

The Mirror Within: How Employee Perceptions of CSR Practices Shape Corporate Image Across Ghana's Energy, Telecommunications, and Transport Sectors

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Abstract

Employee stakeholders offer a theoretically critical yet underexplored lens for understanding how Corporate Social Responsibility (CSR) shapes corporate image. While the CSR literature has predominantly examined external stakeholder perceptions, employees whose daily behaviour either confirms or contradicts an organisation's social responsibility claims have received insufficient empirical attention in Ghana. This study evaluates employees' CSR perceptions across Ghana's Energy, Telecommunications, and Transport sectors and examines their differential associations with corporate image. Using a quantitative cross-sectional survey design grounded in Stakeholder Theory and Person-Organisation Fit Theory, the study sampled 50 employees from the Volta River Authority (VRA), MTN Ghana, and the Centre for Transport Security Dialogue (CETSED). The study used one-sample t-tests, one-way ANOVA for corporate image, and archived linear-regression results to analyse the data. Four principal findings have emerged. First, employees held significantly positive perceptions of CSR across all dimensions, with CSR towards society strongest ($M = 4.072$) and CSR towards employees weakest ($M = 3.636$). Second, the retained records were insufficient to verify the scale and provenance of the archived sector-level CSR summary values; those values and the associated H1b comparison are therefore not reported as empirical findings. Third, no significant sectoral differences in corporate image were found. Fourth, the archived regression record shows a marginally significant positive association between employee-directed CSR and corporate image overall ($\beta = 0.135$, $p < .10$). The retained summary also records statistically significant associations for customer-, government-, and environment-directed CSR, but the corresponding coefficients and exact p-values are unavailable, and their direction and magnitude are therefore not inferred. CSR towards society, the strongest-perceived dimension, is recorded as non-significant across the archived models. This societal paradox reveals that employees recognise societal CSR without translating it into stronger image perceptions. This study proposes a Stakeholder-Differentiated CSR Image Model and highlights the strategic value of employee- and customer-directed CSR, as well as internal communication that connects societal CSR to organisational identity.

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1. Introduction

Corporate Social Responsibility (CSR) has become one of the defining management concepts of the twenty-first century. It has evolved from charitable patronage into a sophisticated strategic instrument for managing stakeholder relationships, sustaining competitive advantage, and building a durable corporate reputation (Carroll, 1999; Carroll & Shabana, 2010). Much of the academic discourse on CSR and corporate image has focused on consumer perceptions and external factors. A growing body of scholarship, however, has begun to recognise employees as a distinct, analytically powerful stakeholder category. Their perceptions of CSR constitute a primary channel through which social responsibility claims are validated or undermined (Aguilera et al., 2007; Rupp et al., 2006; Turker, 2009).

Employees occupy a uniquely privileged epistemic position within the CSR ecology: they observe the gap or alignment between the organisation's publicly stated social commitments and its actual behaviour towards its workforce, customers, regulators, and communities. As Miles and Mangold (2004) argue, employee branding, the process by which employees internalise the organisation's desired image and project it outwards, is credible only when underpinned by an authentic internal CSR culture that employees recognise and endorse. When employees perceive that their employer engages in genuine, stakeholder-oriented CSR activities, they develop organisational identification and commitment. They also exhibit ambassadorial behaviours that translate into a positive corporate image in the broader public domain (Caldwell et al., 2012; Turker, 2009; Wood, 1991). Conversely, when internal CSR is weak or perceived as superficial, employees are likely to project the resulting dissonance onto the organisation's external reputation, undermining the image-building investments that CSR programmes are designed to generate.

Despite the theoretical importance of the employee lens, empirical research on employees' perceptions of CSR in developing economies remains limited (Amponsah-Tawiah & Dartey-Baah, 2011; Atuguba & Dowuona-Hammond, 2006). This gap is notable because the social contract between corporations and communities is particularly salient in these contexts, and employee welfare protections may be weaker than in advanced economies. In Ghana, CSR research has largely examined organisational-level policies, consumer perceptions, and sectoral CSR practices (Amponsah-Tawiah & Dartey-Baah, 2011; Ofori, 2010). It has not systematically investigated how employees across different industries perceive and respond to their organisations' CSR commitments, or how these perceptions feed back into corporate image outcomes. Tandoh et al. (2022) have established the critical role of top management commitment in shaping CSR outcomes in Ghana. What remains unmapped across multiple sectors is the employee-perception pathway through which management CSR decisions are filtered, interpreted, and converted into reputational effects.

This study addresses this gap through a three-sector, comparative, quantitative investigation of employee perceptions of CSR at VRA (Energy), MTN Ghana (Telecommunications), and CETSED (Transport/NGO). It makes four original contributions. First, it provides a multisector comparative analysis of employee perceptions of CSR and its image associations in Ghana.

