Corporate Social responsibility in Africa: Context, Paradoxes, Stakeholder Orientations, Contestations and Reflections

Chapter · January 2016

2 authors:

Thomas Kimeli Cheruiyot
Moi University
20 PUBLICATIONS   **221** CITATIONS

SEE PROFILE

Patrick Onsando
Moi University
4 PUBLICATIONS   **14** CITATIONS

SEE PROFILE

Some of the authors of this publication are also working on these related projects:

Project   Sustainable development in Africa: Critical sectors and Deprived Communities . A book for springer coedited with Sam Idowu. Calling for papers View project

Project   Corporate social responsibility and Sustainable development: Paradox of Isolationism in Africa View project

CHAPTER 7

CORPORATE SOCIAL RESPONSIBILITY IN AFRICA

Context, Paradoxes, Stakeholder Orientations, Contestations and Reflections

Thomas Kimeli Cheruiyot and Patrick Onsando

INTRODUCTION

Organization studies on Corporate Social Responsibility (CSR) in Africa thus far, has concerned itself with among others; concepts, issues and processes (Hindson & Ndhlovu, 2011; Muthuri, 2013), cultural aspects (White, 2008), contextual and antecedents of CSR awareness and advancement (GTZ, 2009), CSR and corporate human rights (Cheruiyot & Maru, 2014). That debate on CSR has recently raised lot of interest in academic circles (Cheruiyot & Maru, 2012; Lozano & Prandi, 2005; Okoye, 2012; Wettstein, 2012) is not without basis. Whilst CSR is increasingly regulated in Western and developed countries in general, this is not so for most developing countries (Buhmann, 2006), particularly in Africa.

Africa is the second largest continent with a population of close to 1 billion people. Economies in Africa, and especially Sub-Saharan Africa, have been growing more rapidly in recent years than at any time in modern history, for instance

between 2001 and 2008, African economies grew at an increasing rate, averaging over 6% for the period and in 2010 the average economic growth rate across the continent overtook both Brazil and India. However, eighty percent of Africans still earn US$2 a day or less. However, economies reliant on the export of low value-added basic goods are subject to international market fluctuations and weak terms of trade (Forstater, Zadek, Guang, Yu, Hong, & George, 2010). More significantly, challenges to development in Africa remain considerable, as shown by the continent's uneven performance as measured against the UN Millennium Development Goals. These are broad people-centered objectives to be achieved by 2015 but seems unlikely so. The eight goals are; eradicate extreme poverty and hunger, achieve universal primary education, promote gender equality and empower women, reduce child mortality, improve maternal health, combat HIV/Aids, malaria and other diseases and ensure environmental sustainability and develop a global partnership for development.

CSR in Africa has also recently gained heightened interest generally due to high levels of poverty and inequalities, particularly among those countries in which sustainable development challenges appear most intractable (Cheruiyot & Maru, 2012; Kivuitu, Yambayamba, & Fox, 2005). In such countries, CSR has gained resonance among local communities and the general public.

CSR is gaining currency among organizations in poor countries (Welford, 2002), and increasingly in African enterprises and contexts (Cheruiyot & Maru, 2012), partially because of social legislation that is apparently less comprehensive and poorly enforceable. More knowledge on CSR is critical, and urgent owing to Africa's unique situations. As such, critical developments in CSR could enable enterprises and other parties, to exercise due diligence in their operations and processes, and formulate policy to ameliorate any adverse social effects.

CSR is an issue that is increasingly capturing the interest and imagination of people in the business world. However, despite all of the attention that has been given to this issue, there is still much confusion and many misperceptions surround it (Waldman, Kenett, & Zilberg, 2010). In fact, most CSR studies focus on social and environmental initiatives, ignoring the wider and wholesome, interdependence of business and society.

CSR, therefore, is both critical and controversial (Werther, Jr. & Chandler, 2010). Critical because of the magnitude of expectations for business in Africa and controversial because those who have thought deeply about why businesses exist or what purpose they have within society do not agree on the answers. CSR in Africa is critical because different societies express the relationship between business and society in unique ways. Unique expectations arise from many factors, with wealthy societies having greater resources and, perhaps, more demanding expectations that emerge from the greater options wealth brings. In Africa, as in other less developed societies, the general social welfare is focused on the necessities of life, such as among others; food, shelter, education, health, security

and jobs. Governmental or voluntary CSR initiatives or restrictions add costs that such societies could ill afford.

Furthermore, 'natural resource curse' or the 'paradox of plenty' is identified as a common phenomenon in Africa than elsewhere in the world. This is because, African countries rich in natural resources (e.g., Democratic Republic of Congo, South Sudan, Nigeria, Angola) have been unable to use that wealth to boost their economies. On the contrary, the rich resource heritage has turned out to be the source of civil or harmed conflict, insecurity, underdevelopment and exploitation.

In spite of the aforementioned, CSR in Africa is still a largely misunderstood, misused and abused concept. This is partly due to its diverse conceptualization and operationalization. CSR is also a largely contested concept, either theoretically or practically with diverse implementations across regions of the world. In Africa, being the second fastest growing region in the world (World Bank), with foreign investment inflows increasing and growing middle class, Africa's CSR agenda is under focus. As a manifestation of its challenges, the level of economic and social development partly influences the nature and form of CSR in particular African regions and countries.

In this chapter, we examine various CSR definitions and how CSR is operationalized generally and provide a contextual understanding of CSR in Africa. The application of CSR in African cultural and business settings is also examined.

CORPORATE SOCIAL RESPONSIBILITY: MISUNDERSTOOD, ABUSED AND MISUSED CONCEPT?

We argue that CSR in Africa is largely misunderstood, misused and abused concept both in practical and theoretically realms. Critical question is; why is CSR misunderstood, misused and abused?

First it is misunderstood, partly due to its diverse conceptualization and operationalization. Furthermore, a plethora of CSR synonyms such as corporate responsibility, corporate accountability, corporate ethics, corporate citizenship, sustainability, stewardship, triple bottom line, corporate governance, social and environmental obligations, corporate social investment and responsible business are bandied around and used interchangeable, often incorrectly, therefore exacerbating the confusion surrounding it. Its flexibility and broad spectrum has led to its operational and conceptual lacuna, although partly increasing its prominence in academic circles.

