CSR in enhancing the corporate image of some Ghanaian companies.

Specifically, this study seeks to:

- a. Ascertain the purpose of engaging in CSR practices during the pandemic.
- b. Understand the kind of CSR activities Ghanaian companies undertook amidst the pandemic.
- c. Explore the use and perceived impact of CSR on the corporate image during the pandemic.

1.3 Research Questions

Against the above background, the following research questions seem to be worth the attention of researchers.

1. What are the motives driving CSR activities during the stages of the pandemic?
2. Which CSR initiatives are likely to invoke brand affection during the pandemic?
3. What are the implications for CSR when linked to good corporate image during the pandemic?
4. Will firms invest more in CSR, or will they succumb to short-term business pressure?

1.4 Scope of Study

Under the scope, the study investigated the role CSR plays in enhancing corporate image. This was studied during the COVID- 19 pandemic and did not consider earlier disasters. The main objective was to know the effect corporate social responsibility has on positive brand reputation during the Covid-19 pandemic. Thus, it only focused on the philanthropic aspect of CSR and not on the ethical, economic, or legal aspects. Whether the firms in question were able to retain their employees and increase productivity as well as businesses with little or no CSR involvement were

eliminated. Also, the study comprised of top Ghanaian companies and data was gathered qualitatively through in-depth interviews.

1.5 Significance of Study

- Ghanaian & Multinational organizations

The study will inform individual businesses about the shift of CSR motives prior to and during the pandemic. Moreover, it will provide recommendations to companies engaged in CSR activities, and point out the level of importance that must be attached to CSR responsibilities especially during the pandemic. Graafland and Mazereeuw-Van der Duijn Schouten (2012) argue that the motives behind pursuing such activities can be extrinsic (based on the notion that CSR contributes to long-term financial performance) or intrinsic (moral or ethical judgments of CEOs and managers). Thus, this research can point out the predominant motive is driving the CSR practice (philanthropic, and other forms) of the organization during the different stages of the pandemic and if there are any variations across firms in the same setting or industry.

Apart from this, knowledge will be shared on whether engaging in these activities surge the wealth of companies involved as suggested by Wakabayashi et al. (2020). It will also add to the knowledge of how much CSR improves the corporate image.

This study is essential because it seeks to bring to light the essence of CSR and the need for organizations to include them in their business policies to enhance their corporate image and consequently increase their sales or market share. In furtherance, the study might inform the management of Ghanaian organizations to engage in strategic engagements to ascertain the level of resources needed to support philanthropic activities during pandemics like that of the COVID-19 pandemic.

One other significance is that it will also point out the type of community development programs and assistance communities, particularly in developing countries like Ghana, need by meeting locally defined social and economic goals (Eweje, 2006).

- Researchers

The results from the study will be vital to specific literature in the area of corporate social responsibility during COVID -19 pandemic. The theories discussed in the write-up will reveal their potency in addressing the issue. The findings can be utilized by researchers and students. Limitations and future recommendations can be employed as a benchmark for enhancing similar researches. It also serves as a secondary source of reference for further studies.

1.6 Organization of the Study

This research work will be categorized into five chapters. Chapter one of the report will be the introductory chapter which will explore the background of the study and outline the statement of the problem, research objectives, research questions, significance of the study, scope, and the organization of the study. Chapter two will present a review of existing and relevant literature to underpin the study in an appropriate theoretical framework. Additionally, it will discuss the conclusions of related literature to this study. The next chapter will consider the research methodology. It will explain data collection, data processing, and methods used in analyzing the field data among others. Chapter Four will discuss the findings and analysis of the research. Chapter Five will summarize the findings of the study and the conclusions reached. It will point out limitations encountered during the research and make relevant recommendations based on the findings for future research. Chapter 6 which is the appendix section contains the interview guide and transcribed interviews.

1.7 Operational Definition

Corporate Social Responsibility- *Practices and policies undertaken by organizations that are intended to have a positive influence on the world such as promoting volunteerism and donating to charity.*

Coronavirus disease (COVID-19)- *A respiratory illness that swept through the globe and was caused by a novel coronavirus now called severe acute respiratory syndrome coronavirus 2 . (SARS-CoV-).*

Corporate Image-*The manner in which a corporation, firm, or business enterprise presents itself to the public.*

1.7 Chapter Summary

This chapter discussed the introduction of the study. It also captured the background of the study, statement of the problem, research objectives, and questions, significance of the study, research proposition, the scope of the study as well as the organization of the study. The next chapter reviews related literature for the study, defines the key concepts in the study as well as discusses the underpinning theories.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter discusses the concepts of corporate social responsibility. It further discusses the theories that are relevant to the study. Literature related to similar studies is also reviewed to provide different perspectives and a wider understanding of the topic.

2.1 Conceptual Framework

2.1.1 Corporate Social Responsibility

The concept of Corporate Social Responsibility (CSR) began in the 1920s, however, due to the Great Depression and World War II, it failed to become a serious topic amongst business leaders until the 1950s. The 1960s marked the growth in attempts to state what Corporate Social Responsibility (CSR) meant. One of the first, and most prominent writers in this era to define CSR was Keith Davis. He set forth his definition of social responsibility by stating that “businessmen’s decision and actions taken for reasons at least partially beyond the firm's direct economic or technical interest” (Davis, 1960). He argued that although the idea of social responsibility was ambiguous, it should be seen in a managerial context. Afterward, many contributors defined and gave a clear understanding of what CSR was and possibly would be. Notable among these contributors is Archie Carroll. In 1979, he proposed a three-part definition of corporate social responsibility which had a conceptual model of corporate social performance (CSP) (Carroll, 1979). Carroll's basic argument was, for managers or firms to engage in CSP they must have first,

a basic definition of CSR that identifies the different types of CSR businesses had; second, an understanding/enumeration of the issues for which a social responsibility existed and lastly, a specification of the philosophy(strategy) of responsiveness to the issue.



Figure 1: Adapted from Archie Carroll's concept of CSR.

A definition by Carroll states that "The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" (Carroll, 1979). He also suggested the importance of a managerial approach to CSR (Carroll, 1977). A managerial approach to CSR is one in which business managers made use of the traditional management functions to dealing with CSR issues. Therefore, it was recommended that companies forecast and plan for CSR, organize for CSR, assess social performance, and institutionalize corporate social policy and strategy. Like before, there was more talk, especially among academicians, than action on the part of companies, but legislative initiatives during the

1970s mandated that companies create organizational mechanisms for complying with federal laws dealing with the environment, product safety, employment discrimination, and worker safety

There is high attention and a substantial amount of literature on CSR focusing on different aspects of the concept. With this great attention given to CSR, one could be tempted to conclude that the concept has a definite and universally accepted definition; however, this is not the case. There are varying definitions of the concept across many countries and within the context of academic literature. Also, there are different terminologies or words used synonymously or interchangeably (Celik et al., 2019).

The growing attention given to CSR by organizations and various stakeholders including international bodies, governments, among others contributes to the spread of the definition of CSR (Ofori et al.,2014). Despite a lot of efforts to lead to a vivid and unprejudiced definition of CSR, there still exists a misunderstanding concerning how to define CSR (Dahlsrud, 2008).

Some of the definitions include:

CSR can be viewed as a 'contract' between community and business firms wherein the former accords the latter a license to function and in return expects the firm to make commitments and act in an appropriate way (Woodward-Clyde, 1999). In the view of Roberts et al. (2007), CSR is a manifestation of a business enterprise's commitment to lessening the effect of its business activities on the environment in which it does its business operations and CSR can be described as practices employed by an organization that surpasses societal or shareholder expectations, spelled out in regulation or corporate governance (Johnson and Scholes, 2002).

These definitions maintain the essentials of CSR by pointing to the fact that business organizations have a relationship or an agreement with society as a whole and a social contract that must be redeemed with a higher obligation. The World Business Council for Sustainable Development (2000) as part of eight continental definitions of CSR provided defines CSR in the case of Ghana as relating to the development of manpower for sustainable livelihoods. It acknowledges cultural diversities and identifies business opportunities in developing the abilities of workers, society, and the government. This definition encapsulates the socio-cultural, political, and economic situation of Ghana. It emphasizes business obligations to government, empowerment, and capacity-building program for the people in the community. Some renowned Ghanaian researchers also offer their insights on CSR by employing both local and global perspectives.

Atuguba and Dowuona-Hammond (2006) defined the concept as a corporation's obligation to be responsive to the needs of its stakeholders in its operation and to take into consideration not only the financial aspect in decision making but also the social and environmental impacts. Also, Amponsah-Tawiah and Dartey-Baah (2011) defined CSR as an avenue used by business firms to manage and maintain a balance in economic, environmental, and social responsibilities they owe the community. From their viewpoint, CSR can be used as a strategic move of dealing with social forces that tend to hinder the accomplishment of organizational goals.

These definitions entreat businesses to take responsibility for their total effect on the communities in which they conduct their operations and align business values with societal needs to obtain a good corporate image and achieve sustainable competitive advantage and growth.

In the Ghanaian context, however, the concept is seen as building capacity for sustainable livelihoods, respecting cultural differences, and finding business opportunities in building the skills of employees, the community, and government (Amponsah-Tawiah and Dartey-Baah, 2012).

These differences about what CSR is or should be perhaps have influenced the evolving nature of the terminology. Over the decades CSR has been used interchangeably with corporate responsibility, corporate citizenship, social enterprise, sustainability, sustainable development, triple-bottom-line, corporate ethics, and in some cases, corporate governance (Bassen, Hölz and Schlange, 2006). These interchangeable terminologies have indeed, influenced the way various actors understand and by extension how CSR is defined and practiced.

2.1.2. Concept of Corporate Image

A corporate image is the total of impressions left on the company's many publics. Where the major elements include the core business and financial performance of the company, the reputation, and performance of its brands, its reputation for innovation or technological prowess, its policies toward its salaried employees and workers, its external relations with customers, stockholders, and the community, and the perceived trends in the markets in which it operates as seen by the public (INC, 2021).

The constantly growing competitive business environment is becoming a big challenge for companies to sustain their operations and existence. Issues like innovation, dynamism in economic conditions are now becoming a big threat to organizational survival and sustainability. These fundamental changes have made organizations shift their focus towards intangible assets in an attempt to optimize budget, processes, and financial performance, with the sole goal of gaining a positive, sustainable competitive advantage. (International Journal of Advanced Academic Research, 2017). Howard (1999) defined corporate image as all the visual, verbal, and behavioral elements that make up the organization. Gotsi & Wilson (2000) defined corporate image as a conglomerate of attitudes towards the company held by various stakeholders. Jack et al. (1998) defined corporate image as an overall impression, a mosaic synthesized from numerous

impressions formed as a direct or indirect result of a variety of formal or informal signals emanating from the company.

2.1.3 Corporate Image Management

It is believed that organizations have a corporate image and when properly crafted and managed, the corporate image will accurately show the level of the organization's commitment to quality, excellence, and relationships with its various constituents ranging from employees present and future to customers, government, and other stakeholders. "Corporate image management is a systematic and multi-aspect process that entails plans and policies aimed at fashioning a positive image for the organization's internal and external atmosphere, and eliminating negative thoughts and attitude towards the organization" (Russell, 1989).

The concerns of both organizations and stakeholders are affected by a host of variables, including market dynamics, technology, and contemporary social and political issues, among others. The challenge for organizations lies in being able to understand these changes and continually adjust the organization's image in anticipation of and/or response to environmental change. Furthermore, the multiplicity of organizational stakeholders demands a strategic approach to image management in which organizations attempt to present themselves in terms relevant to all stakeholders, both internal and external (Aaron ,1961). Although challenging, organizations must engage in image management to be successful.

Corporate image, as stated earlier, is the immediate mental picture that audiences have of an organization. Corporate reputation, on the other hand, indicates a value judgment about the company's attributes. Corporate reputations, typically, evolve as a result of consistent performance, reinforced by effective communication, whereas corporate images can be fashioned

more quickly through well-conceived communication programs. Corporations want to project an accurate and positive image to their stakeholders and thus are concerned about how their customers, distributors and retailers, suppliers, joint venture partners, financial institutions and analysts, shareholders, government regulatory agencies, social action organizations, the general public, and employees view the brand. The reputation of the company in the eyes of these groups will influence their willingness to either provide or withhold support. Thus, if its customers develop a negative perception of the company or its products, its sales and profits assuredly will decline.

A strong image and a positive reputation with the general public can also be advantageous to the firm in other ways. (Coombs, 2007). Moreover, it should be noted that a positive reputation with employees has a compounding impact because they play a crucial role in representing the company to external stakeholders.

Edmund R. Gray and John M. T. Balmer in 1998 proposed an operational model for managing corporate reputation and image. They stated that the central components of the process are corporate identity, communication, image, and reputation. The model traces the interrelationships amongst these components and indicates that feedback and correction are essential to the efficacy of the process. Additionally, the output of the process can be a competitive advantage, although numerous other factors exogenous to the model can also affect this outcome. Corporate identity refers to the distinct characteristics of the organization which usually involve the dynamic interplay amongst the company's business strategy, the philosophy of its key executives, its corporate culture, and its organizational design to make the brand distinct. Corporate communications are the aggregate of messages from both official and informal sources, through a variety of media, by which the company conveys its identity to its multiple audiences or stakeholders. Corporate image

is the mental picture of the company held by its audiences—what comes to mind when one sees or hears the corporate name or sees its logo. Corporate reputation connotes the estimation of the company by its constituents.

A strong image can be built through a coordinated image-building campaign that encompasses a formal communication system—name, logo, signage, corporate advertising, and public relations, a favorable reputation through consistent performance, and a coordinated communication program to promote a positive reputation. Figure one below gives a more pictorial view.

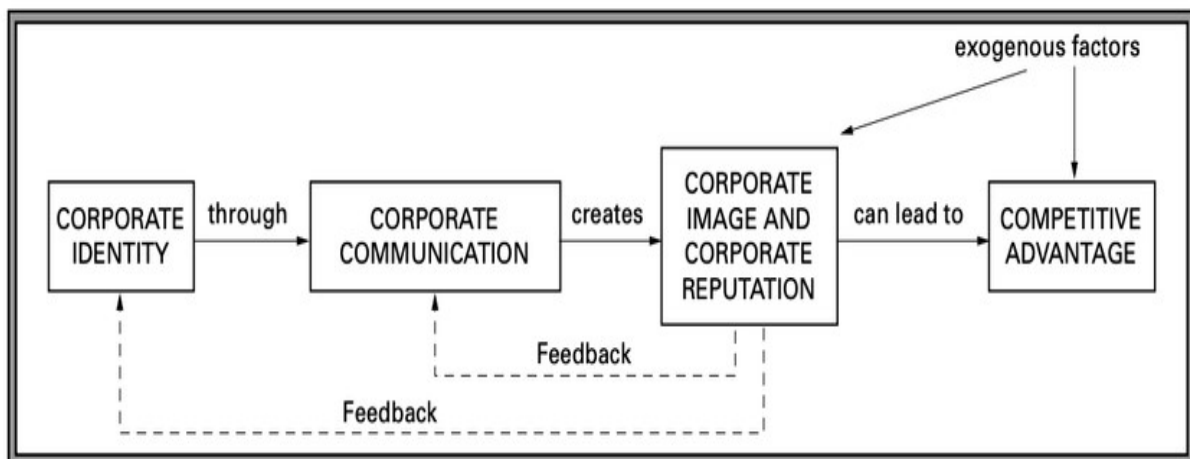


Figure 2. The operational model for managing corporate reputation and image.