Second, it identifies a "societal paradox", the disconnect between strong employee agreement that their organisations engage in societal CSR and the absence of any corresponding image effect, a finding with significant implications for CSR communication strategy. Third, it demonstrates a transparent approach to incomplete archived sector-level output by separating verifiable 2024 results from historical organisational context and declining to infer sector differences that cannot be reliably reconstructed. Fourth, it applies and extends the Person-Organisation Fit Theory to the CSR-image relationship in an African service sector context, revealing sector-specific boundary conditions on the theory's predictions. The remainder of this article proceeds as follows: Section 2 reviews the theoretical foundations; Section 3 profiles the organisations; Section 4 presents the methodology; Section 5 reports and discusses the findings; Section 6 concludes with implications and recommendations.

Recent scholarship reinforces the communication logic of this employee-centred approach. Research shows that internal CSR can strengthen employee engagement and positive communicative behaviours, including advocacy, while effective CSR communication can shape organisational identification and corporate reputation (Lee, 2021; Jiang et al., 2022; Dong et al., 2024). In Ghana, Boadi et al. (2020) likewise found that employees' perceptions of CSR were positively related to corporate identification and performance. These studies suggest that CSR does not gain reputational value merely because organisations undertake socially responsible activities; employees must perceive, interpret, and communicate those activities as credible expressions of organisational values.

1.1 Research Hypotheses

The study tested the following research hypotheses:

H1a: Employees will have positive perceptions of their companies' CSR activities towards selected stakeholders.

H1b: Employee perceptions of CSR will vary by sector.

H2: Employee perceptions of organisational image will differ significantly by sector.

H3: Employee perceptions of CSR towards employees, customers, society, government, and the environment will each have a positive and significant influence on their organisation's corporate image.

2. Literature Review and Theoretical Framework

2.1 Theoretical Review

2.1.1 Stakeholder Theory

Stakeholder Theory provides the foundational logic for this study's multidimensional CSR perception framework. A stakeholder is a key group or individual on whom an organisation's future depends; people or groups who have a stake in the organisation's prosperity and are affected by its behaviour (Kitchen, 2006). In the CSR context, Stakeholder Theory holds that organisations

have responsibilities to shareholders and to a broader constituency of stakeholders. Their interests and expectations must be addressed for the organisation to achieve long-term legitimacy and performance (Carroll, 1979; Freeman & McVea, 2001). This study applies Stakeholder Theory to predict that employee perceptions of CSR directed towards the full spectrum of stakeholder groups, namely employees, customers, government, society, and the environment, will positively influence corporate image. Each stakeholder group represents a dimension of the organisation's social contract that employees evaluate when forming their overall assessment of the organisation's ethical standing.

2.1.2 Person-Organisation Fit Theory

The Person-Organisation Fit Theory (Yaniv & Farkas, 2005) provides the motivational mechanism linking employees' CSR perceptions to image outcomes. The theory holds that when an employee's values, goals, and personality align with those of the organisation, the employee is more committed, more productive, and more likely to project a positive image of the organisation to external stakeholders. CSR practices function as signals of organisational values. When employees perceive that their organisation's CSR activities reflect values consistent with their own, namely fairness, social responsibility, environmental stewardship, and legal integrity, the resulting person-organisation fit generates organisational identification and discretionary effort, driven by internal motivation. This, in turn, supports image building. Yaniv and Farkas (2005) further argue that a strong association between person-organisation fit and organisational identification leads employees to offer additional support to the brand and the company in their performance. The 4E's of the Employee Branding framework (Memon & Kolachi, 2012) operationalise Person-Organisation Fit within the CSR context, providing the behavioural mediators through which CSR perceptions become image effects. Employee Engagement refers to the degree to which employees are cognitively and emotionally invested in the organisation's goals, as manifested in their willingness to expend discretionary effort on the organisation's behalf. Employee Empowerment describes the extent to which employees are granted autonomy, decision-making authority, and the resources needed to act on the organisation's values without excessive managerial oversight. Employee Education concerns the systematic provision of training and developmental opportunities that equip employees to understand and embody the organisation's brand and CSR commitments. Employee Equity refers to employees' perception that they are treated fairly relative to their contributions and peers, encompassing pay, recognition, and opportunity. Together, these four dimensions translate the abstract construct of person-organisation fit into observable behavioural mechanisms through which employee CSR perceptions are converted into ambassadorial conduct that shapes the corporate image.

2.2 Conceptual Review

2.2.1 Corporate Social Responsibility: Concept and Evolution

Although the concept of CSR has gained wide recognition, it is far from a new phenomenon. The idea that businesses have duties to society beyond maximising shareholder gains has been present in the literature for many decades. The same is true of the related idea that businesses should conduct their affairs in a more ethical, responsible, and transparent manner (Bakker et al., 2005; Matten et al., 2003; van Marrewijk, 2003). Bowen's (1953) seminal work, "Social Responsibilities

of the Businessman,” proposed that social responsibility refers to businessmen's commitments to pursue policies and lines of action that are critical to society's objectives and values. Carroll (1999) credited Bowen with this contribution, calling him the “Father of Corporate Social Responsibility.”

