

Developing Metrics for Corporate Social Responsibility Reporting: Frameworks, Challenges, and a Context-Sensitive Model for Ghanaian Organisations

¹Isaac Tandoh  ²Ebenezer Owusu-Amoh

¹*Faculty of Business and Strategic Communication, University of Media, Arts and Communication (UniMAC-IJ), Accra, Ghana*

²*Go Brand Limited, Accra, Ghana*

Corresponding author: Isaac Tandoh. Email: iketandy@gmail.com

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Abstract

Despite the rapid global growth of Corporate Social Responsibility (CSR) reporting, significant gaps persist in the standardisation, comparability, and contextual relevance of CSR metrics, particularly in sub-Saharan African organisations operating amid evolving regulatory frameworks, uneven reporting capacity, and divergent stakeholder expectations. This study investigates how Ghanaian organisations across four organisational cases develop, select, and deploy CSR reporting metrics and proposes a context-sensitive CSR Metrics Development Framework (CMDF). Employing a qualitative multiple-case study design anchored in Carroll's CSR Pyramid, Stakeholder Theory, and the Triple Bottom Line, data were gathered through semi-structured interviews with senior CSR practitioners from the Minerals Commission (MINCOM), Greater Accra Regional Hospital (GARH), Volta River Authority (VRA), and Josphong Group of Companies (JGC). Thematic analysis identified four broad patterns across the cases: varying degrees of CSR-mission alignment; divergent approaches to metric development; multi-channel but uneven CSR communication; and persistent challenges in data quality, cultural expectations, institutional capacity, and translating evolving sustainability-disclosure requirements into organisational practice. The study proposes the CMDF as a nine-component framework integrating mission-led metric scoping, stakeholder identification and engagement, materiality assessment, SMART metric design, alignment with relevant global standards, benchmarking, multi-channel communication strategy, independent verification, and continuous feedback and review. The CMDF is presented as a theoretically grounded and empirically informed framework for application, refinement, and subsequent validation in Ghana and comparable institutional contexts.

Keywords: *Corporate Social Responsibility Reporting; Stakeholder Theory; Triple Bottom Line; Sustainability Reporting; Ghana*

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1. Introduction

Corporate Social Responsibility (CSR) refers to the voluntary and strategic commitment of organisations to operate in ways that account for their economic, legal, ethical, and philanthropic responsibilities to the societies in which they operate (Carroll, 1979, 1991, 2016). Far from being a peripheral or purely philanthropic activity, CSR has become a critical determinant of organisational legitimacy, stakeholder trust, and long-term value creation: organisations that embed social and environmental responsibility into their core operations are better positioned to manage reputational risk, secure their social licence to operate, and respond to the increasingly vocal expectations of investors, regulators, employees, and communities (Carroll, 2016; Freeman, 1984). For the wider society, CSR functions as a mechanism through which private organisations contribute to public goods, community development, environmental stewardship, and ethical labour practices that markets alone do not reliably supply. The growing centrality of CSR to organisational strategy and societal welfare has, in turn, generated mounting pressure for organisations to report systematically and credibly on their CSR performance.

The global imperative for corporate transparency has fundamentally transformed Corporate Social Responsibility (CSR) reporting from a voluntary public relations exercise into a strategic accountability mechanism with significant reputational, regulatory, and investment implications (Abeysekera, 2022; García-Rivas et al., 2023). The KPMG Survey on Corporate Sustainability Reporting documents this transformation: in 1993, fewer than 12% of the world's largest companies reported on sustainability; by 2020, this proportion had risen to 96% of the top 250 global revenue-generating companies (Threlfall et al., 2020, as cited in Abeysekera, 2022). However, this global surge in reporting volume has not been matched by equivalent progress in the quality, comparability, or contextual relevance of the metrics underpinning these reports (Abeysekera, 2022).

If CSR is to be more than a rhetorical commitment, organisations require metrics: defined, measurable indicators that translate broad CSR aspirations into verifiable performance data. Metrics matter because they create accountability, turning CSR from good intentions into evidence stakeholders can scrutinise, compare, and trust (Doran, 1981; Ogbeiwi, 2017). Two frameworks dominate the global CSR metrics landscape. The Global Reporting Initiative (GRI) offers a universal, stakeholder-inclusive set of disclosure standards applicable across industries and geographies, organised around economic, environmental, and social dimensions that map closely onto Carroll's (2016) economic, legal, ethical, and philanthropic responsibilities; the Sustainability Accounting Standards Board (SASB), by contrast, provides sector-specific standards targeting the environmental, social, and governance (ESG) issues most financially material to investors (Global Reporting Initiative, 2021; IFRS Foundation, 2023). However, both frameworks were designed primarily around the institutional capacities, regulatory environments, and stakeholder configurations of advanced-economy corporations (Afolabi et al., 2022; Baraka, 2013). They offer limited guidance on how organisations should select from hundreds of possible indicators when resources are constrained, how to adapt metrics to local stakeholder priorities and cultural contexts, or how to proceed with reporting where no formal national CSR disclosure standard exists. These inadequacies are precisely the gaps that this study addresses.