Source: Adapted from Edmund R. Gray and John M. T. Balmer’s Operational model for managing corporate reputation and image.

2.2 Theoretical Framework

The theories that underpin the study: stakeholder theory, resource-based theory, impression management theory and situational crisis communication theory will be discussed below.

2.2.1 Stakeholder Theory

The origin of the stakeholder concept lies in the business science literature as a proposal for the strategic management of organizations in the late twentieth century by Edward Freeman (1984). He stated that the focus of the stakeholder theory should be articulated in two questions.

What is the purpose of the firm and what responsibility does management have to the stakeholder? The first question helps to identify individuals (shareholders, employees, customers, suppliers, regulatory bodies) who have a shared interest with the company to ensure its success. The second question also aids to categorize which stakeholders are more important in terms of their interests and relationships they have with the company. But its modern practice, the Stanford Research Institute introduced the term in 1963 to generalize and expand the notion of the shareholders as the only group management needed to be sensitive towards (Jongbloed et al., 2008). Within this perspective, Freeman (1984) argued that business organizations should be concerned about the interests of other stakeholders when taking strategic decisions. Though several researchers like (Beach, 2008; Bryson, 2004) contain different concepts for the term “stakeholder”, the same principle holds- companies must take the needs of other stakeholders (employees, customers, the community) who impact or are impacted by its policies and operations (Frederick et al.,1992). Clarkson (1995) points that the stakeholder concept contains three fundamental factors: the organization, the other actors, and the nature of the company-actor relationships.

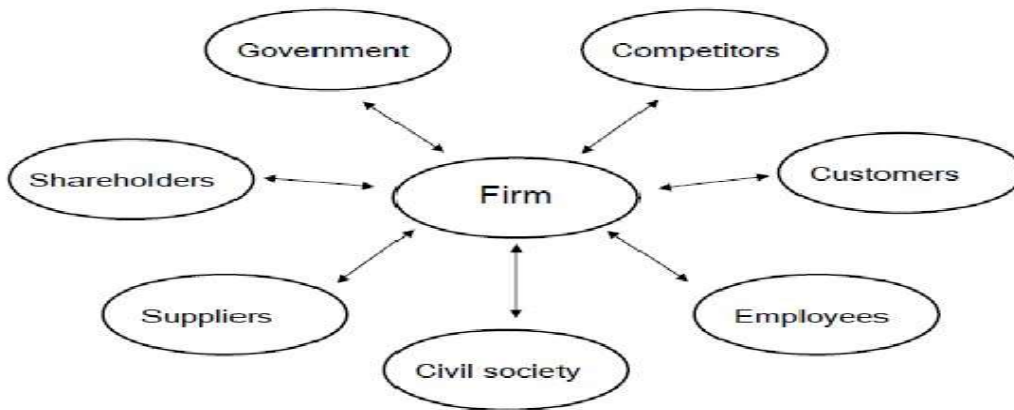


Figure 3: the relationship between a firm and its stakeholders

Source: The original stakeholder model (Freeman, 1984)

This representation appears to indicate a uniform relationship of stakeholders to the organization and how an organization relates to its stakeholders. Carroll et al stated that large corporations have multiple stakeholders who do not necessarily have the same voice thus it is important to prioritize their needs. In addition, some stakeholders have a more direct, immediate, and strong influence on a business' direction, behavior, process, or outcome than other stakeholders.

Stakeholder theory posits that companies need to create value for all stakeholders thus a company engaging in CSR is as important as creating value for other stakeholders. Helping communities can make shareholders better off in many ways (more motivated and productive employees, better company reputation, bigger sales, higher corporate credit rankings) (Freeman and Dmytriiev, 2017)

The application of stakeholder theory to this study will determine the benefits including the cooperation and goodwill of stakeholders to acknowledged CSR activities as their needs are

addressed. Also, the theory will bring to light why certain companies chose to engage in CSR activities amidst the pandemic.

2.2.2 Resource-Based View Theory

According to Bhasin (2020), a resource-based view is a strategy in which the organization focuses on internal resources available with it to compete in the market to achieve superiority in the market. The two assumptions of this view are that organizations must be heterogeneous (vary in capabilities and skills from another organization) and immobile (unable to copy another's strategies because organizations cannot be moved) Apart from this, an organization needs to be valuable, rare, have emitter ability and structured to be competitive. The theory grew largely out of Penrose 1959 study, in which she cites unused managerial resources as the primary driver of growth (Low and Teece, 2001). Penrose recognized that internal managerial resources are both drivers and limits to the expansion any firm can undertake. Barney et al. (2001) introduced the concept of the resource-based view (RBV) to address the limitations of environmental models of competitive advantage and attempts to provide a link between different resources controlled by an organization, mobility of the resources within the particular industry and the strategic or competitive advantage enjoyed by an organization. It is believed by the proponents that a firm's resources are used to establish strategies to improve the overall efficiency and performance of the organization.

Categorized into physical capital and organizational capital resources, Barney et al. (2001) believed that if two firms have the same resources and conceive the same strategy, both will improve their efficiency and effectiveness in the same way.

The RBV of the firm is one of the approaches that explain why firms engage in CSR activities. The view provides an explanation for firm effects on CSR outcomes within the same industry

(Barney et al., Ketchen, 2001). McWilliams Siegel et al. (2006) assert that engaging in social responsibility activities when these are expected to benefit the firm is a behavior that can be scrutinized through the RBV lens. Consequently, firms generate sustainable competitive advantage by effectively controlling and manipulating resources and capabilities that are valuable, rare, difficult to duplicate, and for which no substitute is available (Barney ,1991) Organizations, therefore, achieve their objectives by structuring their internal capabilities to match the conditions of the external environment. For instance, the emergence of the Covid-19 pandemic has allowed companies with more resources to make money, increase brand image and appear socially responsible while partaking in corporate philanthropy. In addition, the resource-based view suggests further that an organization can gain and sustain competitive advantage by developing valuable resources and capabilities that are relatively inelastic in supply (Ray et al.,2004) thus engaging in CSR can help firms to create some of these resources and capabilities that promote a progressive creation of a unique reputation for the organization in the minds of all categories of stakeholders. (Sokro and Agbogla, 2016)

The theory implies that the right mix of resources needs to be developed, progressively assessed, and managed for the specific category of business performance intended. Hence this theory is applied to the research will throw more light on the effect of employing the use of corporate social responsibility in enhancing corporate image and which forms of CSR companies employ during the pandemic to that effect.

2.2.3 Impression Management Theory

Erving Goffman's (1959) impression management theory is one of the most well-known theories in identity performances. Goffman argued that individuals present the self-based on the perceived audience in their front stage. Impression management is the effort to control or influence other people's perceptions. In sociology and social psychology, impression management is a goal-directed conscious or unconscious process in which people attempt to influence the perceptions of other people about a person, object or event; they do so by regulating and controlling information in social interaction (Piwinger and Ebert, 2001). It is usually used synonymously with self-presentation, in which a person tries to influence the perception of their image. The notion of impression management also refers to practices in corporate social responsibility, professional communication, and public relations, where the term is used to describe the process of formation of a company's or organization's public image. Impression management theory states that any individual or organization must establish and maintain impressions that are congruent with the perceptions they want to convey to their publics and encompasses the vital ways in which one establishes and communicates this congruence between personal or organizational goals and their intended actions which create public perception. A range of factors that govern impression management can be identified. It can be stated that impression management becomes necessary whenever there exists a kind of social situation, whether real or imaginary.

Regarding the corporate image, the theory offers understanding into how corporate stories could build the corporate brand, by influencing the impressions that stakeholders form of the organization especially by engaging in corporate social responsibility. Likewise, perceptions generated from corporate bodies can create a position for the company against competitors, as well

as help a firm to bond with its employees (Roper and Fill, 2012). The corporate reputation is defined as a stakeholder's perception of the organization (Brown et al., 2006).

Dowling (2006) suggests that if the story causes stakeholders to perceive the organization as more authentic, distinctive, expert, sincere, powerful, and likable, then it is likely that this will enhance the overall corporate reputation.

Firms use this theory in subtle forms of influencing outsiders' impressions of firm performance through the content and presentation of information in corporate documents.

The use of impression management in corporate reports is increasing because narrative disclosures have become longer and more sophisticated over the last few years. This growing importance of descriptive sections in corporate documents provides firms with the opportunity to overcome information asymmetries by presenting more detailed information and explanation, thereby increasing their decision-usefulness. However, they also offer an opportunity for presenting social responsibilities, financial performance, and prospects in the best possible light, thus having the opposite effect.

2.2.4 Situational Crisis Communication Theory (SCCT)

Situational Crisis Communication Theory (SCCT) suggests that people are inclined to search for the cause of events that is to make attributions, especially for events that are negative and/or unexpected (Weiner, 1995).

When a negative and/or unexpected event occurs, a person will seek to make attributions about responsibility for the event and experiences a corresponding emotional response to the event arising from his/her attribution of responsibility. These attributions of responsibility and the

subsequent emotional responses can serve as motivations for a person to act/respond. Such behavioral responses are likely to be negative when a target entity is judged to be responsible (for the negative/unexpected event) and the emotional response of anger is evoked. In contrast, behavioral responses are likely to be positive when a target person/entity is judged not to be responsible (for the negative/unexpected event) and the emotional response of sympathy is evoked. SCCT emerged from the attribution theory to predict the reputational threat posed by a crisis and to recommend the crisis response strategies that would most appropriately protect the reputation of an organization (Coombs, 2007).

In other words, in a crisis such as the pandemic, if the public assesses that a firm is doing nothing about a crisis, the emotional response of anger is evoked, and the company's CSR reputation suffers in the eyes of stakeholders whereas if the public judges that the firm is not responsible for the crisis but doing something to mitigate its effects, the emotion of sympathy for the firm is evoked, and the company's reputation remains intact or increase positively in the eyes of stakeholders. Thus, as a firm, SCCT posits that the choice of crisis response strategies should be influenced by crisis type and how the crisis might represent a threat to the CSR reputation of their firms. Prior research suggests three pertinent factors to consider when examining the reputational threat to firms during CSR crises: initial crisis responsibility, crisis history, and prior relational reputation (Coombs, 2007)

This theory will be applied to this study because it seeks to understand the effect CSR has on the corporate image by establishing how and why it is important to engage with stakeholders based on their linkage to the crisis.

2.3 Empirical Framework

2.3.1 Corporate Social Responsibility and Corporate Image

Below are the empirical studies which draw on corporate social responsibility (CSR) and its role on corporate image pre-Covid-19.

A study by Navickas and Kontautiene (2011) on the influence of corporate philanthropy on economic performance found that CSR has a positive impact on corporate economic performance, revenue growth, corporate image, and reputation improvement. This finding is corroborated by a study by Lizarraga (2010) who noted that there was a positive link between engaging in CSR activities and corporate image. Based on the quality of the text, the conclusion posits that the pandemic offers great opportunities for firms to actively engage in various CSR initiatives during the crisis and potentially catalyze a new era of CSR development in the long run. The research answers the question the text this research seeks to find out and is relevant to the study because it gives a new direction on the change corporations are doing to involve CSR activities.

Ailawad et al. (2011) in their studies bring out relevant pieces of evidence of the linkage between CSR and corporate image by emphasizing that socially responsible companies win themselves a positive image in the society since media attention is gained. In furtherance, Youssef (2010) in their study titled “communicating corporate image into existence: the case of the Saudi banking industry” detailed that positive corporate image results from factual (output, financial results) and emotional (CSR, corporate personality) factors, meaning CSR is a factor that influences corporate image. However, a study claimed that the lack of adequate empirical research from the above studies leaves the strength of causality unidentified (Virvilaite and Daubaraite, 2011).

In response, Igwe and Nwadiolor (2015) pointed that corporate social responsibility reporting (a subcategory of financial accounting focused on disclosing non-financial information about a

corporate organization's performance to external parties) reaps huge benefits by garnering enhanced organizational image, attract positive media attention with the host community.

Hohnen and Potts (2007) from their studies concluded that knowledge on CSR activities by consumers increases consumer attachment to a company which in turn may have financial benefits. However, the motive of these activities has the power to mar the company's image thus, to make CSR more standardized, the authors recommended the development of a standard reporting technique backed by legislation. Again, judging by the quality of work and the numerous citations, this text's evidence brings to light strong assertions that CSR does influence consumers' perceptions about organizations.

Mandina et al. (2014) considered the effectiveness of Corporate Social Responsibility in enhancing company image in Zimbabwe and recognized that philanthropic activities do enhance company image as well as relations between an organization and the community surrounding it.

Moreover, Tuffour (2020) in examining the role of corporate social responsibility in enhancing organizational image for Newmont Ghana agreed with the aforementioned studies that found that CSR projects build up the image of Newmont, Ghana. The study brings a new twist into the issue by stating that, although there are benefits of CSR activities to firms, the real benefits go back to the community as a whole. Thus, it confirms that if the motive of the initiative is directed towards bettering the community concerning infrastructural development, the outcome is peace for its mining operations.

The basic belief that CSR can be good for business drives corporate interest in CSR (Kotler and Lee, 2005) and this is based on the reasoning that organizations create a competitive advantage by integrating non-economic factors into their practices, differentiating themselves from competitors,

and building a better image and reputation (Fombrun and Shanley, 1990) consequently, creating consumer goodwill and positive employee attitudes and behavior (Valentine and Fleischman, 2008; Brammer et al. 2007; Rupp et al., 2006).

Research conducted by Haas and Brandner (2013) concluded that CSR initiatives can be an instrument to create a more positive corporate image as long as the credibility of the company and its CSR activities are sufficient. The conclusive remarks to this study are quite limited because it was not able to draw a standardized line for how sufficient the CSR activities must be.

In researching the risks of not implementing a CSR program, a study by Cone Communications and Echo Research of 10,000 global consumers found that 91 percent of shoppers worldwide switched to brands that supported a social or environmental cause (Turney, 2016).

