

CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN A TELECOMMUNICATIONS COMPANY - A CASE STUDY OF VODAFONE GHANA

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ABSTRACT

This study explored the practice of CSR in Vodafone Ghana within the CSR conceptual framework of the Instrumental theories among the wider grouping encompassing Instrumental, Political, Social Integrative and Ethical (Garriga and Mele, 2004). This research also broadly considered issues about the relationship between business and society and the extent to which the company's CSR footprints conform to the CSR scientific assessment criteria: environment, marketplace, employee care, community (Wholley 2004) and corporate governance. The qualitative approach using 20 in-house and external respondents through primary research and document analysis was used to gather the data. The findings showed that Vodafone's performance can be put within the context of four theories under the Instrumental theory namely: shareholder value enhancement; getting a competitive advantage; cause related marketing and corporate philanthropy. From the perspective of the five scientific criteria this company can be associated more with the marketplace and the community through their aggressive promotional activities and corporate social investment (CSI) performance.

Keywords: Corporate Social Responsibility, Social Responsibility, Individual Social Responsibility, Organisational Social Responsibility, Vodafone Ghana.

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INTRODUCTION

At the conceptual framework level, a group of theories within the context of economics, politics, social integration and ethics (Garriga and Mele, 2004) have been used to provide the basis for appreciating corporate social responsibility (CSR) as an academic discipline and a business practice. Corporate Social Responsibility (CSR) over the years has become an important emerging social science discipline and not an appendage to more established ones like philosophy, economics, public relations, human resources or business/management. For the purposes of measurement, specific scientific benchmarks have always been used to judge how CSR compliant an organisation is. The more scientific approach to the measurement of the extent of the adoption of CSR can be determined through the classification of all CSR initiatives into five categories: workplace, community, environment, market place (Wholley, 2004) and corporate governance. Apart from these, other CSR concepts like Individual Social Responsibility (ISR) and Social Responsibility (SR) provide opportunities for explaining what the phenomenon is. Some of the debates which have emerged are how various stakeholders appreciate this business practice like the direct relationship between CSR and financial performance (Key and Popkin, 1998; Roman et al, 1999) and whether the practice should be voluntary or mandatory. Others are whether CSR should be regarded as a business strategy (Rowe, 2005), an “externalities recognition” (Crouch, 2006), or CSR as a means for acquiring legitimacy (Edwards et al 2007).

It is also expected that this case study which deals with a subsidiary of a multinational corporation in Ghana can throw some light on the global debate about the relationship between business and society generally and specifically the extent to which their performance can be placed under any of the five conceptual categorisations. This paper examines Vodafone Ghana as an affiliate of Vodafone Group plc and the extent to which the company's management practices are reflective of the business performance of their principals. Multinationals are powerful corporate entities which shape and drive business activities and have now become pivots in the phenomenon of globalisation. They are companies with a centralised power structure at the headquarters and subsidiary levels. The real power is exhibited in management practices transfer. They have the power to have an impact on company performance and determine how such entities will operate (Ferner et al, 2012).

This ensures efficiency and synergy across all their subsidiaries for the purposes of instilling in such subsidiaries, specific management practices. Such impact is key for actualising the broad mission. The linkage can be seen in three contexts, which are social, organisational and rational (Kostova, 1999). Some of the management practices transfer issues include labour policies and practices and industrial relations. These days such management practices transfer issues include recruitment, greater utilisation of contractors, “social dialogue”, retrenchment etc.

Within this CSR field, four groupings of theories and approaches have been proposed namely the instrumental theories (businesses are solely for creating wealth); political theories (the influence of businesses on the society and their utilisation of this power in the society); integrative theories (where businesses focus on meeting social demands; and finally the ethical theories, which explain the ethical prerequisites of a business (Garriga and Mele, 2004). In effect what is the linkage between business and society within this conceptual framework? On the business side, the issue is how businesses manage social prerequisites, engage their stakeholders and the extent to which they uphold high standards of corporate governance and ethical behaviour.