This challenge is particularly acute in developing economies. In Ghana, a growing body of evidence indicates that while CSR practice is expanding, driven partly by extractive industry pressures, partly by reputational incentives, and partly by a nascent ESG discourse CSR reporting

remains fragmented, unstandardised, and often disconnected from the strategic missions of the organisations that produce it (Amponsah-Tawiah & Dartey-Baah, 2011; Tandoh et al., 2022).

This study addresses this gap by investigating CSR metric development practices across four prominent Ghanaian organisations spanning the mineral resources, healthcare, energy, and conglomerate sectors. Through qualitative multiple-case study research, the study pursues four objectives: to evaluate the alignment of CSR goals with organisational vision and mission; to assess the development, selection, and effectiveness of current CSR reporting metrics; to examine stakeholder communication strategies and their adequacy; and to propose a context-sensitive, comprehensive framework for CSR metric development that is operationally viable within the Ghanaian regulatory and socio-cultural environment.

This study makes three contributions to the CSR and sustainability reporting literature. First, it offers a multi-sector, multiple-case examination of CSR metric development practices in Ghana, extending a literature that has often focused on particular sectors or on normative prescriptions derived from advanced-economy contexts. Second, it proposes the CSR Metrics Development Framework (CMDF), a nine-component framework that translates established theoretical constructs, including Carroll's CSR Pyramid, Stakeholder Theory, and the Triple Bottom Line, into context-sensitive guidance for metric development. Third, it contributes to the localisation of global sustainability-reporting standards by showing how organisational mission, stakeholder expectations, communication practices, institutional capacity, and local context shape the practical use of CSR metrics. The framework is proposed for subsequent application, refinement, and empirical validation rather than presented as a definitive national model.

The remainder of this paper is organised as follows. Section 2 situates the study within relevant theoretical and empirical literature. Section 3 describes the research methodology. Section 4 presents and discusses the empirical findings for the four objectives. Section 5 introduces and elaborates on the CMDF. Section 6 concludes with the implications, limitations, and future research directions.

2. Literature Review

2.1 Theoretical Review

This study draws on three theoretical foundations- Carroll's CSR Pyramid, Stakeholder Theory, and the Triple Bottom Line- which together provide the conceptual architecture for CSR metric development pursued in this article.

2.1.1 Carroll's CSR Pyramid as a Metric Architecture

Carroll's (1979, 1991, 2016) four-part CSR pyramid, encompassing economic, legal, ethical, and philanthropic responsibilities, remains the most widely cited and operationally tractable framework for defining and structuring corporate social responsibility. For CSR metric development, the pyramid provides a four-dimensional architecture that aligns corporate performance measurement with the full spectrum of societal expectations (Carroll, 2016). Economic responsibility metrics capture financial performance, profitability, and return on investment. Legal responsibility metrics track regulatory compliance across the environmental, labour, and governance domains. Ethical responsibility metrics, which are more qualitative, assess the fairness, integrity, and stakeholder responsiveness of corporate behaviour. Philanthropic

responsibility metrics quantify charitable contributions, community development projects, volunteer hours, and the long-term social impact of discretionary corporate donations.

Carroll's (2016) framework does not prescribe specific metrics for each dimension but provides the normative rationale for why all four dimensions must be measured if an organisation is to claim comprehensive CSR accountability. This makes the pyramid an ideal theoretical foundation for a context-sensitive metric development framework: it specifies what must be measured without over-determining how it is measured, allowing adaptation to sector-specific realities and local institutional conditions.

2.1.2 Stakeholder Theory and Materiality-Driven Metric Design

Freeman's (1984) Stakeholder Theory, extended by Mitchell et al.'s (1997) influential typology of stakeholder attributes (power, legitimacy, urgency), provides the relational logic for selecting CSR metrics: metrics should be designed to address the needs, expectations, and legitimate interests of the full spectrum of stakeholders affected by corporate activities. In the CSR reporting context, this stakeholder-centric logic translates into the practice of materiality assessment and the identification and prioritisation of the environmental, social, and governance (ESG) issues of greatest significance to both the organisation and its stakeholders (Global Reporting Initiative, 2021; Jørgensen et al., 2022).

Materiality assessment is particularly consequential for CSR metric selection in developing countries, where the stakeholder landscape is often more complex, culturally diverse, and less institutionally formalised than in advanced economies. Freeman et al. (2018) argue that effective CSR metric design in such contexts requires active, iterative engagement with diverse stakeholder groups, not merely the adoption of pre-specified metric templates from global frameworks. This principle is directly supported by the empirical findings of this study, as elaborated in Section 4.

2.1.3 The Triple Bottom Line and Multi-Dimensional Measurement

Elkington's (1994, 1997) Triple Bottom Line (TBL) framework expanded the traditional single-dimensional financial metric into a three-dimensional model that evaluates economic, social, and environmental performance. In the context of CSR metric development, the TBL mandates that metrics go beyond financial and legal compliance indicators to include substantive social and environmental performance data, thereby providing a more holistic and theoretically defensible account of an organisation's societal impact (Elkington, 1997).

The TBL also introduces the concept of trade-off management in metric design: improvements in one dimension should not come at the expense of deterioration in another. This principle of dimensional balance is particularly important in multi-sector comparative research, where different industries face structurally distinct trade-offs among economic performance, social contribution, and environmental stewardship.