The academic debate on CSR intensified in the 1960s, 1970s, and 1980s. Davis (1960) defined social responsibility as businessmen's decisions made for reasons at least partly outside the corporation's direct monetary or technical interests. Carroll (1979) offered the most enduring conceptualisation, defining CSR as the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organisations at a given point in time. This four-part framework remains the analytical backbone of the CSR-image literature. The 1990s saw an explosion of CSR theorisations and practices (Bakker et al., 2005; Waddock, 2008). Carroll and Shabana (2010) positioned the 2000s, in turn, as the decade of global corporate citizenship, characterised by the emergence of business ethics discourse, sustainability, and the globalisation of CSR expectations beyond the North American context.

In the Ghanaian context, Amponsah-Tawiah and Dartey-Baah (2011) documented a CSR landscape shaped by social expectations, sector-specific regulatory pressures, and the growing sophistication of stakeholder demands. While education and health dominate CSR priority areas across industries, there remains significant variation in how systematically CSR is integrated into organisational strategy and communicated to internal stakeholders, a variation this study seeks to empirically map and explain.

2.2.2 Employee CSR Perceptions: The Internal Stakeholder Lens

Employees are among the most significant yet underexamined stakeholder groups in CSR literature. Previous CSR research has predominantly focused on organisational performance and motivational aspects (Basu & Palazzo, 2008). The central line of enquiry has been to link CSR to financial performance, risk mitigation (Freeman & McVea, 2001), or public image enhancement, all of which are largely related to external stakeholders (Pomering & Johnson, 2009). This external focus has led to an imbalanced understanding of CSR dynamics, in which the employee perspective, arguably the most proximate and consequential for day-to-day brand delivery, is treated as secondary.

Turker (2009) laid the foundation for understanding employee perceptions of CSR by defining CSR initiatives as corporate actions that aim to positively impact stakeholders while exceeding the company's economic goals. Importantly, Turker highlights five stakeholder-oriented dimensions of CSR that employees perceive and assess: CSR directed at employees (internal welfare), customers, society, the government (legal compliance), and the environment. These five dimensions underpin the measurement framework in this study. Rupp et al. (2006) show that employees act as agents of social change by encouraging companies to adopt socially responsible practices. Evidence on environmental policy (Ramus & Steger, 2000) indicates that employee

support is vital for successful CSR programmes. Rowley and Berman (2000) find that employees perceive, evaluate, and respond to CSR initiatives in ways that have tangible organisational effects.

Regarding internal CSR, which focuses on the organisation's own employees, the literature consistently shows a clear pattern. When companies genuinely care about employee well-being, through fair pay, career growth, flexible work arrangements, safe conditions, and participatory governance, employees develop a strong sense of organisational identification and exhibit ambassadorial behaviours. These behaviours are key to building a positive corporate image from the inside out (Shen & Zhu, 2011; Waldman & Siegel, 2008). Carmeli et al. (2007) highlighted that employees need proper motivation to perform at their best, with internal CSR a primary motivational tool. Tziner et al. (2011) also found that career development, competitive salaries and allowances, and other CSR practices that enhance worker satisfaction are crucial to organisational performance.

More recent research has sharpened this argument by distinguishing between substantive CSR and CSR that employees may view as symbolic. Nejati and Shafaei (2023) found that substantive CSR was linked to stronger employee outcomes, whereas symbolic CSR did not yield comparable benefits. Likewise, Zuo et al. (2025) show that perceived CSR can strengthen employee engagement, partly through organisational identification. For the present study, this matters because corporate image is treated not merely as an outcome of CSR expenditure, but as an employee judgement shaped by the perceived credibility, relevance, and organisational meaning of CSR.

2.2.3 CSR and Corporate Image: The Reputation Pathway

Corporate image, the collective perception of an organisation among its stakeholders, has been widely studied in relation to CSR investments. Implementing CSR strategies can enhance brand reputation and performance across financial, social, and environmental dimensions, and can also boost employee productivity. Wood (1991) suggests that when organisations successfully shift negative employee perceptions to positive ones, this builds a shared sense of unity that motivates staff and strengthens the company's image. Support for this view comes from Turker (2009), who found that involving employees in CSR initiatives fosters positive relationships and shifts their views of the organisation. Maignan et al. (1999) state that providing fair, high-quality incentives encourages employees to pursue organisational objectives and to promote the organisation's positive qualities within the corporate community.

Employee branding theory (Miles & Mangold, 2004, 2005) explains how perceptions of CSR shape brand image outcomes. Employee branding entails employees adopting and projecting the company's desired image to customers and stakeholders. This projection is driven by the psychological contract and employees' beliefs about mutual expectations between themselves and the organisation (Rousseau, 1995). When organisations fulfil this contract through authentic internal CSR efforts, employees reliably and convincingly represent the brand. Conversely, failure to do so leads to dissonance, which can undermine external communication and harm the

company's reputation (Mitchell, 2002; Robinson, 1996). Tandoh et al. (2022) found that in Ghana, top management's commitment is key to turning CSR investments into sustainable results. This reinforces the idea that effective leadership is essential for the management-employee-image pathway to operate within a proper governance framework.