Globally, the phenomenon of profit and non-profit making entities pursuing social/economic goals for the benefit of less privileged sectors, communities and social groupings has now been mainstreamed. Such CSR initiatives are ostensibly voluntary and aimed at promoting specific goals outside of the normal operations of the organisation. This ethical prerequisite now makes it imperative that organisations engage with all their stakeholders for the incorporation of the demands for social welfare. CSR at the corporate level has become an important business prerogative which companies adhere to and release reports on, apart from their annual reports. Corporateregister, com has showcased about 15,000 non-financial reports on Sustainability, CSR and environmental initiatives from about 4,000 corporate entities (Al Halbusi & Tehseen, 2017). Also, Fortune Global 500 companies now spend over \$15 billion every year on CSR initiatives and in 2017, over 90% of the 250 largest companies in the world produced a CSR report to inform different stakeholders about Sustainability activities (Blasco and King, 2017).

In Ghana, company CSR activities have come to be understood as a company's show of goodwill and concern for the community or society

in which it is located. Such gestures create goodwill for the organisation, enhance its image and win more market share for it. Apart from the branding benefits of CSR, the practice grants organisations social and political capital and empathy from the immediate society of the organisation to guarantee secure and continuous operations under the 'protection' of the community. Rockson (2008), in an extensive survey using a case study design, identified and showcased organisations that were known to be CSR compliant, an example being the entities in the Ghana Club 100 for that year. The corporate entities within the grouping described CSR as financial contributions to health, education, environment, the socially vulnerable and sports. This survey provided a picture of the types of CSR activities Ghanaian corporate entities engage in.

Contextualising Social Responsibility, Individual Social Responsibility and Corporate Social Responsibility

The phenomenon of Social Responsibility (SR) encapsulates a broader conceptual framework for describing individual and/or organisational behaviour which is hinged on socially agreed ethical guidelines to meet society's expectations. SR has two components which are Individual Social Responsibility (ISR) and Organisational Social Responsibility (OSR) which deal with private entities, public sector institutions, non-governmental organisations and educational organisations (Pacesila, 2018). OSR also takes cognisance of the perception of the individual about the role that entities should play in any social context (Hatch and Stephen, 2015). For the corporate entities, the practice is reflected in a targeted performance which depicts an integration of the environmental and social dictates into company activities as a way of contributing to the interests of stakeholders which go beyond profits and legal imperatives (Brieger et al. 2008; Kaplan and Kinderman, 2007). For the corporate entities, there is also a growing interest in micro, small and medium enterprises (MSMEs) and small and medium enterprise (SMEs).

The individual aspect of SR explains the responsibility of a person for the various actions that he or she undertakes. Every person should focus on pursuing several social causes with less emphasis on material things, but the interests of the society (Ecimovic et al. 2013). In a review of the related literature on ISR, it was realised that, the individual nature of SR is described

as ISR or Personal Social Responsibility (PSR) (Pacesila, 2018). ISR deals with the perception of a person of what he/she should engage in, in order to assist others or the society as a whole. Another SR typology is the Personal Social Action (PSA) which explains the personal activities, backed and/or sponsored by the corporate entity to support a social need (Al Halbusi & Tehseen, 2017). Some of the activities under PSA cover charitable donations, company volunteer days and paid off time to volunteer etc.

CSR in the eyes of Colin Crouch (2006) is “externalities recognition” while for other authors it is, an instrumental tool for business purposes (Garriga & Mele, 2004), a “business strategy” (Rowe, 2005), or a means of gaining some legitimacy (Edwards et al, 2007). For the employees/unions, CSR should be a demonstrable commitment to meet the International Labour Organisation’s (ILO) key labour standards, fair labour practices in the areas of “decent work”, avoiding “precarious” work, and no discrimination in compensation and remuneration schemes (Bourque, 2008). The communities/environment component deal with the surrounding communities, especially for the extractive industry and manufacturing industries, and the major needs of the environment. The environment examines the impact of such mining activities on the environment in such communities. In the case of customers/ consumers, the goal is to get companies which operate, especially in the fast commodity manufacturing goods (FCMG) category to aspire to meet the quality assurance and good customer service imperatives for companies. The customer is supposed to be at the heart of the whole business endeavour.

The workplace category which comes under industrial relations (IR) or labour policies and practices, deals with the human relations policies and practices and other approaches like the corporate code of conduct (CCC), the definition of benefits for workers etc. The community category on the other hand, explains the relationships between a company and its surrounding communities and ethical environmental initiatives which are in the interest of the communities. The environmental classification refers to the activities a company can undertake in order to mitigate its negative impact on the environment like water saving initiatives, reduction in dangerous waste production and energy efficiency policies. The market place type of activities are related to customer/client centred activities which cover quality of service issues, customer perceptions and customer satisfaction actions. Finally the corporate governance classification explains the internal activities

of entities which are expected to be in consonance with both the legal and ethical obligations of a company. It underpins the practical basis of general corporate performance and now includes corporate ethics, reporting, disclosure and accountability.

