



CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN
TRANSPORTATION SECTOR IN UGANDA - A STUDY OF SELECTED BUS OPERATING
COMPANIES

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Approval of the Thesis

CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN TRANSPORTATION SECTOR IN UGANDA - A STUDY OF SELECTED BUS OPERATING COMPANIES

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Abstract

CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN TRANSPORTATION SECTOR IN UGANDA - A STUDY OF SELECTED BUS OPERATING COMPANIES

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Corporate Social Responsibility (CSR) is a socially responsive practice adopted by businesses that benefit the community. It demonstrates a gesture of responsibility to the people and the environment. CSR is a “self-regulating business model”. The modern CSR is premised on Carroll’s pyramid of CSR developed in 1996. The concept is relatively new in Uganda. Implementation of CSR presents fears and challenges to companies. The main objective of this study was to understand Corporate Social Responsibility practices in Uganda.

The study adopted the mixed-methods approach. Simple random sampling and purposive sampling techniques were employed in selection of participants. The data collected was analyzed using SPSS statistical software tool. The variables were measured, quantified and analyzed by regression analysis and presented by frequency tables, charts and graphs. Percentage, Mean and standard deviations were the statistics for basing opinions. Pearson’s chi square test was employed to test the hypothesis. The statistical techniques were chosen due to the function of their convenience and ability to present effective comparisons of various responses

From the results, the main CSR approach employed by the companies was community support pointing to philanthropy. The general perception has been that management is responsible in implementing CSR activities. On sustainability, CSR practices were in place but not sustainable.

The main motives for practicing CSR included providing benefit to the community and attracting more customers. The study uncovered that although stakeholder theory had been widely adopted to support CSR practices, the philanthropic approach employed without any laws or regulations in place has a linkage to the 'Theory of planned behaviour'. It has been evident that the selected companies' focus on CSR was too narrow and conceptualization primitive.

The implications of this finding are that CSR is ever evolving; the CSR position in developed economies is not comparable to developing economies; philanthropy is seen as the primary approach; and Stakeholder theory widely considered for CSR is relative and not universal.

Declaration

I declare that this thesis has been composed solely by myself and that it has not been submitted, in whole or in part, in any previous application for a degree. Except where states otherwise by reference or acknowledgment, the work presented is entirely my own.

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I confirm that I retain the intellectual property and copyright of the thesis submitted. I also allow Unicaf University to produce and disseminate the contributions of the thesis in all media forms known or to come as per the Creative Commons BY Licence (CC BY).

Dedication

I dedicate this work to my family and all the children who have struggled to attain higher education due to financial and social limitations

Acknowledgments

I wish to register my sincere appreciation to my instructors and Unicaf team for enabling me to reach where I am today. Special gratitude to my supervisor Dr. Tripathi for his relentless effort to ensure that I successfully complete this work. He gave me a lot of encouragement and confidence that enabled me to come up with this handsome work.

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I acknowledge the contribution of my beloved wife Mrs. Ceniru Scovia and my children for their prayers, patience and tolerance when I could not avail to them the usual warmth and presence since I would spend most of my time with research work. I also acknowledge the contribution from fellow colleagues Sherry Ann and Louise for the encouragement and team work exhibited.

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God gave it all- wisdom, good health, team spirit- all that we asked from him.

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CHAPTER 1:INTRODUCTION

Background

Corporate Social Responsibility (CSR) refers to responsive practices of businesses or organizations that involves initiatives that benefit the society. It demonstrates the organization's gestures of responsibility to the community and environment in which it operates. Corporate Social Responsibility also referred to as corporate citizenship or Business Social Responsibility may be seen as a self-regulated business philosophy that is integrated in the business strategy. Embracing CSR holds businesses and organizations accountable to the society. Such organizations seek to redeem their image by having a positive impact on the community, the environment, and the society by upholding socially responsible behaviour.

Given a deeper understanding, CSR can also be presumed as a belief that depicts businesses to have a social obligation to the society that surpasses the commitment to the owners of the business and the financiers. "Additional to profits generation, businesses are expected to show responsibility to other stakeholders such as the employees; customers; communities; and the environment" (Weinstein, 2019).

It's incredibly important that your company operates in a way that demonstrates social responsibility. Although it's not a legal requirement, it's seen as a good practice for you to take into account social and environmental issues. Social responsibility and ethical practices are vital to your success (Collier, 2018; the Hub Pg 1)

This implies that other than generating profits, companies should also have some responsibility to stakeholders and the environment too. This denotes that businesses or organizations practicing CSR should commit to economic responsibility, improvement of fair labour practices, embracing fair trading practices, mitigation of damages to the environment, giving back to the people, and fostering employee contentment. (Weinstein, 2019).

Quoting the words of Weinstein (2019), “CSR practices include corporations being economically responsible, improving labour practices, embracing fair trade, mitigating environmental damage, giving back to the community, and increasing employee satisfaction”. In a nutshell, CSR can therefore be considered as a response of businesses to the “call of sustainable co-existence” (Zang, Morse & [Kambhampati](#), 2017).

Many organizations promulgate their CSR efforts by way of influencing public perception, attracting more customers, and consolidating favourable relations with the stakeholders. This in effect propagates goodwill. In some countries, public companies are often made to present their CSR policies and activities in the annual reports. Others prepare separate documents or use their websites to publicize their CSR related efforts (Weinstein, 2019).

Businesses or organizations portray their Corporate social responsibility practices through philanthropic gestures such as making donations to charities and designing programs that encourage employee voluntarism. Other organizations seek to have greater impact through initiatives that incorporate social responsibility and environmental considerations in the strategic and operational plans.

Because CSR is, at heart, a commitment from business towards improving the well-being of a community through responsible business practices and the contribution of corporate resources, businesses can have a significant influence on economic and societal life in general. To the extent that businesses are also required to be profitable, they need to consider whether there is a contradiction between their CSR objectives and their economic bottom line (Zang, Morse & [Kambhampati](#), 2017; Pg.1)

The interrelation between businesses and the society has existed time immemorial. Businesses operate through people: they employ workers, pay their wages, provide services and goods to the people who in turn pay for these services and goods. The people therefore impact greatly on business performance.

Put in a simple yet broad context, Corporate social responsibility is regarded as the ethical role of business to society. The main objective for implementing Corporate social responsibility is enhancement of long term profitability and shareholder confidence through positive public interaction and ethical practices. It is not just about businesses amassing profits but also considering the expectations of the society – building societal trust. As stated by Zong et al (2017), “CSR strategies encourage the company to make a positive impact on the environment and stakeholders—that is, all of the parties who have a stake in the performance and output of the corporation” (Zang, Morse & [Kambhampati](#), 2017).

The origin of the concept of CSR from recorded evidence has been traced to exist around 1700 BC in ancient Mesopotamia where businesses were made to fund military campaigns (Tripathi &

Bains, 2013). The concept later spread to Rome, India and in 1790, consumers' boycott in England compelled the traders to embrace free labour sourcing.

In the 18th Century, the Cadbury Chocolate makers' family became the first recognized company to successfully adopt CSR practices where benefits to the workforce were introduced. In the 19th Century, Kellogg Company broadened the scope of CSR to include environmental protection, offering nourishing products, promoting healthy lifestyle and safety of its workforce (Tripathi & Bains, 2013).

The foundation of modern Corporate Social Responsibility practice is premised on Archie Carroll's pyramid of CSR developed in 1996 (Berenyi, 2018). The four-part pyramid defines economic responsibility as the bottom line of CSR practice; this is the cardinal step businesses considering CSR practices enter into. Economic responsibility inclines about having fair trade practices, not over pricing products, giving incentives to customers and taking into consideration the profitability of the business. Sustainability of the businesses and CSR practices are critical at this point. At the next level of the pyramid is the legal responsibility – CSR implementation should be within the provisions of the laws and regulations at play. This is followed by ethical responsibility and on the apex is philanthropic responsibility (Riley, 2010; Carroll, 2016). The set of above responsibilities provide a basis for businesses to develop their responsibility to the society (Carrol, 2016) emanating that CSR is more than one element concept (Atan & Fadhilah, 2015).

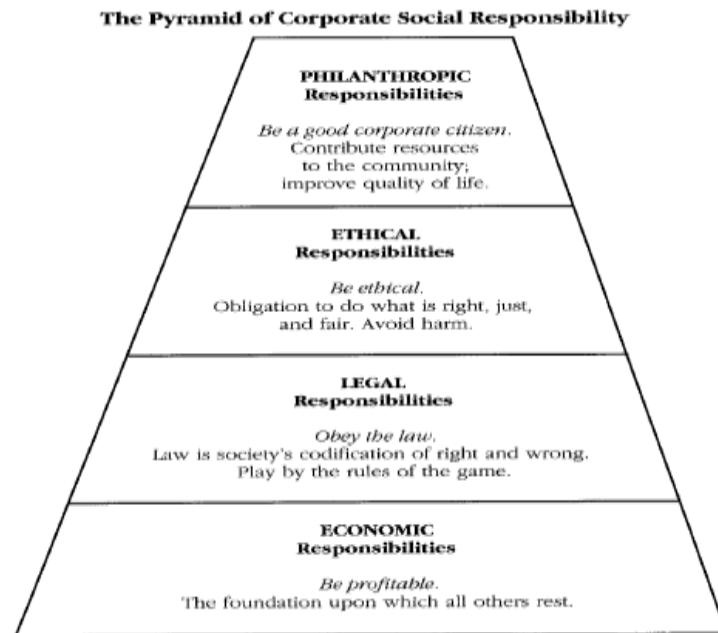


Figure 1 Carroll's pyramid of CSR (Archie B. Carroll, 1996)

CSR has now evolved into a business practice where sustainable development has been incorporated into the business strategy and practice that positively impacts on the economy, the society, and business environment (Schooley, 2019). The notion of CSR has expanded and companies now strive to present an image that is socially conscious. Stakeholders, employees and consumers now prefer to deal with a company that upholds social justice and portends consciousness to environmental concerns (Schooley, 2019).

Consequently, the Commission of the European Communities (2002) thereby redefined CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis”. Companies

demonstrate this gesture through considerate waste management and pollution control, supporting social programs, conservation of environment and providing services to the needy.

Although earlier scholars had a critical view about CSR, the concept has withstood this criticism and continues to grow in impact and importance (Carroll, 2016). Caramela (2018) identified some broad categorization of CSR practices that a number of organizations follow.

These include saving and conserving the environment, philanthropic gestures, having ethical labour practices and volunteering.

Conceptually, CSR portends that business is a subset of social environment whose operations should be managed in a manner that honours mutual co-existence with society. To this effect, bodies like United Nations Global Compact (2002), Organization of Economic Co-operation and Development (OECD), and International Organization for Standards (ISO 26000), have developed guidelines on the management of Corporate Social Responsibility (Frost, 2011).