2.2 Conceptual Review

2.2.1 Conceptualising CSR and CSR Reporting

Despite more than five decades of scholarly attention, CSR remains a contested and multiply-defined concept. Dahlsrud's (2008) influential content analysis of 37 published CSR definitions identified five recurring dimensions (environmental, social, economic, stakeholder, and voluntariness) present across the literature in varying combinations. It concluded that definitional disagreement is less a matter of conceptual confusion than of how CSR is socially constructed

within particular institutional and cultural contexts. This insight is directly relevant to the Ghanaian setting examined in this study, where CSR is shaped by distinctive religious, communal, and regulatory traditions that differ markedly from the Anglo-American corporate contexts in which most CSR theory was first developed.

Conceptually, CSR reporting differs from CSR practice. CSR practice refers to the substantive activities an organisation undertakes, such as community investment, environmental management, ethical labour standards, and governance reform, whereas CSR reporting is the disclosure process through which an organisation communicates the existence, scope, and outcomes of those activities to stakeholders (Hahn & Kühnen, 2013). This distinction matters because the two can become decoupled: organisations may engage in extensive CSR activity that goes unreported, or, conversely, may report extensively on activities that have limited substantive impact, a risk widely discussed in the literature as greenwashing. Robust CSR metrics allow reporting to serve as a genuine proxy for practice rather than a public relations artefact decoupled from organisational reality.

CSR reporting has evolved through several phases (Hahn & Kühnen, 2013). Early reporting, from the 1970s to the 1990s, was predominantly philanthropic and narrative, emphasising charitable giving and community goodwill, with little standardised measurement (Carroll, 2016). The 1990s and 2000s saw the emergence of structured sustainability and triple-bottom-line reporting, formalised through frameworks such as the GRI, as stakeholders, particularly investors and civil society organisations, began demanding verifiable, comparable disclosure rather than narrative assurance (Elkington, 1997). Recently, the field has moved towards integrated and ESG-aligned reporting, in which CSR metrics are explicitly linked to financial materiality and corporate strategy, reflecting SASB's investor-oriented design philosophy and the broader convergence of sustainability and financial reporting (Abeysekera, 2022).

For organisations operating in contexts such as Ghana's, where CSR reporting is not reinforced by a mandatory national disclosure regime, reporting quality depends disproportionately on voluntary organisational commitment and internal governance capacity rather than on regulatory compulsion. This conceptual landscape, comprising CSR as a contested but operationally definable construct, CSR reporting as a distinct and potentially decoupled disclosure practice, and reporting quality as a function of organisational, external, and governance determinants, provides the conceptual grounding for the empirical investigation of CSR metric development undertaken in this study.

2.2.2 Global Sustainability Reporting Standards: GRI, IFRS/ISSB, ESRS, and the SDGs

The contemporary sustainability reporting architecture is increasingly differentiated by audience and materiality orientation. The Global Reporting Initiative (GRI) provides stakeholder-oriented standards centred on an organisation's significant impacts on the economy, environment, and people. The SASB Standards, now maintained within the IFRS Foundation architecture, provide industry-based guidance on sustainability-related risks and opportunities that are financially relevant to investors and can support the application of the International Sustainability Standards Board's IFRS S1 and IFRS S2 standards. By contrast, the European Sustainability Reporting Standards (ESRS) explicitly operationalise double materiality by considering both impact and financial materiality. These frameworks are complementary rather than interchangeable, and organisations require context-sensitive judgement when translating them into usable CSR metrics (Global Reporting Initiative, 2021; IFRS Foundation, 2023; EFRAG, 2024).

Materiality assessment determines which sustainability matters warrant measurement and reporting. In the CMDF, organisations should identify significant impacts on people, the environment, and the economy in line with GRI's impact-materiality orientation. Organisations subject to or drawing on ESRS may also consider the double-materiality perspective. Stakeholder engagement is central to this process because materiality judgements should reflect the concerns of groups affected by, or capable of affecting, organisational activity (Global Reporting Initiative, 2021; EFRAG, 2024).

The United Nations Sustainable Development Goals (SDGs) increasingly function as a third-order meta-framework for CSR reporting, providing a shared normative reference for aligning corporate CSR activities with global development imperatives (Sachs, 2012; Shayan et al., 2022). For Ghanaian organisations, alignment with the SDGs is particularly strategic: it positions CSR activity within a globally recognised legitimacy framework, facilitates benchmarking against international peers, and enables engagement with international development partners (Azmat et al., 2023).

However, the adoption of these global standards in Ghana is constrained by a range of institutional, resource, and capacity barriers. Afolabi et al. (2022) documented significant challenges in harmonising global sustainability reporting standards with local regulatory and accounting frameworks. These challenges reinforce the need for a context-sensitive, locally adapted model for developing metrics that draws on global frameworks without being enslaved to their design assumptions.

2.2.3 CSR Reporting in Ghana: State of the Field

CSR and sustainability reporting in Ghana is shifting from a largely voluntary and fragmented landscape towards a more formal sustainability-disclosure architecture. Ghana's adoption roadmap for the IFRS Sustainability Disclosure Standards sets out a phased pathway for IFRS S1 and IFRS S2, while organisations continue to draw selectively on GRI, the SDGs, sector requirements, and internal reporting systems. The practical challenge is therefore no longer adequately captured by the absence of national reporting requirements. It increasingly concerns implementation capacity, metric harmonisation, data quality, sector relevance, stakeholder materiality, and the translation of global disclosure expectations into organisational systems that are workable in the Ghanaian context. This evolving environment strengthens the case for a context-sensitive metric-development framework such as the CMDF (Institute of Chartered Accountants, Ghana, 2024).