Additionally, Helms, 2018) conducted a study and found that 90 percent of shoppers would boycott a company based on moral or irresponsible business practices. In identifying the rewards to implementing a CSR program, Karla Jo Helms, CEO of JoTo Public Relations discussed the rewards of implementing CSR company-wide by stating "positive publicity will increase the overall success of any CSR project thus by leveraging CSR efforts with a proactive public relations strategy, the public eye will take notice of the work your company is doing, which studies show heavily influences buying decisions" (Goldson, 2020).

The aforementioned studies are consistent with what the objective of this study seeks to understand. However, most of the studies were conducted more than four years ago although the findings add significant information to how CSR was practiced before the Covid-19 pandemic and its associated outcomes. Also, one gap is that most of the findings were gathered qualitatively and may not be generalized hence it will be prudent to have used a quantitative method to gain views

through in-depth interviews on CSR activities and employ the use of questionnaires to provide empirical evidence showing whether CSR activities truly enhance the organizational image.

2.3.2. Corporate Social Responsibility and Corporate Image during Covid-19 Pandemic.

Farwis et al., (2020) conducted a study titled Corporate Social Responsibility (CSR) during Covid-19 Pandemic: The case of Listed Companies on Colombo Stock Exchange in Sri Lanka where it was pointed out that the well-capitalized Sri Lankan companies involved in activities to ease the toll of the pandemic had different motives. To protect shareholders' interests, to contribute to the wellbeing of the Sri Lankan Society, and to engage in philanthropy with commercial interest. These contributions led to enhanced corporate image, political connections, reputation meanwhile increasing sales and financing.

This study was also replicated by García-Sánchez and García-Sánchez (2020) where the aim was to analyze the contribution of large Spanish companies made during the Covid-19 pandemic. Similar motives of their participation were also identified. These detailed accounts brought to light various factors that motivate a CSR activity and thus is relevant to the study. In this sense, the adults of these studies require an exhaustive case analysis of CSR practices due to the divergence of reasons that may lead companies to design their sustainability strategies. Such reasons can range from self-centeredness to managerial altruism; although with the latter, companies' strategies are not necessarily harming owners and investors.

Vethirajan et al. (2020) on CSR practices in Indian industries during the Covid-19 listed the main CSR activities done by Indian companies during the Covid-19 pandemic. Additionally, conclusions were that the CSR activities undertaken created a good image among their customers and acquired new customers which indicate companies participate in their CSR activities for

commercial purposes. The text is brief mainly because the pandemic is not officially over yet and thus evidence may not be strong enough. However, it does point out that alleviating all of the COVID-19 pandemic's devastating effects requires private actors' commitment. Thus, it brings a new angle to the research.

Goldson (2020) pointed out that during the pre- Covid -19 era, CSR transformed how organizations enhanced their reputation by acting ethically and responsibly in the environment but with the emergence of the pandemic, limited resources have disallowed corporations from full engagements of CSR projects to those that can only lead to competitive advantage while contributing altruistically to mitigate the impact of Covid-19 pandemic. A statement in congruence with Luisser and Marom (2020) who stated that the COVID-19 pandemic provided organizations with an opportunity for deep examination of social responsibility practices that will only enhance their image.

Luisser and Marom (2020) on Corporate Social Responsibility during the Coronavirus Pandemic outlined the different areas corporations were contributing to alleviate the impact of the Covid-19 pandemic. This literature adds knowledge to whether companies took on CSR duties during the pandemic or not.

Goldson (2020) studied how the four CSR functions (environmental sustainability, philanthropic giving, ethical business practices, and economic responsibility) impacted supply chain management during the pandemic and revealed that organizations needed to reflect on areas that needed CSR projects, especially during the pandemic. Implementing and influencing change during uncertain times were part of the relevant sections included in this study that can be advantageous to what this exploring. Again the conclusive remarks are quite scarce because the pandemic is still ongoing and as a result motives may change. A study conducted on CSR with

Covid-19 in Ghana categorized corporate social initiatives (CSIs) into six different types. This included cause promotion, cause-related marketing, corporate social marketing, corporate philanthropy, employee engagement, and socially responsible business practices. They concluded that some firms combined two or more CSR strategies to support the fight against the COVID-19 pandemic. Overall this literature stated the most commonly used CSI strategy in the fight against COVID-19 in Ghana was corporate philanthropy (Hinson and Newman, 2020).

The study of Hapçiu (2020) on the impact of the Covid-19 pandemic on corporate social and environmental responsibility analyzed the CSR of selected five companies and found that several causes of barriers for Covid-19 and CSR were mindset problems, lack of government support, costly barriers, and intuitional coordination. Thus, CSR activities need to be a collective expectation, driven by law, education, and economic benefit, rather than an individual gesture by conscious entrepreneurs. Although the details are preliminary, it offers insight into the limitations firms face when undertaking CSR activities in communities.

Although the research does not point out the other motives behind engaging in CSR in Ghana, it still brings to view that corporate philanthropy was the most engaged initiative by organizations which contributes significantly to my research in question. The country analysis also shows a gap in the setting. Studies conducted on Covid-19 are mostly in Asia, which is outside Ghana, the proposed set of study. But, the socio-economic link between Ghana and these countries makes it applicable to this study. Moreover, several studies used the qualitative approach to gather data through content analysis from top companies with the greatest capacities and resources to promote CSR actions. It will be easier to replicate in this study as well since the scope of the study is to look at only top companies with the capacity to undertake CSR projects during the pandemic.

2.4 Chapter Summary

This chapter reviewed the literature on the phenomenon under study and provided insight into what other researchers have done on the topic. It also discussed relevant theories underpinning the study. The next chapter discusses the methodological processes employed in gathering and analyzing data for the study.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This chapter discusses the methodological processes that were employed in the study. This includes the research design, population of the study, sample size and sampling technique, sources of data, data collection instruments and procedures, data analysis procedures, and ethical considerations.

3.1 Research Design

Research design is an action plan upon which the entire study is built. In other words, it dictates how a study is conducted and provides the road map of a study in terms of the sample, data collection instruments, and analysis procedure (Creswell, 2003). Moreover, a research design is the conceptual framework that shows how all components of the research fit together logically to address the research problem (Creswell, 2014)

3.1.1 Quantitative and Qualitative research

Quantitative research focuses on testing theories and predetermined hypotheses. It requires a huge sample size and is normally analyzed through math and statistical tests. Qualitative research on the other hand uses different research methods to collect and analyze data, and give room to answer different kinds of research questions. It is usually focused on exploring ideas and formulating theories or hypotheses thus it requires a few respondents.

3.1.2. Qualitative research approach

Based on the aforementioned points above, the study used the qualitative research approach. Qualitative research provides an arena for an in-depth understanding of a particular phenomenon within its social setting. It tends to embrace interviews, participant observation, and case studies as it describes a particular practice. The qualitative design was employed because the research aimed at ascertaining the nature of corporate CSR activities in the communities during the pandemic as well as drawing out the reasons for the activities and the benefits it has on their organizations.

The basis is to explore and examine the influence of one variable (Corporate Social Responsibility) on another (Organizational Image during the pandemic) thus the design of this study was largely exploratory. An exploratory study is a valuable means of finding out what is happening; to seek new insights; to ask questions to assess phenomena in a new light (Robson, 2002), hence it deals with seeking information on the various motives of CSR practice in Ghanaian companies during COVID-19 and understanding its effects.

3.2 Population of the Study

The population of a study is the total number of items or units that are under investigation of which all other possible observation is made (Kumekpor, 2002). With regards to this study, the population encompassed the top corporate bodies in the Greater Accra Region of Ghana. Corporations like these were chosen for the study due to the research topic and the proximity of the setting to the researcher.

3.2.1 Profile of companies

From the companies studied, two were from the manufacturing sector and three from the service sector. The respondent firms varied in size. However, the majority of organizations used are large companies with more than 300 employees each.

Tullow Oil Company Ltd

This independent oil and gas company is focused on producing low cost oil and gas in a safe, efficient and environmentally and socially responsible way. The key activities of the company include generating material value for host countries, creating local business opportunities and building a compelling proposition for investors and a great place for employees to work.

Unilever Ghana

Unilever Ghana Limited is engaged in manufacturing of fast-moving consumer goods (FMCG). The Company's segments include Foods, Home Care and Personal Care. The Foods division includes spreads, tea, savory, oils, and health and wellness. Established over 100 years ago, it is one of the world's largest consumer goods company. They are known for brands like sunlight soap.

Deloitte Limited

With more than 150 years of service, the company is known for providing audit & assurance, tax, legal, risk and financial advisory and consulting.

CalBank Limited

This bank is known for providing global solutions to local challenges faced by Ghanaian businesses, corporate institutions, individuals and the government. CalBank commenced

operations in July 1990 as Continental Acceptances Ltd and later as Cal Merchant Bank to what it is now called.

United Nations Development Program-UNDP

As the UN's development agency, UNDP plays a critical role in helping countries achieve the Sustainable Development Goals and help countries and communities respond to a fast-changing development landscape. UNDP works in about 170 countries and territories, helping to eradicate poverty, reduce inequalities and exclusion, and build resilience so countries can sustain progress.

3.3 Sample Size and Sampling Technique

Saunders et al. (2009) pointed out that, the confidence level and the margin of error are largely considered in the selection of samples size. A sample shows the number of respondents that have been chosen among a population to serve as a representative of the population.

This study employed purposive sampling technique, which saw to the selection of five organizations recognized for engaging in CSR activities. Due to the nature of the topic, the purposive sampling technique was used to engage with Public relation officers, Directors and Communication officers. They are custodians of the project records done by the companies based on the topic and thus they are the right candidates to consult for information about the nature and motive of CSR projects, especially during the coronavirus outbreak.

3.4 Data Collection Technique

Data is defined as facts, opinions, and statistics that have been collected together and recorded for reference or analysis (Saunders et al., 2009).

3.4.1 Data collection method

Qualitative research focuses on obtaining data through open-ended and conversational communication. Since this method focuses on the “why” rather than the “what” people think about a situation, the method used for this research was in-depth interviews.

3.4.1.1. In depth interviews

An in-depth interview is a type of interview whereby a researcher aims to collect detailed information beyond initial and surface-level answers. In-depth interviews are useful when one wants a detailed information about a person’s thoughts and behaviors or wants to explore deep. For this reason, these interviews are often quite long. In order to explore a respondent's point of view, experiences, feelings, and perspectives, there is a need to use this approach. Unstructured or semi-structured approach is typically used. An interview is the best method to get such in-depth information about the motives and nature of CSR projects during the pandemic.

This method was selected as the primary source of data because after careful observation from previous literature. It also allows the researcher to obtain in-depth information that might not be obtained using a semi-structured questionnaire. Additionally, the data collection tool (in-depth interview) is flexible as it gives room for respondents to talk about their views. The interviews will be conducted face to face and on the telephone. The questions asked will be guided by a semi-structured interview guide that is open-ended to allow participants to provide detailed opinions into the issue at hand to be transcribed.

3.4.2 Data collection instrument

The instrument employed was a semi-structured interview guide. It enabled a more structured process by reducing the chances of forgetting to ask candidates certain questions or give them certain information. Moreover, it ensured all respondents gained the same experiences; assessment and analysis. The semi-structured interview guide was also used because although the questions asked are the same, it gave more room to probe further and gain feedback and insight.

3.5 Data Presentation and Analysis

Data analysis entailed the manipulation, ordering, summarizing, and categorizing the data and describing it in more meaningful terms (Malhotra & Birks, 2010).

The data obtained from the interviews was transcribed. After the transcription, the first stage of data analysis was the process of initial coding, whereby each line of the data was considered to identify keywords or phrases because they retain participants' words. Then the transcripts were broken down into manageable sections. Next, all similar categories were put together into broader themes. Further category development led to final themes which link to an overarching concept. Then the discussions on each theme was used to interpret the results and give meaning to the statements made by the respondents where necessary.

3.5.1 Thematic Analysis (TA)

Thematic Analysis is a method for systematically identifying, organizing, and offering insight into patterns of meaning (themes) across a data set. TA will allow the researcher to see and make sense of collective or shared meanings and experiences when using a data set. The patterns of meaning that TA allows the researcher to identify are in tandem with the objective of the study. The main reason for using this type of analysis is because thematic analysis allows flexibility in interpreting

the data, and allows one to approach large data sets more easily by sorting them into broad themes to identify those relevant to answering a particular research question.

The Six-Phase Approach to Thematic Analysis.

Step 1: Become familiar with the data.

The first step was to acquaint oneself with the data. The process involves skimming through and reviewing textual data (transcribed interviews) and listening to audio recordings while taking notes. Taking notes to highlight items of potential interest can be done either by annotating transcripts or writing comments in a notebook. This step aimed to become familiar with the data and find out what is relevant to the aim of the study.

Below are some early, rough notes made when reading the transcript:

“CSR across the board started from inception. The motive of it seems to be dependent on the type of community companies find themselves in. The pandemic affected business and changed the motives to reduce the impact of the pandemic. Deeper insights into data collected through familiarization”.

From the extract, above from one respondent, the rough note was "for most companies, CSR as part of their organizational goals”.

(b) Generating Initial Codes

The next phase initiates the systematic analysis of the data through coding. Codes are the building blocks of analysis because they identify and provide a label for a feature of the data that is potentially relevant to the research question. The data was organized in a systematic way through coding. This was done to reduce the data into small chunks and to address specific research aims.

The coding was open: there was no pre-set coding rather developed and modified throughout the process. For instance, the issue of digitization of the communication process kept coming up during the interview process and thus became relevant to the research. . During this stage, the codes can either mirror participants' language and concepts or invoke the researchers' conceptual and theoretical frameworks. Also, the codes can either be done in larger chunks or smaller ones (not every line needs to be coded). Preliminary ideas were set separately. Then it was narrowed down to every text that was relevant to the research using the aims as a guide. Codes were then compared and modified throughout the process. Additionally, new codes were also generated and some were deleted. This process was primarily done by hand by working through the hard copies of the transcribed interviews with highlighters. However, the qualitative data analysis software Nvivo can also be used.

c) Searching for Themes

As defined earlier, a theme is a pattern that captures something significant or interesting about the data and/or research question. As Braun & Clarke (2006) explain, there are no hard and fast rules about what make a theme.

This phase involved reviewing the coded data to identify areas of similarity and overlap between codes Firstly, the codes were examined and some fitted together into a theme. For instance, several codes were related to the motives of CSR and thus decided to call the initial theme, " purpose of CSR before and amid the pandemic". Lastly, the codes had been organized into broader themes to answer the aims and questions of the study. The themes were predominately descriptive: they were described specifically to the objectives of the study. Table 1 in chapter 4 shows how they were written. Most codes were associated with one theme as well. During this stage, it can also be

useful to have a miscellaneous theme, which includes all the codes that do not fit anywhere, which may end up as part of new themes or be discarded

4: Reviewing Potential Themes

This involves one final reread of all data to determine whether your themes meaningfully capture the entire data set or an aspect thereof. (Braun and Clarke, 2006).

