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Keywords: *corporate social responsibility, stakeholders, customers, employees, managers.*

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The Perceptions of Stakeholders on CSR Practices in Ghana: The Case of Consumers, Employees and Managers

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Abstract- The literature on the perception of stakeholders on CSR has been well documented in developed countries but less is known of it in developing countries like Ghana. Therefore, this study investigates what stakeholders of companies know about CSR practices in Ghana and how they affect their choice and delivery of products and services. Qualitative research method was used in data collection and analysis to gather rich information from customers, employees and managers of six (6) companies in Ghana. NVivo, a qualitative data analysis computer software, was used to analyze the data collected. The key findings were that, there are three categories of customers had knowledge in CSR, employees are aware of CSR and would choose organisations that are CSR-driven, managers are also aware of CSR benefits and these benefits have influence on their performance. Results also revealed that there are four (4) forms of CSR practiced most in Ghana, economic, ethical, philanthropy and environmental responsibilities respectively. The study also revealed the constraints to the performance of CSR in Ghana are financial constraints and lack of vision of management team. The study recommends that companies in Ghana increase their CSR activities to give rise to high profits and other benefits.

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I. Introduction

Corporate social responsibility (CSR) has become a major area of interest among scholars, the business world and societies in general. CSR is now considered one of the most important academic topics of the twenty-first century (Godfrey & Hatch, 2007). Governments, activists, and the media have become adept at holding companies accountable for the social consequences of their activities. Most businesses perform CSR activities because stakeholder demands on businesses have increased at such a dramatic rate that, given the immensity of these pressures, large and small firms find it increasingly difficult to avoid assuming their corporate social responsibility (Ofori and Hinson, 2007). The Commission of the European Communities described CSR as societal responsibility for a company to integrate social and environmental concerns into their activities and stakeholder relationships on a voluntary basis. The World Business Council for Sustainable Development describes CSR as "commitment of business to contribute to sustainable economic development, working with employees, the local community and society" (World Business Council for Sustainable Development, 2000). In Ghana, CSR is viewed as developing abilities to create sustainable livelihoods, revering differences in cultures and situating businesses in developing the abilities of employees, as well as the community and the body that govern them (Amponsah-Tawiah and Dartey-Baah, 2012). It is known that most activities that are considered to be companies' CSR practices in Ghana are done by multinational companies in the banking sector, the extractive sectors like the oil and gas companies and the telecommunication industry. Almost all these institutions have their mother companies being members of the Organization for Economic Cooperation and Development (OECD) and therefore it is imperative for them to engage in CSR practices.

There have been many kinds of literature and research on the perception of stakeholders (consumers, suppliers, employees, shareholders) on the practices of CSR worldwide particularly in the developed world and this paint a positive picture. For instance on consumers put it that there are positive relationships between a company's CSR behaviour and consumers' reactions to that company and its product, based on research on customer perception and response to CSR. Recently, there has been a growing interest and research in internal stakeholders. The employees who work for the company and play a crucial role in the organization are considered internal stakeholders (Davis, 2018). They have a significant effect on creating innovative change toward a company's move toward sustainability (Verhulst & Boks, 2014). The majority of these researches, however, took place in developed countries. In Africa, especially, in Ghana much is not known on what stakeholders like consumers, employees and managers perceive CSR to be or what perception they have on CSR. These findings according to Jamali (2007) show that research on consumer perception of corporate social responsibility in developing countries

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needs to be conducted. Visser (2006) also states that most of the research on Carroll's CSR Pyramid has been in an American context.