Moreover, CSR is a fuzzy concept, often with unclear boundaries and debatable legitimacy. Every practitioner and scholar alike perceives CSR differently, and individually think they know what CSR is, or ought to be. However, the reality is that most of what is perceived to be CSR in Africa is actually not. Leading to serious abuse of CSR. For instance, most CSR initiatives in Africa are cash, food or other material donations that are purely philanthropic, knee jerk reactions not based on long term social perspectives.

Similarly, is a transversal issue that impacts the organization in many different ways, and is occasionally described as an oxymoron, arising from its duplicity, multiplicity of initiatives and because of the naturally conflicted nature of the corporation (Devinney, 2009). This leads to misuse of CSR, since each scholar and practitioner uses the concept and applies it for his own benefit.

In addition, despite decades of studies, CSR remains an embryonic, contestable (Windsor, 2006) and fluid concept. Acting as both a means and an end. Its instrumentality makes it an integral element of organization's strategy (means) and also a way of maintaining the legitimacy of organization activities in the wider society by espousing and meeting stakeholder concerns, interests and expectations (end).

Furthermore, the meaning and value of CSR may differ in various contexts, depending on local factors such as culture, environmental conditions and legal framework (Galbreath, 2006). Accordingly, different cultures will espouse different values (Burton, Farh, & Hegarty, 2000), norms and traditions, leading to lack of universal CSR position.

Prior studies on CSR generally have provided little attention to African unique situations (Aguilera, Rupp, Williams, & Ganapathi, 2007; Cheruiyot & Maru, 2012). This is critical since CSR is the most legitimate and universal framework for determining social dimension of business responsibility and issues of corporate governance. Studies on CSR in African organizations are critical, increasingly because of the continent's rise in global significance.

For instance, while, Garriga and Melé (2004) classify CSR theories into instrumental, political, integrative and ethical theories, Galbreath (2006) provided strategic configuration of CSR into shareholder, altruistic, reciprocal and citizenship strategies. Thus, demonstrating a fragmented but useful approach to CSR studies.

As a basis for CSR, HR is relevant to economic, social and environmental aspects of corporate activity, especially in the global market place (Cassel, 2001), augmented by HR based approaches such as; UN Global Compact, Certification SA8000 and more significantly Universal Declaration of HR. It is recognized that part of being a good corporate citizen includes respecting HR of stakeholders. Conventionally, HR fell into the domain of states and individuals not on corporations (Lozano & Prandi, 2005). However, this model whereby only states and individuals can be held responsible for HR abuse is under question. So, while primary responsibility for the enforcement of international HR standards lie with the national governments, there is a growing acceptance that corporations also have important role to play (Australian Human Rights Commission, 2008). Increasingly, companies are linking HR to their CSR upstream and downstream strategies. There is a new corporate paradigm in which respect for minimum international HR standards has become an issue inextricably linked to the process of building a responsible company. Companies are increasingly required to build their legitimacy and identity on the basis of respect for HR, increasingly seen as an integral part of responsible 21st century corporation and corporate leadership (Lozano & Prandi, 2005).

Granted that CSR is a fuzzy concept, the issues of to whom to be socially responsible and the reasons for social responsibility has been a subject of intense debate in the management literature. Further, the dimensions and manifestations of its application in practice have not been adequately explored. Corporate social responsibility is therefore a multidimensional construct. It is subject to varied interpretations and has been described as non-monolithic, oxymoron and fuzzy.

Accordingly review of literature reveals the crisis of defining the concept and of establishing, its operationalization, legitimacy and impacts. Some select CSR definitions include among others:

As a start, CSR encapsulates policies and programs of private firms that go beyond legal requirements as a response to public pressures and societal expecta-tions (Vogel, 2005). CSR is also viewed as a model of extended corporate gov-ernance, whereby firm management, have responsibilities that range from fulfill-ment of their fiduciary duties towards the owners, to fulfillment of analogous fiduciary duties towards all the firm's stakeholders (Sacconi, 2004). Additionally, CSR is a concept whereby companies integrate social and environmental con-cerns in their business operations and in their interaction with their stakeholders on a voluntary basis (European Commission, 2001).Furthermore, CSR is defined as the commitment of business to contribute to sustainable economic development by working with employees, their families, the local community and society at large to improve their quality of life, in ways that are both good for business and good for development (Ward, 2004).

CSR denotes the commitment by firms to behave reasonably and responsibly and contribute to local economic development, while improving the quality of life of its employees as well as the local community and essentially, about companies combining economic, social, environmental and human rights interests for the good of the company, society and other stakeholders, and a way of managing change and reconciling social development with improved competitiveness (European Commission, 2001).

CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large (Moir, 2001).

CSR is a business organization's configuration of principles of social responsibility, processes of social responsiveness, and policies, programs and observable outcomes as they relate to the firm's societal relationships (Wood, 1991).

CSR is concerned with treating the stakeholders of a company or institution ethically or in a responsible manner. 'Ethically' or 'responsible' means treating key stakeholders in a manner deemed acceptable according to international norms. Social includes economic and environmental responsibility. The social

responsibility of business encompasses the economic, legal, ethical and discretionary expectations that a society has of organizations at a given point in time (Carroll, 2008).

More briefly, CSR is a process to achieve sustainable development in societies (Hopkins, 2011).

The aforementioned definitions of CSR demonstrate its over breath and lack of operational consistency. However, a more critical focus indicates some constructs of CSR common in African lens and accordingly we define CSR in Africa as; *Organization commitment to economic, social, legal and environmental rights, and responsible outcomes for sustainability of the human race.*

CSR CONCEPT AND ISSUES OF CONCERN IN AFRICA: A PARADOX?

CSR in Africa is at best described as paradoxical, and its business display at best publicly viewed with both skepticism and cynicism. These attitudes are common in African context due to historical, cultural, economic and political realities and considerations.

Whilst a paradox is (a) statement or a proposition that, despite sound (or apparently sound) reasoning from acceptable premises, leads to a conclusion that seems senseless, logically unacceptable, or self-contradictory and/or (b) statement that apparently contradicts itself and yet might be true. Most logical paradoxes are known to be invalid arguments but are still valuable.

Whilst cynicism is an inclination to believe that people are motivated purely by self-interest, skepticism is an attitude of scornful or jaded negativity, especially a general distrust of the integrity or professed motives of others.