For the purposes of this paper, CSR will be described as the policies and practices by a corporate entity hinged on specified social and ethical imperatives in order to meet the diverse expectations and needs of the shareholders, the workers, the environment, legal requirements and other stakeholders on a sustainable basis. On the whole, the term Sustainability is used by some MNEs and is portrayed within the business sector as environmental, economic and social sustainability now described as the triple bottom line (Elkington (1994)). Most frameworks that have been used to measure sustainability performance have depended on these three dimensions (Azapagic, 2004). Elkington (1994) states that apart from the profitability of the firm, the safety, health and wellbeing of the workers should be of paramount importance, especially in situations where the entity produces toxic waste which can be dangerous to their health. Also in order to co-exist peacefully with the members of the community in which they operate, businesses are required to create employment for the people and provide social amenities to the community. The issue of long-term financial returns can be achieved where there is a combined pursuit of social and environmental goals. Thus, Sustainability initiatives and reports based on these dimensions help firms to establish their legitimacy and also achieve their profitability goals.

An Overview of CSR in Ghana: A Literature Review

In a case study of AngloGold Ashanti, Ghana, which focused on CSR, unions, labour practices and the IFA, Rockson (2016) explained that, stakeholders' appreciation of CSR was rather limited to some aspects of the concept. More critical dimensions which are related to the issue of the commitment of AngloGold to meet the core aspect of labour standards were not identified by these select respondents. CSR was perceived as a management strategy by these respondents and they could only provide their positions on AGA's activities in the area of corporate social investment (CSI). Other issues covered by the author were the fact that AngloGold's corporate code of conduct (CCC) related documents, provided in-depth and comprehensive insights on how the multinational wanted to be perceived

by both the internal and external stakeholders. Basically, the code showed how the company expected to influence worker behaviour and also have an impact on employment relations.

The major issue of whether the practice of CSR in the society should be mandatory or voluntary has attracted a lot of attention among CSR academics, lawyers and CSR activists. In an overview of elements of the regulatory regime, Anku-Tsedde and Deffor (2014) asserted that in recent times some laws and legal standards are now playing various roles in the development, implementation and enforcement of CSR making the practice more obligatory than voluntary. These two authors further maintain that despite concerns about the economic, social, political and environmental impact of the activities of corporate entities, there is no available document on CSR, rather there are policies, practices, laws and initiatives. One of the areas they looked at was corporate liability under Ghana's labour laws which among others legally and morally enjoin companies to observe good labour practices, while in the area of the protection of employment rights the law ensures that a healthy and safe working environment, protection against unfair dismissal and redundancy are upheld. The authors conclude that though there was no CSR policy nor is there any comprehensive legislation to guide companies when it comes to CSR, even though some laws are there which are enforceable at the courts.

Another study which investigated the relationships between CSR, environmental policies and community complaints and the fiduciary responsibility to stakeholders within gold mining companies in Ghana concluded that companies with a positive report of complaints from their citizens end up having a low fiduciary responsibility (Boateng, 2017). The author recommended that the findings should inform regulatory agencies, policy makers and mining companies about the fiduciary effects of CSR in the industry. This will invariably lead to improved business practices, better living standards and quality of life of citizens of the said communities.

In their report on CSR in Ghana, Atuguba & Dowuona-Hammond (2006), provide an overview on the International Legal Framework on CSR by

providing information on three multilateral initiatives which encourage MNEs to contribute to social and economic progress and reduce whatever challenges which arise from their activities. These international principles, their codes and practices provide a global overview of CSR. The position transcends the original contested issue of whether CSR should be voluntary or mandatory. Their thinking is the extent to which economic globalization can be aligned to good environmental and social performance of business. Atuguba & Dowuona-Hammond (2006) explain that there is no all- encompassing CSR document, but that there are policies, laws, practices and initiatives which cover CSR. Also the authors explain that particular laws deal with specific industries and sectors like banking, mining, commerce and insurance and some international conventions which Ghana has ratified and they deal with CSR in the country.