This phase involves a recursive process whereby the developing themes are reviewed to the coded data and the entire data set. During this stage, the preliminary themes developed in stage 3 are reviewed, modified, and developed. The next step is to think about whether the themes work in the context of the entire data set. The themes within both a single interview and across all interviews must be considered and coherent. Some questions to ask are as follows: Is this a theme (it could be just a code)? If it is a theme, what is the quality of this theme (does it tell me something useful about the data set and my research question)? Is there enough (meaningful) data to support this theme (is the theme thin or thick)? The phase is essentially quality checking.

For instance, when coding, it was realized that the initial theme of "motives of CSR activities" was modified because in reconsidering the themes in terms of the data sets, some motives were predominant in pre-Covid, others during Covid. thus the new theme became, "motives of CSR activities pre and during the pandemic" as shown in the next chapter; table one.

E. Defining and Naming Themes

This is the final refinement of the themes and the aim is to '..identify the 'essence' of what each theme is about.'.(Braun and Clarke, 2006). What is the theme saying? If there are subthemes, how do they interact and relate to the main theme? How do the themes relate to each other? , these are all questions to be considered when naming the themes. The themes need to be stated and

unique to the research questions and aims as well. the example below is extracted by participant 2 who stated that,

“In Ghana, Unilever ensured the urban poor particularly and deprived communities around Accra, Tema got access to clean drinking water to combat the COVID pandemic. In a nutshell, this is how Unilever implemented CSR in the face of the pandemic, with the ultimate objective of improving or ensuring the sustainability of its image in the eyes of its publics” (Interview from respondent at Unilever,2021).

From the respondent, the motives across the board were similar however, some of them were specific to the pandemic thus theme was revised to motives pre and during the pandemic

This phase involves the deep analytic work involved in thematic analysis, the crucial shaping up of analysis into its fine-grained detail. It involves selecting extracts to present and analyze and then setting out the story of each theme with or around these extracts. Each extract must provide a vivid, compelling example that clearly illustrates the analytic points and must not be paraphrased.

In presenting the findings, the data must be interpreted and connected to the broader research questions and to the scholarly fields within which the study is situated. Some qualitative research includes this as a separate discussion section; other research incorporates discussion of the literature into the analysis, creating a Results and Discussion section. Both styles work well in reporting thematic analysis. An integrated approach also works well when strong connections exist with existing research and when the analysis is more theoretical or interpretative. This approach can also avoid repetition between results and discussion sections and that was what this research study employed. Regardless of the style, the analysis must use the extracts to make a point. Regardless of what form of TA is done, the analysis uses data to make a point. Analysis needs to be driven by the question, "So what?" What is relevant or useful here to answer my question? This

process of telling an analytic narrative around your data extracts needs to take place for all your themes. Each theme also needs to be developed not only in its own right but also about your research question and to the other themes. Conclusions can and should be drawn from across the whole analysis. So, an analysis needs to make interconnections between themes and say something overall about the data set. The other aspect of this phase is working out what to call each theme. Naming might seem trivial, but this short title can and should signal a lot. A good name for a theme is informative and concise.

6. Producing the report

Writing and analysis are thoroughly interwoven in qualitative research—from informal writing of notes and memos to the more formal processes of analysis and report writing. The purpose of the report is to provide a compelling story about the data gathered based on the analysis. The story should be convincing and clear yet complex and embedded in a scholarly field. Even for descriptive TA, it needs to go beyond description to make an argument that answers your research question. In this section, the language needs to be concise and precise and avoid the use of paraphrasing. In general, qualitative research is best reported using a first-person active tense but check the requirements for your report. The order in which you present your themes is important: Themes should connect logically and meaningfully and, if relevant, should build on previous themes to tell a coherent story about the data.

3.6 Sources of Data

Data gathering is crucial to research because it contributes to a better understanding of a theoretical framework that is applied in a study (Bernard, 2002). It is also important because the information

gathered will make informed decisions for further analysis, study, and research. The data gathered for the research came from two main sources and they are; primary and secondary sources.

3.6.1 Primary and Secondary Data

Primary data is data collected through firsthand experiences, studies, or research. This is where the researcher personally collects the data from the source to gather the information and make deductions or reach conclusions as necessary. It is more reliable, authentic, and objective. Unlike primary data, secondary data is data or information that has been collected from other sources that may not be directly from the respondents. Although less time-consuming, findings from the data may be subjective because of the secondary source.

The primary data for this study was obtained from the interviews. The secondary data encompass information obtained from the annual report and documents about the pandemic and CSR activities from the company websites because it is easily accessible.

3.7 Ethical Considerations

Organizations face ethical dilemmas in their daily duties, so do researchers, when humans are used as study participants in a research investigation. Care must therefore be exercised to ensure that the rights of those individuals are protected (Polit and Hungler, 1999). The ethical issues that will be considered in this study included informed consent, confidentiality, and anonymity. With regards to informed consent, the respondents were appropriately educated on the purpose of this study and given the chance to decide on their participation. Consequently, the respondents were not forced in any way to participate in this study. The research will be conducted in accordance and compliance with acceptable academic standards.

Participant confidentiality was also ensured and the responses obtained from the respondents were used for the stated research purposes only. Concerning anonymity, the researchers ensured that the identities of the respondents were safeguarded. In this regard, any information that sought to expose the identity of the respondents such as name, email address, phone number, and residential address among others were excluded from the interview.

3.8 Chapter Summary

This chapter described the research methodological processes the study used to achieve the objectives of this research. Key areas such as the research design, population of the study, sample and sampling techniques, data collection instruments among others were discussed.

CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSION.

4.0 Introduction

This chapter presents the analysis and discussions of the data gathered through the interview conducted in the previous chapter. Using the thematic analysis method, the study presents the analysis of the data gathered in line with the research objectives in order to ascertain the role of Corporate Social Responsibility (CSR) in enhancing the corporate image during the Covid-19 pandemic. The findings of the interview were conducted amongst participants within the communications and marketing departments of four reputable companies and a development agency in Ghana namely Tullow Oil Ghana Limited, Unilever Ghana, Cal Bank Limited, Deloitte Limited and United Nations Development Agency. These were chosen because they are recognized as part of Club 100 companies and are well versed in carrying out CSR activities in the nation. Primary data was collected through in-depth interviews and secondary data was obtained from the company's website; specifically, their annual reports (included their financial reports) and sustainability report (included their CSR activities) spanning from 2019 to 2020. A total of five interviews were held on the phone and spanned between 10 to 20 minutes.

4.1 Inception of CSR

The study started off by understanding the inception of CSR for each company in order to understand just how important the concept was to the organization and its strategic approach towards building a positive image. The results showed that all companies take CSR very seriously in its daily operations.

During the interview, one research respondent had this to say:

“CSR has been right from inception” (Interview from respondent at Tullow Oil,2021).

These responses were mostly reiterated by other participants emphasizing the importance of CSR to the organization. Another research respondent had this to say:

“Well, of course, the company Unilever has been engaged in corporate social responsibility before Covid. It formed a part of its organizational ethos years back when it was a lever brother. It found the need to always undertake social and physical projects for its community to ensure that its image was always promoted among the members of the community, both around it and even further afield.” (Interview from respondent at Unilever,2021).

Similar answers were given by respondent 3. From the interview:

*“Because our focus mainly is to support people, improve lives, and make sure that people’s well-being is well taken care of, from the inception of the organization, the mandates, roll out CSR”
(Interview from respondent at UNDP,2021)*

Based on the findings, CSR as a mandate formed part of organizational goals in order to give back to the society it operates in and thus is not just practiced occasionally to draw positive attention to the company. In a nutshell, the practice of social responsibility by these companies agrees with the idea of Watts and Holme (1999) that “CSR generally represents a continuing commitment by an organization to behave ethically and contribute to economic development, while also improving the quality of life of its employees (and their families), the local community and society at large”.

4.2 Results

The results were obtained from transcribed interviews from five participants as stated earlier.

The interviews were initially coded, broken down into patterns and then organized into themes to be discussed. The discussions on each theme was used to interpret the findings and give meaning, draw conclusions and provide possible reasons from the views made by the respondents.

Table 1: Table showing the category and themes obtained from interviews

Category	Themes
Purpose before & during pandemic	Before pandemic 1.Maintain a social license 2.Promote positive image 3.No interference of operations with locals/peaceful coexistence 4.Protect the brand in the eyes of investors 5.It is a legal requirement During pandemic 1.Help government curtail the socioeconomic problems during the pandemic 2.Provide the necessary equipment to the health sector 3.To gain customer loyalty amid the pandemic.

	<p>4.To be differentiated from competitors.</p> <p>5.Positive image</p>
Types of CSR programs	<p>Before pandemic</p> <p>1.Livelihood programs</p> <p>2.Infrastructure development</p> <p>3.Educational reach</p> <p>4.Refurbishment of sections in hospitals.</p> <p>During pandemic</p> <p>1.Donated cash to national coffers</p> <p>2.Provided COVID-19 PPEs to health officials</p> <p>3.Provided water and food to deprived areas</p> <p>4.Collaborate with other governments to help mitigate the situation</p>
Perceived impact of CSR during the pandemic	<p>1.Positive impact on customer satisfaction</p> <p>2.Programs organized were patronized</p> <p>3.Peaceful coexistence</p> <p>4.Brand loyalty</p> <p>5.Less interference in operational facilities</p>

	<p>6.Increased sales</p> <p>7.There was a more congenial atmosphere to work</p> <p>8.Influx of businesses and credit loans</p> <p>9.Influx of applicants for jobs</p>
<p>Challenges of CSR amid the pandemic</p>	<p>1.Lack of economic resources.</p> <p>2.Lack of shareholder’ interest in CSR</p> <p>3.Difficulty when engaging stakeholders</p> <p>4. Lack of management commitment in CSR.</p> <p>5.Lack of government requirements and incentives.</p>
<p>Covid & Internal Operations</p>	<p>Operations</p> <p>1.Added salt to injury</p> <p>2.Caused redundancies</p> <p>3.Restructuring into digital</p> <p>5.Work became remote</p> <p>6.Supply chains were shut down for a period.</p> <p>Finance</p> <p>1.Cut down certain budget</p> <p>2.Spent money adhering to Covid protocols</p>

	<p>3. Donated cash to national coffers.</p> <p>4. Deployment of digital mediums to operate</p> <p>5. Training of staff.</p>
Communication platforms	<p>Pre covid</p> <p>Traditional media</p> <p>Direct engagements</p> <p>Integrated marketing communication</p> <p>Social media</p> <p>Annual Reports</p> <p>Website</p> <p>During covid</p> <p>Digital media platforms.</p>
CSR: double edged nature.	<p>Present company as socially responsible</p> <p>Maintain social license and or capital license</p> <p>Establish peaceful coexistence</p> <p>Increase profitability and productivity</p> <p>Enhanced positive brand image</p> <p>Operate safely and freely and sustainably</p>

	<p>Solve the felt needs of people.</p> <p>Customer loyalty and purchase.</p> <p>Empower lives</p>
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4.2.1 Overview of results

The table above showed that the primary motives for carrying out CSR programs are to maintain a social license, satisfy a legal requirement, gain a peaceful coexistence to operate openly, promote the brand in the eyes of investors and most importantly, promote positive image. However, during the pandemic, from the table, most motives were centered around helping government curtail the socioeconomic impact in the lives of individuals and also provide the necessary equipment and messages needed to reduce the spread of the virus and essentially promote customer loyalty and image. Addressing this assertion, respondent two stated that:

“...seeing this dire need of the community partnered with the UK Government and other organizations to ensure that your communities in demand and also particularly for further afield in Ga West districts were provided with water tanks, with water with Veronika buckets at vantage points to enable them access to water to wash their hands or even for daily chores to keep clean in the face of the Covid”(Interview from respondent at Unilever,2021).

Likewise, it is evident that the purpose of CSR activities changed during the pandemic. Respondent three shares this expert view:

” Because COVID-19 has shown us that businesses can move beyond and fiscal structure. The motive behind this is to support businesses. Well, we’ve already been doing some of these things, but one of the projects that got born out of COVID was the communication support for SMEs”

(Interview from respondent at UNDP,2021).

Regarding the kinds of activities undertaken by these companies, according to the table, Pre Covid-presented an avenue to support livelihood programs, infrastructural development and support students by providing funds to further their education as well as refurbish some sections in hospitals and libraries. Respondent one made this assertion to this by stating that

” Okay, so us, our CSR, our main focus areas, our livelihood support programs, we are talking about piggery and vegetable farming, okay. because the people are fishermen, and then our operations are such that people are not supposed to come near our operational area, we need to give them another source of livelihood. so, we will support you with vegetable farming or piggery or any other farming instrument that you have.” (Interview from respondent at Tullow

Oil,2021).

However, the evidence from the table shows a slight change in activities during the pandemic. It is noticed that most of the companies restructured their activities to suit the crisis at hand. Such as donating physical money to national coffers, providing essential personal protective gears to hospitals and staff as well as providing the basic needs of the people, it is clear from the table that, the main goals of these top companies changed due to the crisis. Respondent four and one made some references to this statement about the pandemic and changes it brought to key activities practiced. From the interview, respondent 4 pointed out these significant changes in the statement:

“... we donated a lot of PPEs to hospitals and staff to curtail the effect of the pandemic.”

(Interview for respondent at Deloitte,2021)

Additionally, other companies, with reference to the table decided to look at notice the needs of the community in which they operated and help out during the pandemic. Respondent one also indicated that,

“...during the pandemic, everything was on lockdown. And then the government's rolled out online learning, and most of it was either through social media or television, but we realize that the community in which we operate, most of them don't have access to television, and even those who do have access to television, some of the channels were inaccessible. However, the radio is everywhere. And so, we undertook Tullow Stem radio school where the students join a live radio audience and had a teaching session with a teacher, for the benefit of everyone. “ (Interview from respondent at Tullow Oil,2021).

Apart from this, findings from the table suggests that, other Ghanaian companies liaised with other governments to bring up solutions to the problems associated with the emergence of the pandemic. Such as providing a cushion for locals who could not afford to provide clean water during the pandemic. Respondent 2 indicated that:

“... we initiated a program called Water and Sanitation for the urban poor (WSUP). This program was originated even from Unilever headquarters in the UK and was implemented in Ghana and in Kenya. In Ghana, Unilever ensured the urban poor and deprived communities around Accra, Tema got access to clean drinking water and these utilities combat the COVID pandemic” (Interview from respondent at Unilever, 2021).

According to the table, the perceived impact of CSR during the crisis had similar claims from respondents. Most respondents professed that more goods and services will be highly patronized

and in turn increase sales and profit. Also, the claim was that there will be no interference between the local people and the firms' operations. Respondent 1 had this to say when asked:

“...and I think so far we have proven ourselves well, because we have received a couple of awards seeming to suggest that we are doing quite well, quite recently, we received an award as the best local content company in Ghana. By local content, I mean, involving the local people in our supply chain” (Interview from respondent at Tullow Oil, 2021).