While CSR is readily embraced, documented and regulated in developed countries, this is not the case with African countries. It is a strong belief that CSR is unknown, misconceived or misrepresented in Africa and Uganda in particular. Most of African companies or organizations initiate CSR practices informally. In the Ugandan case, most businesses with exception of few multinational corporations do not have strategic engagements in specific terms to pilot CSR concept (Katamba & Nkiko, 2016).

It is of recent that CSR phenomenon in African economies has gained heightened interest among scholars and intellectuals (Cheruiyot, 2016). In the African context, CSR has gained popularity basically from social dimensions which is quite incomprehensive and unenforceable in law. Notwithstanding the fore mentioned, more has to be done to unearth and understand CSR implementation and its practices in Africa where there is a sense of information gap – and urgently so due to the uniqueness of the situation.

In Uganda, the concept of CSR is relatively new (Katamba, 2012). Organizations and business entities are being motivated by external factors (such as attraction and retention of customers, striving for competitive advantage and building positive reputation) contrary to consolidating on the internal factors (business policies, welfare of employees, communications and reporting). Uganda Investment Authority (UIA) in an effort to popularize the concept of CSR organized an awards function to reward organizations “that exhibited exemplary social responsibility, environmental protection and economic success” (UIA, 2016). This was intended to encourage and entice public, private and not-for-profit organizations in Uganda to emulate, develop and sustain activities that entrench the concept of CSR and enlighten the public perception on CSR principles.

Being a relatively new concept in Uganda (Nkiko & Katamba, 2010): “CSR management has become more challenging, especially given the scenario where there is no definitive consensus on what CSR actually means” (KPMG, 2008). Other studies (UNIDO 2005a; UNIDO 2005b) have intimated clustering business and organizations to rationalize the contextual understanding of the CSR concept.

In a communication (European Commission, 2012), CSR practices of the transport sector should aim at contributing “sustainable development through the delivery of social, economic and environmental dividends to all”. One of the biggest challenges in the transport sector is transparency (Akora & Katamba, 2017).

In the recent years, customers have inclined to seeking benefit in the products and services they consume and demand for sustainable development. CSR is being weighed as the main contribution of organizations to sustainable development (Tripathi, 2013). According to Katamba et al (2017), the key aspects of CSR include: stakeholder involvement, addressing challenges and management of conflicts arising from implementation of CSR programmes, communication, feedback management and appraisal of performance.

In the modern context, companies have ceased to base their commercial strategies on the traditional ‘four Ps’ (price, product, promotion, and place) in achieving competitive advantages, as these have been used to externalize negative impacts. Consequently, the ‘four Rs’ (reliability, responsiveness, resilience, and relationships) are being considered for provision of real value addition; logistics has played a crucial role in all of them (Waters 2010). It is further argued that some specific drivers to CSR success should not be ignored (Akora & Katamba, 2017). Although it is common for CSR activities to be geared towards community through philanthropic gestures, other drivers such financial profitability, financial commitment and CSR communication should also be considered (Katamba, 2017). *It is therefore important that business owners understand the benefits and limitations of social responsibility programs in order to choose an initiative that benefits both the*

community and the business. Many companies face challenges of identifying the benefits to offer, the beneficiaries and financing these programs.

Transportation of passengers and other logistical services are the fundamental pillars of the transport sector which is complementary to other sectors in the economy such as: Manufacturing, Agriculture, Tourism, Forestry, Mining, Housing development, Oil and Gas, and Information Communication Technology.

The transport sector consists of two subsectors: transport infrastructure and transport services. Transport sector is in a favourable position to spearhead a strategic role in supply-chain-wide initiatives, because they connect and interrelate with greater number of stakeholders and have more impact on societal and environmental concerns (Piecnyk & Björklund, 2015). A research carried out by Fryca-Knop & Majecka (2018) showed that transport companies face the challenge of having socially-responsible business which has led to diversity in strategic direction, characteristics and strength. In addition, the transport sector impacts significantly on economic and social development. The transport sector accelerates the integration of markets hence increasing the Gross Domestic Product (Arimany-Serrat, Sabata-Aliberch & Salazar, 2019). The transport sector is a critical sector of the country because other sectors either directly or indirectly depend on it.

The transport sector in particular is a major driving force of the economy but there is scanty literature concerning Corporate Social Responsibility (CSR) practices of the sector, hence the role of the service providers in CSR programmes is yet to be explored (Piecnyk & Björklund, 2015). As

stated by Luo, Bi & Kuang (2021), Jeon (2019); Corporate social responsibility has become an increasingly prevalent research area, but there is little research about CSR practices in developing countries or emerging economies as the research object. Arimany-Serrat, Sabata-Aliberch and Salazar (2019) also concurred that “there are few studies that refer to Corporate Social Responsibility in passenger transport companies, and it is a means of transport that has a significant economic and environmental impact”. Being a sector that drives the economy and having a significant impact on society where there is connection and interaction with greater number of stakeholders, this research was intended to generate a reliable inventory on CSR in this crucial sector.

Secondly, given the scanty research undertaken on this sector in regards to CSR practices in the passenger transport services (Arimany-Serrat, Sabata-Aliberch and Salazar, 2019), this research has therefore been motivated by this gap to explore on CSR in the transportation sector in Uganda with specific focus on Bus operating Companies that provide passenger transportation services.

In Uganda, the prevalent transportation services include road transport, air, railway, and water transport systems (Arimany-Serrat, Sabata-Aliberch & Salazar, 2019) and the majority of people use public transport by road. The Bus operating companies deal in transportation of people and luggage by road. The Eye Magazine (2018) put a total of 16 registered Bus companies in the public transport sector in Uganda. Five bus operating companies were selected from the 16 based principally on the spread of their operations covering the northern, eastern and central Uganda

regions traversing the cities and towns. The other companies operate within the central region and some few extending to western region.

This study therefore was designed to investigate Corporate Social Responsibility practices in Uganda with a specific focus on the transport sector in. This is apparently intended to draw up a precise picture and generate a reliable inventory on CSR paradox. The study aims to establish how CSR is perceived in a developing country like Uganda, the challenges it faces and whether there are lessons that can be learned to develop a framework for competitive advantage. For the purpose of this research, Corporate Social Responsibility practice is conceived from a combination of behaviourist theories and stakeholder theory (Lantos, 2001).

Statement of the Problem

Although the debate on CSR has generated as much interests as the controversies, the spread of CSR across continents has been witnessed in the last decades. CSR has been seen instrumental in transformation of businesses. Many private sector businesses have taken up seriously the stakeholder interests. A number of them have as well incorporated environmental concerns in their business strategies (Barry, 2015). The social responsibility and governance issues have predominantly featured in the business operations.

While CSR has become a global movement in reality and major international businesses and organizations have reproduced regulations and guidelines to provide minimum standards achievable by the private sector, this is still a dream in African block (Wong, 2015).

In most countries in sub-Saharan Africa the public debate on corporate social responsibility (CSR) is still in an embryonic phase. African actors in general have very little awareness of international initiatives in this area and businesses with an independent CSR strategy or policy remain few in number (Wong, 2015; Pg. 2).

CSR is being readily embraced, documented and regulated globally in developed countries but this is not the case with African countries. It is a strong belief that CSR in Africa and Uganda in particular is unknown, misconceived or misrepresented. Most of African companies or organizations initiate CSR practices informally. In the Ugandan case, most businesses with exception of few multinational corporations do not have strategic engagements in specific terms to pilot CSR concept (Katamba & Nkiko, 2016).

It is of recent that CSR phenomenon in African economies has gained heightened interest among scholars and intellectuals (Cheruiyot, 2016). In the African context, CSR has gained popularity basically from social dimensions which is quite incomprehensive and unenforceable in law. Notwithstanding the fore mentioned, more has to be done to unearth and understand CSR implementation and its practices in Africa where there is a sense of information gap.

The recent decade has witnessed conceptualization of CSR which has increasingly become widespread in Africa and is being recognised by increasing number of private sector actors. "... the awareness levels in sub-Saharan Africa remain low, and few businesses implement formalized CSR initiatives" (Barry, 2015). If CSR was to be supported, and businesses and organizations encouraged to adapt the CSR reality, this could be an effective pivot to sustainable development.

Corporate social responsibility in Africa is relatively at a low profile in the public sector and private actors. Few businesses and organizations have entrenched CSR practices in their business policies that align to the internationally accepted definition. Holistically, the African culture is predominantly that of corporate sponsorship rather than the acclaimed corporate responsibility. Companies often receive requests for social support during periods of disasters, healthcare support and educational interventions but these are isolated occurrences and not a routine program that is enshrined in strategic plans. Philanthropic investments in communities are viewed as corporate sponsorships. Where there is some iota of CSR envisaged, it is normally a prerogative of the international and multinational organizations that have operations in Africa which often extend to satellite programs. Such isolated schemes do not have much impact on the continent. “Even so it is difficult to accurately assess the current state of play for CSR in Africa today, partly because the concept itself is a relatively new introduction on the continent and because many African businesses are setting up CSR initiatives without formalizing them as such” (Barry, 2015).

Organizational studies on CSR in Africa has as far, been revolving around conceptual issues, organizational processes, cultural dimensions, contextual CSR practices and antecedent CSR awareness. Other facets identified relative to CSR are corporate human rights (Cheruiyot, 2016). “While CSR is increasingly being regulated in developed countries, it is not the case for most developing economies and particularly those in Africa (Cheruiyot, 2016).

In a broad sense, Corporate Social Responsibility entails the adoption by organizations of wide range of compromises that cover social, environmental and economic dimensions and translating them into processes applied over the whole organization. Katamba (2017), states that the key

aspects of CSR include: stakeholders' involvement, Implementation challenges, management of conflicts arising from implementation, communication, management of feedback and appraisal of performance.

CSR has emerged as the modern approach incorporating reliability, responsiveness, resilience, and relationships (Waters 2010). Furthermore, the success of CSR has been hinged on some specific drivers such as profitability, sustained commitment, welfare and communication (Katamba, 2017) that cannot be ignored (Akora & Katamba, 2017).

Implementing CSR practices has not been a smooth ride. Entities have been threatened with fears and challenges of financing such programs, integrating the concept in company policies, communication to stakeholders and identifying the specific benefits to offer and beneficiaries. CSR is anticipated to be a win-win context. The companies make profits while the society benefits as well through CSR activities. The query remains: who really wins? Is there a benefit to society? There is need to understand how the companies finance such activities, the drivers that motivate them to embrace CSR practices and whether such practices are integrated in the business strategy.

Although an old concept that was rudimentarily implemented, the formal CSR practices in Uganda have just gained momentum.