In a study which explored CSR performance among rural and community banks (RCBs) in Ghana, Mensah (2015) explained that CSR focus areas were in education, health and agriculture. The banks put a lot of premium on the community, customers and employees when it comes to stakeholderspecific CSR activities. However in terms of the physical environment, the importance was ranked low.

Apronti (2017) in her study on CSR and Sustainable Community Development, using AngloGold and its activities at Adievie and Teberebie communities investigated whether the global prominence of CSR has removed any protests against the negative impacts of their activities. This research further examined the perceptions of stakeholders on the contribution of CSR to development in the long run. The author utilized the Environmental Justice Framework to analyse the impact on these two communities, and discovered that they bore the brunt of activities of AngloGold while benefiting less from the CSR efforts of the mining company.

In a thesis which identified and determined the link between CSR and competitive advantage (CA) in the mining, manufacturing and service sectors and the moderating effect of competitive strategy and organized demography (size, type and structure), Amponsah (2015) discovered that there is a significant positive relationship between CSR and CA. Organisations have an advantage over other entities if they engage in CSR initiatives, are responsive economically to their shareholders, obey the rules and regulations of the state and are good corporate citizens in their communities.

CA can be attained also in companies where there is a competitive strategy especially the proactive type as opposed to the reactive strategy. The size of the company also moderates the relationship between CSR and CA since bigger companies undertake more CSR activities.

Corporate Governance issues are also very prevalent within the business landscape in the country. Within the mining sector, two cases can be used to explain how important the issue of corporate governance is to the country. AGA was alleged to have defaulted in the payment of taxes, according to the Extractive Industry Transparency Initiative (EITI), with the Obuasi Mine being accused of not paying corporate tax from 2004 - 2009. Also a further allegation was that they had not paid indirect taxes of tens of millions of dollars from 2006 - 2008 (Rockson, 2016). The National Coalition on Mining (NCOM) also stated that the 2011 budget sent to parliament showed that for some years, Ghana lost \$36 million annually through “illicit financial transactions” within this extractive industry with no fervent effort to collect the taxes or make these offenders face the full rigours of the law (Rockson, 2016). At the global level, AngloGold is noted for its association with various international agreements, stock exchanges, Global Reporting Initiatives (GRI) guidelines. The company identifies with corporate governance principles through its “Code of Business Principles and Ethics” which deals with laws, “communication and disclosure”, fraud, and corruption (Rockson, 2016).

Vodafone Ghana: A brief overview

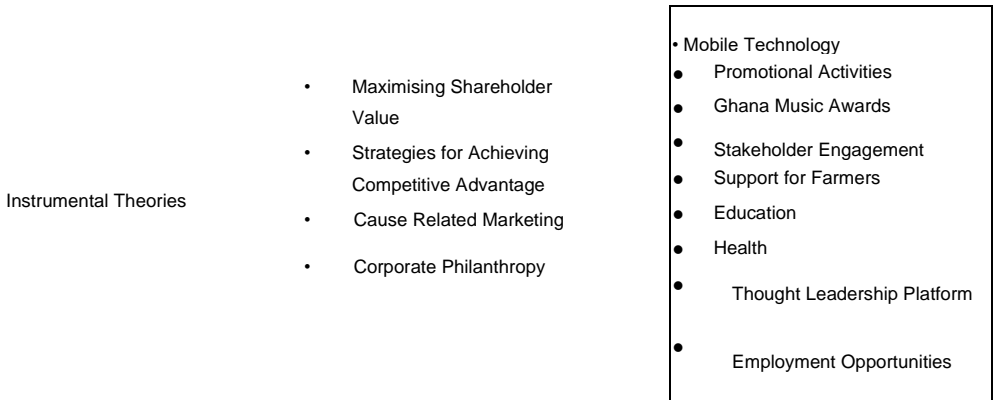
Vodafone Ghana is the second leading telecommunications company, providing mobile and fixed services in voice, data and contribute immensely to national development. Vodafone’s emergence on the Ghanaian corporate landscape with the acquisition of the majority shares in the then Ghana Telecom in 2009 has led to a great contribution to economic growth. The principal activities of Vodafone Ghana and its subsidiaries are to offer communication services, rent fibre optic infrastructure and provide mobile money services and products. Vodafone Ghana has a 100 percent equity interest in the National Communication Backbone Company Ltd and Vodafone Ghana Mobile Financial Services. It is the National Communication Backbone Company which rents out its fibre optic infrastructure, while the Vodafone Ghana Mobile Financial Services Ltd engages in mobile money services and products.