II. Problem Statement

There has been much literature and research on the perception of stakeholders on the practices of CSR worldwide, particularly in the developed world. According to Arli & Lasmono 2010 such cannot be said when it comes to developing countries which includes Africa and more especially Ghana. Much is not known on how CSR is perceived by its various stakeholders like customers (consumers), managers, employees and shareholders. Most of the time, CSR research in developing countries including countries in Africa tend to focus on only the business aspect of CSR (Zulkiflli & Amran, 2006), but hardly does it examine the consumer aspect of CSR, specifically on how consumers react to CSR and how it affects their choices. In addition, most research in CSR on developing countries normally generalizes the findings. The African region in particular is the most under-researched and the region's uptake on CSR in comparison with Europe is very low. It has been revealed that only 12 of Africa's 53 countries have had any research published in core CSR journals, with 57% of those articles focused on South Africa and 16% on Nigeria. As a result, the applicability of these developed standards, principles, and practices in an African context is contentious. It must be noted that CSR in developing countries differs greatly from how it is practised in developed or industrialized countries. According to Visser (2006), some characteristics of CSR in Africa include CSR in Africa is less formalised or institutionalised. Most of the research on Carroll's CSR Pyramid has been in an American context. These findings according to Jamali (2007) show that research on consumer perception of social responsibility in developing countries needs to be conducted. Furthermore, many of the few published papers on CSR in Africa have most discussed the philanthropic, ethical, and corporate governance aspects of CSR (Abor 2007; Ofori 2007a) leaving the equally important issues like stakeholders perceptions. Therefore, the overall research aim is to gain a better understanding of the perception of stakeholders of CSR activities of companies in Ghana and how it influences their choice of product and also improve their quality of service/product delivery. The study will add to the limited information on the perception of CSR practice in Ghana, and Africa in general. It will therefore contribute to scholarly conversation and provide evidence of stakeholders' perception of CSR activities in Ghana.

III. Literature Review

a) The Stakeholder Theory of CSR

Corporate responsibility is based on the ability of an organization to generate long term value through mutually beneficial relationships with its entire network of stakeholders. Stakeholders in this theory refer to those individuals or groups who may affect or are affected by the firm (Clarkson, 1995). A stakeholder according to Freeman (1984) is any individual or group who can affect or is affected by the achievement of an organization's objectives. The actions or inactions of these individuals or groups can make or break an organization. The stakeholder theory applies to CSR by explaining that companies are not just responsible to shareholders but to other groups of people who are affected by the activities of the company. It is asserted that the stakeholder theory of CSR talks about the broader set of social responsibilities for business. Primarily, the concern of the stakeholder theory is how a firm manages its relationship with its stakeholders. The stakeholder approach represents a philosophy of 'enlightened self-interest' that delivers a win-win situation for the organisation and its stakeholders (Ofori and Wilson, 2007). The enlightened self-interest operate on the bases of if a company does good to the society today, it reaps benefits later which will increase its worth in the long run.

The stakeholders being referred to in this study are the consumers, employees and managers. Among these groups of people, the consumers/customers are the most directly affected by the product or service of a company among all its stakeholders. When an organisation becomes responsible to its consumers, it does so by producing or providing quality product/service, giving them the best price offer, exciting packaging as well as going further to make a mark in the communities of consumers or where the organisation operates. The mark making activities include education, poverty reduction and other philanthropic-based activities as asserted by (Guzman & Becker-Olsen, 2010). In the context of this study, more emphasis was placed on the consumer (customer) as a stakeholder of an organisation that performs CSR activities through the stakeholder theory. This study believed that the stakeholder theory would help bring out a better understanding of what consumers (customers) in Ghana perceive CSR to be since the product/service of the organisation is their stake.

b) Stakeholders Perception of CSR

A stakeholder as Freeman (1984) has maintained is any individual or group who can affect or is affected by the achievement of an organisation's objectives. Consumers as stakeholders have a positive perception of CSR. They are aware of CSR and have interest in it. In developed countries, consumers' interest in CSR affect their purchasing actions and some are prepared to pay prices that are higher for goods perceived to be coming from a CSR oriented company. Consumers tend to put CSR into consideration when they are assessing a company or are in doubt about the

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choice of a product. Arli and Lasmono (2010) also claimed that cultural differences play a role in the perception of consumers in the developed countries. These differences in CSR perception of consumers in developed countries are not only cultural but also national, nonetheless, it still appears to be positive (Maignan and Ferrell, 2004). Again most consumers in developed countries will not sacrifice CSR in exchange for essential product attributes such as price and quality (Beckmann, 2007).