Corporate Social Responsibility (CSR) is a very old concept and practice in Uganda. Literature roots it in the African culture and values, which are well described by the African Traditional Society (ATS). Interestingly however, its formal and modern traces

start in the years of 1950s, with the strategic twist gaining significance in the early 2010s

(Katamba & Nkiko, 2016; Pg. 2).

There is some literature on CSR practices in the transportation/ logistical sector, but the role of Logistical Service Provides (LSPs) in CSR programmes is still unexplored. LSPs are in a comparative position to play a strategic role in supply chain-wide initiatives, because they interconnect and interact with greater number of stakeholders and have more impact on societal and environmental concerns (Piecyk & Björklund, 2015).

Being a relatively new concept in Uganda (Katamba & Nkiko, 2016), this research was intended to investigate the CSR practices in the transport sector which stimulates economic growth that affects more stakeholders (Ssempijja, 2019). This study has been designed to understand Corporate Social Responsibility practices in Uganda with a specific focus on the transport sector. The research was to provide an insight into the bigger picture that might be unveiled and not as conclusive evidence. It was intended to provide a better perception of the problem and present a basis for further research into the phenomenon. The intent is to draw up a precise picture and generate a reliable inventory on CSR paradox. This research aims to establish how CSR is perceived in a developing economy like Uganda, the challenges faced and whether there are strategies to be identified to develop a framework for competitive advantage.

Purpose of the Study, Research Aims, and Objectives

Purpose

As highlighted before, research on Corporate Social Responsibility in Africa have so far been consumed in conceptual issues, contextual processes; cultural dimensions, and preliminary CSR awareness. While advancement of CSR is being readily embraced, documented and regulated globally in developed countries, this is not the case with African countries. It is a strong belief that CSR in Africa and Uganda in particular is unknown, misconceived or misrepresented. Most of African companies or organizations initiate CSR practices informally.

CSR experience in African economies has gained heightened interest among scholars and intellectuals recently (Cheruiyot, 2016). In the African context, CSR has gained popularity basically from incomprehensive social dimensions. Notwithstanding the fore mentioned, more has to be done to unearth and understand CSR implementation and its practices in Africa where there is a sense of information gap.

Conceptualization of CSR which has increasingly become widespread in Africa and is being supported by an increasing number of private sector actors has been witnessed in recent decade. The awareness level of CSR in sub-Saharan Africa still remains low. As a consequence, CSR in Africa has still remained at a low-profile among the government and private actors. The African culture is predominantly that of corporate sponsorship rather than the acclaimed social responsibility. Philanthropic investments in communities are viewed as corporate sponsorships. The current state of CSR in Africa today is assessed with some difficulty, primarily due to being

a relatively new phenomenon and a number of African businesses have set up CSR initiatives without formalization (Barry, 2015).

In implementing CSR practices, businesses have been pressurized with fears and challenges of financing such programs, integrating the concept in company policies, communication to stakeholders and identifying the specific benefits to offer and beneficiaries. Although CSR is presumed to be a win-win affair where the businesses or organizations make profits and society benefits as well through CSR activities it still poses some unanswered questions. There is need to understand the drivers that motivate these organizations to embrace CSR practices, how they sustainably finance such activities, and whether such practices are integrated in the business strategic policy.

Although an old concept that was rudimentarily implemented, the formal CSR practices in Uganda have just gained momentum. Being a relatively new concept in Uganda (Katamba & Nkiko, 2016), the intention of this study was to understand Corporate Social Responsibility practices in Uganda. This is to draw up a precise picture and generate a reliable inventory on CSR paradox. The research aims to establish how CSR is perceived in a developing economy like Uganda, the challenges faced and whether there are strategies learnt to develop a framework for competitive advantage.

The purpose of this study has been to understand Corporate Social Responsibility practices in the Ugandan context with specific focus on the transport sector. It included identifying the key CSR practices of the selected companies; knowing the perception and behaviour of top executives and

employees towards the implementation of CSR practices; exploring what motivates the companies to practice CSR and developing a framework through which companies can create competitive advantage through implementation of CSR activities.

In this Ugandan case, most businesses with exception of few multinational corporations do not have strategic engagements in specific terms to pilot CSR concept (Katamba & Nkiko, 2016). Considering this position, it has been apparent to investigate CSR practices in Uganda to draw up a precise picture and reliable inventory on CSR paradox.

CSR phenomenon in African economies has of recent gained heightened interest among scholars and intellectuals generally attributed to the inequalities and high-level poverty indexed compared to those economies with sustainable development policies where CSR is resonated among local communities and the public domain (Cheruiyot, 2016). In the African context, CSR has gained popularity basically from social dimensions. Given this background, more has to be done to unearth and understand CSR implementation and its practices in this “dark continent” – “dark” in the sense of information gap – and urgently so due to the uniqueness of the situation. To explore on this CSR phenomenon, this investigation premised on a few management facets.

Research Aims and Objectives

The main objective of this study was to understand Corporate Social Responsibility practices in Uganda and more specifically the transport sector. The transport sector is a major driving force of the economy. As identified by Piecyk & Björklund (2015), there is some written work on CSR practices in the transport/ logistical sector, but the pivotal role of Logistical Service Providers

(LSPs) in CSR is yet to be explored. LSPs are in a prime position to play a strategic function in supply-chain-wide initiatives, because they interconnect and have interaction with greater number of stakeholders and have more impact on societal and environmental concerns (Piecyk & Björklund, 2015).

To expound on this investigation, the main objective was split into specific secondary objectives that include:

1. To identify key CSR practices of the selected companies.
2. To know the perception and behaviour of top executives and employees towards the implementation of CSR practices.
3. To explore the motivations for practicing CSR activities in selected companies
4. To explore the strategies and develop a framework through which companies can create competitive advantage through implementation of CSR activities.

It is believed that these objectives could guide the investigation and provide a silver lining to understand Corporate Social Responsibility practices in Uganda. The findings can be used to draw up a precise picture and generate a reliable inventory on CSR paradox. Going by the objectives could also establish how CSR is perceived in a developing economy like Uganda, the challenges faced and whether there are strategies identified to develop a framework for competitive advantage.

The main purpose of this study has been to understand Corporate Social Responsibility practices in the Ugandan context with specific focus on the transport sector. Therefore, the specific objectives guide in identifying the key CSR practices of the selected companies; knowing the perception and behaviour of top executives and employees towards the implementation of CSR practices; exploring what motivates the companies to practice CSR and developing a framework through which companies can create competitive advantage through implementation of CSR activities.

Nature and significance of the study

Nature of the study

This research was carried out using a mixed-methods approach where both qualitative and quantitative research approaches have been used. The qualitative method has been descriptive in nature where facts were gathered and described to the audience. The researcher had little control over the unfolding events. Qualitative research involved collection, analysis, and interpretation of non-numerical data. This approach has been used to understand the individual's subjective perception and thus giving meaning to the social realism. It is the best method to understand conceptual issues, pertinent opinions and experiences.

The mixed-methods approach has been used before to obtain in-depth insights into a phenomenon and generating new idea from the investigation. Qualitative method was chosen in order to obtain “a more realistic feel of the world that cannot be experienced in the numerical data” and providing

the platform “to interact with the research subjects in their own language and on their own terms” which could yield more results than the quantitative approach (Kirk & Miller, 1986).

The quantitative method presents an analytical view to the study. The emphasis of a quantitative research is to objectively measure, and statistically, mathematically or numerically analyze the collected data through the designed data collection tools and manipulation of the data using data analysis techniques or statistical packages. Qualitative research process involves collection of data to present patterns, averages and make predictions based on tests of casual relationships in order to provide generalized results to the greater population through inference. This method has been widely used by researchers in the field of humanity, social sciences, psychology, economics, etcetera (Bhandari, 2020).

The facts or data already collected were analyzed in order to make a critical evaluation of the results. Quantitative method was appropriate since the research problems had been stated in specific and certain terms; “the independent and the dependent variables were clearly specified and the original set of research goals were firmly followed; arriving at more objective conclusions and testing of hypothesis” (Kealey & Protheroe, 1996).

Purposive and random selection of participants (sampling methods) were employed to identify the respondents. Purposive sampling was employed to identify respondents suggested to have rich information on the matter under investigation and could provide better insight into the subject matter.

Purposeful sampling is widely used in qualitative research for the identification and selection of information-rich cases related to the phenomenon of interest. Although there are several different purposeful sampling strategies, criterion sampling appears to be used most commonly in implementation research. However, combining sampling strategies may be more appropriate to the aims of implementation research and more consistent with recent developments in quantitative methods ([Lawrence et al, 2016; Pg. 533](#)).

Purposive sampling is a non-probability sampling method which is often referred to as subjective sampling or selective sampling in which the researcher heavily relies on his personal conviction in identifying the respondents who get involved in the research process. The researcher should have a previous knowledge on what is under investigation in order to correctly identify the respondents presumed to be eligible. Purposive sampling method is often chosen by researchers to access a particular group of respondents with a predetermined profile.

Simple random sampling is a sampling approach in which every sample has an equal chance of being chosen. A randomly chosen sample is conceived to be an unbiased representation of the total population. All items in the population have an equal chance of being selected to form the sample.

The consent of the respondents was obtained before being engaged in the investigation. Voluntary and wilful participation of individuals in a research was of prime significance. The participants were explained the purpose of the research, what was expected of them and how the research process would proceed so that they could make up their mind either to participate or decline. They had to make an informed decision having understood the procedures involved. Consent forms were

designed for the participants to fill accompanied with their information sheets before the research commenced.

The raw data was collected using questionnaires and interview guides. The data collection process involved giving out structured questionnaires and having interviews with managers and selected stakeholders of the selected enterprises.

The collected data was analysed using SPSS (Statistical Package for Social Science) and presented graphically using tables, charts and graphs. Percentages, Mean and coefficients were the statistics for basing opinions. The choice of these statistical techniques was a function of their convenience and their ability to present effective comparisons of various responses. Best practices for the management and confidentiality of Questionnaires and data collected were adopted.

Significance of the study

Literally, significance of a study defines the importance of the study. Although CSR may not be a legal obligation in many countries, it is apparent that businesses undertake their operations in a socially responsive manner. This has to be demonstrated and not just a theoretical position in the strategies adopted. Social responsibility and ethical justice are very vital for the success of any business in the current global dimension. CSR should be demonstrated on the way a business takes interest in environmental and social concerns and not been subjective to the profit motive.

This research would wish to understand and examine if what other scholars had acclaimed as importance of CSR resonate with the Ugandan context. In particular, the research will highlight

on whether, practicing CSR can improve company image, and whether it is cost saving and can create advantage over other competitors.

Since CSR phenomenon in African has now gained heightened interest among scholars and intellectuals This research would add to the effort put to evaluate CSR practices and add to the literature about CSR in Africa. It will provide an insight into the CSR norms, practices and any other uniqueness to the continent. Believing that the objectives guide the investigation and provide an insight of Corporate Social Responsibility practices in Uganda, the findings can be used to draw up a precise picture and generate a reliable inventory of literature on CSR paradox.