Tandoh et al. (2022) identified top management commitment as the critical moderating variable determining whether CSR investments translate into sustainable outcomes in Ghanaian SMEs, a finding with direct implications for CSR reporting, since management commitment is equally determinative of whether reporting systems are adequately resourced, staffed, and embedded in organisational strategy. The present study extends this analysis by examining how CSR reporting metrics are developed, deployed, and refined across a multi-sector sample of larger Ghanaian institutions, and by proposing a framework specifically designed for the Ghanaian policy and institutional environment.

3. Methodology

3.1 Research Design

A qualitative multiple-case study design (Creswell & Creswell, 2017; Yin, 2018) was employed to investigate CSR metric development practices across four Ghanaian organisations. The multiple-case approach enhances the robustness and transferability of the findings by enabling cross-case comparisons and the identification of both convergent patterns and sector-specific divergences (Priya, 2020). A pragmatist research paradigm (Creswell, 2009; Kaushik & Walsh, 2019) informed the study's flexibility in drawing on both primary interview data and a comprehensive secondary literature review to address the research objectives.

3.2 Case Selection and Participants

Four cases were purposively selected (Palinkas et al., 2013; Robinson, 2014) to maximise institutional and sectoral variation: the Minerals Commission (MINCOM), Greater Accra Regional Hospital (GARH), Volta River Authority (VRA), and Josphong Group of Companies (JGC). One senior practitioner with direct responsibility for CSR activities, reporting, or communication was interviewed from each organisation (P1-P4). The key-informant approach was appropriate because the study sought information-rich organisational accounts from participants with direct knowledge of CSR strategy and reporting (Marshall, 1996). The organisation, rather than the individual respondent, was the principal unit of analysis. The four cases therefore support exploratory cross-case comparison and framework development; they do not provide a basis for sector-wide or nationally representative claims.

3.3 Data Collection and Analysis

Primary data were collected through semi-structured interviews conducted in a combination of in-person, teleconference, and email-based formats (Archibald et al., 2019). The semi-structured format provided thematic consistency across cases while allowing participants to elaborate on organisational context. Interview material was organised and analysed using Braun and Clarke's (2006) six-phase thematic analysis approach. Coding combined attention to concepts derived from the study's theoretical framework with openness to patterns emerging from participants' accounts. Analysis proceeded through familiarisation, initial coding, theme development, review, definition, and cross-case interpretation. Reflexive attention was maintained throughout to distinguish participant evidence from theoretical interpretation. The peer-reviewed and institutional literature reviewed in Section 2 informed the conceptual framework and contextualised, rather than substituted for, the primary evidence.

3.4 Ethical Considerations

The relevant institutional authority granted ethical approval before data collection, and each participant provided informed consent. Participants were briefed on the purpose of the study, the voluntary nature of participation, and their right to withdraw. Individual identities were protected using participant codes (P1-P4). Because the organisational context is part of the multiple-case design, the article identifies the organisations, while withholding personally identifying information about individual participants.

4. Findings and Discussion

The thematic analysis generated findings for the four research objectives. These are presented and discussed in turn, with participant voices integrated as primary evidence and situated within relevant theoretical literature.

4.1 CSR-Mission Alignment: Patterns Across the Four Cases

The first major finding concerns the relationship between organisational CSR goals and institutional vision and mission statements. The four cases did not show the same degree of alignment. The differences are best understood as patterns within these organisations, rather than as evidence that entire sectors behave in the same way.

P3 (VRA) characterised the alignment as “Excellent.” The participant cited VRA’s vision of being “a Model of Excellence for Power Utilities in Africa” and its mission to “power economies and raise living standards.”

P2 (GARH) rated alignment as “Highly rated.” The participant linked this assessment to the hospital’s vision of “all communities having access to timely, quality and comprehensive health care.”

100 percent with our vision and mission as we seek to improve lives.

(P4, JGC)

Medium.

(P1, MINCOM)

These responses show strong self-reported mission alignment in VRA, GARH, and JGC, while MINCOM reported a more moderate position. The contrast is useful for comparing the four organisational cases, but it should not be read as a sector-wide conclusion.

The contrast also matters for metric design. Where CSR is closely tied to organisational purpose, the choice of indicators can follow directly from that purpose. Where the connection is weaker, metric selection may become more programme-specific or compliance-driven.

MINCOM’s more moderate assessment aligns with the practical tension that can arise when economic, environmental, regulatory, and community expectations must be addressed simultaneously. This interpretation aligns with the contextual logic of CSR discussed in the literature.