Employees tend to be more committed to an organisation that they perceive to take CSR seriously. Studies have also revealed that employees who have positive perceptions of their companies are more likely to commit affectively and effectively to the company because the company is socially responsible (Chung & Yang, 2016). Again, there are evidences to show that employees in socially responsible firms have a higher level of affective commitment (Davis, 2018). Peterson (2004), proved with studies that employees' perception of CSR initiatives can result in the employees showing more commitment to the organization when these activities are in line with their personal beliefs. Prospective job seekers are more likely to apply for jobs from companies they deem to be socially responsible than from the ones with poor social performance reputation (Greening and Turban, 2000).

Managers also have positive perception of CSR activities and its performance in the organization. They believe CSR has a positive relationship with organizational performance and this relationship results in good financial performance, employee commitment and good corporate reputation. Some are also of the view that CSR activities can deplete company resources when the institutional framework is weak (Rettab, Brik and Mellahi, 2009). They also believe that CSR activities can build competitive advantage, provide new business opportunities, insulate firms from costly regulations or help them meet shareholder demands.

IV. Methodology

a) Design, Participant's, and Procedure

This study employed the exploratory research design precisely the qualitative research method. The researcher was able to ask pertinent questions regarding the perception of stakeholders of CSR through interviews and this helped in achieving the overall objectives of the study. Purposive sampling was used in selecting the six (6) companies for the study. The respondents from these companies for the study were also selected by using convenience sampling. The population consist of the customers, employees, and managers of some selected companies in Ghana that report CSR activities. These reports are on their websites with some newspapers also reporting these activities. These companies which are as well the units of analysis for this study are Dizengoff Ghana Limited, Goil Company Ltd, Petra Trust Company Ltd, Delta Capital, Transmed Ghana Ltd, and Unilever Ghana Ltd.

The data collection instrument used for this study was an interview guide. The data collection method was semi-structured interviews where the researcher asked open-ended questions. This allowed for discussions to obtain the perceptions of consumers, employees, and managers from the sampled companies. Through the semi-structured interview, the respondents were able to speak their mind, express their thoughts and feelings, and also allowed them to do comparisons and answer the questions on their terms as puts it. The data gathered from the interview were categorised with responses that were similar put under a theme. This process was done with the help of NVivo, a qualitative research data analysis computer software.

V. Results and Discussion

a) Demographic Analysis

The six organisations that were sampled involve themselves in various CSR projects. The CSR projects and activities of each organisation are talked about in the following paragraphs.

To begin with, Dizengoff Ghana Ltd, a subsidiary of Balton CP Ltd of England, prides itself in practising important beliefs and values like openness and sustainability to its stakeholders especially its staff members. As part of its CSR activities, the company treats its employees with fairness, respect and also sponsors them through scholarships.

Goil Company Ltd over the years operates in an ethical, healthy, safe, environmentally and socially responsible manner to its stakeholders. The company has taken upon itself to perform three of the Sustainable Development Goals (SDGs) as its CSR toward its majority stakeholders i.e. consumers. The goals are SDG3 - improvement of health and well-being of people, SDG4 - delivery of inclusive and equitable quality education and SDG6 - provision of clean water and sanitation. For the past two years, the company has donated 1000 beds to public hospitals in the country, PPEs and disinfectants to the 37 Military Hospital as well as the Accra Psychiatric Hospital. As part of SDG3, the company organised a health screening campaign for commercial drivers in the Greater Accra Region as well. Delivering on its promise that pertains to SDG4, it has been sponsoring the National Science and Maths Quiz (NSMQ). With SDG6, Goil Company Ltd has been providing several deprived communities with potable water supply projects by delivering mechanised boreholes across the country.

Petra Trust Ghana Ltd as part of its annual CSR activities toward employees, organises a weekend trip to a relaxing place in any part of Ghana for its employees at the end of the year. This comes along with better

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conditions of service after thorough assessment of staff which comes to back Petra Trust's intention of winning with integrity by employees working hard and doing what is ethical and professional. It also organises corporate Olympics for the staff members and this is to ensure bonding and friendliness to promote team work. All these are done with the company's core values which include respect for one another and also to promote employees growth.