Furthermore, optimism is a mental attitude or world-view that interprets situations and events as being best (optimized), meaning that in some way for factors that may not be. Alternatively, it is a tendency to expect the best possible outcome or dwell on the most hopeful aspects of a situation. Accordingly, CSR issues of concern in Africa include among others; poor communities in close proximity to business, environmental impact of business activities and climate change, corrupt business practices, working conditions and work environment including health and safety, minimum wage, human rights record including exploitation, child labor and sexual harassment, tax evasion and lack of disclosure and public health, including HIV/AIDS.

THEORIES OF CSR AND THE AFRICAN CONTEXT

CSR differs considerably across the countries and continents of the world, as several studies have shown (Dobers & Halme, 2009). Whilst CSR theories and practices in Africa is generally adopted from the Western world, organization studies suggest that Western CSR theories are not totally applicable in Africa, due

to differences in structural, institutional and cultural drivers of CSR between the Western and African countries (Dartey-Baah & Amponsah-Tawiah, 2011).

Accounting for these, are political and socio-economic factors, partly influencing the development, understanding, and implementation of CSR. Globally, whilst Europe has taken a leading position when it comes to the promotion and implementation of CSR, in Africa, political and economic conditions have not been beneficial for a rapid evolution of CSR, but some countries display an increasing interest in CSR, and some studies have been conducted (Dawkins & Ngunjiri, 2008; Mitchell & Hill, 2009).

Organization studies on CSR in Africa have been fragmented, asymmetrical and less representative. Accordingly, African wide studies are scanty with notable exceptions being (Forstater, et al., 2010; Okoye, 2012; Visser, 2006). Studies have focused on dozen countries with emphasis in South Africa (Hinson & Ndhlovu, 2011), Kenya (e.g. Cheruiyot & Maru, 2012; 2014; Muthuri, 2013); Nigeria (e.g. Amaeshi, Adi, Ogbechie, & Amao, 2006; Amao, 2008), Tanzania (e.g. Egels, 2005) and Ghana (e.g., Julian & Ofori-Dankwa, 2013).

African studies on CSR have failed to address theories of CSR in Africa, with many studies transplanting wholesome western theories without contextualizing them. Accordingly, application of indigenous CSR theories such as Ubuntu/Utu (humanism), African renaissance, Omuluwabi and 'Harambee' have been suggested to remedy the limits of Western CSR theories in Africa. Perhaps the most important theory that transcends African societies is humanism.

African Humanism

African humanism (referred to as Ubuntu in Southern Africa, Utu in Eastern and central Africa) is core to the concept of CSR in Africa. African culture espouses humanism as a way of life. Exercise of African humanism is unconditional, irrespective of status, gender, religion, ethnicity and race. Amongst other aspects, humanism includes the consideration of basic dignity and humanity of stakeholder rights. African humanism is referred to variously as Ubuntu in Southern Africa and Utu in Eastern and Central Africa, which is popularly equated to local communal values and customs. Inherently humanism is social responsibility in its totality. It applies to business (CSR) as well as government. Accordingly, a humanistic paradigm for sustainable development in the future is inevitable. African humanism, denoted as Ubuntu and Utu, provides a strong base for the community concept of management, and enhances African humanistic values. The African understanding of humanism is deeper than western theoretical strands. Accordingly, business and society are treated as interwoven, rather than assumed to be distinct entities. As a consequence, society places certain expectations on appropriate business behavior and outcomes.

IS CSR CONSISTENT WITH AFRICAN
HUMANISM OR IS IT WESTERN MIMICRY?

African business and organizations are expected to be an integral part of the society. Whilst this may be so, a significant share of business and organizations in Africa comprise of foreign multinational corporations and organizations. Granted that CSR should be consistent with African cultural values, it unclear if this is so. CSR is consistent with African cultural values. These values consistent with CSR include among others a sense of community life, a sense of good human relations, a sense of the sacredness of life, a sense of hospitality, a sense of the sacred and of religion and a sense of humanism.

African humanism particularly, embodied in African CSR, is a way of life and is embodied in rituals, stories, cultural practices, symbolism and myths, and takes the human being as the starting point, emphasizing the 'dignity' and 'worth' of an individual. A basic premise of humanism is that human beings possess within themselves the capacity for truth and goodness. Humanism is widely known in Southern Africa proverbially as "umuntu ngumuntu ngabantu" (a person is a person through other persons). Similarly, a Kiswahili proverb that captures this African notion is that "Mtu ni utu si kitu" (value is in human, not wealth).

Several of these proverbs are concerned both with the peculiar interdependence of persons on others for the exercise, development and fulfillment of their powers that is recognized in African traditional thought and cultural practices. African culture is non-individualistic, emphasizing people and their feelings, communal happiness, and the creation of harmony in the workplace. Accordingly, business and organizations will gain unflinching loyalty and unwavering support of its community and publics. African CSR is consistent with the principle of maintaining social and communal harmony and consensus. A sense of mutuality between business and community is important, for instance, in Kenya, "Harambee" is the spirit of pooling together resources both physical and human to meet critical resource threshold. It is a traditional approach to resource mobilization, in order to meet the cost of social services, especially education and health. It is a way of life, and a traditional custom of East Africans. Accordingly, each community have at least a self-help or co-operative work groups by which groups of women on one hand and men on the other organized common work parties, for example to cultivate or build houses for each other; clear bushes and to harvest among other activities. Harambee embodies the idea of mutual assistance, joint effort, mutual social responsibility and community self-reliance. Since business is an integral part of society, it is called upon to participate in these activities. CSR in Africa, of this nature is consistent with African values. It is clearly a moral business responsibility. However, surveys of CSR amongst businesses in Africa have found that the most common approach to CSR issues is through philanthropic support, in particular focusing on education, health and environment (Forstater et al., 2010). This is inconsistent with African non-individualistic culture, since

philanthropic CSR diminish sense of humanism and instead glorify the materiality in the giving.

CSR AT MACRO, MESO, AND MICRO LEVEL IN AFRICA

CSR in Africa has its own unique features, distinct from other regions of the world. For instance, while it may not be unanimous, Rossouw (2005) suggests three areas that characterize the wider area of business ethics in Africa. These are macro-level which focus on the influence of Africa's colonial and neo-colonial past; the meso-level, which deals with the moral responsibility of business towards the reconstruction of African societies; and on the micro-level, which is the way in which individual businesses deal with affirmative action to overcome the consequences of historical racism, sexism and economic exclusion (Visser, 2006).