The research will also establish the perception of CSR in a developing economy like Uganda. Perception refers to a cognitive function but the behaviour exhibited can be measured. This research is also significant in that it will identify what motivates the businesses to undertake CSR practices if a tall it is evident and the challenges they face. The results will ostensibly illuminate on whether there are strategies to be adopted to develop a framework for competitive advantage.

Since the main purpose of this research was to understand Corporate Social Responsibility practices in the Ugandan context with specific focus on the transport sector, the specific objectives would guide in identifying the key CSR practices of the selected companies; knowing the perception and behaviour of top executives and employees towards the implementation of CSR practices; exploring what motivates the companies to practice CSR and developing a framework through which companies can create competitive advantage through implementation of CSR activities.

Being a new phenomenon in Uganda in particular, the study on Corporate Social Responsibility would have the following exclusive significance:

- Authorities in the industry will use this study to improve the contextual and conceptual understanding of CSR and integrate Corporate social responsibility practices as a management philosophy
- Through the research, strategies will be explored and a framework developed which companies can use to create competitive advantage through implementation of CSR framework.
- The study would also benefit other researchers who may wish to investigate deeper into this subject matter as it would have identified some areas and gaps for further research.
- The research is also undertaken in partial fulfilment of the award of Doctorate of Business Administration

Research Questions and Hypotheses

Research Questions

The foundation of any study research are the research questions and hypothesis. The research approach is dependent on the research questions developed. The research questions guide the direction of the research. The study aims at providing answers to the questions formulated. On the other hand, hypothesis is the researcher's guess. It a statement the study research sets out to disprove or prove. While research questions are inquisitive in nature, hypothesis are predictive.

In undertaking a study to understand Corporate Social Responsibility practice in the transportation sector in Uganda, some guiding questions were developed. These questions directed the research since the study was to provide responses to the specific questions. The questions developed were not conclusive but sufficient enough within the scope of the study.

Corporate Social Responsibility has increasingly become an important part of doing business of late globally and has also infiltrated though isolatedly in the developing countries. Considering a deeper evaluation of CSR philosophy, it can be presumed as a belief that depicts businesses obligation to the society that is beyond the profiteering commitment to the owners of the business and the financiers. Businesses are expected to have some responsibility to stakeholders in addition to wealth creation.

This denotes that businesses or organizations practicing CSR should commit to economic responsibility, improvement of fair labour practices, embracing fair trading practices, mitigation of damages to the environment, giving back to the people, and increasing employee contention.

In consideration of this dimension on CSR, the research has been guided by the following research questions:

1. What are the key CSR practices of the selected companies?
2. How is the perception and behaviour of top executives and employees towards the implementation of CSR practices?
3. What are the motivations for practicing CSR activities in selected companies?

4. Which strategies can be identified to develop a framework through which companies can create competitive advantage through implementation of CSR activities?

The interrelation between businesses and the society has existed time immemorial. Businesses operate through people: they employ workers, pay their wages, provide services and goods to the people who in turn pay for these services and goods. The people therefore impact greatly on business performance. CSR is therefore perceived as a concept where companies incorporate social and environmental dimensions in their business strategy and in their interrelation with the stakeholders voluntarily. Companies articulate this gesture through waste management and pollution control, supporting social programs, conservation of environment and providing services to the needy.

Caramela (2018) identified some broad categories of CSR that many organizations practice. These included saving and conserving the environment, philanthropic gestures, having ethical labour practices and volunteering. In recent years, corporate ethical responsibility and sustainability has received an increased attention but conceptualized in varying approaches. It has been associated with other similar concepts such as corporate moral agency, strategic [philanthropy](#), corporate citizenship, [business ethics](#), corporate accountability, stakeholder management, and social entrepreneurship (Miska et al, 2017). Recent review of Lee (2008) and Secchi (2007) showed that the concept of CSR is ever evolving in its understanding and practice. The initial context of CSR in the earlier times was tagged to philanthropy (Zang, Morse & [Kambhampati](#), 2017) but has over time shifted to include business-society relationships and environmental concerns.

With CSR in many developing countries being in its early stages, it still manifests as philanthropy rather than a broader concern with how profits are made. It is important to emphasize that while CSR may be in its early stages in developing countries, philanthropy has a long and rich history (Zang, Morse & [Kambhampati](#), 2017; Pg.1).

It therefore important to invigorate the key CSR practices of the selected companies so as to evaluate if they are in tandem the ones highlighted here or there are some variations. The research would inquest into deviations from the traditional practices and identify any uniqueness in the practices undertaken.

Some major CSR practices employed today include: environmental protection and sustainability through “limiting pollution and greenhouse emissions”; Philanthropic gestures that include: monetary and material donations to facilitate charitable organizations based locally, nationally or at international level; Ethical Business practices that include embracing fair labor practices for employees and suppliers through equitable pay and living wage considerations (Krohn, 2018). Other practices that are practical and specific to the transportation industry include: Reduction of carbon footprints; Improvement in labor policies; practice of fair-trade; giving to charities; Volunteerism in the community and making corporate strategies and policies that benefit the environment and community.

On perception and behaviours of management and employees, CSR is now understood as the practices and policies of a company that impacts on the stakeholders and the environment. Such practices apply beyond the legal requirement (Samra, 2016). Previous studies on CSR generally

focused on the external stakeholders such as the customers, community and suppliers (Dilling, 2011) than internal stakeholders such as the employees and the management. Earlier studies had concentrated much on corporate dimensions and consumer protection including consumer attachment, loyalty and retention which are more related to the external environment of the company to portray a better image. The internal environment consisting of the management, employees, policies and operations were not given much attention.

The focus here is to evaluate the perception of CSR as regards the internal environment consisting of Employees and the management. Management plays a cardinal role in implementing CSR policies and practices. The interrelation between business and the society has transformed from paternalistic patronage of philanthropy to realigning the various roles, responsibilities and rights of business and society (Murthy, 2014). This has redefined CSR in relation to business responsiveness to society in regards to social, ethical, environmental and legal expectations (Carrol, 2008). To achieve all the above expectations, the management is central to realize the outcomes and at the same time to ensure the business spurs to growth.

A number of surveys have been conducted to assess the perception of management on CSR and the results show a mixed opinion on the subject pointing to a gap in the knowledge (Murthy, 2014). In the words of Wood (1991), the success is in the management of expectations of the stakeholders and not the management's intention as a driver to socially-responsible behaviour. The assessment of managements behaviour towards CSR only provides an indication of the inclination of management to respond to CSR issues. In another view of Leonidas *et al* (2012), The approach of

management to CSR programmes depends on the size and focus of the organization. It is therefore imperative that we investigate the perception of management and employees in CSR programme.

Because CSR is a commitment from business towards improving the well-being of a community through responsible business practices and the contribution of corporate resources, businesses can have a significant influence on economic and societal life in general. To the extent that businesses are also required to be profitable, they need to consider whether there is a contradiction between their CSR objectives and their economic bottom line (Zang, Morse & [Kambhampati](#), 2017; Pg. 1).

This presents Corporate social responsibility as the ethical face of business to society. The main objective of implementing CSR relates to enhancement of long-term profitability and shareholder confidence through positive interrelations and high ethical practices. It is not just about profit generation but also consideration the expectations of the society – building societal trust.

In Uganda, the concept of CSR, organizations and business entities are being motivated by external factors (such as attraction and retention of customers, striving for competitive advantage and building positive reputation) contrary to consolidating on the internal factors (business policies, welfare of employees, communications and reporting). It has further been argued that some organization-specific drivers or motivations to CSR success should not be ignored (Akora & Katamba, 2017). Although it is common for CSR activities to be geared towards community through philanthropic gestures, other motives such financial profitability, financial commitment

and CSR communication should also be considered (Katamba, 2017). The study therefore intended to answer the research question: What motivates these companies to practice CSR?

In addition, “CSR strategies encourage the company to make a positive impact on the environment and stakeholders—that is, all of the parties who have a stake in the performance and output of the corporation” (Zang, Morse & [Kambhampati](#), 2017). CSR has now evolved into a business practice where sustainable development has been incorporated into the business strategy and practice that positively impacts on the economy, society, and the environment (Schooley, 2019). In order to achieve this focus, what strategies can be identified to develop a framework through which companies can create competitive advantage through implementation of CSR activities?

Hypothesis

In general terms, this research was to test the Null hypothesis (H_{10}) that: CSR practice is not a new phenomenon in Uganda. What had to be proved is the adoption of CSR practices as a business strategy in the transportation sector. However, aligning the hypothesis to the research questions:

H1₁ There are key CSR practices employed by the selected companies

H1₂ The perception and behaviour of top executives and employees towards the implementation of CSR practices is predictable

H1₃ There are drivers that motivate companies to practice CSR

H1₄ Strategies can be identified to develop a framework through which companies can create competitive advantage through implementation of CSR activities

CHAPTER 2:LITERATURE REVIEW

Introduction

The main purpose (or objective) of this study was to understand Corporate Social Responsibility practices in the transport sector in Uganda. The secondary objectives of the research were: To identify key CSR practices of the selected companies; To know the perception and behaviour of top executives and employees towards the implementation of CSR practices; To understand the motivations for practicing CSR activities in the selected companies; and to explore the strategies than can be used to develop a framework through which companies can create competitive advantage through implementation of CSR activities.

This chapter discusses the literature themes that include the theoretical context and conceptual framework; The history of Corporate Social Responsibility that is explored extensively from the time of creation, CSR in the contemporary world, CSR practices in the transport sector, management and employee perception on CSR, and the behaviour of top executives and employees towards implementation of CSR practices. Other themes include motivating factors for practicing CSR and strategies for developing a framework through which companies can get competitive advantage by use of CSR practices.

The literature reviewed for the purpose of this study were mainly from peer reviewed journals, seminal literature and other publications from credible organizations/sites and universities. Literature from the e-library of Unicaf University have also been extensively searched and cited too. Majority of the literature have been selected from the period ranging between 2013 and 2019.

The Theoretical constructs and conceptual framework that guide the literature review are discussed below followed by other themes that consolidate the literature review.

KEY WORDS: The main search terms adopted for this literature review were: Corporate social responsibility; transport industry, perception of management and employees; motivation, and behaviour.

Theoretical/ Conceptual Framework

A theoretical framework is an important element to justify a research process (Lederman, 2017). The framework consists of concepts that have to demonstrate an understanding of the theory that is relevant to the study (Gabriel, 2008; Swanson, 2013). A theoretical framework guides the researcher to make a choice of the research method used and forms a basis for the hypothesis. It also connects the researcher with an existing knowledge such that he explores more on the knowledge (Gabriel, 2013). A good theory illuminates the meaning, nature and challenges associated with a phenomenon.