This pathway is increasingly understood as communicative rather than merely behavioural. Jiang et al. (2022) found that effective CSR communication was associated with employee engagement and corporate reputation, while Dong et al. (2024) demonstrated that instrumental and co-creational CSR communication can foster employees' cognitive, emotional, and behavioural engagement. The implication is important for corporate communication practice: employees cannot credibly carry CSR into the organisation's reputation unless CSR is explained, discussed, and connected to the organisation's identity.

3. Organisational Profiles

The organisational profiles below describe the institutional and CSR context relevant to the period from which the study emerged. Accordingly, the profiles draw primarily on organisational reports and CSR documentation from 2015–2016. They are intended to contextualise the CSR practices against which employee perceptions were subsequently examined, rather than to represent the organisations' current CSR portfolios or institutional configurations. The 2024 survey date does not alter the historical status of these 2015–2016 organisational sources, which are used only to establish the documented CSR context rather than to describe current organisational practice.

3.1 Volta River Authority (VRA): Energy Sector

The Volta River Authority (VRA), founded in 1961, is Ghana's leading power utility, responsible for generating, transmitting, and supplying electricity. In 2012, the VRA launched a comprehensive Community Development Programme (CDP) to invest in human capital and promote social and economic development in communities affected by its operations. During the period under review, the CDP included a Scholarship Scheme for senior high school and tertiary students. Over the past 20 years, the VRA has sponsored national initiatives in health, water resources, education, capacity building, governance, and rural electrification. It has also conducted research to maximise benefits and address challenges in the Volta Basin. The VRA states that its core motivation for CSR activities is to support society, create business value, and contribute to Ghana's economic growth through diversified power generation. Internally, the VRA provides employees with free medical services, training, funeral and wedding grants, and donations for those in need (VRA, MTN Ghana, & CETSED Reports, 2015–2016).

3.2 MTN Ghana: Telecommunications Sector

MTN Ghana was originally founded as Scancom, later known as Spacefone and Areeba, before being rebranded in 2006 following its acquisition by the MTN Group. As Ghana's leading mobile telecom provider, MTN established the MTN Ghana Foundation, an independent legal entity with

its own Board of Directors, to advance its CSR initiatives. During the period covered by the organisational documentation, the Foundation's CSR activities were organised primarily around Health, Education, and Economic Empowerment. MTN's global policy dedicates a portion of each operational unit's post-tax profit to community CSR efforts. Health projects include the Hepatitis B Campaign, annual blood donation drives, hospital ward refurbishments, and medical equipment donations. Educational efforts included refurbishing the KNUST Library, building new school blocks, and creating reading clubs. Economic initiatives feature the MTN Hit Makers talent search, seed funding for women shea butter producers, and the provision of tricycles for people with disabilities. Internally, MTN offers free quarterly health screenings for employees, training programmes, funeral grants, wedding loans, and various donations to support staff in need (VRA, MTN Ghana, & CETSED Reports, 2015–2016).

3.3 Centre for Transport Security Dialogue (CETSED): Transport Sector

CETSED is a non-governmental organisation advocating for safer, more secure, and more transparent transport systems in Ghana, with affiliates across Africa and Europe. Its mandate focuses on research, capacity building, advocacy, and the promotion of international standards in Ghana's transport subsector. The 2015–2016 documentation identified CSR activities in capacity building, education, health, institutional support, and environmental sustainability, alongside a range of employee welfare initiatives. Notable initiatives recorded during that period included workshops for driver unions on defensive driving, delivered in collaboration with the Ghana Police MTTD, and health screening for drivers at Lapaz, valued at GHS 17,400. Another initiative was a donation of GHS 160,500 to the Ghana Red Cross to complete its Head Office complex. Additional initiatives recorded included a blood donation exercise conducted in partnership with MTN, yielding over 1,000 pints of blood for major hospitals, and full financing of open-heart surgery for two underprivileged children at the National Cardiothoracic Centre. Educational donations to communities in the Eastern Region were also recorded. Internally, the documentation reported scholarships for staff children, funeral support, free training, wedding support, and interest-free loans for employees (VRA, MTN Ghana, & CETSED Reports, 2015–2016).

4. Methodology

4.1 Research Design and Approach

This study adopted a quantitative, cross-sectional survey design. This approach enables the systematic measurement of employees' perceptions of CSR, the testing of directional hypotheses, and the comparison of findings across sectors. These objectives require structured data collection and statistical inference. The cross-sectional design captures perceptions at a single point in time across three organisations from distinct industry sectors.