In Africa, CSR at the macro level, focus on regional and global initiatives, paradigms and relevant theories for mainstreaming social responsibility in the continent. This includes initiatives such as African peer review mechanism (APRM) introduced a decade ago but that seems to have receded recently. More critically, this includes challenges of implementing CSR at the continental level. Colonial and neo-colonial history introduces unique geopolitical, social and cultural differences across the continent. Sub-Saharan Africa and their Northern Africa counterparts differ in both cultural and social orientation, particularly the dominant religion, which in turn affects the moral and ethical persuasion of the countries concerned. Continent-wide CSR initiatives suffer from such challenges as commitment by political and business leadership, social and political conflicts, weak regulatory frameworks, corruption among others. Global initiatives such as global compact are unlikely to significantly alter the current situation unless applied uniformly by all stakeholders.

Similarly, meso-level CSR entails CSR within each African country and other geopolitical zones. It captures cultural antecedents and challenges of implementing CSR at country level. Many African countries neither have social guidelines nor legal framework for mainstreaming social responsibility by organizations. This is perhaps paradoxical in that, while there exist very high social expectations of business in Africa, this has been voluntary. Many business organizations in Africa are largely either multinational or small enterprises, both of which are largely constrained to participate in CSR activities but for different reasons. Multinationals, majority of whom are largely shareholder driven entities pay lip service to social responsibility or at best undertake public relations in the guise of CSR, due to strong pressure from their western shareholders. On the other hand, majority of small enterprises in Africa seldom have enough resources to be deployed to social responsibility and are merely engaged in business survival. This is exacerbated by lack of systematic and deliberate action to mainstream CSR in African countries and institutions. Country level CSR should therefore focus on identifying areas of corporate social responsibility, developing national priorities and providing legal framework for undertaking CSR activities. This has recently been attempted

in Nigeria and in Kenya where a new constitution has entrenched human rights provisions.

Micro-level captures CSR by individual institutions, enterprises and entities to communities, employees, customers, shareholders and public. Such entities have unique strategies and policies for undertaking CSR activities. In African countries, most such entities undertake philanthropic activities, while ensuring maximum media coverage to leverage on marketing and public relations. Most of these activities are in response to call for assistance due to critical situations or emergencies, often reactionary and single, one off events. These actions do not amount to CSR, since responsibility by its very nature is long term and sustainable. To the extent that actions are reactionary, short term, non-targeted, it does not achieve desired long-term sustainability.

WHY CSR IS CRITICAL IN AFRICAN CONTEXT

Africa with its long history of social and economic deprivation such as slavery, colonialism, economic and trade inequalities, MNC resource over-exploitation and degradation, among others calls for urgent and clear focus on CSR both as a social and political empowerment strategy.

Although there is a ray of hope, the level of poverty and inequality in Africa is both more intensive and extensive than elsewhere in the world. CSR therefore objectively raises the morality of such inequities and impoverishment. Accordingly, arguments for CSR have long recognized enlightened self-interest as well as beliefs about corporate good citizenship and a beneficial social role of business. The urgency stems from a realization that the criticism of business is more far-reaching than ever before. This is partly because, with globalization, business activities particularly in Africa, is more pervasive, powerful and socially disruptive. Similarly, the urgency is as a result of growing recognition of the failure of African governments to solve many social problems and, the diminished scope of government in certain regions of Africa. This has led to recent criticism of business in a more far-reaching way, to match business expectations.

Organizations are increasingly expected to address social problems and, shoulder greater social responsibilities in addition to addressing social issues for which it is more directly responsible, such as; environmental pollution, product safety and quality, and social inequities.

Furthermore, African countries have weak laws and, are poorly regulated, and where such laws exist, they are poorly enforceable due to social or political exigencies. Accordingly, CSR is necessary in an African context in order to avoid or pre-empt legal or regulatory sanctions.

The "Good" Part of CSR

Corporations can and should, be instruments of social policy. An instrumentalist and rational perspective of this notion is that business is part of society

and business has resources to make social change. This is particularly true for the many MNC's doing business in Africa, such as Nestle, Vodafone, Guinness, Microsoft, etc.

In the same vein, CSR is good because corporations (or "markets") are the most efficient way of determining social needs and delivering social solutions. From this perspective we can highlight four reasons why a society would want firms to act as instruments of policy and be active CSR participants

First, stakeholders are rational beings. Based on this logic, corporations with more acceptable practices within a society would have more satisfied customers, employees, communities and shareholders, enhance its longevity and thrive in more adverse environments (Reich, 2007), more particularly in Africa.

Second, corporations possess more knowledge than individuals and governments accruing from their ongoing and active research and hence are more likely to use that knowledge to meet the demands of their various stakeholders.

Third, corporations have a better understanding of trade-offs, technologies, and trends operating within a society and can act on them in a way that is more rational and realistic than governments.

Finally, being free of the transparency required of governments and many civil society organizations, corporations can more easily engage in social innovation and experimentation (McClintock, 1999). This social innovation and experimentation could widely benefit stakeholders.

The "Bad" Part of CSR

In Africa, corporations are associated with among others exploitation of CSR for the benefit of business without commensurate social benefits. An assumption underlying CSR is that firms are guided by society and do not deliberately manipulate that society for their own benefit, this of course has been met with skepticism in many parts of Africa. The notion is disputable due to the following corporate vices; First, corporations exist to generate economic returns, not to solve societal problems. They live to optimize for themselves and their core stakeholders; shareholders, managers, employees, suppliers, governments, etc., not the general public. They are therefore inherently and perpetually opportunistic.

Second, corporations skew societal standards to suit their own needs. This is commonly done through manipulating the legal and political environment.

Third, corporations are not representative of the society at large. Entrepreneurs in Africa, though small and micro do not represent the poor and disadvantaged of a society, nor do they represent the geographic spread of a society. This disparity is even worse considering the significance of MNC's in African countries.

Fourth, with the exception of innovative type, most organizations are naturally socially conservative and hence will only experiment when they could see a clear benefit from the endeavor. This is potentially paradoxical, since although organizations have an incentive to engage in some market experimentation, they are unlikely to engage in socially confronting experimentation.

Fifth, CSR allows governments to abdicate some of their social responsibilities, thus making the delivery of those social services provided by companies less accountable and transparent and more subject to the whims of unelected decision makers.

The "Ugly" part of CSR

Many business commentators decry the lack of clear evidence that doing well by doing good has a clear and unambiguous relationship to the generation of business and organization value.