Theoretical and conceptual frameworks are developed to highlight a methodological and philosophical model that helps in designing the researcher's work. It provides the contextual direction for the outcomes of the research (Imelda, 2014). The theoretical frame work provides the structure and vision for the research and presents the evidence of academic standards and procedures employed.

It is important for every research proposal to have a theoretical foundation that can be used to evaluate the research problem and outcomes of the research. The framework presents the core conceptual issues in the research and defines the relationships between the variables. An appropriate theoretical framework presents the researcher with a pronounced scientific base that demonstrate the application of an existing knowledge. It is used to evaluate the hypothesis. It allows for interpretation and generalization of the findings.

Overview of a theory

Apparently, there is no consensus on a universal definition of a theory. That is why defining a theory generates several different answers (Abend, 2008). According to Wacker (1998) a theory “is a statement of concepts and their relationships that shows how and why a phenomenon occurs”. Sarokin (2017) states that a theory is a “well established scientific principle” that is supported by a convincing observational and experimental evidence. Theories are composed of principles and concepts.

Udo-Akang (2012) emphasizes that there is a strong interrelationship between theory and research’ For a meaningful sense of construct, one must depend on the other. The relationships between the constructs and concepts are expressed through the principles.

Theories Related to Corporate Social Responsibility

Corporate Social Responsibility is an emerging business philosophy that looks at sustainability and developmental models in a business environment that impacts on the socio-economic and environmental prosperity of the society the business operates in (Schooley, 2019). The main aim

of CSR is to ensure that organizations or business entities conduct their business in an ethical way – taking into account the impact of their activities on the social and economic wellbeing of the society and environment. CSR can also be seen as the entity's gesture to responsibly handle its social, economic and environmental outcomes of its operations that align to expectations of the community.

According to Baker (2004), "Corporate social responsibility refers to how companies manage their business processes to produce an overall positive impact on society. It covers sustainability, social impact and ethics, and not just add-on extras such as philanthropy".

In undertaking research on Corporate Social responsibility, various theories/ theoretical frameworks are important to justify the research process (Lederman, 2017). Some of the common theories cited are the Stakeholder Theory, Expectancy Theory and Behaviourist theories. In this discussion I would wish to include the Theory of Planned Behaviour too.

Stakeholder Theory: This theory has been widely cited in any business journal today. Businesses do not exist and operate in seclusion. The operation of a business is affected by and also affects stakeholders like employees, suppliers, customers, the surrounding population and the ecological environment. The conception in stakeholder theory is that business ought to benefit the stakeholders too and not only creating value for the owners. The notion to fully involve and engage the stakeholders is now widely considered at both tactical and strategic business decision making. Stakeholder Theory is a contextual framework for business ethics that addresses issues of morality and ethical concerns in the operations of a business or organization. The stakeholder theory was

first pronounced in the book “Strategic Management: A Stakeholder Approach” by R. Edward Freeman and outlined how management could address the concerns of stakeholders in a business.

A stakeholder in this case is considered as “a person, group or organization that has interest or concern in an organization” (Businessdictionary.com, 2019). “Stakeholders can affect or be affected by the organization's actions, objectives and policies (Baker, 2004)”. Stakeholders to the business may include creditors, lenders, Top Management, suppliers, employees, government (and its agencies), Trade unions, shareholders, and the community where the business derives its resource pool. The logic for considering this theory is that the existence of a business should not be hinged on making profits alone but to improve on the state of the world and value of others.

In the view of Pesqueux and Damak-Ayadi (2005), “Those who use stakeholder theory as a reference underline the correlation between facts and a certain conceptualization thereof, and try to make the necessary shift from a panoptic analysis akin to a panoramic vision of texts and positions, to an in-depth one geared towards an understanding of their foundations”. Stakeholder theory portends a relational model that answers the questions: “who actually works with and in the firm?”

Although the Stakeholder Theory has a universal acceptance among scholars, it has some limitations too. Orts (2002), argues that the theory has limitations in the focus and individual interests of the stakeholders. Every stakeholder has his peculiar interest which cannot be individually addressed. There is also the limitation of not providing a credible ethical principle to deal with complex situations such as the environment. McGew (2014) on the other hand wonders

how a business can address the interests of competitors who are inclusive in the definition of a stakeholder. Narbel (2017) comments that the theory is anchored on the traditional definition of a firm; and that it is not suitable for the modern global business environment.

Expectancy Theory: Victor Vroom's Expectancy Theory first published in 1970 suggests that one's behaviour is a result of conscious choice from alternatives with the main purpose to maximize pleasure or pain. The theory presents that one's behaviour at work and performance is based on individual factors. The expectancy theory holds that one can be motivated to behave and perform if he believes that effort put has a positive correlation to performance; and a satisfactory performance results in a desired reward; and the reward gratifies an important need. Therefore, "the desire to satisfy the need justifies the effort put" (Vroom, 1983).

The Expectancy theory deals with motivation in management. It suggests that all strategies developed in management are as a result of motivation to fulfil a need. The theory attempts to explain why people behave the way they do. The expectancy theory emphasizes on an individual's maximum satisfaction stressed upon expectations and perception.

Corporate Social Responsibility is therefore seen as a win-win responsive intervention to address the conflict between the expectations of the business and that of the stakeholders that may to the extreme result into boycotts (Barakat, 2017), employee strikes, uprising or blacklisting products. In a study carried by Khan *et al* (2014) it was found that: "there is a significant relationship between extrinsic rewards, external CSR to the local communities, external CSR to business partner and employee motivation".

The expectancy theory however has some limitations. The theory portends an ideal situation of expectation when in actual fact idealism is superficial. Secondly, it presents a high degree of correlation between rewards and performance. Thirdly, the application of the theory is limited due to limitations in the definition of an ideal expectation. One's expectation is not necessarily the expectation of another.

Behaviourist Theory: According to Phillips (2011): "Behaviourism is a learning theory that only focuses on objectively observable behaviours and discounts any independent activities of the mind". Behaviourism defines learning as acquiring new behaviour based on environmental conditioning and disregarding other changes as a result of learning. The behaviourist theory is quite simple to comprehend since it relies only on observed behaviour.

The introduction of CSR in business practices and philosophy is seen as a learned behaviour resulting from pressures from external and internal business environments. The pressures come from the employees, customers, consumers, competitors, the society and the natural environment.

Theory of Planned Behaviour: The Theory of Planned Behaviour initially started as Theory of Reasoned Action (TRA) in 1980s to predict a person's behaviour. Its intention was to explain behaviours that individuals have self-control over. That, behaviour intentions are influenced by the "attitude about the likelihood that the behaviour will have the expected outcome and the subjective evaluation of the risks and benefits of that outcome" (LaMorte, 2018). The theory overtime has been used to predict and explain a wide range of behaviours and intentions. The

theory is hinged on the following core facets: attitudes, behaviour intention, subjective norm, social norms and perceived power or influence.

Curiosity is the nature of human beings and they will always want to find a reason that underlie why people behave the way they do. You cannot engage in a business venture unless there is a reason to start such a business: could be for profit maximization, philanthropy, giving employment to others - the list is endless. In the same way, you cannot include a business decision in a business plan unless there is a strategic reason behind it. This explains why the theory of planned behaviour could be suitably used to investigate a business phenomenon in regards to CSR.

Developing a measure utilizing the Theory of Planned Behaviour is highly dependent upon the topic being considered. Measures should assess all main components of the theory: attitude toward behaviour, subjective norms, perceived behavioural control, and intention. Measures follow a Likert-style format and can range in length from a few succinct questions to much longer and more comprehensive surveys (Minnesota State University, 2019)

In a study carried out by Chuanmin *et al* (2019) it is highlighted that governments and other bodies have made efforts to promote CSR policies and activities through making several relevant regulations. Despite these efforts, however international scandals have reduced CSR to a mere business slogan. The study sought out to understand the factors behind adaptation of CSR practice by companies and the intentions underlying. In particular, the study was interested in the behavioural intention behind CSR practice that resonates with the Theory of Reasoned Action.

The results showed that there were several determinants that empirically affect behaviour intentions towards CSR practice. In their own words: “... the current study might be a pioneer in using theory of reasoned action to discuss the behavioural models for corporate social responsibility practices and discussing the applicability of the theory of reasoned action based on empirical data”.

I am inclined to adopt this theory to expand on the existing knowledge on the reasons behind the reluctance of some entities in embracing CSR practices despite a number of efforts and regulations in place to encourage them.

Other Theories of CSR

The practice of CSR is not limited to the above theories. Other theories that can be applied to conceptualize CSR include the following:

The Stakeholder Theory: This theory has gained fame as a direct alternative to the Shareholder Value Theory (Freeman, 1984; Rahul, 2012). It is argued that the forces of stakeholder groups can impact on the business operations and that this force should not be underrated. Business interests should not be vested on the shareholders alone but on the stakeholders too.

The Business Ethics Theory: This theory is based on a broader social and moral obligation that businesses have to the society. The Business Ethics Theory underscores CSR ethical practice in three interrelated grounds: social responsiveness to expected social problems; Social justice and fairness to the community and corporate citizenship (Freeman, 1984; Rahul, 2012).

Shareholder Value Theory: The Shareholder Value theory of Milton (1970) presents that the social responsibility of a business should follow legal norms in making its profits. It presents that business operations provide dividends to the economy that benefits all and should not be tagged to other social obligatory functions that the business performs (Rahul, 2012).