4.2 Population, Sampling, and Sample Size

The study involved management and non-management staff from VRA, MTN Ghana, and CETSED, based at their respective headquarters in Accra, Ghana. The research stemmed from an earlier study, but the questionnaire was revisited and re-administered through fresh fieldwork in 2024 for the present article. The analyses reported in this article are based on the final 2024 analytical sample of 50 respondents. Purposive sampling selected one prominent organisation from each sector with documented CSR activities. Within each organisation, a convenience sample of employees willing to participate was obtained. This study employed convenience sampling to select 50 employees who formed the analytical sample. This technique was appropriate because the population of interest could not be exhaustively enumerated in advance. The population comprised employees of VRA, MTN Ghana, and CETSED who were present at their respective headquarters and willing to participate during the data collection period. Access depended on employees' availability and voluntary participation rather than on a pre-existing sampling frame. Within each organisation, employees who were present, accessible, and willing to respond were invited to complete the questionnaire, yielding 20 respondents from VRA, 20 from MTN Ghana, and 10 from CETSED, for a combined final analytical sample of 50 employees. The sample included 28 males (56%) and 22 females (44%), mostly aged 31–40 years, the most economically active group. Regarding education, 42% had undergraduate degrees, another 42% held postgraduate qualifications, and 16% possessed professional certificates. The majority (46%) had over ten years of work experience. The modest and uneven organisational subsamples are therefore treated cautiously, particularly in sector-level interpretation.

4.3 Research Instrument

A structured Likert-scale questionnaire (1 = Strongly Disagree to 5 = Strongly Agree) was used to measure employee perceptions across five stakeholder-directed CSR dimensions, adapted from Turker's (2009) validated CSR perception scale. This multidimensional approach aligns with Carroll's (2000) argument that corporate social performance measurement must move beyond single-item indicators to capture the distinct stakeholder dimensions on which organisations are judged. These dimensions were CSR towards employees, CSR towards customers, CSR towards society, CSR towards government (legal compliance), and CSR towards the environment. Corporate image was measured as a composite dependent variable using a validated organisational image scale. The reliability of all scale items was assessed using Cronbach's alpha coefficients; values of 0.75 or higher indicated acceptable internal consistency (Terre Blanche et al., 2006). The normality assumption for the dependent variable (corporate image) was confirmed: kurtosis = 2.78, which is within the recommended threshold of ≤ 3 .

4.4 Analytical Strategy

Data were analysed using SPSS version 20. All survey-based results reported in this article refer to the 2024 re-administered field survey and its final analytical sample of 50 respondents. Content

analysis was employed to document the nature and forms of CSR activities of the three organisations, drawing on organisational reports, CSR documentation, and relevant website material. The 2015–2016 organisational documentation was treated as historical contextual evidence and was not used to make claims about the organisations' current CSR portfolios. For Hypothesis H1a, one-sample t-tests were used to assess the statistical significance of the mean CSR perception scores against the neutral midpoint of 3.0, using the scoring intervals recommended by Gravetter and Wallnau (2009). The archived analysis for H1b included sector-level ANOVA and Tukey HSD comparisons. However, the retained sector summary values could not be reconciled with the 1–5 Likert scale or independently linked to the confirmed 2024 analytical dataset, and the original raw output was unavailable at revision. To avoid presenting unverifiable statistics, the sector-level CSR summary table and inferential claims are omitted; H1b is therefore not tested in the present article. For Hypothesis H2, a one-way ANOVA was reconstructed from the archived group-level summary statistics to test sectoral differences in corporate image perceptions. For Hypothesis H3, linear regression results from the archived analysis were retained, with the five CSR stakeholder dimensions as independent variables and corporate image as the dependent variable, modelled for the overall sample and sector-specific samples.

4.5 Ethical Considerations

Ethical approval for the study was obtained from the relevant institutional authority prior to data collection. Respondents were briefed on the purpose of the study and informed that their participation was entirely voluntary, with the right to decline to answer any item or to withdraw from the study at any stage without consequence. Informed consent was obtained from each participant before the questionnaire was administered. Respondent anonymity was maintained throughout the study: no personally identifying information was collected, and individual responses were not linked to named participants. Data confidentiality was further assured by restricting access to the raw data to the research team and using the data solely for this study.

5. Results and Discussion

5.1 Nature and Forms of CSR Practices: Objective One

Content analysis of the 2015–2016 annual reports and CSR documentation of VRA, MTN Ghana, and CETSED indicates that, during the period covered by these sources, education and health were common CSR priority areas across the three organisations. This finding aligns with the established pattern of Ghanaian corporate CSR practice documented by Ofori (2010) and Atuguba and Dowuona-Hammond (2006). Beyond these shared areas, each organisation demonstrates distinctive CSR emphases aligned with its sector and mission. VRA prioritises job creation, community development, and tourism support, in line with its mandate as a national utility. MTN Ghana concentrates on economic empowerment, particularly for women and youth, reflecting its

commercial orientation, while CETSED focuses on road safety, support for accident victims, and transport sector capacity building, consistent with its NGO mandate.

Regarding internal CSR activities for employees, all three organisations provide free medical support, training and skills development, funeral grants, and wedding support. The VRA also provides free medical support for needy employees and donations in times of personal crisis. CETSED offers interest-free staff loans and educational scholarships for employees' children. MTN Ghana provides free quarterly medical screenings and wedding loans. This convergence in internal CSR practices across sectors of varying sizes and operational contexts is theoretically significant. It suggests a floor-level of employee welfare responsibility recognised across Ghana's formal service sector, even in the absence of a comprehensive national CSR policy framework.