Talking to an official at Unilever disclosed that more brands were patronized more during the pandemic. This is evident in the submission of the respondent:

“...by giving back to the community in a variety of ways, it is able to demonstrate to the community that it cares about them, that it works in tandem with them through thick and thin. Therefore, if the community around developed a good image about the company, then they are bound to buy the company's products against the products of the competition” (Interview from respondent at Unilver,2021).

From the table above, the interview with an official from Deloitte limited also brought to light the assertion that CSR activities may have a positive impact on companies.

“During the pandemic, all the philanthropic activities we publicized. On Tv, radio, and Facebook precisely just for our customers to know we care about that and I believe that in itself affected our brand image positively. Our purchases increased at some point...” (Interview from respondent at Deloitte limited,2021).

In a nutshell, from the table and above submissions by the various respondents of the companies understudied, examining the kind of impact showed how positive undertaking CSR even during crisis brings to companies.

Regarding the challenges faced, from the table, respondents described similar occurrences. Most stated the inadequacy of economic resources, little to no interest during stakeholder engagements, little to no support from shareholders due to monetary value and insufficient incentives from the Ghana government. When asked about challenges encountered when undertaking CSR activities, respondent 4 confirmed that:

“A lot of stakeholder engagements must be carried out before any implementation. But there was a lot of difficulty getting people to do so. Plus, there was a general shortage in economic resources to carry out elaborate projects for the company. We still went ahead to provide the people’s needs with the little we could.” (Interview from respondent at Deloitte, 2021).

A different interview with an official from CalBank also disclosed their fair share of the problems encountered in the quest of undertaking these CSR activities. The official had this to say:

“As you know, the pandemic required that we stay at home. In effect, it did not allow the company to carry out a lot of projects that were outlined in the goal for the year. One major challenge I remember is that our customers at that time were not interested in infrastructural buildings but more in providing their basic needs, so you know a lot of things have to shift. Plus, suppliers were not generally forthcoming with providing our requests in time because some materials we needed had to be imported first” (Interview from respondent at Calbank, 2021).

As shown in table one, internally, the pandemic caused redundancies, remote and virtual work and shut down businesses due to lack of income and funding. Financially, the use of digital platforms to continue operations, training of staff and essentially contributing to the welfare of the locals

caused a lot of financial constraints for companies during the period. Respondent 5 emphasized that:

“We had to work from home and through a shift system. The challenge as a result of the pandemic created what is termed “a new normal”. So internally, we had to deploy the use of more digital platforms. We had to enhance our mobile and online platforms as well to serve the needs of customers too. Plus working from home got quite challenging...”

(Interview from respondent at Calbank,2021).

The official from Tullow Oil also lamented on the own internal challenges during the emergence of the pandemic. She stated that:

“The oil and gas environment suffered a nose-dive way before the pandemic, you know, oil prices went down. The company had to undertake a change management project. Lots of redundancies, restructuring, and all that. So, we already had these challenges ongoing way before the pandemic. I wouldn't say our share price going down is as a result of the pandemic, but it actually escalated everything for us you know.” (Interview from respondent at Tullow Oil, 2021).

Communication platforms which were used enhance awareness of the brand included an integrated marketing approach, traditional media and print media. However, results from the table show that there was more amplification on the use of digital platforms to disseminate information during the pandemic. Respondent 3 pointed out these statements when asked:

“...we use more traditional media as well as social media because of an integrated communication approach to communicating our activities... It hasn't changed significantly but there has been more amplification on social media” (Interview from respondent at UNDP,2021).

Also, participant two revealed that more digital tools had been employed since the crisis.

“It hasn’t really changed much, however, the use of digital tools to enhance communication has been employed” (Interview from respondent at Calbank,2021).

Lastly, the table shows the benefits CSR brought to companies which engaged in it and the need to jump in even during the pandemic. From the submissions, CSR presents the companies as socially responsible, maintain any form of social license to operate, increase productivity and profitability, support and provide the felt needs of the local people and above all enhanced positive image. This is what respondent 2 had to share on the matter:

“CSR is a double-edged sword. While the company may help the surrounding community or its public at large, it tends to rather benefit the company. because by creating that good image in the minds of people, they look more favorably at your products. They are bound to choose your products over the competition” (Interview from respondent at Unilever,2021).

4.3 DISCUSSION & IMPLICATION

4.3.1 The Purpose of Engaging in CSR Practices During the Pandemic.

With regards to the research objective one, the motive behind CSR activities were brought to light that CSR is a tool firms use to gain social license for their operations and also to cement their image as being socially responsible. It is clear that CSR was carried out even during the crisis to protect their reputation and to increase customer loyalty. Findings showed that the nature of the CSR projects done by companies’ aim was not to impose their programs on locals but was strategic. This is captured in the statement of the respondent 4 and reiterated by respondent 2.

“We give back to society, and in turn the society becomes a better place to operate in...plus, it protects our brand in the eyes of our investors” (Interview from respondent at Deloitte,2021).

This was reiterated by participant 2 who stated that,

“In Ghana, Unilever ensured the urban poor particularly and deprived communities around Accra, Tema got access to clean drinking water to combat the COVID pandemic. In a nutshell, this is how Unilever implemented CSR in the face of the pandemic, with the ultimate objective of improving or ensuring the sustainability of its image in the eyes of its publics” (Interview from respondent at Unilever,2021).

Many philosophers like Friedrich Nietzsche have argued that there are no such thing as true altruism and that organizations or people do not just give without any expectations or without any self-interest. This goes a long way to explain why firms may adopt a socially responsible outlook although it comes at an extra cost to these firms due to the continuity of this social responsibility. There are several motivations of CSR, and while others are direct and apparent, others are also indirect and subtle. That is why companies embark on corporate social responsibility.

These motives are grounded on the stakeholder theory as well. The stakeholder theory of the firm is strongly related to the practical reasons and application of CSR. It asserts that multiple stakeholders should be considered when managing a firm, and not just shareholders (Marom, 2020). According to Freeman (1984), he argued that business organizations should be concerned about the interests of other stakeholders when taking strategic decisions. Identifying the various stakeholders of an organization is an elementary step towards crafting and gaining agreement on CSR goals (Goldson, 2020). Haas and Brandner (2013) concluded that CSR initiatives can be an

instrument to create a more positive corporate image for a company as long as its motives, credibility and its CSR activities are sufficient.

The findings corroborate with the studies of Mandina et al. (2014) and Tuffour (2020). The main motives pre-pandemic was to enhance brand image amongst others. This implies although there are benefits of CSR activities to communities, the real benefits go back to the company.

In ascertaining the purpose of engaging in CSR practices during the pandemic, findings show that although the main motives of the companies were to live in peaceful coexistence with locals, build up customer loyalty and overall protect the company image, there was also a change in perspectives and motives due to the pandemic at hand to contribute their quota in order to curtail the effects of the pandemic. Suggesting that, motives change based on the situation at hand.

4.3.2. CSR activities undertaken by Ghanaian companies amidst the pandemic.

To answer the question of whether a CSR initiative is likely to invoke brand affection during the pandemic, the activities undertaken to show social responsibility were similar. Before the COVID struck, the type of CSR activities undertaken were centered around educational support, livelihood programs and infrastructural support. Nonetheless, the findings proved otherwise. The pandemic changed the nature of these activities slightly. Meaning, the nature of CSR programs is based on the situations and not necessarily what the firm seeks to accomplish. This explained the change in the types of CSR activities carried out amid the pandemic.

The situational crisis communication theory (SCCT) predicts this outcome. Based on a crisis, certain response strategies must be adopted to protect the reputation of the company (Coombs, 2007). From the table above, it implies that the differences in activities pre and during the

pandemic were as a result of the crisis at hand. The reference made in section 4.2 above from respondent 2 claimed that portable water as well as Veronika buckets were provided in conjunction with the UK government. This was to provide the essential utility needed to combat the various. These assertion was also evident in the remark made by respondent for in section 4.2.the official stated that, during the pandemic, a lot of Personal Protective Gears(PPE) were provided to various hospitals to tackle and possibly reduce the effect from the pandemic.

A statement from Tullow company's sustainability report stated;

“The impact of the COVID-19 pandemic and our engagements with governments have led us to continue to prioritize local content and social investment into education and skills development to enhance employability, and enterprise development including agricultural livelihoods to increase local entrepreneurship.”.

Likewise, Calbank's annual general report also stated that

“A total of GHS1.08 million (2019: GHS0.71 million) was spent under the Group's social responsibility programme with key focus on education, health, financial inclusion, and others. Some of which include improving the level of education of the underprivileged in society. Due to the pandemic there were donations of Personal protective equipment(PPE) to four major hospitals in the Greater Accra, Northern, Western and Ashanti Regions, through donations by members of the Board, management and staff amounting to GHS230,000. There was a donation of GHS200,000 to the National Covid-19 Trust Fund and an additional GHS416,000 through the Ghana Association of Bankers of Ghana.”

Indeed, the success of a CSR activity is dependent on the situation at hand and their stakeholders. Luisser and Marom (2020) detailed that the COVID-19 pandemic provided organizations with an

opportunity for deep examination of social responsibility practices that will only enhance their image. Thus, the types of activities undertaken by these top firms were as a result of what the benefits hold although contributions may alleviate the impact of the pandemic.

4.3.3. The impact of CSR on corporate image during the pandemic

Every company would want to have a good image on the minds of its stakeholders. As typical of many organizations, CSR decisions are made by management or the dominant coalition in accordance with company goals, mission, vision and economic perspective or expectation. Hence, from the results., it is clear that managements see the need to engage in CSR activities due to its added benefits. When asked what the implications were for CSR when linked to good corporate image during the pandemic, findings revealed that the perceived impacts of engaging in CSR included peaceful coexistence, increased sales, influx of job applicants and customer loyalty, having a good brand image was the most expected. Participant 2 revealed that:

“by giving back to the community in a variety of ways, it is able to demonstrate to the community that it cares about them, that it works in tandem with them through thick and thin. Therefore, if the community around developed a good image about the company, then they are bound to buy the company's products against the products of competition” (Interview from respondent at Unilever,2021).

The submissions from participant 4 and 5 also reported these outcomes respectively.

“If the customer knows the company engages in CSR activities, it protects the brand image and gives them a competitive advantage. It contributes to positive brand image” (Interview from respondent at Deloitte,2021).

“CSR in my view has increased our brand image and the numbers reflect that as well. Our balance sheet shows an increase of 12.5% which is about 7.9 billion cedis in 2020 from 7.0 billion. It has also given an advantage because of the influx of deposits we had and the resumes we got in this year alone” (Interview from respondent at CalBnak,2021).

This finding also consistent with Farwis et al; Vethirajan et al.;García-Sánchez and García-Sánchez (2020) as their studies had similar outcomes.

Thus, from the findings, the perceived impact CSR has on the companies is that of enhanced image. Theoretically, impression management theory confers that if the corporate image of an organization is managed effectively, its corporate image will be heightened. It offers an understanding to why CSR is being used to shape out and build a corporate brand. By influencing the impressions of stakeholders through the use of CSR, perceptions generated can create a position for the company against competitors, as well as help a firm to bond with its employees (Roper and Fill, 2012). Brown et al. (2006) and Dowling (2006) suggest that if the story causes stakeholders to perceive the organization as more authentic, distinctive, expert, sincere, powerful, and likable, then it is likely that this will enhance the overall corporate reputation.

In essence, CSR activities are engaged because of the added benefits with the primary one being an enhanced positive image.

4.3.4. Challenges Encountered in undertaking CSR activities in Ghana

Pinkston and Carroll (1994) noted that although organizations increasingly adhere and demonstrate their commitment to CSR, many of them struggle in this effort (Lindgreen et al., 2009). Some of these challenges can be a hostile working environment, size of business or organization and the economic strength of the organization. The findings from the research was no exception as far as

the issue of challenges to CSR is concerned. Making reference to this notion, the official of Tullow Oil stated that,

“Lack of government requirements and incentives can be pretty challenging at times. During the pandemic, engaging with locals also proved to be challenging because of the imposed lockdown plus because the oil industry is already suffering a nose dive, it affected some programs as well due to budget cuts. Another thing is disinterest of customers and shareholders” (Interview form respondent at Tullow Oil, 2021).

Another challenges faced during the crisis was reechoed by participant 4, she stated that:

“As you know, the pandemic required that we stay at home. in effect it did not allow the company to carry out a lot of projects was outlined in the goal for the year . One major challenge I remember is that our customers at that time were not interested in infrastructural buildings but more in providing their basic needs, so you know a lot of things have to shift. Plus, suppliers were not generally forthcoming with providing our requests in time because some materials we needed had to be imported first” (Interview from respondent at Calbank, 2021).

Other respondents also reiterated the cost involved in undertaking CSR. Respondent 2 pointed out in section 4.2 that although water was provided, it cost a lot of money to drily bore holes and provide the needed equipment to ensure its safety and sustainability.

This implies that, the challenges resulting from undertaking CSR during the pandemic was as a result of the inadequacy of economic resources and insufficiency of stakeholder engagements due to the effects of the pandemic.

A new light regarding stakeholders was disclosed when asked about challenges encountered. Participant 4 had this to say

“You know a lot of stakeholder engagements must be carried out before any implementation. But there was a lot of difficulty getting people to do so. Plus, there was a general shortage in economic resources to carry out elaborate projects for the company. We still went ahead to provide the people’s needs with the little we could do. sometimes, they did not understand the type of CSR activity because to them, they don’t need what we are offering. It is more of a mindset issue actually” (Interview from respondent 4, 2021).

A study from Hapçiu (2020) on the impact of the Covid-19 pandemic on corporate social and environmental responsibility and found that several causes of barriers for Covid-19 and CSR were mindset problems, lack of government support, costly barriers, and intuitional coordination. Thus, CSR activities need to be a collective expectation, driven by law, education, and economic benefit, rather than an individual gesture by conscious entrepreneurs.

The findings from the research offer insights into the limitation firms face when undertaking CSR events in communities especially during the pandemic.

4.3.5 The Pandemic and Internal operations

The findings pointed out several challenges encountered by firms on both business operations and financial performance.

As cited earlier, respondents disclosed that work had to be remote and virtual through a shift system. Plus, digital platforms had to be employed to serve the needs of customers during the COVID-19 pandemic. Moreover, protocols to guard against the disease had to be strictly adhered and that meant changing their style of operations. And this they stated affected the budget to some extent.