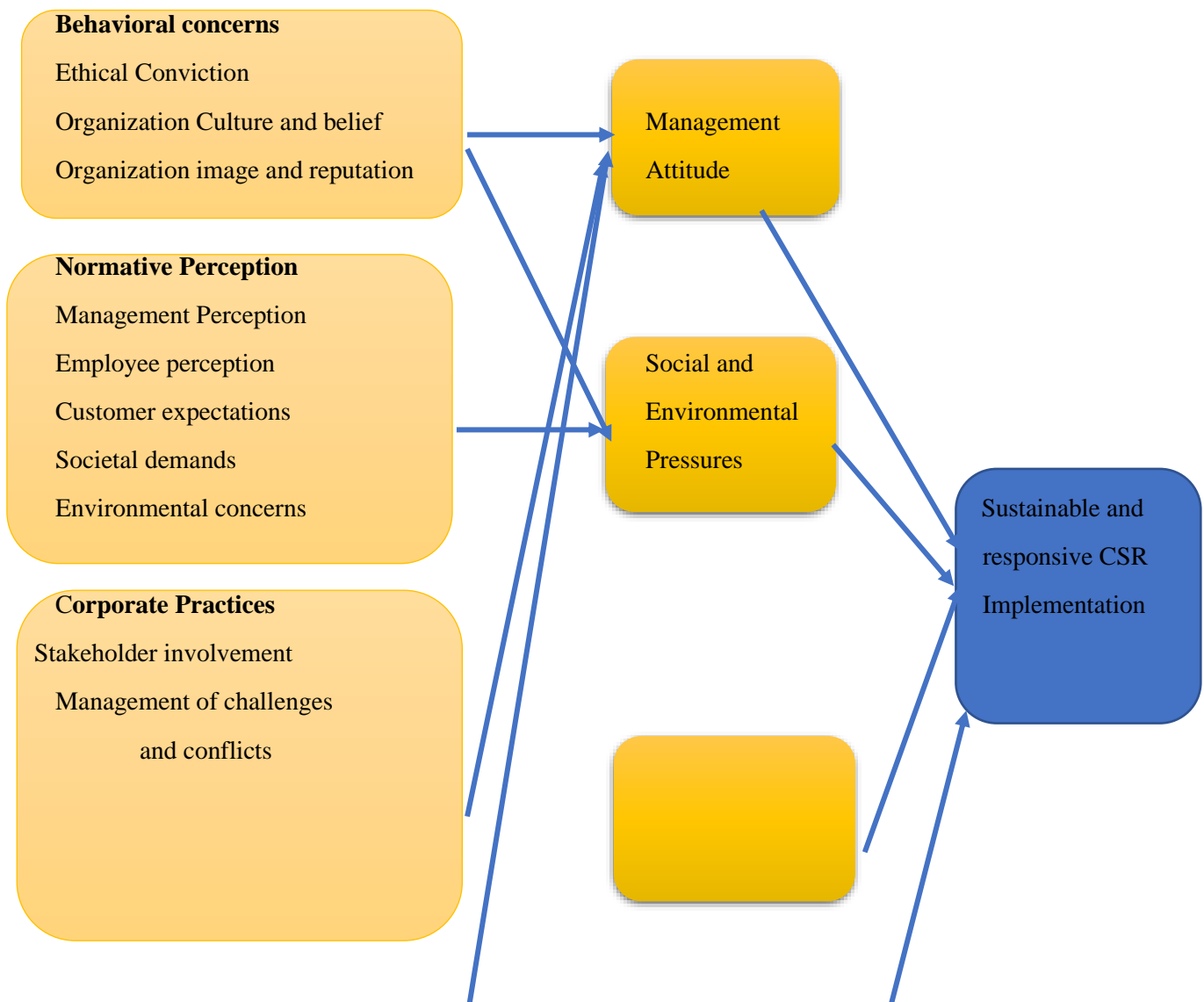
The Integrated Social Contract Theory: This theory assumes that there is an existing contact between the business and the society it operates in called the social contract. This theory was originated by Donaldson and Dunfee (Flamand, 2017). “The goal of Integrative Social Contracts Theory is to provide a framework by which managerial and business decisions can be made with respect to their impact on relevant communities, ethical norms and possible universal moral standards” (Flamand, 2017).

In conclusion, a theoretical framework guides the researcher to make a choice of the research method used and forms a basis for the hypothesis. It also connects the researcher with an existing knowledge such that he explores more on the knowledge. There is apparently no universally accepted definition of a theory however a theory is a statement of concepts and their relationships that shows how and why a phenomenon occurs. In undertaking research on CSR, various theories/ theoretical frameworks are important to justify the research process. Some of the common theories cited are the Stakeholder Theory, Expectancy Theory and Behaviourist theories. In this discussion I have also included the Theory of planned Behaviour as an alternative theory to understand the reasons behind encompassing or reluctantly accepting to embrace CSR practices.

Conceptual Framework

In developing the conceptual framework, four components of potential indicators were considered, each having a resultant context on the implementation of CSR. These potential indicators included the behavioural aspect, the normative perception, corporate practices and motivating factors. The behavioural aspects of ethical conviction, organization culture, beliefs, reputation and image have a considerable influence on the management attitude. On the other concern is normative perception that include management perception, employee perception, demands from the society or societal perception and environmental concerns. The behavioural aspect contributes a lot to the acumen.

Conceptual Framework



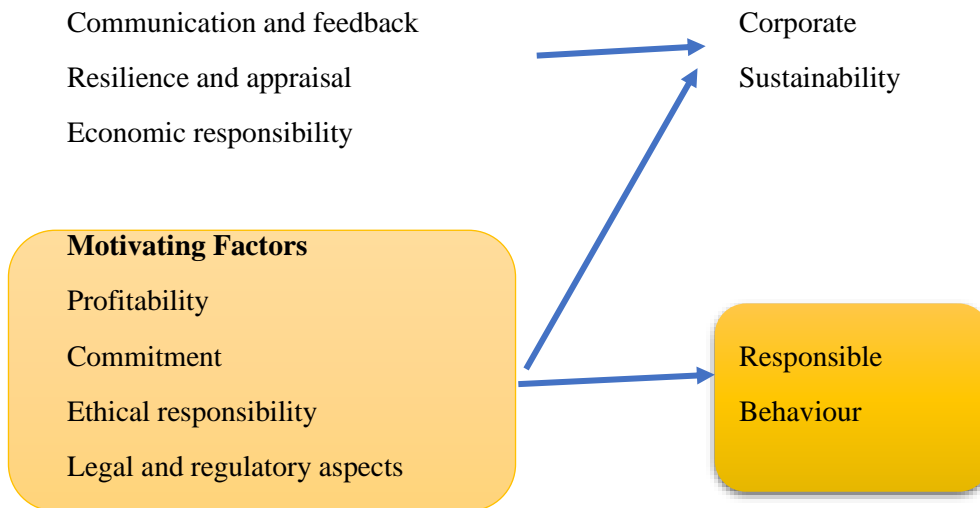


Figure 2 Conceptual Framework

Source: Developed by the Researcher (August, 2019)

The third indicator considered is the corporate practices. Addressed under this indicator are the involvement of the stakeholders, the management of challenges and conflicts, communication and feedback. Also of importance is the economic responsibility and resilience of management to the new business challenges and commitment to the sustainability of the business. All these have a direct effect on the corporate sustainability which is also affected by the motivating factors.

Discussed under the motivating factors are the concerns for profitability, management commitment, ethical responsibility and legal and regulatory conditions on the organization. Considerations of the above lead to a responsible behaviour.

In a nutshell, a meaningful discussion on CSR should address all the four potential indicators and the resultant outcomes that compound to a sustainable and responsible CSR implementation in any organization. This shows how the manager's attitude to a responsible behaviour, the subjective

norm and his perceived behavioural control leads to intention and implementation of a responsible action.

History of Corporate Social Responsibility (CSR)

The trend of doing business has changed over time. Corporate Social Responsibility (CSR) is now seen as one of the emerging business practices that upholds responsible behaviour to society, sustainable business operations and environmental concerns in business strategies that have social-economic and environmental impact on the social environment the business operates in (Schooley, 2019). The pillar of CSR is that businesses or organizations carry out their businesses in a manner that is ethical taking into consideration the effect of their activities on the environment and to the society. CSR is also seen as “the entity’s commitment to responsibly manage its social, economic and environmental effects of its operations that aligns to expectations of the community” (Udo-Akang, 2012). As stated by Baker (2004), “CSR refers to how companies manage their business processes to produce an overall positive impact on society. It covers sustainability, social impact and ethics, and not just add-on extras such as philanthropy”.

This concept of CSR is however rhetorical. Most corporate advisors and managers agree that strategizing in such social and ethical behaviour is prudent for survival of businesses, but there is apparently no justified and empirically proved foundation for this conviction. Concurring that such practices increase business profitability just offers a partial justification. To undertake such business strategy, profit seeking behaviour looks at maximizing the

shareholders wealth which negates the intention to involve in ethical social behaviour ([Chaffee, 2017](#)).

Despite these antagonisms, many businesses today are embracing the concept of CSR with religious passion and have benefited tremendously. This concept of CSR has flourished and manifested its dominance expanding from the traditional non- corporate form of business and a few stakeholders to becoming a global business phenomenon that is fully integrated and institutionalized in management strategy (Carroll, 2008).

To explain this phenomenon, several theories have been developed overtime to understand the relationships of these constructs that were expressed in principle application of the business strategies coined in the CSR philosophy. Some of the major theories include the ‘stakeholder theory’, ‘Behaviourist theory’, ‘Expectancy theory’, ‘Theory of planned behaviour’ among many others. The theories on CSR are mainly grouped into four categories considering “different aspects of the social reality: economics, politics, social integration, and ethics” (Mele, 2008).

However, for the purpose of this section, particular interest is put on how CSR came into existence. In specific terms, we need to understand the genesis and developments that culminated into the concept of CSR – its history.

Pre-medieval construct

Although many scholars have traced the origin of CSR to the industrial revolution of the 18th Century where some formal writings were evident, the existence of Social Responsibility practices

can be traced as far back as the time of creation where there were still no corporations. Corporate Social Responsibility is actually a modified version of Social Responsibility hinged to corporations and corporate management. Responsible organizations had existed far more than a century before the term Corporate Social Responsibility was formally coined by American economist Howard Bowen in his publication *Social Responsibilities of the Businessman* in 1953. As such, Bowen has often been referred to as the father of CSR (Agudelo, Johannsdotirr & Davidsdotirr, 2019).

Corporate social responsibility is a concept that can be described as being multi-disciplinary and multi-level, which has undergone significant changes in the way it is understood and conceptualised (Moura-Leite & Padgett 2011; Pg. 528)

The history associated with the evolution of the concept of Corporate Social Responsibility (CSR) is long and varied. “A historical review is missing in the academic literature that portrays the evolution of the academic understanding of the concept alongside with the public and international events that influenced the social expectations with regards to corporate behaviour” (Agudelo, Johannsdotirr & Davidsdotirr, 2019). However, traditional norms, beliefs and customs were abundantly engrossed with social responsibility. This builds on the argument that the concept of CSR is actually as old as humanity although the term Corporate Social Responsibility has been recently coined by Bowen (Agudelo, Johannsdotirr & Davidsdotirr, 2019).

According to Chaffee (2017), the origin of the social component of corporate behaviour can be traced back to the ancient Roman Laws and seen in entities such as asylums, homes for the poor and old, hospitals and orphanages. This notion of corporations as social enterprises was carried on

with the English Law during the Middle Ages in academic, municipal and religious institutions. Later, it expanded into the sixteenth and seventeenth centuries with the influence of the English Crown, which saw corporations as an instrument for social development (Chaffee [2017](#)).