These findings have important implications for metric design. Carroll (2016) argues that the most effective CSR is intertwined with a company’s core business model, a proposition strongly supported by the healthcare and energy cases in this study, where CSR metric selection was guided by institutional mission rather than external compliance pressure. Conversely, when alignment is moderate, CSR metrics risk becoming disconnected from the organisational strategy, a fragmentation that limits both the impact of CSR activities and the credibility of their reporting. This is consistent with Vaz et al.’s (2016) argument that the most impactful CSR occurs when it is intimately linked to the company’s business strategy, and underscores the importance of mission-led metric development as a foundational principle of the CMDF proposed in Section 5. The CMDF translates this mission-alignment imperative into the first of nine sequential components for the systematic development of context-sensitive CSR metrics, namely stakeholder

identification, materiality assessment, SMART metric design, global standards integration, benchmarking, communication strategy, independent verification, and continuous feedback.

4.2 CSR Metric Development: Diverse Approaches, Persistent Standardisation Deficits

4.2.1 Approaches to Metric Development

All four organisations had developed CSR reporting metrics, but the processes differed. The interview accounts show that metric development was shaped by organisational role, stakeholder expectations, and the reporting systems already available in each case.

Mining communities needs assessment and beneficial feedback in reporting on its CSR activities.

(P1, MINCOM)

We engage the stakeholders to know what we can do to help them, clients, suppliers, etc. We follow global standards in this regard to ensure conformity with those expected by the global community.

(P2, GARH)

Periodic stakeholder and community engagements, alignment of our initiatives to the Sustainable Development Goals (SDG) and benchmarking and partnership with other Organisations.

(P3, VRA)

Based on reporting templates provided by GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit).

(P4, JGC)

GARH's account places stakeholder consultation at the centre of metric development. Its reference to clients, suppliers, and other stakeholders supports a broad stakeholder-mapping approach in which metric development begins with identifying the groups whose needs and expectations are materially connected to the organisation's CSR activities.

VRA's response points to a more institutionalised approach that combines stakeholder engagement, SDG alignment, benchmarking, and partnership. Its Community Development Framework provides an internal structure for this process.

JGC's reliance on a reporting template from GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit) provides a practical route to standardisation and benchmarking. It can also create dependence on externally set priorities, so local materiality still requires deliberate judgement.

4.2.2 Effectiveness and Limitations of Current Metrics

Participants did not assess the effectiveness of their current metrics in the same way.

Very effective.

(P3, VRA)

90% effective as we have not had issues.

(P2, GARH)

Effective.

(P1, MINCOM)

P4 raised a broader concern about consistency in national reporting practice:

I believe it will be necessary as a nation to come out with reporting standards, currently I don't believe there is any consistency in such standardisation.

(P4, JGC)

This is one practitioner's call for greater consistency. In the present regulatory environment, it is more appropriately interpreted as support for harmonisation, implementation guidance, and capacity building than as proof that Ghana requires one mandatory CSR metric standard.

The primary challenges identified across cases were the breadth of CSR activity scope (P1: "broad range issues"), delays in internal data provision (P3), tension between global standards and local cultural practices (P2: the example of religious observance conflicting with post-mortem protocol requirements), and P4's concern about the lack of harmonised CSR-specific metric guidance. This last concern is distinct from Ghana's evolving IFRS Sustainability Disclosure Standards architecture discussed later in the article. These challenges collectively validate Jørgensen et al.'s (2022) argument that effective CSR reporting requires not only metric selection but also the construction of robust data governance systems that most Ghanaian organisations have not yet built.

4.3 CSR Communication: Multi-Channel Practice, Stakeholder Meaning, and Strategic Gaps

4.3.1 Communication Channels and Frequency

All four organisations used more than one channel to communicate CSR information. The mix differed by organisational role and stakeholder group.

Documentary production and airing, Press Advertorial and publications of successful initiatives. Statutory reporting in line with budget performance.

(P1, MINCOM)

Newsletters and social media.

(P2, GARH)

Regular updates on CSR initiatives on the Workplace Portal and Annual Sustainability reports for external stakeholders as well as period coverage and reporting on initiatives by external media.

(P3, VRA)

A newsletter that announces and sometimes sends email messages to staff on major CSR activities.

(P4, JGC)

The accounts suggest different communication rhythms. VRA described a clearer separation between internal updates and external reporting, while the other cases used combinations of newsletters, email, social media, media coverage, and formal reporting. The practical point is not that one mix is universally superior, but that channel choice should follow stakeholder information needs and organisational capacity.

4.3.2 Effectiveness and Challenges in CSR Communication

Participants also discussed the formats they considered effective for communicating CSR performance. P2 highlighted a combination of visual and digital approaches:

Visual storytelling, infographics interactions on digital platforms etc.

(P2, GARH)

The response is useful because it draws attention to accessibility. Detailed sustainability reports may satisfy formal disclosure needs, but many stakeholders engage more readily with visual and digital formats. Effective CSR communication therefore depends on both evidence and the way that evidence is presented.

Persistent challenges included the tension between comprehensiveness and accessibility, as detailed annual reports are informative yet rarely engage casual stakeholders, and the misalignment between communication frequency and stakeholder expectations. P4 noted the need for clear policy guidance on reporting obligations, while P2 acknowledged that the Research and Data Department was insufficiently resourced to support effective, evidence-based stakeholder communication. These resource and capacity constraints are characteristic of organisations in developing-economy contexts and have direct implications for the CMDF's institutional support provisions.