Second, studies most notably, Orlitzky, Schmidt, and Rynes (2003), have suggested unclear causality between a firm's specific CSR programs and business outcomes that can influence performance. Hence the relationship between CSR and performance is such that performance could drive CSR activities and CSR activities could drive performance, or an existence of a recursive model.

From our perspective the relationship between CSR and corporate performance can be broken down into four basic areas that encompass nearly all the (non-moral) reasons why corporations and managers would take on CSR initiatives: (a) their impact on customers and demand, (b) their impact on cost, productivity, and efficiency, (c) their impact on intangibles, innovation, and the duration of assets, and (d) their impact on risk (cost of capital).

Worse still, CSR could be an ex post facto discretionary reaction to internal and external organizational and strategic conflicts. Some studies have showed that firms that engage in earnings manipulations are significantly more likely to also engage in CSR activities as a cover up and public window dressing. For instance, Chen, Patten, and Roberts (2008) showed a similar offset strategy whereby firms with poor environmental and product safety performance engage in more philanthropy. Similarly, the 'art of deception' whereby, organizations too often tend to select one isolated issue and attempt to magnify and use it for advertising or marketing purposes in order to improve a firm's image. In addition, organizations may miss the 'broad picture' while engaging solely in a strictly rational or economic decision-making process in an attempt to determine the precise return on investment for money put into CSR. Similarly, limited rational or manipulative thinking, characteristic of CSR in Africa, will ultimately backfire in the long run. Stakeholders will eventually catch on and will perceive that the firm is not being authentic or "real" in its approach to CSR. In other words, if managers do not recognize the full ramifications of CSR in terms of what it is and its complexities, they might be better advised to not even concern themselves with it. Managers should have a genuine or authentic desire to pursue CSR in order to truly realize its benefits for themselves, their firms, and stakeholder groups. To say it another way, managers should attempt to lead CSR, rather than just manage CSR. Nonetheless, executives pursuing personal visions of a better world using shareholders' money and often with insufficient regard for the likely effectiveness or possible ill-consequences of their initiatives could lead to weak incentives for investment

and innovation. (examples HIV AIDS drugs and other debilitating diseases). Finally, there are legitimate grounds for concern about some CSR initiatives. On the one hand, there is so often little real substance to what some firms claim to do.

CSR AND SMALL AND MICRO ENTERPRISES IN AFRICA

African business environment is characterized by significant number of small and micro enterprises. This is profoundly important in regard to understanding and implementing CSR in Africa. There is no reason why smaller or less visible companies should be considered any less responsible for their social and environmental impacts of their activities, to the contrary, CSR should be treated more seriously to enhance the impact locally and also Africa.

Stakeholder Theory and CSR

CSR emerged from the recognition of the need for corporate responsibility beyond shareholders. Corporate shareholder model has faced severe criticism for decades, giving way to more acceptable, inclusive stakeholder model. This is more critical in Africa, where levels of poverty are high and governments seldom have enough resources to meet social expectations. Stakeholders such as customers, communities, employees and general public among others demand special corporate considerations. Internal and external CSR are two main dimensions of CSR. Internal CSR has been relatively ignored in Africa, with employees experiencing poor working conditions and weak shareholder protection laws such as lack of financial disclosure and insider trading in many African countries. External CSR includes focus on customers, communities among other stakeholders.

It has been argued that though stakeholder theory is useful in reconciling various interests, perceptual issues, may influence the results due to paradoxical outcomes or dissonance between perceptions and organizational practices (Cheruiyot & Maru, 2012). Generally, there is a paradigmatic shift from social-economic approach to social-human stakeholder focus. The following subsections explain CSR and each of the main stakeholder groups.

CSR and Shareholders

Shareholder social responsibility is paradoxical in nature in that, corporations are owned by shareholders for profit making yet they are often victims of corporate social irresponsibility. Lack of transparency, poor investment decisions, alienation of majority of shareholders, among others Agency and corporate governance problems have exacerbated calls for shareholder oriented CSR. Although related, this should not be confused with shareholder activism. Agency and governance problems have been experienced in Africa due to weak regulatory framework, poor corporate oversight, corruption laws and also in some instances state complicity.

CSR and Employees

Employee CSR has been relatively ignored in Africa, with employees experiencing poor working conditions, remuneration and social security. However, few studies focusing on employee CSR have been undertaken such as Cheruiyot and Maru (2012, 2014). The two studies found poor employee-oriented CSR in Kenya. They also found that lack of satisfaction on key CSR issues was not directly associated with negative outcomes such as commitment and turnover intentions. Accordingly, they argued that employee's commitment and retention could be as a result of unique economic and social factors in an African context. Since some of the employee practices are socially irresponsible, this is unlikely to be sustainable in the long term, since international labor practices are fast gaining currency in Africa. Regulatory frameworks targeting poor working conditions and human rights have been formulated already in a number of African countries such as Kenya. For instance, kinds of problems experienced by workers in horticultural farms and tourism hotels in Kenya included: Employment insecurity, overtime work, sexual harassment, low wages, lack of access to maternity leave, minimal union membership among the workers, poor communication between workers, supervisors and management, poor transport facilities. Others included frequent exposure to adverse working environment (e.g. chemicals), lack of opportunities for promotions, Lack of a proper complaints procedure, and lack of awareness of codes among the workers and human rights.

CSR and Communities

For centuries, African communities thrived and sustained themselves in relative harmony with the environment. Even, despite increasing resource exploitation, Africa remains one of the last bastions of biodiversity and one of the least polluted continents. However, political and social conflicts, lack of basic education skills, health threats (e.g., HIV/AIDS, Malaria, Ebola, Tuberculosis, Cancer) and youth unemployment are challenges that face many African countries, ravaging communities and causing human suffering. Multinationals from the west and increasingly from China and India, are perpetrating or abetting conflicts, encouraging child labor and gender discrimination.

Accordingly, civil society and other lobbies have called for community social responsibility in Africa, to include not only the philanthropic nature, but CSR that concerns itself with capacity building, enhancing acquisition of skills and quality youth employment, among others.

CSR and Customers

In African context, most customers are presumably not well informed, are subject to corporate manipulation over quality, pricing and promotion. CSR is expected to not only augment social progress but also to reverse corporate social

irresponsibility. Other customer CSR concerns include; consumer education and information, product safety and durability, and post-purchase support.

African consumer is increasingly educated, informed, but less so compared to western counterparts.