From Tullow's sustainability report:

“Despite all of the measures implemented, some of our team did test positive for COVID-19, including 84 at our offshore facilities. Fortunately, the number of COVID-19 cases were contained without escalation and all those impacted have fully recovered”

From the contributions, most companies had their fair share of the negative impact of the pandemic. Although the circumstances were not ideal: it would be easy for leaders of organizations to overlook the importance of CSR, however, that did not stop them from carrying out the CSR activities that were planned for. As clarified by one respondent,

“And every CSR you do is for the people because you depend on the people to be successful so you need to undertake CSR” (Interview from respondent at Tullow Oil, 2021).

In a nutshell, internal operations were affected as a result of the new normal.

4.3.6 Communication Platforms for CSR during the pandemic

The findings posit that, although most traditional platforms were used, there was more amplification on the use of digital platform because of the pandemic.

Participant 1 pointed that

“We use the media a lot for most of our engagement. for instance, when we are meeting chiefs, we carry the media along with us. Either we are issuing a press release, or we are guiding them to tell our story. We also did a lot of direct engagements. We have what we call the telling a story campaign, where we put together everything done in the financial year, and then do identify various groups, and then share our story with them” Interview from respondent at Tullow Oil, 2021).

When asked whether communication platforms changed during the pandemic. This is what some respondents had to say.

Participant 5 said,

“It hasn’t really changed much, however, the use of digital tools to enhance communication has been employed..., there were some network challenges at the beginning because of the influx of people using the digital platforms for banking operations but apart from that, I think every other thing went on smoothly. Due to the pandemic, social media and the website has been engaged more, one needs to understand the target audience in order to allow them to become aware of your activities. Else there will be no impact” (Interview from respondent at Calbank,2021).

All in all, findings showed that although traditional means of communicating such activities were still used, there was a significant rise in the use of more digital platforms due to the effect of the pandemic. This implied that, communication platforms had to be tailored to fit the new normal Covid-19 was associated with.

4.3.7 Digitization during the Pandemic

From findings, the COVID-19 crisis has changed business operations. Most of the participants agreed that there had been the need to accelerate the digitization of their customer and supply-chain interactions and of their internal operations. Not only that but there has been the influx of digitally enabled products to assist customers and make life easier.

In fact, when participants were asked about the impact of the crisis, most of them pointed out that funding for digital initiatives had increased more than anything else.

From the Deloitte’s foundation website, this was seen:

“As the COVID-19 pandemic began to send shock waves throughout the education sector, the Deloitte Foundation made one-time donations to fund education initiatives across 18 nonprofit organizations working to minimize learning obstacles for more than 100,000 vulnerable high school students nationwide. This was to enhance online content to accommodate virtual programing, provide broadband access for virtual online learning programs and internships, offer devices and technical support to help close the digital divide”.

This suggests that businesses have recognized technology’s strategic importance as a critical component of the business during the pandemic and not just a source of cost efficiencies.

For business to stay afloat and competitive, it requires new strategies and practices in the use of more advanced technologies, and speed in experimenting and innovating in the “new normal”.

4.3.7 The Double-Edged Nature of CSR

From findings, CSR goes a long way to benefit the company. By being innovative and strategic, companies can help address social problems while at the same time create value for business. on one hand, it is the right thing to do and on the other hand it pays off to the business.

Participant 3 and 2 had this to say about the assertion above:

“... you have to be more intentional about CSR activities because now people are in trouble. And so, they are looking for an available company that cares for them. So, it's a very timely time to intentionally roll out CSR because we can win souls, and win the trust of the people”(Interview from respondent at UNDP,2021).

“The companies who always give to their communities benefit in the long term even more than they give to their community. Therefore, it’s crucial that the company sets up a specialized unit

within such a PR unit to advance its corporate social responsibilities” (Interview from respondent 2 at Unilever, 2021).

Clearly, this implies that, there are huge advantage in engaging in CSR activities. Most respondents pointed out that through CSR, peaceful coexistence have been established to carry out operations with no interferences, sales have increased due to brand image and loyalty and most importantly, they have empowered lives and solved the felt needs of the local people .

From a theoretical point of view, although several authors affirm that the shocks that COVID-19 pandemic could orient CSR strategies to more authentic actions the global results confirm that most of the firms make decisions according to equilibrium and stakeholder theories. (Goldson, 2020)

This suggests that, though some companies have promoted altruistic actions that contribute to addressing the most urgent problems, promoting the sanitary conditions and economic well-being of all the citizens, In the end, it has benefitted them immensely.

The overall literature pointing out the type of CSR activities as conducted in Ghana by Hinson and Newman(2020) shows that the most commonly used CSI strategy in the fight against COVID-19 in Ghana was corporate philanthropy. In support of this assertion is Schultz (2005) who postulates that although firms donate money and aids to charities, schools, and individuals, it may be for philanthropic purposes or to portray a good image to consumers. This statement is in congruence with Luisser and Marom (2020) who stated that the COVID-19 pandemic provided organizations with an opportunity for deep examination of social responsibility practices that will only enhance their image.

In addition, the resource-based view suggests further that an organization can gain and sustain competitive advantage by developing valuable resources and capabilities that are relatively inelastic in supply (Ray et al.,2004) thus engaging in CSR can help firms to create some of these resources and capabilities that promote a progressive creation of a unique reputation for the organization in the minds of all categories of stakeholders (Sokro and Agbogla, 2016).

4.4 Chapter Summary

This section presented the results and discussed some underlying themes which pointed out the impact of corporate social responsibility on corporate image during the Covid-19 pandemic. This was done by examining findings from five reputable companies in Ghana.

CHAPTER FIVE

SUMMARY, LIMITATIONS, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter presents a summary of the key findings of this study and its limitations. It also presents conclusions for the study and makes recommendations for industry improvement. In essence, the key findings on the nature, motives, impact and the institutionalization of CSR among others will be summarized.

5.1 Summary of Key Findings

In seeking to understand the social responsibility of the five organizations stated in the previous chapter, the study made the following findings: The study found that the general motives of the firms' participation in CSR activities are not so varied but changed slightly to accommodate the effects of the pandemic.

The study also concluded from findings that, the key activities undertaken by these reputable firms are mainly based on the goal of the organization however, due to the pandemic, these goals had to be pushed aside in order to be seen as socially responsible firms and garner loyalty for their customers and the community they find themselves in.

Additionally, the research identified that the challenges involved in implanting CSR has more to do with stakeholder engagement especially during the pandemic and less of inadequate economic resources, although that also plays a key role.

The study also found out that, the impact CSR brings to a company has more benefits than not. This supports and drives home the assertion that, CSR indeed can enhance a brand's image positively once every other factor is taken into consideration.

The pandemic destabilized a lot of business operations by causing redundancies, remote working experiences and shutdown but introduced a new opportunity to reach more clientele through the use of digital platforms for its operations. This included the use of more digital platforms to reach CSR activities instead of relying on more traditional media.

Lastly, the study presented CSR as a double-edged sword. Whereby as activities provide for the needs of individuals through shared prosperity, in turn, especially during the pandemic, it received enhanced corporate image, customer loyalty, increased sales and productivity and peaceful coexistence among local people benefit both the society and the firms involved at the same time.

5.2 Limitations of the Study

The researchers resorted to using only the interview as their tool for data collection. Again, due to the Covid-19 pandemic, out of the five participants only one could afford a face to face interview. The rest were phone interviews. Although convenient, this was a limitation because the researcher was only able to obtain the answers to the questions asked but could not obtain additional data from the body language of the interviewee and the nature of the office.

Also, the findings cannot be generalized to a larger population because of the research design and sample size.

5.3 Recommendations

Based on the analysis presented by the researchers on this study and the findings gathered, the researcher made the following recommendations:

It is recommended that further study in the subject matter should employ the use of the mixed method approach. This was to enable the researchers gather adequate data with which to study the research problem and to achieve its objectives thereof. Mixed methods have great flexibility and are adaptable to many study designs.

The researcher recommends that further studies that will be conducted in the subject area should collect data from beneficiaries of corporate social responsibility rather than only institutions. This will bring more objective views and the true representation of the nature and benefits of CSR to their communities will be revealed.

Furthermore, the researcher recommends that firms need to engage their stakeholder in deciding what choice of CSR project or solutions to problems they have identified in the communities that are affected by their business in order to prevent the rejection of proposed solutions by community members due to the lack of their involvement in arriving at such solutions

The research was limited to one dimension of CSR, corporate philanthropy. Further study can be carried out on the other dimensions of CSR and their role in enhancing company image.

5.4 Conclusion

To conclude, Corporate Social Responsibility has assumed increasing importance in the global community, therefore, it places a demand on managements to engage in it to enhance brand image. Whether Corporate Social Responsibility is financially rewarding, however, remains a contentious

issue. The study aimed to ascertain the purpose of engaging in CSR practices during the COVID-19 pandemic. Based on the aforementioned points, it is safe to conclude that as the world emerges from the COVID-19 pandemic, companies should aim to create trustworthy and credible CSR initiatives and publish them in an adequate way, to gain benefits in the long run.

Also, the research concludes that Ghanaian firms should invest significantly in socially responsible practices, because corporate social responsibility contributes to the healthy life of the community and in turn enhances brand image even during crisis. Firms should be aware of the benefits CSR contribute to the companies' progress and productivity per output. The companies who always give to their communities benefit in the long term. Therefore, it is crucial that the companies set up a specialized unit such as public relations department for the purpose of CSR.

As shown in the findings, the implication of Corporate Social Responsibility practices in all Ghanaian firms, may not have been significantly reflected, due to the small sample size used in conducting this study and thus is open to alternative measures.

Firms that are triggered by the goals of attaining improved corporate image, branding, and profitability to undertake CSR activities are likely to emphasize firm-level outcomes in their assessment of the results of their CSR practices. They will perceive CSR as synonymous with corporate social investments (CSIs). Firms that are motivated by philanthropic concerns will place greater premium on the societal outcomes of their practices.

CHAPTER SIX

APPENDIX

This section contains the interview guide and the transcriptions of the interview conducted

6.1 Interview Guide for the study.

Introduction

My name is Amanda Ofori-Addo a graduate student from the Ghana Institute of Journalism. I would like to ask you to assist me in understanding this phenomenon by answering a few questions. My research topic is "COVID-19 AND CORPORATE SOCIAL RESPONSIBILITY: AN ASSESSMENT OF CLUB 100 COMPANIES IN GHANA". To further explain, I want to explore the various motives behind engaging in CSR even amidst COVID-19, understand the kind of CSR activities the company undertook, its effect on the company's image, and why your company decided to choose the type of CSR activity amid the pandemic. I hope to use this information to help arrive at some conclusions regarding my study. The interview should take about 15 minutes of your time and every information given will be confidential. Are you available to respond to some questions at this time?

A. Motives

1. When did your company start engaging in CSR activities?
2. What type of CSR activities are mostly practiced?
3. Can you outline the motives behind undertaking these activities before the pandemic?
4. Did these motives change during the pandemic?
5. What are the challenges you encounter when implanting CSR?

B. Brand image

1. In your view what is your unique selling point?
2. Do these views reflect what your target audience thinks about the company?
3. Do you think CSR has enhanced your brand image positively and gives a competitive advantage?
4. In what ways do you think CSR activities undertaken during the pandemic affect the brand image?

C. The Pandemic

1. How did the coronavirus affect our company internally?
2. Where are there still financial gains amid the Covid?
3. How did the CSR activities engaged affect your company budget?
4. Do you think you will advise any firm to engage in CSR activities even during a crisis?

D. Communication

1. How do you communicate CSR activities before the pandemic?
2. Has it changed significantly to how the communication is done now?
3. What were the challenges encountered if there were changes?
4. Does the way you communicate CSR activities affect brand image before and during the pandemic?

Closing

I appreciate the time you took for this interview. Is there anything else you think would be helpful for me during the research?

Thank you so much for your time.

6.2 Transcribed Interviews (Raw Data)

Interviewer: Good evening, my name is Amanda and my research topic is COVID-19 and corporate social responsibility: An assessment of club 100 companies in Ghana. So, I want to explore the various motives behind engaging in CSR, even amid the COVID to understand the kind of activities of the company and that took, its effects on the company's image, and why they decided to choose the type of CSR activities. So, the interview is going to be in four themes. We have the motives of brand image, the pandemic, and communication. So please My first question, when did your company start engaging in CSR activities? when did your company start engaging in CSR activities?

Participant 1: Okay. So, CSR for Tullow Ghana Ltd has been right from inception. The company's focus area which is oil and gas is something that has got to do with the resource of the people you know, we do our operations offshore, which is where the people in the Western Region mostly have their livelihood. By this I mean because we are mostly fishermen and farmers, they go offshore or they go to the sea to fish, and now we are operating there which means there are certain parts of the sea that they cannot go to. So, as a result, we need to take CSR seriously. So, we start our engagement right from inception to the time we finish our production.

Interviewer: Okay, so in the western region, what type of CSR activities are mostly practiced there?

Participant 1: Okay, so us, our CSR, our main focus areas, our livelihood support programs, so the livelihood support programs we talk about piggery, we talk about vegetable farming, okay. So you know, because the people are fishermen, and then our operations are such that people are not supposed to come near our operational area. So we cordon off a certain area so we need to give them another source of livelihood. so we will support you with vegetable farming or piggery or

any other farming instrument that you have. In addition to that, we do infrastructure. So by infrastructure, we have built several hospitals and then refurbished some so the Efiu Nkwanta maternity ward was refurbished. In terms of infrastructure, we built dormitories for some schools in the western region, okay. and then we refurbished some libraries as well. and Archbishop porter girls for their science laboratory. r our girls for the science laboratory. And, and all that. In addition to that, when it comes to education and capacity building, we do a lot of STEM education. So we support junior high school students to undertake science-related courses. So for STEM, we talk about science, technology, engineering, and mathematics. So we provide sponsorship for some students to pursue these causes, all through to their tertiary level.

Interviewer: So what are some of your motives in engaging in CSR, before the pandemic, and during the pandemic?

Participant 1: Could you explain the motive?

Interviewer: for instance, what are some of the reasons you engaged in the CSR activities especially before the pandemic? And have those motives changed after the pandemic?

Participant 1: Okay, so no, let me first say that our motive for undertaking CSR hasn't changed at all. Our main motive for undertaking CSR is to maintain our social license to operate. So as a business we need licenses to operate. So just like television stations will take what we call a CV license. Extracts extractive industry, we need a shell license. So it's not a license that we take only from governments but we also need the buy-in of the community in which we operate. Communities around the coastal lines, we need some sort of permits from them. So our main goal is to ensure a peaceful co-existence between the host community. And then once we have a peaceful existence, we can maintain a social license to operate, we are also able to operate

peacefully, if we don't have that they will interfere with our business, and oil and gas are capital intensive. So we need to ensure that we have very good relations with them. So that is our main motive.

Interviewer: Are there some challenges you encountered during its implementation?