4.4 Proposed Metrics for Effective CSR Reporting

The final empirical section asked participants what should guide the development of effective CSR metrics. Their responses help link the case evidence to the CMDF presented in Section 5.

Two comments were especially direct about when and how metrics should be designed:

Your CSR metrics should be aligned to the Organisation's vision and mission. ... It is important to map an Organisation's CSR programmes to measurement indicators.

(P3, VRA)

Right from the onset of the initiative, so it is embedded in the entire CSR initiative to make it easy to report at every point in time.

(P4, JGC)

Both comments support a simple design principle: metrics should be built into CSR planning from the beginning and linked to organisational purpose, rather than added only when a report is being prepared.

Practitioner recommendations for improving CSR metric systems converged on four themes: (1) adoption of a globally recognised reporting standard (GRI or SASB) as the primary framework; (2) development of a standardised national CSR metrics framework under government or regulatory authority guidance; (3) integration of both quantitative and qualitative measures to capture the full social and environmental impact of CSR activities; and (4) leveraging ESG principles as an organising framework for future metric evolution. These practitioner insights directly inform the nine components of the CMDF presented in Section 5.

5. The CSR Metrics Development Framework (CMDF): A Context-Sensitive Model for Ghana

Drawing on empirical patterns across the four cases, the reviewed theoretical frameworks, and gaps in Ghanaian CSR reporting practice, this article proposes the CSR Metrics Development Framework (CMDF) as a nine-component, context-sensitive framework for systematic, stakeholder-centred metric development. It is intended as a practical and theoretically grounded framework for application, refinement, and subsequent validation in Ghanaian organisations and

comparable institutional contexts, rather than as an already validated or universally transferable model.

5.1 The CSR Metrics Development Framework: Components and Structure

The CSR Metrics Development Framework (CMDf)

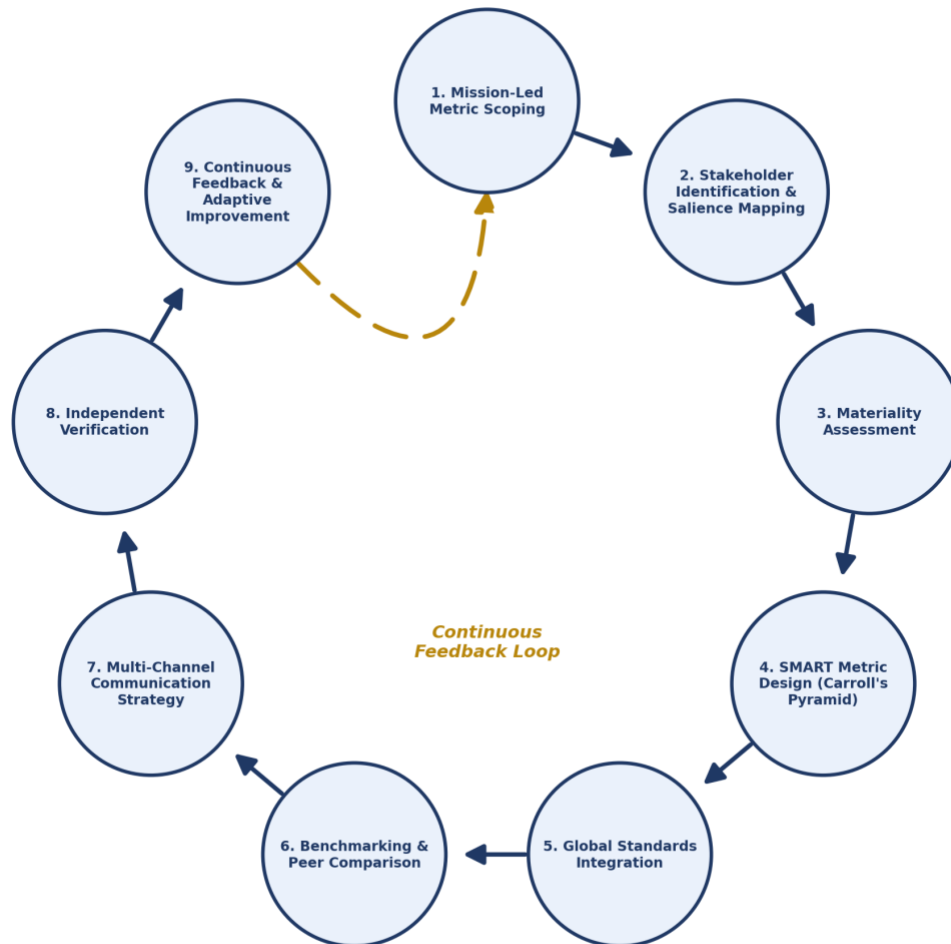


Figure 1. The CSR Metrics Development Framework (CMDf): nine sequential, iterative components.

Figure 1 presents the nine components as a coherent cyclical whole. The framework proceeds sequentially from mission-led scoping to independent verification, while Component 9 (Continuous Feedback and Adaptive Improvement) loops back to inform and refine Component 1, reflecting the framework's design as an iterative system rather than a one-time, linear procedure.