Characteristics of African Social and Business Environment

African society and business environment, has a unique character and context. The uniqueness of African society reflects its temporal and spatial character, due to inter-regional, intra-regional, inter-organizational and intra-organizational differences. However, it would be foolhardy to assume that Africa is homogenous and unitary. This assumption has led to reference to African organizations and communities as one large agglomeration of similar sub-cultures. However, African communities and organizations exhibit rich diversity, between the Northern and Sub-Saharan Africa, and within these two distinct identities.

General Characteristics of African Organizations

African business consists of many small local enterprises, a few medium sized enterprises and large foreign multinationals. The small local enterprises have a weak financial base and visibility (for example a small kiosk in a village in Kenya, takshops in Namibia and Suki in Ethiopia). The relatively weak resource base and/or small size limit adoption of CSR strategies by these enterprises compared to their large counterparts.

Furthermore, there are huge social expectations placed on business organizations in African society. This is explained by large income disparities, low education levels among the population, and the high social visibility of multinational enterprises.

Meanwhile, social and community political power is asymmetrical, favoring large foreign multinationals over social actors. Incidence of protests aimed at multinationals, as in the past been witnessed the Niger Delta in Nigeria, Mtwara region of Tanzania and Turkana of Kenya over the perceived lack of local benefits from local resources.

Significantly, African business environment is weakly regulated. Most national legal systems and frameworks are weak or nonexistent, and where the law is in place it is poorly enforced. Individual and communal rights are therefore not guaranteed.

Moreover, African culture is rich in social and community support among its members. African cultures display diversity, but remarkable similarity in terms of being distinctly non-individualistic in character (Lutz, 2009). Accordingly, community is the cornerstone of African thought and life, and an "African is not a rugged individual, but a person within a community" (p. 314).

In addition, the paradoxical nature of Africa's dilemma is that while there is a humanistic and communal focus, a wide-scale consensus has yet to be established as regards what the common good or venture should be.

Overall, in Africa and most developing countries where pace and ownership of business is dictated by MNCs, demands for more development programs and assistance to host communities have become more conspicuous (Hinson & Ndhlovu, 2011). Leading to widespread community demand for relevant, direct and sustainable benefits from local resources. These MNE's are expected to perform some quasi-governmental role like providing social services and welfare programs. At times these demands have become acrimonious leading to protests and strife. Examples include Shell and its impact on the Ogoni people in Nigeria (Ite, 2004), Mtwara region of Tanzania and Turkana people of Kenya over the perceived lack of local benefits from local resources.

ANTECEDENTS OF CSR IN AFRICA

CSR in Africa has been driven and motivated by several factors and actors.

Firstly, CSR is driven by multinationals and consumer organizations promoting western CSR models, world organizations such as the United Nations World Summit on Sustainable Development, UN Global Compact, World Trade Organizations and OECD Guidelines for Multinationals. Secondly, African based organizations such as the African Union, which provides for a focus on corporate governance and CSR through the New Partnership for Africa's Development (NEPAD) African Peer Review Mechanism. Thirdly, Western consumers driven codes of conduct covering business activities, including BASEL code, SA 8000, fair-trade. Furthermore, the growing importance of foreign direct investment from EU, US and emergence of Chinese investments in Africa play a leading role. Similarly, the rise of the international NGO movement and civil society focusing on the ethical practices of companies in Africa and the increase in multilateral interest in social and environmental impacts, including by the World Bank and International Finance Corporation are instrumental in shaping CSR agenda in Africa.

Finally, the growing significance of African indigenous CSR related initiatives such as the Black Economic Empowerment in South Africa and the small but growing driver of socially responsible investment (SRI) funds.

Challenges of CSR Africa

One of the most critical challenges is the "natural resource curse" or the "paradox of plenty". Resource rich but 'poor' countries have been unable to utilize its wealth for public good. Generally, factors responsible for this problem, are poor corporate and political governance, theft and corruption, inter ethnic conflict, environmental degradation and lack of resource diversity. This phenomenon is experienced in the Democratic Republic of Congo, Niger Delta of Nigeria, South Sudan, Angola, among others. Pursuit of appropriate leadership model and CSR

policies, if properly implemented could partly ameliorate this situation. Countries that have successfully managed to fairly balanced resource-led growth in the recent past include among others; Ghana, Botswana, South Africa, Mauritius and Ethiopia.

Leadership crisis challenge both in corporate and political governance is another critical area. CSR in Africa is often abused and misused by corporate and political leaders to gain social and political power. This is unacceptable, since CSR should be genuine, long term, and should not be used to gain political or social power, but be beneficial to the wider society. Worse still, some political leaders are complicit with their business counterparts in social deprivation, through corruption and resource depletion activities. Exceptional servant leadership espoused by prominent African leaders such as Nelson Mandela, and to some extent, Julius Nyerere is rare in Africa today. Such leadership style is consistent with social responsibility and was the hallmark of many traditional African societies. Attempts at addressing such leadership problems have been initiated in Africa for instance, African renaissance, African peer review mechanism, the Mo Foundation leadership awards among others have been dismal.

Africa's other CSR challenge is the monumental level of social expectations of government and to some extent business organizations. Whilst business pay taxes to the government to implement programs and meet the social expectations, most of these

SUGGESTED SOLUTIONS FOR AFRICAN CHALLENGES

Despite this increasing attention paid to CSR in Africa, it has still had a limited impact on the marketplace. The types of products and services that could help solve Africa sustainable development challenges are seldom given a high priority. Nevertheless, a few examples highlight the potential for the market to be an important driver for CSR, including: the accessible pricing of medicines for diseases such as HIV/ AIDS, malaria and drug-resistant TB; the massive uptake of mobile telephony and the positive impact it can have on the digital divide; and innovative banking products for the poor. It is critical that these and other kinds of CSR opportunities are taken up, in collaboration with the government and NGO sectors, to promote effective solutions to Africa's social, ethical and environmental challenges.

CSR CASE EXAMPLES IN SOUTH AFRICA AND KENYA

Utilizing internet sources, we briefly examine cases of CSR in two companies, one each from South Africa and Kenya and then draw some useful lessons.

Case of Safaricom, Kenya

Safaricom limited is incorporated in Kenya as one of the leading integrated communications companies in Africa with over 17 million subscribers. It pro-

vides mobile and fixed voice as well as data services on a variety of platforms. Through Safaricom foundation, its CSR entails directly sponsoring community activities, projects and events that make positive contributions to the public in arts, culture, health, sports, education and environment. The company's goal is to impact communities in direct ways through support for community projects while generating positive publicity for the company (instrumentalist CSR).