In a report titled “Socio-Economic Impact Study of Vodafone” undertaken by QBR Research, it was shown that this multinational has created direct jobs (1,117) and indirect jobs (520,000) and has contractual linkages with several distributors, suppliers and partner companies. Vodafone provides the following core services: communication services, rental of fibre optic infrastructure and mobile money services. It spent USD 7.5 million in direct tax revenue contribution, USD 14.99 million as non-tax direct revenue, while for indirect revenue, the contribution was USD 36.23 million, with a capital investment of USD 41.23 million, all coming under the breakdown of Value-added.

Theoretical Framework

Within the context of specific CSR theories, Vodafone’s activities can be examined under the four CSR groupings: Instrumental, Political, Integrative and Ethical Theories (Garriga and Mele, 2004). Although the activities of Vodafone Ghana may be guided by these groupings, the Instrumental Theories and Approaches are deemed more relevant and provide the framework to guide this study’s analysis. Under the Instrumental Theories, CSR is seen as a strategic mechanism for achieving economic objectives and eventually wealth creation. The variants of these groupings are “Maximising the shareholder value”, “strategies for achieving competitive advantages”, “cause-related marketing” and “corporate philanthropy”. Shareholder value maximising involves offerings which can be evaluated solely through the outcomes of the contribution to a particular corporate social performance. Another important group entails how to distribute resources so that long term social objectives can be achieved which will lead to a “competitive advantage”.

Instrumental Theories for Explaining Vodafone's CSR Ecosystem



Author's construct, adapted from Garriga and Mele (2004)

The bulk of its CSR efforts are channelled through their foundation, the Vodafone Foundation. Corporate governance in Vodafone Ghana involves a set of relationships between the company's management, its board, its shareholders and other stakeholders.

Methodology

This study, which investigated CSR activities in Ghanaian businesses, utilized the case study approach to assess how CSR as a phenomenon is undertaken in Vodafone Ghana. Within the field of CSR generally, the case study approach has been effectively used in various studies (Deale, 2013; Amaladoss & Manohar, 2013; Bin & Sawandi, 2007; Sarker, 2014; Osagie, 2017; etc.). Sarker (2014) in particular, examined CSR practices of telecom organizations in Bangladesh including Grameenphone Ltd, Banglalink, and Teletalk Bangladesh Ltd., using the case study approach. The empirical context of the study was Vodafone Ghana, which served as a unit of analysis and the purposive sampling was used to select 5 respondents from the External Affairs Department of Vodafone which included staff of the Vodafone Foundation and beneficiaries of Vodafone's Sustainability activities. The remaining 15 participants were identified from within the underlisted groupings.

Respondents	Number
Vodafone Staff	5
National Labour Unions	2
Journalists	2
Labour Experts	2
Civil/Public Servants	3
Academics/Researchers	3
NGOs/Activists	3
Total	20

Open-ended and semi-structured formal interviews were conducted. Respondents were selected from different hierarchical levels in order to ensure that the information gathered was varied and based on different points of views. Additionally, document analysis was employed using Vodafone's CSR policy documents and other documentations relating to the organisation's CSR practices, press releases, newspaper articles, and website information.

Findings

The findings showed that from the perspective of the scientific assessment criteria although some of the respondents gave a very good picture of the workplace environment, there is no strong union, whether at the national or global level. The worker at the collective level does not have the capacity to tackle the MNE. As an institution which is underpinned by the principles of solidarity, there is no evidence of any local union and any alignment with a GUF. There was also no case of a corporate code of conduct described as "the most celebrated mechanism in the CSR kit (Rowe, 2005). The absence of a strong union, and a union-employer relationship meant that there was nothing like freedom of association and the right to bargain as a labour grouping. There is no commitment to meet ILO's key labour standards; fair labour practices, no discrimination in compensation and remuneration schemes. From a theoretical standpoint, a further examination of the Instrumentalist theory shows that the company places greater emphasis on three elements: maximising shareholder value; getting a competitive advantage and corporate philanthropy. The activities of the company confirms the position of Rockson (2008) that within the larger context of CSR, corporate entities show a greater inclination towards

corporate philanthropy especially within the realm of CSI, in dimensions like education, health, community upliftment, sponsorships and marketing as reflected in the survey.