Participant 1: Lack of government requirements and incentives can be pretty challenging at times. During the pandemic, engaging with locals also proved to be challenging because of the imposed lockdown plus because the oil industry is already suffering a nose dive, it affected some programs as well due to budget cuts. Another thing is disinterest of customers and shareholders. Sometimes we need to convince the shareholders that although CSR doesn't practically bring immediate financial gratification, its benefits are still felt in the long run.

Interviewer: So under the brand image, in your view, what are your unique selling points? And does your target audience know about this?

Participant 1: unique selling points. Could you give me an example?

Interviewer: for instance, you know, MTN carries themselves as the most trustworthy or the most reliable network. So, if they are selling to the target audience, which is Ghanaians, do Ghanaians know that they are the most reliable network? Looking at the, you know, the activities they engage in?

Participant 1: Okay, okay. Okay. So for us, I think our vision in Ghana is to be the most respected and valuable oil and gas company in Ghana. And I think so far we have proven ourselves well, because we have received a couple of awards seeming to suggest that we are doing quite well, quite recently, I think we received an award as the best local content company in Ghana by local content, I mean, involving the local people in our supply chain. Okay. Okay. All right. So that is

one.the second one is this company, okay. So Tullow has the first-mover advantage. You know, we are the first company to produce oil in Ghana. So even though we have patented, they are not producing, we are the ones producing in Ghana.

worked to develop, especially the hosts, the host community, and then also supported with the petroleum Revenue Fund in Ghana. So I think within the industry, we have proven ourselves as the most respected and vulnerable oil and gas company. I mean, it's something that we have done so well on and I know that like everything else, there is always room for improvement. Yeah.

Interviewer: Okay. So, in terms of CSR, do you think it has enhanced your brand image even during the pandemic?

Participant 1:Yes. Absolutely. So, um, during the pandemic, we rolled out what we call the Tullow stem radio school. So why what was the motive behind the Tullow stem radio school. You know, during the pandemics, everything was on lockdown. And then the government's rolled out online learning, you know, and most of it was either through social media or television, but we realize that the community in which we operate, most of them don't have access to television, all right, and even those who do have access to television, some of the channels they are not able to assess. However, the radio is everywhere. You know, I think there is a report that shows that radio, there are more radio stations than there are TV stations. All right, so we decided that, okay, we need to do something to improve these people so that they are not deprived of the whole learning experience. So we undertook Tullow Stem radio school where the students join a live radio audience and had a teaching session with a teacher, for the benefit of everyone. So yes, the pandemic actually didn't change anything, we continue to come up with other innovative ways to support the community and also promote ourselves as good corporate citizens. Okay. I don't know if that answers your question

Interviewer: It does. It does. Thank you very much. So we are entering into the pandemic, how has the pandemic affected your company internally. And when we say internally, I mean, you're in terms of operations,

Participant 1: Oh, as for this pandemic, It really did o. Like it every company.

The oil and gas environment was suffered a nose-dive way before the pandemic, you know, oil prices went down. The company had to undertake a change management project. Lots of redundancies, restructuring, and all that. So we already had these challenges ongoing way before the pandemic. I wouldn't say our share price going down is as a result of the pandemic, but it actually escalated everything for us you know. So the business money to sustain itself. But like every other business, we had to work from home, we had to cut down on certain budgets, and all that. I was telling someone earlier that we still pursued CSR all right but once the company is not doing well, maybe the budget or location will not if it's 100%, we have to cut it down to like 50% cause of the current environment. So we worked from home we did everything virtually like everyone else. We still found a way of sustaining our business and then undertaking our CSR.

Interviewer: Okay, so in undertaking your CSR activities, how did you um, how did you use to communicate your CSR activities before the pandemic?

Participant 1: How did we communicate? Yes. We did a lot of. Okay, so we have what we call.

So we do a lot of with the media, okay. So we use the media a lot for most of our engagement. So for instance, when we are meeting chiefs, we carry the media along with us. Either we are issuing a press release, or we are guiding them to tell our story. So we use the media mostly to communicate everything we are doing. We also did a lot of direct engagements. All right. We have what we call the telling a story campaign, where we put together everything done in the financial

year, and then do identify various groups, and then share our story with them. So we meet government officials alone. And we tell them our story. We meet the media, we tell them our story. We need civil society organizations, we tell them our story, we meet the chiefs and some traditional authorities, and then tell them our story. So we use that medium, and then we do our own face to face engagement to communicate as CSI

Interviewer: Okay, so what were some of the challenges that you encountered during the pandemic in terms of communicating your CSR activities?

Participant 1: I can't name any. I think I think, well the fact that everything moved virtually for a period of time. like nothing was really happening. And we had to write the story ourselves and then share it with the media online. I really can't name any challenge for us I think we still found it because of the relationship, the existing relationship we have with the media, we didn't face too much.

Interviewer: Okay, so the last question, would you advise any firm to still engage in CSR activities even during the crisis?

Participant 1: Yes. Well, I absolutely yes, I think CSR is very, very important in every you know, whether you are a company and organization, as an individual, even your own good ways your own act of kindness in itself. So for an organization that is dependent on people to be successful, it's good to undertake CSR. And every CSR you do is for the people. And that is why, because you depend on the people to be successful you need to undertake CSR. Number one, to promote yourself as a good corporate citizen. Number two, to maintain your social license to operate. So whether it's your social license or your capital license, once you want that to take CSR, it helps you to maintain that license, okay? Number three, you are able to establish a peaceful coexistence

with the people you work with whether internal or external, you strengthen relationships, all right, and number four it helps you increase your profitability and performance. Okay. So for instance, because of the CSR projects we undertake, there is little or no interference in our operational zone. And that means that our operations will go on seamlessly. So imagine, you know, imagine not doing these things, and you have all of these fishermen come in near our production facility. And you know, is capital intensive, so a fishing net getting caught up in our operating area could affect our production. All right, so CSR actually helps to increase productivity, and helps in operational efficiency. Okay. All right. So I think, for this reason, I would encourage corporate institutions, and even individuals to find a way of giving back to society.

Interviewer: Okay, so I appreciate your time so much for taking this interview. And before we go, is there anything else you'd like to add that would be helpful for the project I'm doing

Participant 1:Um, what can I do? Well, let me quickly add that every organization and how they define CSR, okay, so not every institution calls its corporate social responsibility. Some of them have specific names they gave. So for instance, where I work, we call it shared prosperity, okay? It means sharing whatever interest for whatever gains we make with the community or with the people. All right, and I'm sure other organizations have other names for it.

Interviewer: okay, so thank you very, very, very much. I know it's very late and you still availed yourself. So God bless you so much for giving me a day.

Participant 2

Interviewer: My name is Amanda Ofori-Addo, a graduate student from the Ghana Institute of journalism and I like you to assist me in understanding my research topic. I want to explore the

various motives behind engaging in CSR, understand the kind of CSR activities the company undertook, and its effects on the company image during the Covid-19. So please hear the questions. When did the company when did your company start engaging in CSR activities?

Participant 2: Well, of course, the company Unilever has been engaged in corporate social responsibility for before Covid. It formed a part of its organizational ethos years back when it was a lever brother. It found the need to always undertake social and physical projects for its community to ensure that its image was always promoted among the members of the community, both around it and even further afield. First of all, I would like to define what CSR is, so that we are clear about the subjects in the discussion, corporate social responsibility as the word connote are the efforts by companies, which are earning money to give back to the communities within which they operate. This is to allow them to share some of their profits, with the less fortunate members of their surrounding communities as well as to improve their image or build their image in the eyes of the public who invariably access their products through an app purchase or supply. They access products made by the company and so, they are in the market to sell and so, it pays to advertise your products, but then people make a purchase decision based on a favorable impression or image they have of your company in their mind even prior to purchase.

That is why companies embark on corporate social responsibility. Now, with respect to Unilever, of course during the COVID, which struck late December 2019 through to the early part of 2020. When the Ghana government and Ghanaians at large became aware of the disease and the pandemic around 2020. Many economic and socio-economic activities were closed down by the government to allow it to fight the pandemic. There was scant knowledge about it. So the best strategy was to ask people to go home, stay at home to allow the government to understand the pandemic and to manage it better. And so many people left their jobs and went home.

Interviewer: Are there some challenges you encountered during its implementation?

Participant 2: There was a lockdown for about one or two is depending on the area, especially for the people in Accra, Tema, Kumasi, the lockdown is standard for almost about two weeks to a month and with no income coming in for those who are living on a daily basis. This was a disaster for many of them because they couldn't earn income to feed themselves and their families. Also, the remedial measures for the COVID-19 required that people wash their hands on a regular basis. You must remember many of these deprived communities, both within Accra and Kumasi already even before the COVID are problems accessing clean water for their personal use for hygienic purposes and for bathing and even for cooking and so on. So to even compound the problem where it was necessary to wash hands in the face on the COVID. This was an added problem. Therefore, Unilever, seeing this dire need of the community partnered with the UK Government and other organizations to ensure that your communities in demand and also particularly for further afield in Ga West districts were provided with water tanks, with water with Veronika buckets at vantage points to enable them access to water to wash their hands or even for daily chores to keep clean in the face of the Covid.

And so, clearly, you will see that by meeting the felt need of the people; in this case water and sanitation, lever brothers was living up to its corporate social responsibility. Of course, these things that items which are required to provide water come at the cost, the water tanks, the piping, Veronika buckets, and then the taps to run them and even the result of receptacles to catch the falling water, towels and so on were all provided under a program called Water and Sanitation for the urban poor (WSUP). And this program was originated even from Unilever headquarters in the UK was implemented in Ghana and in Kenya. In Ghana, Unilever ensured the urban poor particularly and deprived communities around Accra, Tema got access to clean drinking water and

these accessories be able to combat the COVID pandemic. And so in a nutshell, this is how Unilever implemented CSR in the face of the pandemic, with the ultimate objective of improving or ensuring the sustainability of its image in the eyes of its publics, which in this case, are the very people who live around Tema who access or buy or purchase their products on a daily basis.

Interviewer: Okay, thank you very much. Um, so how did the COVID-19 How did the pandemic affect your company internally in terms of its operations,

Participant 2: of course, just like all companies in Ghana, maybe workers who were essential to direct operations were asked to go home based on directives by the government during the lockdown many companies have to shut down the workers sent home for the duration of the lockdown at the factory in Tema. Also for many of the outlets, all across the country, particularly in Accra and Kumasi. All these operations and their supply chain have to shut down in the face of the pandemic. This clearly created problems for families which now had to adjust to having both fathers and mothers at home. Of course, there was a skeleton staff who were allowed to keep machines and equipment running. But by and large, you would say about 30 to 40% of the company has downtime.

Interviewer. How did you communicate CSR activities before the pandemic and has it changed significantly since a pandemic?

Participant 2: Well, yes, CSI activities are a crucial part of the public relations of every firm and organizations understand that the objective of public relations is to ensure that their image is maintained. If it is a good image is maintained in eyes of the public is upheld and promoted. So that they get a congenial atmosphere to sell their products, after all, Unilever is a commercial entity

is a production and supply company. And so it is its responsibility to make sure that a good enabling environment is created for it to sell its products, hence its engagement in corporate social responsibility, of course, its introduction of CSR dates way back 10,20 years even prior to the pandemic, but the incidence of the pandemic meant that the activity in this area should come to the fore. it should deepen its CSR activity by showing to the community with which it operates that it cared about their welfare hence the implementation of the water and sanitation for the urban poor program to make sure the urban poor around them access to clean water to wash their hands bathe to drink and to keep clean.

Interviewer: Okay, so, please last two questions. The way CSR activities are communicated does it affect a company's brand image

Participant 2:Very much so. That is the essence of CSR. As I said before, CSR activities are designed to allow the company to give back to the community within which it operates, it may be further afield, but essentially, to the community within which it operates. Therefore, by giving back to the community in a variety of ways, it is able to demonstrate to the community that it cares about them, that it works in tandem with them through thick and thin. Therefore, if the community around developed a good image about the company, then they are bound to buy the company's products against the products of the competition. In the end, it comes round to benefit the company. Because by building this image, you are creating a positive, you're creating a positive situation in the minds of people about the company and therefore, where there is a competition or where the company the products of the company has to be recommended by anybody within the community they are bound to be positive.

Participant 2:So CSR is a double-edged sword. While the company may help the surrounding community or its public at large. In the end, it turns around to benefit the company, because by

creating that good image in the minds of people, they tend to look more favorably at your products, they are bound to choose your products over the competition, the products of the competition whom they do not know. So that is why it is important for companies to embark on CSR.

interviewer: Do you think you would or in your opinion, would you advise any firm to engage in CSR activities even during pandemics or during the crisis

Participant 2: very much, very much so. from what I have narrated to you, in the end, it benefits the company. Because by building up a good image, or promoting a good image in the minds of the surrounding community, you are able to operate safely, free, and sustainably within that community. What you do through your CSR is for people to like the company and therefore like its products. So the company ends up making more money for itself even through CSR activities. Although it might think it has spent money. The returns from sales of its products or sales or services sometimes can be quantified higher than what they put into the CSR budget and the periods during when the company or the company can embark on a CSR activity is more appropriate during hardship. Then the CSR activity is felt more by the people who are in need. There is no time like a pandemic, the incidence of a pandemic or a disaster such as a flood or fire for any company to demonstrate this corporate social responsibility that is when the felt needs of people are higher. And that is when the assistance is more meaningful to the recipients of the assistance. And therefore, every company which wants to embark on a CSR should have it in mind to be ready to roll out the service when the community is in most dire need.

Interviewer: I appreciate the time you took care of for this interview. is there any other thing you would like me to know that would be helpful for the research?

Participant 2: Well, for your research, what I want to emphasize is that it is important for every company to have a public relations department to be able to create a conducive atmosphere within this community to be able to carry out this mandate. In the case of Unilever, it is to produce and sell personal human items. Personal household items like toothpaste, soap, and all these other things which people need on a daily basis. And if it does not create that conducive enabling environment for itself within its community, of course, it will not meet its targets 100%. Therefore, by first of all creating a congenial and enabling environment for itself within which it operates. In terms of security, in terms of goodwill towards the company in terms of contributing towards equality activities, and so on. Then it would be shooting itself in the foot. The companies who always give to their community benefits in the long term even more than they give to their community. Therefore, there's always crucial that the company sets up a specialized unit within such a PR unit to advance its corporate social responsibilities.

Interviewer: Okay, so thank you so much for your time.

Participant 2: You're welcome, my dear

Participant 3

Interviewer: So good afternoon. My name is Amanda Ofori-Addo graduate student from the Ghana Institute of Journalism and my research topic is COVID-19 and corporate social responsibility in Ghana. And I want you to assist me because I want to explore the various motives

behind engaging in CSR. To understand the kinds of CSR activities the company undertook, and their effects on the company image. This would take about 10 minutes of your time. So, the first question is, what did your company start engaging in CSR activities?