As part of its CSR commitment, Delta Capital Ltd in collaboration with the National Blood Bank organises blood donation exercises. Because the company is in the service industry, specifically the financial/investment sector, it engages in investment education for the public especially students and workers. It also engages in philanthropic initiatives like supporting brilliant but needy pupils in some selected schools in Adabraka where its head office is located.

To Transmed Ghana Ltd, selecting top talents across all functions and providing them with training and development programs to help them advance in their careers is one CSR activity the company cherishes to perform. Management of the company tries its best to also engage most people in the locality of the company as its employees and ensures that their health issues are seen to. Management recently paid off the cost of operation of a staff member who underwent surgery at the 37 Military Hospital. The company do not only consider the welfare of employees as its only CSR activity but also tries as much as possible to select and deal with the best and trusted brands and premium products in the industry for its customers/consumers.

Unilever Ghana Ltd CSR activities include supporting recycling initiatives to reduce waste which provides jobs for some people. Through the company's prioritization strategy, consumers are of high importance to the company therefore it ensures quality production of goods which ensures consumers' satisfaction. Employees are also important to Unilever so the company's employees are given competitive compensation and holistic career development as well as flexible working conditions. The discussion of the findings of the study has been achieved through the objectives of the study. The research objectives were:

RQ1: What do consumers/customers and employees in Ghana know about companies' CSR activities /performance?

The perceptions of customers/customers on the activities of companies' CSR activities gathered from the interviews for the study are as follows:

Some consumers/customers in Ghana have knowledge about CSR in general; some have no idea whilst others know more about the concept. From the interviews done, it was revealed that those who knew more about CSR were those who have encountered the concept in school or are in a position at their workplaces in which they are the ones in charge of CSR performance. For instance, a respondent1 said:

> "*CSR is more of a strategy adopted by a company to be well known by its customers/consumers that will increase its profits at the end of the day. It is a win-win situation for the company and its biggest stakeholders i.e. the consumer/customer*".

Respondent 2 said:

> *"I once heard about it on the TV when one company had gone to visit an orphanage to donate to them as part of their CSR activities".*

Respondent 3 said:

> *"As for me, I don't really care about what these companies do for other people, like giving out things to them. All I care about is that when I buy a product or patronize a company's services, I want them to do me well by reducing the price but keeping the quality high for me. If CSR is the company doing good to people then this is what I expect from them".*

The perception of some employees in Ghana was that CSR is building their skills and management looking out for them i.e. management making sure that most of their needs concerning their jobs were satisfied as well as their personal needs especially the ones that pertains to the job. What they knew was that CSR should be a deliberate action from the company towards them. Employee 1 put it that:

> *"What I know CSR to be is that it is a deliberate self-regulating policy on the part of the company. The company has to decide to be good to all its stakeholders especially we the employees because we make sure that the company looks good in the eyes of the public".*

Employee 2 stated that: *"CSR is being socially accountable to the people the company serve and those who serve the company. In this case the company needs to be strategic and deliberate about this in order to reap the benefits".*

Employee 3 put it:

> *"CSR to employees is about the company caring for us, if we are well taken care, we will definitely give our best at work".*

This assertion confirmed the social exchange theory of CSR and also, that employees who have positive perceptions of their companies are more likely to commit effectively to the company (Chung & Yang, 2016). Employee 4 was of the view that:

> *"I feel very proud of my company because even on the internet when one searching for information on companies that do well in CSR, my company is one of the results and as such it has made the company to be well known. When it is a well-known company, it will do its best to treat employees so they do not tarnish the image of the company".*

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RQ2: What do managers know about CSR and how does this knowledge affect the delivery of service of their companies?