5.2 Employee CSR Perceptions Across Stakeholder Dimensions (H1a)

Table 1 presents the one-sample t-test results for employees' perceptions of CSR across all five stakeholder dimensions. All five dimensions yielded statistically significant positive mean scores above the neutral midpoint of 3.0, confirming Hypothesis H1a: employees across the three sampled organisations hold significantly positive perceptions of their companies' CSR activities towards all key stakeholder groups.

Table 1:

One-Sample T-Test Results for Employee CSR Perception Dimensions

CSR Dimension	Mean (M)	SD	t-value	df	Interpretation
CSR towards Employees	3.636	0.737	6.102	49	Moderate Agreement
CSR towards Customers	3.793	0.450	12.461	49	Moderate Agreement
CSR towards Environment	3.941	0.687	9.686	49	Moderate Agreement
CSR towards Government	4.020	0.510	14.142	49	Moderate Agreement
CSR towards Society	4.072	0.430	17.631	49	Strong Agreement

Note. One-sample t-tests use a neutral test value of 3.0; $n = 50$, $df = 49$. All five stakeholder dimensions are significant at $p < .001$. Source: Field Survey, 2024; t statistics recalculated from the archived mean, SD, and confirmed sample size.

The most striking finding in Table 1 is the hierarchy of mean CSR perception scores. CSR towards Society registers the strongest agreement ($M = 4.072$, $SD = 0.430$), followed by CSR towards Government ($M = 4.020$) and CSR towards Environment ($M = 3.941$). CSR towards Customers follows ($M = 3.793$), with CSR towards Employees registering the weakest agreement ($M = 3.636$, $SD = 0.737$). This hierarchy indicates that employees of Ghanaian organisations perceive their companies as most active in external, societal CSR roles and less active in internal, employee-

focused CSR responsibilities. This finding is consistent with Turker (2009), who found positive associations between CSR activities and all stakeholder benchmarks except for government. It also establishes an important baseline for interpreting the regression results: the weakest-perceived dimension, CSR towards employees, is the one most theoretically connected to organisational identification and image building.

The relatively narrow SD range across all five dimensions (0.430 to 0.737) indicates limited variability in perceptions, suggesting a broadly shared view among employees of the organisations' CSR orientations. This consensus strengthens confidence in the mean scores as reliable indicators of collective employee assessment rather than artefacts of extreme individual responses. The significant moderate agreement for CSR towards Employees can be attributed to fair treatment by management, sound organisational policies, and career development training. Tziner et al. (2011) and Carmeli et al. (2007) identify these as vital determinants of employee-CSR satisfaction.

5.3 Sector Patterns in Employee CSR Perceptions and Corporate Image (H1b and H2)

The retained records did not permit a defensible sector-level test of H1b. The archived sector summary values could not be reconciled with the questionnaire's 1–5 Likert scale or independently verified as outputs from the confirmed 2024 analytical sample. Because neither their scale nor their provenance could be established from the available records, the values are not reproduced, and no descriptive or inferential sector-level claim is made about employee CSR perceptions. H1b is therefore not tested in the present article.

This treatment separates the verified 2024 survey results from the 2015–2016 organisational documentation, which is used solely for historical context. It also avoids assigning a date, scale, or statistical interpretation to archived sector values that cannot be substantiated by the retained records.

For corporate image perceptions (H2), a one-way ANOVA based on archived group-level summary statistics showed no statistically significant sectoral difference, $F(2, 47) = 0.165$, $p = .849$. Energy sector employees recorded the highest mean corporate image score ($M = 3.975$, $SD = 0.512$), followed by Transport ($M = 3.911$, $SD = 0.364$) and Telecommunications ($M = 3.890$, $SD = 0.495$). Thus, H2 is not supported. The result suggests that employees across the three sectors held broadly comparable corporate image evaluations, despite descriptive variation in CSR perception scores.

5.4 Effects of Employee CSR Perceptions on Corporate Image (H3)

Table 2 presents the retained archived regression information on associations between CSR stakeholder dimensions and corporate image. Numeric β coefficients are reported only for CSR towards employees, as these are the coefficients preserved in the available record. For the other

dimensions, the retained record supports only significance status; consequently, the table does not infer unverified effect sizes, directions, or exact p-values.

Table 2:

Regression Results for the Effects of Employee CSR Perceptions on Corporate Image

ACSR Dimension	Overall archived result	Energy archived result	Telecom archived result	Transport archived result
CSR towards Employees	0.135†	0.240†	0.414†	-0.060 (ns)
CSR towards Customers	Significant*	Significant*	Not significant	Significant*
CSR towards Society	Not significant	Not significant	Not significant	Not significant
CSR towards Government	Significant*	Not significant	Not significant	Significant*
CSR towards Environment	Significant*	Not significant	Significant*	Significant*

Note. † $p < .10$; * $p < .05$; ns = not significant. Numeric β coefficients were recoverable only for CSR towards employees. For customers, society, government, and environment, the retained archived output preserved significance status but not the coefficients or exact p-values; no direction or effect size is therefore inferred for those dimensions. Source: Field Survey, 2024.