In recognition of the growing challenge of e-waste management, and to augment the already existing initiatives, it funded the purchase of a state of the art e-waste grinder for computers to be utilized by Kenyan schools, invested in environmental supporting initiatives and wildlife conservation through participatory conservation activities, public education and sustainable preservation of natural resources. Safaricom won the top Gold Award for planting over a million trees in 2009.

On health, the company supported initiatives that increase access to affordable health care, including specialized health care that is often out of reach of many Kenyans. It partnered with health care service providers and communities in constructing and equipping health facilities, providing health information and services through medical camps and supporting the provision of specialized health services.

In terms of water provision, in partnership with the Kenya Red Cross Society and Action Aid International-Kenya, Safaricom implemented large scale community water projects, under "Maji na Uhai' initiative, and committed funds for large-scale water projects in arid and semi-arid areas of the country.

Safaricom has partnered with organizations and community groups to preserve and promote Kenya's natural heritage in arts, sports, music and culture. For instance, it partnered with National Museums of Kenya and the Kenya Museum Society to renovate the Louis Leakey Auditorium. It supports sports projects that provide opportunities for the integration of health, education and life skills into sport. The company also extended its partnership with Alive and Kicking, an NGO that uses football and netball to create awareness on HIV&AIDS, malaria and other key health issues among young people in Nyanza. It has sponsored the Sports Personality of the Year (SOYA).

Case of ESKOM, South Africa

Eskom, a parastatal of the South African government since its founding in 1925, has established itself as a world-class electricity company. It supplies over 95% of South Africa's electricity needs and over 50% of the electricity needs of Africa. With its head office being located in Johannesburg and other offices are situated in Uganda, Nigeria and Mali.

The company has a variety of CSI initiatives, including sponsorships and donations, which are managed by its development Foundation. Established in 1998, Eskom's Development Foundation facilitates the management, coordination and integration of the company's donations, financial or in the form of assets, in sup-

port of promoting its image and activities in disadvantaged communities, where it provides services. Typically, up to almost $10,000 cash donations can be approved by the Foundation, as can donations of assets to registered non-profit organizations that preferably have welfare, education or training objectives. The company also sponsors events for organizations or individuals, so long as doing so is expected to advance Eskom's marketing and corporate objectives. Through the Development Foundation, Eskom supports "community development" initiatives, which are designed to help develop critical skills (e.g., adult literacy, technical skills training, business management training, and life skills training) and provide educational support to impoverished communities, such as teacher training, school supplies and equipment, and early childhood development. Eskom also has "small business development" (SBD) initiatives, which its Development Foundation manages. The objectives of the SBD are to develop small and 23 medium-enterprises (SMEs) in support of the company's procurement policy, form strategic alliances and partnerships, facilitate the training of entrepreneurial skills, and promote entrepreneurial spirit among the previously disadvantaged, to mention a few. Whereas Eskom does not provide financial support to qualified SMEs, it works with certain financial institutions with which it has entered into a partnership agreement to secure the necessary capital. Through its SBD initiatives, the company has reported the creation of thousands of jobs, ranging from 760 (1993) to 2878 (1997). Likewise, the number of SMEs the company has helped to create range from 233 (1993) and 321 (1997) to a high of 534 (1994).

CONCLUSIONS, SOCIAL, POLITICAL, MANAGERIAL AND RESEARCH IMPLICATIONS

CSR studies is gaining traction generally and particularly in developing countries context. Whilst it could be implied that CSR precedes and succeeds development, CSR in Africa is faced with both challenges and opportunities. CSR paradox in Africa is both conceptual as well as contextual.

Social implications for CSR in Africa are many. CSR should be pursued religiously by both local and multinational organizations, and since the market is unlikely to control how much CSR should be pursued, regulatory framework should be developed for such purpose.

Research Implications

Studies on CSR in Africa, is limited to few countries and context as earlier indicated. Accordingly, focus on country specific studies and intensive African-wide studies should be encouraged. Depth and breadth of CSR studies focusing on specific sectors such as mining, oil exploration, service among others should be explored. Africa specific theories and models, for instance, African humanism should be applied in these studies so as to test and understand the veracity of CSR concepts, principles and processes in Africa.

REFERENCES

Aguilera, R. V., Rupp, D. E., Williams, C. A., & Ganapathi, J. (2007). Putting the S back in corporate social responsibility: A multilevel theory of social change in organizations. *Academy of Management Review*, *32*(3), 836–863.

Amaeshi, K. M., Adi, B. C., Ogbechie, C., & Amao, O. O. (2006). Corporate social respon- sibility in Nigeria. *Journal of Corporate Citizenship*, (24), pp 83-99.

Amao, O. O. (2008). Corporate social responsibility, multinational corporations and the law in Nigeria: Controlling multinationals in host states. *Journal of African Law*, *52*(1), 89–113.

Australian Human Rights Commission, & Australian Human Rights Commission. (2008). *Face the facts.* Sydney: Australian Human Rights Commission.

Buhmann, K. (2006). Corporate social responsibility: what role for law? Some aspects of law and CSR. *Corporate Governance*, *6*(2), 188–202.

Burton, B. K., Farh, J. L., & Hegarty, W. H. (2000). A cross-cultural comparison of corporate social responsibility orientation: Hong Kong vs. United States students. *Teaching Business Ethics*, *4*(2), 151–167.

Carroll, A. B. (2008). A history of corporate social responsibility: concepts and practices. *The Oxford handbook of corporate social responsibility* (pp. 19–46). Oxford University Press. UK.

Cassel, D. (2001). Human rights and business responsibilities in the global marketplace. *Business Ethics Quarterly*, *11*(2), 261–274.

Chen, J. C., Patten, D. M., & Roberts, R. W. (2008). Corporate charitable contributions: A corporate social performance or legitimacy strategy? *Journal of Business Ethics*, *82*(1), 131–144.

Cheruiyot, T. K., & Maru, L. C. (2012). Employee social responsibility practices and outcomes in Kenya's tourist hotels. *African Journal of Economic and Management Studies*, *3*(1), 23–41.

Cheruiyot, T. K., & Maru, L. C. (2014). Corporate human rights social responsibility and employee job outcomes in Kenya. *International Journal of Law and Management*, *56*(2), 152–168.