Participant 3: So, our work is surrounded around CSR activities, what we do is the development and from the get-go, our mandate is around hmm... corporate social responsibility. Because our focus mainly is to support people, improve lives, and make sure that people's well-being is well taken care of. So, from the inception of the organization, the mandates, roll out CSR.

Interviewer: Okay, and what type of CSR activities are mostly practiced.

Participant 3 So, as I said, because it's a development agency, our mandate has three core areas. that is environment and climate action, governance and peacebuilding and also, economic and inclusive growth. So, our CSR activities are tied into these three aspects I've spoken about. So, for environmental and climate action, we focus more on how we can support people Ghanaians to improve their environment so we will ask for projects like the waste recovery platform that focuses on how we can recover waste and then recycle waste. In the end, it protects the environment from all this waste, we see around we also roll out initiatives like providing dams, for people in the North, for them to have access to clean water. And also we support farmers on how to do along with yearlong farming. Because of the climates permit, I'm able to plant when the season is out. So, one of our support areas is to support farmers to be able to plant even in the dry season. So that's, that's some of our CSR initiatives. And the same for governance and peacebuilding. We support government institutions with the right tools to be able to rule out some governmental policies, etc. for economic and inclusive development, we focus on gathering data, and then supporting MSMEs to scale up their businesses as well as supports young entrepreneurs to be able to scale up their work as well.

Interviewer: What are some of the motives behind undertaking these activities? Especially before the pandemic?

Participant 3: so, okay, so before the pandemic, this has been a core area, right? This has been all this, the things I've mentioned, have been the things we've been working on. But when the pandemic came, right, under the inclusive development we did a survey research to understand how people especially businesses affected by the pandemic. And right after we did this, realize that a substantial number of businesses have collapsed in some of the businesses that have not been able to embrace digitization, even though COVID-19 brought about the increase of using digital tools. So, one of the CSR initiatives that came up of this is this MSME supports project where we focused on improving the communication lines of these MSMEs.

So, in effect, this report would embrace the reason the people choose to roll out their businesses in order not to fizzle out because of COVID-19. Because COVID-19 has shown us that businesses can move beyond and fiscal structure. The motive behind this is to support businesses. Well, we've already been doing some of these things, but one of the projects that got born out of COVID was the communication support for SMEs. Okay,

Interviewer: Are there some challenges you encountered during its implementation?

Well we are an international company and so have the necessary certification to operate and carry out CSR activities' sometimes, there is lack of management commitment and funds in certain programs which can cause setbacks.

Interviewer: So you are saying that at least a motive changed or a motive was added to your already existing one. Okay, then go into your brand image. What do you think are your unique

selling points? And do these views reflect your target what the target audience thinks about your company?

Participant 3: Okay, I think our unique selling point is we improve lives. So it's a development agency and what our target audience actually sees us for is to improve lives. So we work in partnership with the government to improve the lives of people. And our specific stakeholders include government, even the people of Ghana, and I believe they know we are here to improve their lives.

Interviewer: Please do you think CSR has improved your brand image positively?

Participant 3: Yes cause that's the underpinning mandate of our work. The kind of CSR projects we roll out actually emphasize our, our unique selling points that are to improve lives.

Interviewer: Okay. So how did the COVID-19 or how did the pandemic affect your company internally in terms of its operations?

Participant 3: So, when COVID broke out, we had to work from home. And that was the first of its kind. So internally I would say that, you know, issues of stress work, issues of even the work-life balance. And also, because it was the first time where working from home for a very long time, people had to adjust because people were now used to the nine to eight to five kind of thing.

Interviewer: So um, did the CSR activities engaged in during the pandemic affect your company budgets in any way or the company still, so some financial gains, amidst the pandemic.

Participant 3: I can't really tell. That's more for the finance guys.

Interviewer: So how did you communicate your CSR activities before the pandemic?

Participant 3: we use more traditional media, social media because of an integrated communication approach to communicating our activities.

Interviewer: So has it changed significantly? Since the pandemic hit?

Participant 3: It hasn't changed significantly but there has been more amplification on social media

Interviewer: Okay, okay. What are some of the challenges encountered during the changes since is been more amplified on social media?

Participant 3: So, you know, initially like I said, we use an integrated approach so more of in person. So it means that had to be limited. I mean, I think at the first period, we're not doing in-person till I think till now. So, yeah, I will say that it's not as integrated as it used to be now. we do more social media and then more like, now that things are opening up, we are now rolling in the media.

Interviewer: Does the way CSR activities are communicated affect brand image generally?

Participant 3: Yeah, I think so to an extent. Because it depends on what your mandate is. So if your mandate is to improve lives and you are improving lives through rolling out sensitization projects, building a dam somewhere and you do not communicate about it people will not know that okay, this organization is improving life. So you need to be very intentional about communicating your CSR activities because that is how people get to recognize what you stand for.

Interviewer: And then in effect, it?

Participant 3: enhances your brand. in effect, it enhances your brand because, at the end of the day, people will get to love your brand because for instance the mandate is to empower life, and

we are doing ABCD but nobody knows about it. It means our empowering lives is just a tagline and it doesn't have any solid ground but if we show that okay, we are improving lives. We built this we are engaging women to get good lives to plant, etc. People will now get to believe what we say. I think it is more people will not trust us that we are indeed improving lives.

Interviewer: So the last question, would you advise any firm or any organization to engage in CSR activities, even when a crisis hits?

Participant 3:: Yes, I think that's where you have to be more intentional about CSR activities because now people are in trouble. And so, they are looking at the very available company that cares for them. So, it's a very timely time to intentionally roll out CSR cause we can win souls, and win the trust of the people.

Interviewer: So, I appreciate your time taking for the interviews and any other thing you would like me to know they'll be helpful for my research.

Participant 3: No, please

Interviewer: Thank you so much for your time.

Participant 4

Interviewer: Thank you so much for meeting me. Please what type of CSR activities your company engages in and when did the company commence.

Participant 4: Across the globe our people have been motivated to make an impact. So we have donated money and time to nonprofits, launched workplace giving campaigns and supplied

medical equipment to local hospitals. Especially during the pandemic, we donated a lot of PPEs to hospitals and staff to curtail the effect of the pandemic. Plus, the company worldwide donated to the World Health Organization's COVID-19 Solidarity Response Fund.

Interviewer: Please can you outline some motives for engaging in CSR?

Participant 4: One of it is to differentiate ourselves from our competitors. So, we give back to society, and in turn the society becomes a better place to operate in. This differentiates us from our competitors. So, if someone do business, they say ,oh this company gives back so it is okay to deal with them. One of the main things is that it differentiates us from our competitors and also the right thing to do. Plus, it protects our brand in the eyes of our investors. when they see this they would want to invest more in our company

Interviewer: And then have these reasons changed due to the pandemic?

Participant 4:No, it hasn't changed. I'm sure it has increased because the pandemic was a whole lot of stress and discomfort to people. Most people lost their jobs. So even during the pandemic, we really helped a lot of people.

Interviewer: Are there some challenges you encountered during its implementation?

Participant 4:You know a lot of stakeholder engagements must be carried out before any implementation. But there was a lot of difficulty getting people to do so. Plus, there was a general shortage in economic resources to carry out elaborate projects for the company. We still went ahead to provide the people's needs with the little we could do. I would also had that sometimes, they did not understand the type of CSR activity because to them, they don't need what we are offering, more of a mindset issue actually.

Interviewer: So, in terms of your brand image, what would you say is your unique selling point, and do your target audience notice?

Participant 4: With my company, the unique selling point is how long we have been in the industry. So, the industry for more than 175 years. So, this is a unique selling point. So anyone coming to do business with us or any customer who needs our services believes that this company has been in the game and thus will trust us.

Interviewer: I think was very very valid. Do you think your CSR activities enhanced your brand image before and during the pandemic?

Participant 4: I think so. During the pandemic, all the philanthropic activities we publicized. On Tv, radio, and Facebook precisely just for our customers to know we care about that and I believe that in itself affected our brand image positively. Our purchases increased at some point when there were some eases.

Interviewer: Okay, um How did the COVID affect your business internally or your company internally in terms of operations?

Participant 4: Okay, at the peak of the pandemic, staff were asked to stay at home. Laptops and data were provided to continue working cause we did not want productivity to reduce. however, the social and physical contact was reduced.

Interviewer: During the pandemic, was the company budget affected?

Participant 4: I mean, we didn't plan for it, it was an unforeseen circumstance thus we didn't budget for it. However the part of the budget portioned for miscellaneous was used so I don't think it affected the budget significantly.

Interviewer: So the last type of questions. how when your CSR activities communicated before the pandemic, for example, are they through the media? Was it through newspapers or through your annual reports before the pandemic, how was it communicated?

Participant 4:Before the pandemic it was through social media and traditional outlets. the medium did not really change before and after the pandemic. Not that I know off.

Interviewer: it remained the same and even during the pandemic?

Participant 4: Yes.

Interviewer: Okay, were there any challenges especially during the pandemic? How the CSR activities were communicated?

Participant 4:Not that I know of.

Interviewer: do you think the way CSR activities are communicated affects brand images? I want your opinion about it.

Participant 4:Oh, I think it does affect brand image. Customers are always affiliated with or are loyal to the brand. Okay, so if the customer knows the company engages in CSR activities, It protects the brand image and gives them a competitive advantage. It contributes to brand image.

Interviewer: would you advise any organization to engage in CSR activities even during a pandemic like the COVID-19?

Participant 4:Oh, yes, I will encourage companies to engage in CSR.it promotes care, in the long run, there will be brand loyalty and increased capital.

Participant 4:Thank you. So I appreciate your time so much for this interview is there any other thing you would like me to know that would be helpful for my project

Participant 4: I think we have exhausted everything.

Participant 4: Okay so thank you very much.

Participant 5

Interviewer: Good Morning, and thank you for meeting me

Participant 5: Hello, I believe we can go straight to the point

Interviewer Yes please, kindly let me know when did your company start engaging in CSR activities?

Participant 5: Well, I have been in this institution for close to twelve years and it was being practiced so il say a long time ago.

Interviewer What type of CSR activities are mostly practiced?

Participant 5: Ok well, Calbank has always been known for improving education in deprived communities and support them with a wider range of health support. Also we organize workshops to train the youth with entrepreneurial skills. Particularly, every national service batch is even required to undertake a project of choice. This should tell you how important CSR is to the company.

Interviewer, Can you outline the motives behind undertaking these activities before the pandemic?

Participant 5: Well, the motives are pretty obvious. As a bank, a Ghanaian one for that matter, we are already competing for clients with the pan African ones so, in order to step up our game,

there is a need to fix real problems of the people. That shows the brand cares. and any brand that cares will receive full benefits such as customer loyalty and increased brand reputation. Apart from that, it is important that people trust where their monies are being kept, and this is keen. If the bank doesn't operate in CSR activities and continues to pay staff and build elaborate buildings, there will be a question mark? Is this what they are using our money for? Do you get it? So CSR activities silence every negative assumption that may arise.

Interviewer: Did these motives change during the pandemic?

Participant 5: Well to some extent it did. First off, we shifted from providing infrastructure to actually providing basic needs like food and water during the pandemic. We hardly contributed physical cash to any institution, but because of the pandemic, we decided to donate about Gh200,00 to the national Covid-trust fund set up by the government to fight the pandemic. The Ghana Nurses and Midwives association also had their fair share of the cake. Also donations were made to a lot of hospitals in the Northern, Ashanti, Western, and Greater Accra regions which amounted to about gh230,000. So yes, our direction did change.

Interviewer: Are there some challenges you encountered during its implementation?

As you know, the pandemic required that we stay at home.in effect it did not allow the company to carry out a lot of projects was outlined in the goal for the year. One major challenge I remember is that our customers at that time were not interested in infrastructural buildings but more in providing their basic needs, so you know a lot of things have to shift. Plus, suppliers were not generally forthcoming with providing our requests in time because some materials we needed had to be imported first.

Interviewer: In your view what is your unique selling point?

Participant 5: Well our slogan is “ Forward Together”, so I believe for us is a matter of moving on from the ordinary. We are Ghanaian and very reliable and relatable. and our customers know this very well.

Interviewer: Do you think CSR has enhanced your brand image positively and gives a competitive advantage?

Participant 5: Extremely.CSR in my view has increased our brand image and the numbers reflect that as well. Our balance sheet shows an increase of 12.5% which is about 7.9 billion cedis in 2020 from 7.0 billion. It has also given a an advantage because of the influx of deposits we had and the resumes we got in this year alone.

Interviewer: In what ways do you think CSR activities undertaken during the pandemic affect the brand image?

Participant 5: Well, we made sure all protocols were observed at all times, we provided debt-free reliefs ad the interest rate was reduced drastically. So yes, I now believe it really affected the brand positively just from the responses gotten. Plus we made sure to keep the staff. there was no staff turnover which may result in distress so, in the eyes of the people, we were very reliable.

Interviewer: How did the coronavirus affect our company internally?

Participant 5: Well, for starters we had to work from home and through a shift system. The challenge as a result of the pandemic created what is termed “ a new normal”.So internally, we had to deploy the use of more digital platforms. We had to enhance our mobile and online platforms as well to serve the needs of customers too. Plus working from home got quite challenging so we had to draw up a shift system to accommodate every operation and set up zoom meetings for

updates. Not forgetting the Covid protocols had had to have adhered like temperature readings, training of staff to work from home and all that.

Interviewer: Where are there still financial gains amid the Covid?

Participant 5: There were. As stated earlier we had more gains. Of course, we cant only attribute it to the pandemic because we were doing well, but the CSR activities helped as well.

Interviewer: How did the CSR activities engaged affect your company budget?

Participant 5: Well, not substantially. We had to purchase protocols, train staff, and donate items that cost us money. So yes, it affected it to some extent because it was not expected.

Interviewer: Do you think you will advise any firm to engage in CSR activities even during a crisis?

Participant 5: Yes.CSR enhances brand image, helps gain customer loyalty, and allows others to see the company as socially responsible. At the end of the day, it does bring a peaceful atmosphere to operate effectively.

Interviewer: How do you communicate CSR activities before the pandemic?

Participant 5: Well, through the annual general meetings and website as well as traditional media.

Interviewer: Has it changed significantly to how the communication is done now?

Participant 5: It hasn't really changed much, however, the use of digital tools to enhance communication has been employed

Interviewer: What were the challenges encountered if there were changes?

Participant 5: Well, there were some network challenges at the beginning because of the influx of people using the digital platforms for banking operations but apart from that, I think every other thing went on smoothly

Interviewer: Does the way you communicate CSR activities affect brand image before and during the pandemic?

Participant 5: Oh yes. Rural folks prefer radio to television, urban is vice versa. Due to the pandemic, social media and the website has been engaged more, one needs to understand the target audience in order to allow them to become aware of your activities. Else there will be no impact.

Interviewer: I appreciate the time you took for this interview. Thank you so much for your time.

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