5.4.1 CSR towards Employees and Corporate Image

The regression result for CSR towards employees overall ($\beta = 0.135$, $p < .10$) indicates a marginally significant positive association with corporate image. This finding aligns with Stakeholder Theory and Person-Organisation Fit Theory. When organisations demonstrate genuine concern for employees through internal CSR, employees may develop stronger organisational identification and value alignment, which can support positive brand-projecting behaviours (Miles & Mangold, 2004; Turker, 2009; Wood, 1991). Waldman and Siegel (2008) further emphasise the importance of socially responsible leadership, reinforcing the relevance of internal CSR to employee-mediated reputation building.

This relationship was marginally significant in the energy sector ($\beta = 0.240$, $p < .10$) and the telecommunications sector ($\beta = 0.414$, $p < .10$). It was insignificant and slightly negative in the transport sector ($\beta = -0.060$, $p > 0.05$). The stronger effect in the telecommunications sector than in the energy sector suggests that MTN Ghana employees' perceptions of image are more responsive to internal CSR than those of VRA employees. This may be because the competitive private-sector telecommunications context places greater value on employee welfare as a differentiating brand signal. The absence of a significant effect in the transport sector is consistent with the generally weaker CSR perceptions reported by CETSED employees: where CSR perceptions are lower, the association between CSR perceptions and image is weaker.

5.4.2 The Societal Paradox: Strong Perceptions, Zero Image Effect

The most theoretically distinctive finding of this study is the absence of a significant effect of societal CSR (CSR towards society) on corporate image, despite society registering the strongest mean CSR perception across all five dimensions ($M = 4.072$). This “societal paradox” shows that although employees strongly recognise their organisations’ engagement in societal CSR activities, this recognition does not translate into enhanced perceptions of corporate image. This pattern has received limited direct examination in the existing CSR-image literature. That literature has more commonly investigated CSR’s effects on related but distinct outcomes, such as organisational citizenship behaviour (Abdullah & Rashid, 2012) and job performance (Rupp et al., 2013), rather than corporate image specifically. A possible explanation for the present finding is that employees distinguish between two things. The first is societal CSR, which is externally directed and benefits communities rather than employees themselves. The second is the internal and stakeholder-specific CSR dimensions that more directly reflect the organisation’s own values. Rupp et al. (2013) found that employee perceptions of society regarding CSR activities influence job performance, but job performance and corporate image are distinct outcome variables that may respond to different CSR stimuli.

This societal paradox has critical strategic communication implications. Organisations may invest heavily in visible, community-facing CSR yet still fail to build a corresponding internal reputational association if employees perceive those activities as distant from the organisation’s everyday identity. The issue is therefore not only what the organisation does, but how societal CSR is interpreted internally. CSR communication should connect external social investment to organisational purpose, values, employee experience, and stakeholder commitments through credible, and where possible, dialogic internal communication. This interpretation aligns with recent evidence that effective CSR communication can strengthen employee engagement, organisational identification, advocacy, and corporate reputation (Lee, 2021; Jiang et al., 2022; Dong et al., 2024).

6. The Stakeholder-Differentiated CSR Image Model and Practical Implications

6.1 A Stakeholder-Differentiated CSR Image Model for Ghana

Drawing on the verifiable findings and the retained significance-status record, this study proposes a preliminary Stakeholder-Differentiated CSR Image Model for subsequent testing. The model does not assume that all stakeholder-directed CSR dimensions relate to corporate image in the same way. Employee-directed CSR shows a marginally significant positive association overall, while societal CSR is non-significant despite having the highest mean perception. The archived record also indicates that the significance status of customer-, government-, and environment-directed CSR varies across sector models. Because the corresponding coefficients are unavailable, the model treats these sector patterns as provisional association-status differences rather than evidence of comparative effect size or direction.

This Stakeholder-Differentiated structure has practical implications, but these should be treated cautiously. Organisations may strengthen employee-directed CSR and ensure that stakeholder-directed CSR is clearly communicated and evaluated, while future research tests the magnitude and direction of the customer-, government-, and environment-related pathways, providing full regression output. They should also strengthen the narrative link between societal CSR activities and the organisation's core values in internal communications. This helps employees see societal engagement as a genuine expression of organisational identity, not a disconnected external commitment.

Given the exploratory sample, the single-organisation representation of each sector, and the cross-sectional design, the Stakeholder-Differentiated CSR Image Model should be regarded as a theoretically informed preliminary framework for subsequent testing, rather than as a definitive model of CSR-image relationships across Ghanaian organisations.

6.2 Recommendations for Organisations

Based on the findings, this study proposes five recommendations for Ghanaian organisations in the energy, telecommunications, and transport sectors.