As far as the primary data for this study were concerned, there were responses on the CSR scientific assessment criteria within the areas of environment, marketplace, employee care, community and corporate governance. All the respondents indicated that Vodafone Ghana engages in various environmental related CSR/Sustainability activities especially in areas like waste reduction, energy conservation and the reduction in dangerous waste production as the main environmental related activities.

One respondent explained the issue of Vodafone's commitment to environmental related CSR/Sustainability:

"Here, we have a policy to reduce carbon emissions and ensure compliance with the environmental prerequisites. This entails cutting down on energy use, using the staff bus instead of driving to work and using conference calls rather than travel to meetings".

In the case of issues related to CSR at the marketplace, it was recorded that specific initiatives like ethical commercial practices, responsible advertising and marketing and the timely resolution of customer complaints are some of the major business-related activities which the company engages in. One respondent explained that:

"The company is known to be committed to providing value to their customers and also meeting the environmental and social requirements of the businesses especially the SMEs in the supply chain".

Another respondent from the Commercial Department indicated that:

"Vodafone Ghana is noted for the sponsorship of various activities and programmes all supported by the commercial department. The Ghana Music Awards which is described in entertainment circles as the number one event in the nation's calendar is now known as the Vodafone Music Awards".

Another CSR measurement benchmark which was used for providing a profile of Vodafone's CSR ecosystem was the internal issue of labour policies and practices within the realm of HR and/or industrial relations. For instance, they identified issues like the development of appropriate skills and the encouragement of a long-term career. According to the respondent from the HR Department:

"Vodafone is an important source of employment and skills transfer in Ghana. It provides incomes, benefits and the potential for a high technology sector career path for around a 1,200 persons in the country. It also has contractual relationships with many distributors, suppliers and partner companies in the country each of which relies to a greater or lesser extent on revenues from Vodafone to pay their employees' wages".

Another respondent also noted:

"Vodafone engages in business transactions with companies and individuals in the supply chain. A lot of people are involved in Vodafone related products and services as (major distributors, wholesalers and retailers). There are also those who handle the mobile money transfer services. The multiplier effect is huge, due to the presence of, especially street vendors and those who have small kiosks or tables".

A few identified some of the steps which were taken to prevent discrimination in any form and also the penchant for the company to consult with employees on matters they deem critical. There were different positions on this matter among some of the discerning respondents. The impression was that, a lot of these issues have been presented to the outside world through official sources which do not reflect what happens at the work place.

Other responses received from the workers still show that the staff of Vodafone do not enjoy all the benefits which can be associated with a CSR compliant multinational. Although their documents provided information in the following areas, further probing show that the workers were at a disadvantage. For instance, is Vodafone Ghana committed to the "health and safety of its staff" while ensuring diversity in the workforce? Is the company undertaking fair labour practices like a fair recruitment regime and

“fair pay and working conditions”? The answers to these questions showed clearly that there were still some gaps in performance at the Vodafone work place. Some of them admitted to the existence of a code of conduct type of document and also explained that there is a fair system for evaluating the staff of Vodafone. Still within the realms of employee care, respondents indicated that the company adheres to “fair human rights principles” and also engages in “affirmative action policies” when it comes to women and persons with disability (PWDs).

As far as community relations is concerned, all of them indicated that the company is involved in community and stakeholder engagement activities. As one respondent explained:

“We have been engaging select stakeholders by holding face- to-face discussions, interviews and stakeholder forums twice every year. We give feedback to our stakeholders on all issues which come up during such activities”.

Another respondent also stated that:

“Our company, through its various client service units is ensuring that every grievance from any community member is dealt with fairly and promptly and decisions are communicated to such clients and the public as a whole”.

They identified activities like generous contributions to vulnerable groups like orphanages, less financially endowed sections of the society and again, PWDs. One respondent from the Vodafone Foundation explained that Vodafone contributes to charitable causes:

“We have made philanthropic contributions to several organisations. For instance, I can talk about the cerebral palsy project which with the help of some partners led to our contributing a 40,000 cedi seed capital for building a rehabilitation centre with a physiotherapy room and a hostel for the staff. We have also contributed to the purchase of fibre glass speed boats to the National Disaster Management Organisation (NADMO), and also made incubator donations to the Tamale Teaching Hospital among several other charitable donations”.