The concept of CSR varies in understanding and definition across the globe and this makes it difficult to get a universal definition. Concepts such as sustainable business, corporate citizenship, triple bottom line, social accountability, social and environmental accountability, environmental responsibility, corporate accountability and business ethics are in context all interrelated to corporate social responsibility. Quoting Husted (2015): “Service; Civic mindedness; Welfare work; Trusteeship; These were the terms by which authors and business people referred to corporate social responsibility from the mid-nineteenth century to the First World War. These terms may be unfamiliar, but the contours of the concepts and practices that they embody sit at the very heart of CSR research”. Although this term came into dominance in the 20th century, the concept had ever existed before and known in different terminology. The earlier concepts were pinned to supporting the community and philanthropy.

The last decade of the twentieth century witnessed a shift in focus from charity and traditional philanthropy towards a more direct engagement of business in mainstream development, and concern for disadvantaged groups in society (Banerjee, 2019; Pg. 1).

The earlier convictions on CSR were shaped by the traditional norms, customs and cultures of the societies. Social beliefs played also an important role among the communities too. “CSR has been informally practiced in ancient times in form of charity to the poor and disadvantaged. Indian

scriptures have at several places mentioned the importance of sharing one's earning with the deprived section of society" (Banerjee, 2019).

Religion also played a major role in promoting the concept of CSR. Islam had a law called 'Zakaat', which rules that a portion of one's earning must be shared with the poor in form of donations. Merchants belonging to Hindu religion gave alms, got temples and night shelters made for the poorer class. Hindus followed 'Dharmada' where the manufacturer or seller charged a specific amount from the purchaser, which was used for charity. The amount was known as charity amount or 'Dharmada'. In the same fashion, Sikhs followed 'Daashaant'. (Banerjee, 2019).

In the historical scripts of the Jews, it is noted that although everything was created by God for the consumption and benefit of man, man was to give back to God in appreciation for God's generosity to provide for their wellbeing and existence (New-Living-Translation: Application Study Bible 2015; Genesis 4:3-4). Such practices of offering for God's work or commonly referred to as offering to God (Genesis 24:1-18; Numbers 28 and 29), giving to the needy, protection of the environment and loving one another dominate God's command to mankind (African Bible, 2005; New-Living-Translation: Application Study Bible, 2015). I view these as the foundation of Corporate Social Responsibility.

In Genesis 4:9, God made Cain account for the absence of his brother Abel as a quest for social responsibility to others. In addition, the concept of preserving nature (environmental protection) was coined in the instructions of God to Adam and Eve not to touch or "eat of the tree in the middle of the garden of Eden" (Genesis 2:15-17).

The Lord placed the man in the Garden of Eden to tend and watch over it. But the Lord God warned him: You may freely eat the fruit of every tree in the garden – except the tree of knowledge of good and evil. If you eat its fruits, you are sure to die (Genesis 2:15-17).

In other parts of the world especially in Canada, Kloin (2017) quoted Tom Heintzman the President [Bullfrog Power](#) company that: “Canadian culture has long been influenced by our relationship to the environment and that energy played a significant role in the Canadian story of that business-culture relationship, and that consumers have a unique ability to change the world”.

In the African traditional view, The Kings were expected to provide social and basic physical needs to their subjects including provision of security. In turn, the subjects contribute food and pay allegiance to the Kings. The periods of our Great Grand Fathers saw nurturing and welfare of an orphan as a communal function. Those that had wealth would annually organize customary festivities to feast the community. Some would provide local brews, slaughter animals and variety of foods for the local community to enjoy and feast on. Dances were part of such customary festivity. In the same vein some tree species were considered sacred and no one was allowed to cut or destroy such trees – a disguise of environmental protection (*Source: Oral History of Lugbara*).

The Period before 18th Century

The notion of CSR can be sketched to 1700 BC in the Ancient Mesopotamia and Ancient Roman dominion. In Ancient Mesopotamia, the then King Hammurabi passed a decree to put to death any inn-keeper, builder or a farmer who out of negligence causes the death of another person or

inconveniences locals. For the case of Ancient Rome, businesses were made to contribute funds to finance the military conquests during the expansion of the Roman Empire (Smith, 1987).

The concept of CSR within business organizations as social enterprises became dominant in the middle-ages with the British colonization and hence adoption of the English law. This was carried on within the municipal, religious and academic circles. The CSR notion later expanded in the sixteenth century and part of seventeenth century under the influence of the Crown law which depicted corporations as pivotal in social development (Chaffee, 2017). With the expansion of the British colonial empire in the following centuries, conquering more empires, the Crown law was exported to American colonies (Chaffee, 2017)

In Dutch East India, shareholders in 1622 disgruntled about management's secrecy in operations and enriching themselves without having due consideration of other stakeholders of the company (Smith, 1987). Chaffee (2017), also concurred that "the origins of the social component in corporate behaviour can be traced back to the ancient Roman Laws and can be seen in entities such as asylums, homes for the poor and old, hospitals and orphanages'. It is further noted that the concept of Social Responsibility (SR) was embedded in social enterprises and corporations through the inscriptions of the English Law in municipal and religious institutions and also in the academia during the Middle Ages.

In Ancient Rome senators grumbled about the failure of businesses to contribute sufficient taxes to fund their military campaigns, while in 1622 disgruntled shareholders in the Dutch

East India Company started issuing pamphlets complaining about management secrecy and “self-enrichment” (Tripathi & Bains, 2013; Pg. 788)

This later expanded into the sixteenth and seventeenth century influenced by the English Crown Law that figured corporations as a social development instrument (Chaffee, 2017). As stated by Chaffee (2017), “... the British Crown disseminated its corporate law into its American colonies where corporations had played a social-function to some extent”

“... there are scholars who trace CSR to provisions in the Code of Hammurabi (1772 BC) for damages caused by builders to innocent bystanders, and others to Vedic sources in ancient India (1500–1000 BC) I would argue that the most interesting antecedents, and those most closely related to CSR, are probably those of companies and their leaders starting in the Industrial Revolution beginning around 1750 in Britain and spreading to Europe, the United States, and then Japan” (Husted, 2015; Pg. 125).

According to Carroll (2011), philanthropy emerged on the scenes of CSR during the late 1800s, but was quite difficult to segregate between individual philanthropy such as for Cornelius Vanderbilt or John D. Rockefeller or business philanthropy.

The Period from 18th to 19th Century

In the Eighteenth century, Adam Smith, an economist and a philosopher published a number of articles regarding social responsibility. He expressly stated that the needs of a society are met by the free interfaces of people and the organization in the open market with honesty (Tripathi and Bains, 2013). “During the late 1800’s and early 1900’s, the creation of welfare schemes took a paternalistic approach aimed at protecting and retaining employees and some companies even looked into improving their quality of life” (Carroll, [2008](#))

One of the actual business practices of CSR was evidenced by Cadbury chocolate makers in the 18th century when they introduced benefits to its workers in form of medical services, education fund, employee training and pensions (Tripathi and Bains, 2013). Agudelo *et al* (2019) state that during the eighteenth century, the approach of the Christian religious philosophy to the abridging social context were seen as a resurrective response to the moral failure of society, which was plausibly visible in terms of poverty that stuck the overall population in the English Empire and some parts of Europe. “This religious approach gave way to social reforms and to the Victorian philanthropy which perceived a series of social problems revolving around poverty and ignorance as well as child and female labour (Agudelo, Johannsdotirr& Davidsdotirr, 2019; Carroll, [2008](#)).

The religious roots of the Victorian social conscience gave Victorian Philanthropists a high level of idealism and humanism, and by the late 1800’s, the philanthropic efforts focused on the working class and the creation of welfare schemes with examples that could be seen in practice both in Europe as in the United States of America (USA) A clear case was the creation of the Young Men’s Christian Association (YMCA), a movement that begun in London in 1844 (Carroll, [2008](#)).

As stated by Carroll (2008), "...During the late 1800's and early 1900's, the creation of welfare schemes took a paternalistic approach aimed at protecting and retaining employees and some companies even looked into improving their quality of life".

Robert Owen was one of the first philosophers and business person who dedicated significant attention to the social responsibility of businesses in the United Kingdom. He made social experiments in New Lanark Mill which management he initiated in 1810. His landmark achievement was to reduce the initial working hours from thirteen hours a day to twelve hours, and later on to ten hours a day. He also refused to employ children less than ten years old though when he took over management of the firm, there were even children of up to five years working in the Mill. He also introduced schools for children of his employees in addition to paying them hefty wages and providing them with decent accommodation. This left a great positive impact and a great legacy since the Mill became very profitable (Husted, 2015). It was argued that when employees are treated well, this would result into returns on investment of up to fifty or 100 percent.

With the beginning of industrialization in the 19th century, jobs were created and the people's living standards improved. This impacted greatly on the business operations, social interactions and natural environment. The flourishing businesses reaped fortunes however, few showed concern to the welfare of their workers, society and the environment (Bains, 2013).

In the United Kingdom, one of the first business people and thinkers to dedicate significant attention to the social responsibilities of business was Robert Owen (Husted, 2014). His legacy

includes the social experiment at New Lanark Mill, the management of which he initiated in 1810, as well as the less successful project at New Harmony, Indiana. He initially reduced the working day from thirteen hours a day to twelve, and then to ten hours. To replicate what Owen had done, “In 1862 George and Richard Cadbury took over the family chocolate company. In 1879 the Cadburys moved the chocolate factory out of the centre of Birmingham to the village of Bourneville. By 1893 they started building houses for employees adjacent to the Bourneville factory (Husted, 2015)

Giving Examples of positive practices of CSR in the 18th century, a caption from the article by Tripathi and Bains (2013) states that:

Macy’s in the USA, in 1875 contributed funds to an orphan asylum and by 1887 labelled their charity donations as Miscellaneous Expenses within their accounting books, and the case of Pullman Palace Car Company which created a model industrial community in 1893 with the aim of improving the quality of life of its employees (Tripathi and Bains, 2013).

In the United States, the late 19th century experienced the principle of stewardship holding that business owners should invest their wealth for the public for a common good in the interest of serving God. This in itself was a manifestation of the influence of religion on business. In that period, businesses were not separated from the business owners and their responsibilities remained inseparable (Husted, 2015).

A dip was witnessed in the early 19th Century when industrialization began and new technology lead to creation of jobs and improvement of living standards which impacted greatly on the

businesses, society, and environment. “Businesses flourished and industrialists in Europe and the USA amassed huge fortunes. However, few of these wealthy new industrialists were concerned about the wellbeing of their employees, society and the environment. (Tripathi & Bains, 2013). Corporate welfare became controversial given the predominant laissez-faire approach of the times. “In the 1870s, the United States experienced a transportation revolution based on the railroad, which created both social and environmental problems.

Overall, these companies became reluctant to participate (Husted, 2015) in social reforms, basing their opposition on the associated costs. The railroad executives were divided between those who favoured government intervention and those who preferred a laissez-faire approach. Another illustrative case was the response of businesses to smoke regulations and corruption in Chicago in the second half of the nineteenth century. This first regulation failed (Husted, 2015).