Dartey-Baah, K., & Amponsah-Tawiah K. (2011). Exploring the limits of western corporate social responsibility theories in Africa. *International Journal of Business and Social Science, 2*(18) 126–137.

Dawkins, C., & Ngunjiri, F. W. (2008). Corporate social responsibility reporting in South Africa: A descriptive and comparative analysis. *Journal of Business Communication*, *45*(3), 286–307.

Devinney, T. M. (2009). Is the socially responsible corporation a myth? The good, the bad, and the ugly of corporate social responsibility. *The Academy of Management Perspectives*, *23*(2), 44–56.

Dobers, P., & Halme, M. (2009). Corporate social responsibility and developing countries. *Corporate Social Responsibility and Environmental Management*, *16*(5), 237–249.

Egels, N. (2005). CSR in electrification of rural Africa. *Journal of Corporate Citizenship*, *18*, 75–85.

European Commission. (2001). *Promoting a European framework for corporate social responsibility* (final ed., Green paper, COM 366). Brussels: European Commission.

Forstater, M., Zadek, S., Guang Y., Yu, K., Hong, C.X., & George, M. (2010). *Corporate responsibility in African development: Insights from an emerging dialogue. Working paper, no 60.* Harvard University.The institute of West-Asian and African Studies of the Chinese Academy of Social Sciences.

Galbreath, J. (2006). Corporate social responsibility strategy: Strategic options, global considerations. *Corporate Governance*, *6*(2), 175–187.

Garriga, E., & Melé, D. (2004). Corporate social responsibility theories: Mapping the territory. *Journal of business ethics*, *53*(1–2), 51–71.

GTZ. (2009). *Corporate social responsibility in sub-Saharan Africa: A survey on promoting and hindering factors*. GTZ (GmbH), Pretoria. SA.

Hinson, R. E., & Ndhlovu, T. P. (2011). Conceptualizing corporate social responsibility (CSR) and corporate social investment (CSI): The South African context. *Social Responsibility Journal, 7*(3), 332–346.

Hopkins, M. (2011). Corporate social responsibility: What is it? What's the point? How does it work? In Conrady, R & Buck, M. (Eds.) *Trends and issues in global tourism 2011* (pp. 281–291). Springer Berlin Heidelberg.

Ite, U. (2004). Multinationals and corporate social responsibility in developing countries: A case study of Nigeria. *Corporate Social Responsibility and Environmental Management*, *11*(1), 1–11.

Julian, S. D., & Ofori-Dankwa, J. C. (2013). Financial resource availability and corporate social responsibility expenditures in a sub-Saharan economy: The institutional difference hypothesis. *Strategic Management Journal*, *34*(11), 1314–1330.

Kivuitu, M., Yambayamba, K., & Fox, T. (2005). How can corporate social responsibility deliver in Africa? Insights from Kenya and Zambia. Perspectives on Corporate Responsibility for Environment and Development, *International Institute on Environment and Development,* (3) July 2005. London.

Lozano, J. M., & Prandi, M. (2005). Corporate social responsibility and human rights. *Corporate Social Responsibility, the Corporate Governance of the 21st century* The Hague: Kluwer Law International. pp.183–204.

Lutz, D. W. (2009). African Ubuntu philosophy and global management. *Journal of Business Ethics*, *84*(3), 313–328.

McClintock, B. (1999). The multinational corporation and social justice: Experiments in supranational governance. *Review of Social Economy*, *57*(4), 507–522.

Mitchell, C. G., & Hill, T. (2009). Corporate social and environmental reporting and the impact of internal environmental policy in South Africa. *Corporate Social Responsibility and Environmental Management*, *16*(1), 48–60.

Moir L. (2001). What do we mean by corporate social responsibility? *Corporate Governance, 1*(2), 16–22.

Muthuri, J. N. (2013). Corporate social responsibility in Africa. *Management in Africa: Macro and Micro Perspectives*, *53*, 90.

Okoye, A. (2012). Novel linkages for development: Corporate social responsibility, law and governance: Exploring the Nigerian Petroleum Industry Bill. *Corporate Governance*, *12*(4), 460–471.

Orlitzky, M., Schmidt, F. L., & Rynes, S. R. (2003). Corporate social and financial performance: A meta-analysis. *Organization Studies, 24*(3), 403–41.

Reich, R. B. (2007). *Supercapitalism.* New York: Vintage Books.

Rossouw, G. J. (2005). Business ethics and corporate governance in Africa. *Business & Society*, *44*(1), 94–106.

Sacconi, L. (2004). Corporate social responsibility (CSR) as a model of 'extended' corporate governance: An explanation based on the economic theories of social contract, reputation and reciprocal conformism. *LIUC, Ethics, Law and Economics Papers*, (no.142).

Visser, W. (2006). Research on corporate citizenship in Africa: A ten-year review (1995–2005), In W. Visser, M. McIntosh & C. Middleton (Eds.), *Corporate citizenship in Africa: Lessons from the past; paths to the future* (pp. 18–28)*.* Sheffield: Greenleaf.

Vogel, D. (2005). *The market for virtue: The potential and limits of corporate social responsibility.* Washington DC: Brooking Institute Press.

Waldman, D., Kenett, R. S., & Zilberg, T. (2010). *Corporate social responsibility: What it really is, why it's so important, and how it should be managed*. School of Global Management and Leadership, Arizona State University. Phoenix, AZ.

Ward, H. (2004). *Public sector roles in strengthening corporate social responsibility: Taking stock*. Washington, DC: World Bank.

Welford, R. (2002), Globalization, corporate social responsibility and human rights. *Corporate Social Responsibility and environmental management*, 9, 1–7.

Werther, Jr., W. B., & Chandler, D. (2010). *Strategic corporate social responsibility: Stake-holders in a global environment*. Sage publications. Thousand Oaks. CA

Wettstein, F. (2012). CSR and the debate on business and human rights: Bridging the great divide. *Business Ethics Quarterly*, *22*(4), 739-770.

White, A. L. (2008). Culture matters: The soul of CSR in emerging economies. *Business for Social Responsibility report. NY, USA.* Accessed at: *www.BSR*. Org.

Windsor, D. (2006), Corporate social responsibility: Three key approaches. *Journal of management studies*, *43*(1), 93–114.

Wood, D. J. (1991). Corporate social performance revisited. *Academy of Management Review*, *16*, 691–718.