Vodafone Ghana is also noted as contributing to major sections of the economy like education, health, sports, culture and direct and in-direct employment. Some of them identified the involvement of the company in community projects. As far as other issues are concerned, Vodafone Ghana has a foundation, schedule officers and produces CSR/Sustainability annual reports which provide an in-depth knowledge of all the activities the company is involved in.

One respondent explained that for most people, the sponsorship of the Healthline programme on TV is to them the flagship CSR/Sustainability contribution of Vodafone Ghana.

“Apart from providing information about infectious diseases, hypertension, pain and pregnancy among others, this programme has saved lives by paying for the treatment of several indigent patients who were in dire need of immediate medical attention. For instance, the first episode showcased Theresa whose motor skills had been seriously affected because of a severe fistula. This patient underwent a surgical operation in the Bator Catholic Hospital. Another 8 year old girl who had been diagnosed with a hole in the heart was also given an open heart surgery which was sponsored by Vodafone. I could go on and on”.

This multinational also has a corporate governance system with a board whose duty it is to ensure success in the long term, producing the strategy and also making sure that there is an effective reporting of the corporate governance system. The Chairman is responsible for setting the agenda and meets with the Chief Executive Officer (CEO) and the members of the top management team so that he will be in the know about activities generally. The CEO heads the day-to-day management of activities and is responsible for executing strategy and policy. Vodafone Ghana is managed under a corporate governance regime through which company objectives are set while clearly identifying how these objectives are attained and how the performance is monitored. According to a respondents:

“Vodafone’s governance structure has an impact on poverty alleviation, social stability, public health and education among other issues by helping raise the standard of governance

in the telco industry in the country by being transparent and implementing good practices".

Another respondent, a manager within the Foundation also explained thus:

"Since the beginning of its operations in Ghana, Vodafone has upheld the highest ethical standards in all of their business practices: responsible network deployment; responsible marketing; legal compliance, staff and stakeholder engagement".

DISCUSSION AND CONCLUSION

A review of the Instrumental Theories shows that there are particular outcomes associated with these theories and are firmly grounded in the overarching prerogative of wealth creation. Designated social activities are pursued mainly because they are a means to achieving economic results. The long term interests of the company is served when it provides amenities to the community. Under such circumstances shareholder value maximisation aligns with meeting the needs of stakeholders; and finally the pursuit of business tactics targeted at persons at the bottom of the pyramid, in some cases through "disruptive innovation"(Garriga and Mele, 2004)

An examination of the larger CSR context in the country shows that corporate entities see CSR compliance in terms of offering financial contributions for the support of health, education, environment, assistance for the socially vulnerable and sports. Essentially for the Instrumental perspective, the goal is to ensure long term profits, even if in the case of Vodafone, like the other telecommunications companies in the country, apart from the leading company, Mobile Communications Network (MTN), are not making any profits. These theories and approaches can best be articulated by the Friedman (1970) position that the responsibility of business is to enhance profits, all within the legal context and the ethical tradition of the country. This preoccupation with the profit motive also incorporates the needs of stakeholders (Garriga and Mele, 2004). In fact there is the position that a reasonable amount of investment in social concerns and philanthropy is appropriate for the sake of profits (McWilliams and Siegel, 2001). Some studies have tried to relate CSR with corporate financial performance with a certain number showing that CSR generally correlates with financial

performance (Key and Popkin, 1998; Roman et al, 1999). However these conclusions cannot be affirmed in every case (Griffen, 2000; Rowley and Berman, 2000)

This case study set out to describe CSR in Vodafone Ghana with some explanations about how to appreciate the policy and practice. Some conceptual positions provided an understanding of CSR from the individual and organisational perspectives (Pacesila, 2018). In fact, in this vein, Hatch and Stephen (2015) take the position that CSR takes cognisance of a person's perception of the part that entities should play in the society. CSR is therefore a commitment of an individual to permanently behave in an ethical and philanthropic manner and within a corporate entity, that manifest orientation in the person which is reflected in CSR activism, volunteerism or lobbying for improving on the quality of life of some or all the stakeholders (Pacesila, 2018).

While the cases listed above operate within the corporate level, there are other examples which can capture how non-CEOs are involved in CSR activities incorporating EVP and PSR. On the whole, however, CSR/PSA will resonate more with Ghanaians because the literature shows how every person is obliged to work for the society; be responsible for the impact of his/her actions on the society; cultivate CSR principles among children and adolescents etc. (Pacesila, 2018).