Component 1: Mission-Led Metric Scoping

The foundation of effective CSR metric development is the alignment between the organisational vision, mission, and CSR strategy. Before selecting any metrics, organisations should conduct a CSR-mission alignment audit to identify the social, environmental, and governance domains in which the organisation's core activities generate the greatest impact and where CSR investment is most strategically aligned with institutional purpose. This component ensures that CSR metrics

are not imported wholesale from generic frameworks but are anchored in the specific strategic identity of the reporting organisation.

Component 2: Stakeholder Identification and Salience Mapping

Drawing on Mitchell et al.'s (1997) stakeholder salience typology, organisations should systematically map the power, legitimacy, and urgency attributes of their full stakeholder universe to identify which stakeholders have the most material claims on CSR performance information and which issues are of the greatest significance to these primary stakeholders. In Ghana's culturally complex context, this mapping must extend beyond conventional corporate stakeholder categories to encompass traditional authorities, religious institutions, and community organisations, whose expectations may diverge from those captured in global framework guidance.

Component 3: Materiality Assessment

Materiality assessment determines which sustainability matters warrant measurement and reporting. In the CMDF, organisations should identify significant impacts on people, the environment, and the economy in line with GRI's impact-materiality orientation, while organisations subject to or drawing on ESRS may additionally consider the double-materiality perspective, which incorporates both impact and financial materiality. Stakeholder engagement is central to this process because materiality judgements should reflect the concerns of groups affected by, or capable of affecting, organisational activity (Global Reporting Initiative, 2021; EFRAG, 2024).

Component 4: SMART Metric Design Aligned with Carroll's Pyramid

For each CSR dimension, metrics should align with the SMART criteria (Doran, 1981): being Specific (well-defined and clear), Measurable (able to be quantified or assessed systematically), Achievable (feasible within the organisation's resources and capabilities), Relevant (closely related to CSR goals and stakeholder interests), and Time-bound (linked to a specific measurement and reporting timeframe). These SMART metrics should be organised across Carroll's four CSR dimensions-economic, legal, ethical, and philanthropic-to ensure a comprehensive evaluation of performance. A minimum set of metrics for each dimension should be established to avoid selective reporting.

Component 5: Global Standards Integration

SMART metrics should be aligned, where relevant, with recognised reporting standards and disclosure requirements. GRI can support impact-oriented stakeholder reporting; the SASB Standards within the IFRS Foundation architecture can inform industry-based investor-relevant metrics and application of IFRS S1 and IFRS S2; and the SDGs can provide a broader development reference. This component does not imply mechanical adoption of international indicators; it requires organisations to select and adapt metrics that are material, measurable, and appropriate to their institutional and stakeholder context (Global Reporting Initiative, 2021; IFRS Foundation, 2023).

Component 6: Benchmarking and Peer Comparison

Organisations should establish benchmarking protocols to compare their CSR metric performance with industry peers, national norms, and international standards. Where industry-specific benchmarks are unavailable in the Ghanaian context, a common situation given the nascent state

of national CSR reporting infrastructure, organisations should engage with sector associations, the Ghana Chamber of Mines, or relevant government agencies to develop collaborative benchmarking databases. Partnership-based benchmarking, exemplified by JGC's collaboration with GIZ, represents a viable model for accessing international benchmarking capacity without bearing its full resource burden.

Component 7: Multi-Channel Communication Strategy

CSR metrics are only as useful as the communication systems used to disclose them. The CMDF recommends a structured, multi-channel communication approach that distinguishes between internal and external stakeholders, specifies how often and in what format to communicate with each group, and incorporates visual storytelling, formal reports, and digital engagement. Communication strategies should be reviewed annually to align with changing stakeholder expectations and digital norms. Organisations should also create narrative CSR reports alongside detailed metric scorecards to make CSR performance understandable for non-specialist stakeholders.

Component 8: Independent Verification

To enhance credibility and mitigate the reputational risk of greenwashing, CSR reports and the metrics underpinning them should be subjected to third-party assurance (Quirós et al., 2021). In the Ghanaian context, where independent CSR assurance capacity is limited, organisations should, at a minimum, prioritise a peer review process engaging qualified external stakeholders or academic partners to assess the adequacy and accuracy of reported metrics while working towards formal third-party verification as institutional capacity develops.

Component 9: Continuous Feedback and Adaptive Improvement

The CMDF is designed as an adaptive iterative system rather than a static framework. Organisations should establish continuous feedback loops drawing on stakeholder input, internal audit findings, benchmark comparisons, and regulatory guidance to refine their CSR metrics over time (Hörisch et al., 2020; Pant et al., 2022; Senge, 2006). This principle of continuous improvement ensures that the metric framework remains relevant as organisational strategies evolve, stakeholder expectations shift, and global CSR standards develop, particularly given the rapidly evolving ESG landscape, which practitioners in this study identified as the primary driver of anticipated metric change.

The CMDF is proposed as a practical, theoretically grounded, and institutionally feasible guide for developing CSR metrics in Ghana. Its nine components address the full lifecycle of metric development, from strategic scoping through stakeholder engagement, metric design, global standards integration, communication, verification, and adaptive refinement-and are explicitly calibrated to the resource, capacity, and regulatory conditions of Ghanaian organisations. Future quantitative research should operationalise the CMDF's components as measurable constructions and test their hypothesised relationships with CSR reporting quality and stakeholder trust outcomes using structural equation modelling.