Managers in Ghana have diverse views of CSR. From the study's interviews with managers, they were of the view that CSR is a voluntary action by a company to include social and environmental concerns in their operations and that it should be an internally motivated initiative on the part of management. It should come from top management and whatever is done as a CSR practice must align with the organisation's beliefs and corporate culture. Manager 1 responded that:

> *"What we believe CSR to be in this company is that, it is an everyday activity that management has trained staff members to perform to ensure that customers are happy anytime they patronize our services. In Ghana, the term CSR denotes donations and philanthropy but I know it is more than these; CSR is making sure that all your stakeholders are satisfied with your services, especially your employees and your customers".*

Manager 2 asserted that:

> *"As part of our CSR policy, we are to treat our clients well and we mostly give them relaxing treats and souvenirs during our customer service weeks and most of them get happy to the extent that they go on to sell us to others. In this way, it increases our customer base and you should know the results of that…more profits".*

Manager 3 said that:

> *"CSR makes us look good in the eyes of our customers and the public general. Treating our employees well is also considered in this company as CSR and what this does for us is that our employees are committed and always ready to give out their best and this is seen in the quality of products. This enhances our corporate image and this translates into in to more profits for us".*

RQ 3: What are the different forms of CSR activities that companies in Ghana perform?

b) Ethical Responsibility

This responsibility of a company is about the company ensuring that its practices and operations are fair and done in an ethical manner. It is the obligation of the company to do what is right, just and fair and to avoid harm (Carroll, 1991). Respondent 1 said that:

> *"I know my company does not do any extraordinary activities to show their CSR stance but they strive to do what is right and accepted. About employees they treat us with respect and fairness. What I have realised is that management look around, they seek for information to check what is done elsewhere then improve on it for us; in terms of conditions of service".*

Respondent 2 said: "I think Unilever products are fairly priced. Looking at the quality of their products as compared to other well-known brands, then one can say they give a fair price".

Respondent 3 said:"With what I know, Goil will not sell to us any product that is not qualified for the market in the sense that they will only produce lubricants that meet the standards".

c) Philanthropic Responsibility

From the data gathered, it was realised that companies in Ghana engage in philanthropic responsibilities. Philanthropic responsibility of a company is the company's efforts to align its activities to making the society a better place. It was gathered that this responsibility involved companies giving out some of their profits to support a cause whether related to their mission or not. They also gave out their time and other resources. Respondents gave their accounts as:

> *"Here at Petra Trust, management care for us in a way that they think it is the right thing to do. They provide us with lunch, they take us on annual trips for relaxation and any other thing they deem right for our development for the work".*

> *"CSR towards employees is common in this company. First of all, management is very interested in our development so they support you if you want to further your education. When the course you want to pursue is related to what the company deals in, then you benefit fully but if it's not, you are partly supported".*

"Management of Dizengoff Ghana has taken upon itself to help the agricultural sector in the country. By this, we partner with the government to distribute affordable fertilizers to farmers, we also spend time with them to educate them on best farming practices and new farming methods and techniques. We also sponsor the National Farmers Day and go as far as donating agricultural machines to farmers".

> *"As for Goil I know they have been donating items. I heard some time ago they gave the Ministry of Health Ministry (Public hospitals) some beds, they have been constructing boreholes for some deprived communities. Even during the Covid-19 period, they donated to the 37 Military Hospital and a whole lot of things. As for us the drivers, I have lost count of the donations we have been receiving. That is why I am stuck with them, I follow them a lot".*

> *"Deltal Capital's CSR is philanthropic in nature because it is our time that we give out when we engage in the investment literacy for students and workers, when we organise the blood donation exercise, we spend money and also the students we support, we use money."*

> *"Here at Transmed Ghana, we try our best in philanthropy. We are concerned mostly about the health of our staff members. We recently paid off the*

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hospital bills of one of them and there have been several others".

d) Environmental Responsibility

The environmental responsibility of a firm is its ability to do its operations in an environmentally friendly way. A company that is environmentally responsible tries its best to adopt practices or take steps that will help reduce environmental problems. Some of the activities that will ensure a company's friendliness to the environment are reduction of greenhouse gas emission, reduction in general wasted generated by the company, planting of trees and increased reliance on renewable energy. Data gathered for this study showed that, most of the sampled companies at least have engaged in one activity to ensure environmental responsibility. This activity was the planting of trees. This activity was common to all the participants because of the government's project, Green Ghana Project, through the Ministry of Lands and Resources and the Forestry Commission. The respondents said these:

"At Goil Ghana Ltd, we try very well to limit air pollution in the course of production. As a result we have invested and trying to invest more in equipment and processes which ensures little emissions of green-house gases".