One of the most contested issues is whether corporate entities in Ghana are committed to the five areas for measuring CSR, namely: marketplace, workplace, community, environment (Whooley, 2004) and corporate governance. Some of the studies which have been reviewed showed clearly that most firms, even those positioned as the most CSR compliant have challenges with the environment (Boateng, 2017; Anku-Tsede and Deffor, 2014; Apronti, 2017). Corporate governance is also another area which has been fairly covered in the CSR related literature in Ghana (Rockson, 2016; Atuguba and Dowouna - Hammond, 2006; Boateng 2017; Anku- Tsede and Deffor, 2014; Rockson, 2008). There is a lot of focus on CSI or corporate philanthropy by virtually all CSR inclined measurement criterion of community, these CSI contributions are the most common in Ghana and it defines CSR practice (Rockson, 2016; Rockson, 2008; Apronti, 2017; Boateng, 2017; Mensah, 2015).

The issue of whether CSR should be voluntary or mandatory is also another matter of contestation. In European countries there is the mandatory requirement for reporting on CSR activities while India has CSR laws which mandate corporate entities beyond a designated threshold to allocate a small percentage of net profits and set up a CSR board committee (Sridhar and Bhushan, 2015). Atuguba and Dowuona-Hammond (2006) and Anku-Tsedde and Deffor (2014) identify the loopholes in the policy and legal framework for CSR and then call for an all-encompassing legal framework to guide CSR practice in Ghana. Whether it is the call for a legal framework or policy framework, the issue has been identified at the national level which has culminated in the National Corporate Social Responsibility Policy (NCSRPP). The aim of this policy is to optimise the socio-economic and environmental impact of the investments and activities of the state and non-state actors towards sustainable development. The document concedes that there is no comprehensive CSR policy or law, neither is there an institutional body to streamline corporate activities on CSR.

The adherence to the dictates of corporate governance appears to be the most challenging issue for corporate entities. It goes to the very heart of the issue of the instrumental nature of CSR. Gond, Palazzo and Basu (2000) used the Mafia metaphor to show the similarities between businesses and the Mafia since they all exploit the loopholes in the national governance superstructure. These authors use “corrupt organisations” as benchmarks and reiterate the position canvassed by Gerber (2000) that there is no distinction between “organised crime and organisational crime”. This paper supports the position that companies are no different from the Mafia since the two groups exploit the deficiencies in the state system, they all have a good organisational system which distinguishes between the internal and external, and the two types of business entities also strive to make profits. The authors noted that such practices can be associated with emerging economies with “inadequate governance”.

On the whole, an examination of the policies and practices at Vodafone Ghana showed that they are in essence CSR compliant, based on the five scientific criteria identified. However a lot of emphasis is placed on the market place and the community with less emphasis on the workplace, the environment and corporate governance. It is our expectation that companies will promote

more effectively industrial relations issues and corporate governance issues in order to show explicitly their commitment to the broad phenomenon of CSR

It can be concluded that the Instrumental Theories and the various approaches under these theories offer a broad framework for understanding what CSR is globally and the extent to which its practice for a multinational can be replicated in a subsidiary in an emerging economy. The second point for discussion is the extent to which CSR practice in general in an emerging economy is largely similar among firms whether they are local firms or are affiliated to their principals therefore operating within the framework of management practices transfer. The real challenge from the perspective of the Instrumental Theories and the Ethical Theories is whether a definitive conclusion can be arrived about whether the above assertion about the differences between multinational affiliates and local firms can be ascribed to the Instrumental Theories.

Further studies, on a quantitative level should be able to provide a more comprehensive picture about whether local firms are more ethically inclined, than being more concerned about using CSR for financial benefits. On the issue of the scientific criteria, it will be appropriate to undertake some studies with larger samples for the two groupings (MNE subsidiaries and local firms) to find out whether they focus on meeting all the benchmarks for CSR scientific measurement. For instance, are they inclined towards “community” and “market place”, than other areas like “work place” and corporate governance? All in all, the fundamental debate about whether CSR is an ethical practice, a “business strategy” (Rowe, 2005) or even “externalities recognition” (Crouch, 2006) is still not resolved. If the spread of the sample is comprehensive enough, such a larger endeavour should provide insights into a greater appreciation of what CSR is at the global level.

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