5.2 Theoretical and Practical Implications

This study makes three principal theoretical contributions. First, it extends CSR metric scholarship by adopting a Ghanaian multiple-case perspective that foregrounds the interplay among organisational mission, stakeholder expectations, institutional context, and reporting practice.

Second, it integrates Carroll's CSR Pyramid, Stakeholder Theory, and the Triple Bottom Line into a sequential metric-development framework, rather than treating them as disconnected explanatory lenses. Third, it positions communication as part of the metric architecture itself: metrics generate evidence, reporting organises that evidence for disclosure, and strategic communication translates disclosure into stakeholder understanding, dialogue, accountability, trust, and legitimacy. This communication pathway is particularly important where organisations must explain locally meaningful CSR performance while responding to increasingly formal global sustainability-disclosure expectations.

For CSR practitioners, the CMDF offers a structured, step-by-step guide that translates abstract theoretical principles into actionable processes for developing metrics. The framework recognises and accommodates the resource and capacity constraints typical of Ghanaian organisations, offering a tiered approach that enables organisations to progress from basic SMART metrics to integration with global standards and, as their CSR reporting infrastructure matures, to full third-party verification.

For policymakers, professional bodies, and regulators, the study offers exploratory practitioner evidence supporting greater harmonisation, implementation guidance, and capacity-building for sustainability and CSR reporting in Ghana. Ghana's evolving adoption of the IFRS Sustainability Disclosure Standards provides an important formal architecture, while the cases indicate a continuing need for context-sensitive guidance on CSR metrics, stakeholder materiality, data systems, and communication. The CMDF may inform such discussion, but the four-case design does not, on its own, justify a mandatory national CSR metric standard.

For public relations professionals, who play a central role in managing CSR communications, this study affirms the strategic centrality of CSR reporting to reputation management, stakeholder trust-building, and organisational legitimacy. Effective CSR communication requires not only a compelling narrative but also verifiable metrics to support it; the two elements mutually reinforce each other and are essential components of a comprehensive CSR reporting strategy.

6. Conclusions, Limitations, and Future Research

6.1 Conclusions

This study investigates how Ghanaian organisations across four sectors develop, select, and deploy CSR reporting metrics, and proposes a context-sensitive framework for CSR metric development. Four key conclusions emerge from the findings, together with one general observation that cuts across all of them:

First, the four cases suggest that CSR-mission alignment varies with organisational mandate, governance arrangements, and institutional context. Organisations whose core mandates are closely linked to social or environmental responsibilities appeared to integrate CSR more directly into their mission and reporting practices, whereas other cases showed more selective or programme-based alignment.

Second, CSR metric development across the cases was diverse and uneven. Organisations drew on internal assessments, stakeholder feedback, global frameworks, and programme-specific indicators, yet the cases also revealed persistent difficulties with comparability, data quality, consistency, and contextual adaptation.



Third, CSR communication across the cases was predominantly multi-channel but strategically uneven. Organisations combined formal reports, digital platforms, visual storytelling, stakeholder engagement, and internal communication, yet the depth, frequency, and targeting of these efforts varied. This reinforces the argument that credible CSR reporting requires not only metrics but also deliberate communication that enables stakeholders to interpret what those metrics mean.

Fourth, the cases highlight a shared implementation challenge: organisations need practical mechanisms to translate organisational mission, stakeholder priorities, recognised sustainability standards, and available data into usable CSR metrics. The CMDF addresses this need as a framework-generating contribution rather than as a validated national standard.

These findings point to a broader observation: the central obstacle to effective CSR reporting in Ghana is not a lack of organisational commitment to CSR, but the absence of a shared regulatory and methodological infrastructure through which that commitment can be consistently measured, compared, and communicated. The CMDF proposed in Section 5 is offered as a practical response to this infrastructure gap, translating the study's empirical findings and theoretical foundations into an actionable, sequential model for CSR metric development applicable to Ghanaian organisations and, with appropriate adaptation, to comparable developing-economy contexts.

6.2 Limitations and Future Research

This study has limitations that constrain the claims that can be made. The design comprises four organisational cases, each represented by a single senior key informant. This supports an information-rich exploratory comparison but does not permit statistical generalisation, sector-wide claims, or independent triangulation of each organisation's account through multiple interviewees. The organisations also differ substantially in mandate and ownership, which is analytically useful but limits direct comparability. The findings and the CMDF should therefore be understood as analytically suggestive and framework-generating rather than nationally representative or empirically validated. Future research should use multiple informants within organisations, triangulate findings with documentary or report-based sources, and employ larger samples across sectors to test and refine the CMDF.

Longitudinal research tracking the evolution of CSR metric systems over time, particularly in response to ESG adoption, regulatory changes, and stakeholder pressure, would also advance understanding of how Ghanaian organisations adapt their reporting practices in a dynamic institutional environment. Comparative studies situating Ghana within a broader sub-Saharan African or developing-economy context would strengthen the CMDF's theoretical generalisability and contribute to the literature on the localisation of global standards. Finally, research examining the relationship between CSR reporting metric quality and business performance outcomes, including reputational capital, stakeholder trust, and financial performance, would provide the evidence base necessary to build an unambiguous business case for CSR metric investment among Ghanaian organisations that remain sceptical of CSR as anything beyond a philanthropic obligation.

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