"As you know, Dizengoff Ghana is into technology so we have developed some solar panels which we are using for our benefits, solar panels as you know is a renewable source of energy which has no negative effect on the environment".

RQ4: What are the limitations that stakeholders face in performing or accessing CSR activities? (What restricts CSR performance and accessibility?)

The constraints that were identified to impede the implementation of CSR by companies during the collection of data for the study were by managers and employees. The reasons of the managers were financial constraints whilst employees' reasons were attributed to lack of vision on the part of management or board of directors.

e) Financial Constraints

It was realised that, for effective implementation of all the forms of CSR identified and even beyond, large sums of capital and resources were needed. A manager'semphasized that:

"The amount of money, for instance, allocated for the performance of our CSR activities is sometimes inadequate. And to make matters worse, one has to fight (literally) during the deliberations and discussions of the incoming year's budget".

"I will say the limitation that has impeded the performance of our CSR programs of late is the coming of Covid-19. The disease has distorted our finances hence our inability in performing any CSR activity".

"We know as management that the performance of CSR rakes in profits for us but when you consider the higher return on investment that the company will make in the implementation of another project as compared to the CSR activities, we are tempted to forgo the CSR activities or postpone it to a later date".

i. *Lack of Vision*

Employee respondents of the study were of the view that the limitations of the performance of CSR practices are as a result of management's lack of vision for the long-term importance of CSR programs. Some of the explanations given by employees are as follows. The employee's claimed that:

"Our people at the top lack the commitment to perform CSR activities. Instead of having a proper CSR department, every time it is being given or changed to another department; when I came here over 3 years ago, it was the Human Resource/Administration department that was handling it, then it went to the MD's office but now they say Sales and Marketing department should handle it".

"To me I feel our people do not take the concept seriously and it is because they heard their competitor did something like donating to an orphanage that is why they also run to do something. I find that to be lack of vision".

"What I have realised from my former company is that CSR performances are beneficial in the long-run so if a company does not have a prudent management, one that thinks and cares about the future of the company, it will always ignore proper implementation of CSR and end up performing the short-term ones to reap little benefits instead of the full benefits that come from long-term CSR implementation".

VI. Conclusion and Recommendation

Precisely, the study investigated how stakeholders of companies understood CSR to be and their perception on the choice of a product/service or its delivery. The study was based on the fact that most literature on the perception of stakeholders on CSR is from Europe and America (Arli & Lasmono, 2010). Much is not known on the subject in Africa, more especially in Ghana. This study was carried out to help fill the gap in literature on how CSR is regarded and its effects on selection of goods/services and their delivery.

Stakeholders of companies in Ghana have knowledge of CSR activities and they perceived these activities to be good. Consumers/customers perceived CSR to be a means of developing the country at a faster rate and therefore they were willing to give their support to CSR-focused companies. Employees considered CSR to be a means of getting fair treatment and care

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from management to be able to perform well therefore they would entreat management to give it proper attention like any other department in companies and in exchange they would be committed and dedicated to their work and the company. Managers also perceived CSR to be beneficial to them and the performance of its activities affected the delivery of their services positively in that, CSR gave them good reputation which increases their consumer/customer base leading to high profits and good financial performance and increased shareholder value. In summary, this study has showed that stakeholders of companies are aware of CSR and they perceived it to be good so companies in Ghana must strive hard to perform CSR activities in order to attract and retain more consumers/customers and the best employees to increase the market values of companies driven by CSR.

This study recommends that companies must increase their CSR activities to yield more results because stakeholders perceive it to be very beneficial. This study could be replicated by assessing the perception of other stakeholders apart from consumers/customers, employees and managers. Future studies can also look at the perception of stakeholders of a specific industry. Again, this research was limited to Accra, therefore, it recommends that future studies be done elsewhere in Ghana.

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