First, organisations should enhance the visibility and credibility of internal CSR initiatives, including career development, employee welfare, workplace flexibility, and employee participation in CSR governance. As the archived regression analysis shows, employee-directed CSR recorded the lowest mean perception yet remained positively associated with corporate image. Improving both the substance and internal communication of employee-focused CSR therefore presents a practical opportunity.

Second, organisations should develop credible internal CSR communication systems that link societal activities to organisational values and purpose. Rather than treating employees as passive recipients of CSR publicity, organisations should create opportunities for explanation, dialogue, feedback, and participation, enabling employees to understand how external social commitments relate to the organisation's identity.

Third, organisations across the sampled sectors should ensure that employees are systematically informed, consulted, and engaged in CSR planning and implementation. The available evidence does not support ranking the sectors by employees' perceptions of CSR.

Fourth, organisations should ensure that CSR practices towards customers are visible to employees. The archived regression record indicates statistically significant associations between customer CSR and outcomes in some models, but the missing coefficients mean that the direction and magnitude of these associations should be retested before stronger causal or comparative

claims are made. Customer CSR communication should be both an internal and an external strategy.

Fifth, policymakers, professional bodies, and industry regulators may consider guidance that promotes more transparent reporting of employee-directed CSR and clearer internal stakeholder engagement. Given the exploratory nature of this study, this recommendation is best treated as an agenda for policy discussion rather than as evidence for a mandatory national framework.

7. Limitations and Future Research

This study has several limitations that should be addressed in future research. The relatively small final analytical sample ($n = 50$), convenience sampling, and reliance on a single organisation per sector limit statistical power and preclude generalising sector-level patterns to the Ghanaian energy, telecommunications, or transport sectors as a whole. Future studies should substantially increase the sample size, covering more organisations per sector, additional sectors, and potentially multiple regions of Ghana, to generate findings with sufficient statistical power for structural equation modelling and factor-analytic approaches. Future research should also introduce moderating variables, such as employee satisfaction, organisational commitment, and length of service, to test whether these factors amplify or attenuate the CSR-image relationship. The present study may also be replicated in other African contexts, such as Nigeria, Kenya, and South Africa, to assess the cross-cultural generalisability of the societal paradox and stakeholder-differentiated CSR image model. Because CSR perceptions and corporate image were measured from the same respondents at one point in time, common-method and cross-sectional limitations should also be recognised; future studies should consider multi-source, time-lagged, or longitudinal designs. Longitudinal research designs would enable examination of how changes in CSR investment and communication affect employees' CSR perceptions and corporate image over time, providing a causal evidence base that cross-sectional designs cannot provide. A further limitation concerns the archived sector-level output for H1b. Although the final analytical sample of 50 respondents is consistently documented, the retained sector summary values could not be reconciled with the 1–5 Likert scale or independently verified as outputs from the 2024 dataset, and the original raw output was unavailable at revision. The values were therefore omitted and H1b was not tested. A separate limitation concerns H3: complete β coefficients and exact p-values were retained only for employee-directed CSR; for the other dimensions, only significance status was available. The article therefore reports those statuses without inferring missing effect sizes or directions.

A related, separate limitation concerns the organisational profiles in Section 3. These are historically bounded by the 2015–2016 documentation used to contextualise the study and should

be interpreted as evidence of the CSR environment relevant to the period examined, rather than as descriptions of the organisations' current CSR practices.

7.2 Conclusions

This study aimed to examine employees' perceptions of CSR practices across Ghana's Energy, Telecommunications, and Transport sectors and to determine how these perceptions shape corporate images. Four major conclusions can be drawn from these findings.

First, employees of Ghanaian energy, telecommunications, and transport organisations hold significantly positive perceptions of their employers' CSR activities across all five stakeholder dimensions, with CSR towards employees consistently perceived as the weakest of the five. This indicates that even when organisations are perceived as discharging their external social obligations well, internal CSR directed at the workforce remains the area most in need of strengthening.

Second, H1b could not be tested defensibly using the retained records. The archived sector-level CSR values had an unverified scale and provenance and were therefore removed rather than interpreted. Future research should re-estimate sector differences directly from preserved respondent-level data.

Third, no statistically significant sectoral differences were observed in employees' perceptions of corporate image. The reconstructed ANOVA, based on the archived group-level summary statistics, indicates that corporate image evaluations were broadly comparable across the three sectors.

Fourth, employee-directed CSR shows a marginally significant positive association with corporate image, whereas societal CSR, the dimension employees perceive most strongly, is non-significant. The archived record also indicates significant associations for customer-, government-, and environment-directed CSR in some models, but the absence of coefficients prevents claims about direction or effect size. This paradox is the study's central conclusion: employees can recognise and affirm their organisation's societal CSR activity without that recognition being statistically associated with a stronger overall impression of the organisation. Organisations should strengthen employee-directed CSR and connect societal CSR more explicitly to organisational identity, while future research re-estimates the direction and magnitude of the customer-, government-, and environment-related pathways using complete regression output.

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Declarations

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