In Japan, the labour relations were similar to that in the west that saw a considerable conflict between management and workers. The Japanese businesses were advertently distrusted by the public. “Ishida and the merchants proposed an ethic of public service that provided the foundation for business during the Meiji Restoration Husted, 2015). Unlike the Japanese fiasco, the Indian merchants were highly esteemed and accorded respect by the society during the nineteenth century. The merchants were involved in giving to the community, providing access to credit: this was a result of Merchant Charity reform that was streamlined and based on some religious convictions of giving to the deity. “Toward the end of the nineteenth century, the merchants diversified their giving so as to encompass broader humanitarian needs, consisting of poverty alleviation efforts, disaster relief, reforestation, and the building of schools and temples” (Husted, 2015)

History of Modern CSR

The notion of CSR has evolved from ‘a nice thing to do’ to ‘a necessity for business survival’ in this period. Formal writings about CSR became prominent in the 20th century (Carroll, 2008). As published in Association of Corporate Citizenship Professionals website: “In 1914, [Frederick Goff](#), a well-known banker in Cleveland, founded the Cleveland Foundation, a trustee of the Cleveland Trust Company. Its purpose was to give power to the community by accepting gifts from multiple donors rather than from one fortune, who could collectively assess needs and respond to the community. This was the [first community foundation](#). It was until 1940s that businesses owners or shareholders supported charities.

According to Carroll (1999), the 1930’s and 40’s saw the role of Corporate Executives and the social responsibility of corporations started featuring in the literature. Authors began addressing the specific socially responsible practices of companies. In the decades to follow, the concept of Corporate Social Responsibility changed as the social expectations towards corporate behaviour changed too.

According to Padgett (2011), the primary focus of CSR on business responsibility to society and doing good-deeds for society was in the 1950s. In the 1960s, people and ideas were instrumental as key events characteristic to the social focus ushered in during this decade. Moura-Leite (2011) also concurs that in the 1950s the main focus of CSR was on business responsibility to society and doing good-deeds for society. The key events in the 1960s was that people and ideas became instrumental in reshaping the social context of business. “In the 1970s business managers applied

the traditional management functions when dealing with CSR issues, while, in the 1980s, business and social interest came closer and firms became more responsive to their stakeholders” Carroll (2011). During the 1990s the idea of CSR became a globally universal concept. In the 2000s, CSR became definitively an important strategic issue.

In recent years, corporate ethical responsibility and sustainability has received an increased attention but conceptualized in varying approaches. It has been associated with other similar concepts such as corporate moral agency, strategic [philanthropy](#), [corporate social responsibility](#), corporate citizenship, [business ethics](#), corporate accountability, stakeholder management, and social entrepreneurship (Miska et al, 2017)

Some regions especially Africa suffers from the curse of plenty which has instead turned as a source of insecurity, under development and exploitation. CSR concept in Africa has been largely misunderstood, misrepresented, misused or abused due to the divergent conceptualization, interpretation and application across the world (Cheruiyot, 2017). Afrin (2017) presents that the modern CSR was born in Rio De Janeiro during the Earth Summit where an endorsement of voluntary conviction than regulatory obligation to CSR was passed.

Whereas the debate on the history of CSR continues to heat up, the concept of Social Responsibility has always been and shall continue to evolve as the human development and world ecosystems evolve. From the traditional concept of philanthropy, to the modern ethical responsibility to society and the environment, the evolution continues. The constraining factor has been the lack of literature to understand how CSR evolved in the years prior to 18th Century.

Although CSR has been embraced globally, its interpretation varies from country to country. It is yet to be institutionalized and legally supported in Africa.

CSR in the contemporary world

The debate on Corporate Social Responsibility has been ongoing right from the 1950s. Recent review of Lee (2008) and Secchi (2007) showed that the concept of CSR is ever evolving in its meaning and practical aspects. The initial context of CSR in the earlier times was tagged to philanthropy but has over time shifted to include business-society relationships and environmental concerns.

This shift has arisen as managers took initiatives to raise standards of ethical behaviour and social justice (Bitcha, 2003). In so doing, businesses have created wealth in the society where they operate and provided better standards of living to the society. In the contemporary world, people have become conscious of their choices. The business environment is socially conscious too (Schooley, 2019). The contemporary world now sees CSR as corporate citizenship or responsible business practices where businesses take into consideration the interest of the society and take liability for the consequences of their actions on the community, shareholders, workers and business partners (consumers and suppliers). Environmental issues have also become an integral part in developing business strategies.

According to the Freedictionary.com (Retrieved 2019) ‘contemporary world’ is defined as “the circumstances and ideas of the present age - in the modern times like these; modern times; modern world or present times. Similarly, Definitions.net also defines Contemporary world as “modern

times, present times, modern world, the circumstances and ideas of the present age”. It can also mean "in modern times like these". This theme therefore discusses the practices of Corporate Social Responsibility in the modern business times like today.

CSR Practices today

CSR has now evolved into a business practice where sustainable development has been incorporated into the business strategy and practice that positively impacts on the economy society, and the environment (Schooley, 2019). The notion of CSR has expanded and companies now strive to present an image that is socially conscious. Stakeholders, employees and consumers now prefer to deal with a company that upholds social justice and portends consciousness to environmental concerns (Schooley, 2019). This makes the company to become accountable for their actions and change to the demands of the stakeholders. Companies therefore have to demonstrate their corporate citizenship to minimize external risks associated to social and environmental leverage.

The next generation of employees is seeking out employers that are focused on the triple bottom line: people, planet and revenue. Having come out of the recession, corporate revenue has been getting stronger. Companies are encouraged to put that increased profit into programs that give back (Schmitz, 2012)

In an analysis carried out to explore the empirical validation of the changed face of CSR reporting in the Italian phenomenon considering the past practice and the ever-increasing importance attached to CSR, it was discovered that “... there is a common ground for organizations in socially

responsible behaviour, but also that this common ground fits the need of every single organization” which however is not in a universal format (Secchi, 2005).

The statements in Corporate Social Responsibility in today's socially and politically active world include a commitment to diversity, equity, and inclusion, reducing environmental impact, increasing community outreach, promoting sustainability, and the elimination of prejudice and corporate bias (Clark, 2021).

In an article published by Payseno (2018), a number of CSR practices that organizations practice today have been highlighted. In the Article, one organization – Marcs Jacobs – a charity organization that rescues abandoned dogs in an attempt to express their social responsibility rescued over a thousand puppies after the ravage by Hurricane Maria. In another example, the publishing giant Indigo.ca offers a fifteen to twenty percent on sales back to athletic or educational programmes in a way to fundraise for them. IKEA a mega-chain company in Sweden supports communities that are in crisis by building for them schools, facilitating access to clean water and donating toys; a gesture of philanthropy.

In other examples, Abercrombie and Fitch an American Company supports children’s community base camp and programs specially for children with grave sicknesses. Bosch, “one of the largest and most active philanthropic organizations in the EU, this year is focusing on peace, integration, inclusion, and dialogue, through a variety of initiatives including supporting struggling schools, funding community projects, and training health professionals in short-staffed fields such as nursing” Payseno (2018).

Also included in the article is provision of coffee trees to farmers by Starbucks; Coca Cola dealing in women empowerment through a matching gift program with its employees; Apple a US company choosing to provide an up to date and accurate information for the upcoming US midterm elections. Twitter, a microblogging site also offers Non-profit Organizations and NGOs access to promote their agenda through free online communication.... the list is endless.

In the view of Secchi (2007) and Bitcha (2003), most of the social responsibility practices fall into either of the following categories: environmental protection, conservation and reduction in carbon emissions; Philanthropy through donation of finances, service provision or products to the society to benefit charitable organizations and local community; Ethical labour practices that considers fair and ethical treatment of the employees and being involved in volunteering.

According to Krohn (2018), the major CSR practices employed today include: environmental protection and sustainability through “limiting pollution and greenhouse emissions”; Philanthropic initiatives that include donation of money, time, and other resources to facilitate charitable organizations at local, national or international levels; Ethical Business practices that include embracing fair labour practices for employees and suppliers through equitable pay and living wage considerations. The last practice mentioned is focusing on Economic responsibility that “facilitates the long-term growth of the business, while also meeting the standards set for ethical, environmental and philanthropic practices”.

In view of Tabaczynski (2019), “corporate social responsibility initiatives are classified into 4 categories. These include philanthropic giving, volunteering support, labor and diversity practices,

and environmental conservation”. In another article published by Digital Marketing Institute (2019), some examples of the most common practices of CSR include: Reduction of carbon footprints, Improvement in labor policies, practice of fair-trade, giving to charities, Volunteerism in the community, making Corporate strategies and policies that is beneficial to the environment and undertaking “socially and environmentally conscious” business investments

Economic growth must now be more inclusive and more sustainable. The onus is on firms to produce more jobs, products, services and infrastructure for more people, while putting more emphasis on decent work and fairness, and less strain on natural resources. Voluntary action by corporate leaders themselves has played a role, both individually and collectively, to embed CSR into core business practices, to account publicly for performance, and scale up impact (Nelson, 2019; Pg. 1).

Bello *et al* (2017) summarizes the above viewpoint stating that: Business enterprises of today are commonly involved in responsible behaviour through a modern business strategic policy that takes account of the triple bottom-line (Elkington, 1997). This innovation involves three key characteristics of business visually profitability, planet and people. Companies therefore have to strive to achieve sustainable profits, while considering reduction in environmental-footprint (planet), balancing these strategies with people involvement; “from employees to the overall community” CSR therefore is pillared in philanthropic, ethical, legal and economic responsibilities Carroll model (Berenyi, 2018; Carrol, 2008).

Undertaking a strategic approach to Corporate Social Responsibility has increasingly become important considering its viability in competitive advantage. CSR has been associated to cost reduction, business risk management, easy access to capital, and improving customer relations. CSR has also featured prominently in improving business innovativeness through responsive human resource practices. Consumer confidence is boosted through social and environmental strategies that benefit the community at large. Many large companies have drawn from CSR principles to define their strategic decisions.

Although the earlier scholars had tagged the concept of CSR on philanthropy, CSR has continued to evolve both in context and content: the meaning and practice (Lee, 2008; Secchi, 2007). There is now a remarkable shift to environmental concerns and business relations with society as managers attempt to raise standards of ethical behaviour and social justice (Warren, 2007). The issue of sustainable development has also been integrated into the CSR strategy and practices that has positively impacted on the economy, society, and the environment (Schooley, 2019).

The community approach is supported by Padgett (2011), that the primary focus of CSR on business responsibility to society and doing good-deeds for society was in the 1950s. In the 1960s, people and ideas were instrumental as key events characteristic to the social focus ushered in during this decade. Moura-Leite (2011) also concurs that in the 1950s the main focus of CSR was on business responsibility to society and doing good-deeds for society.

This means that the companies consider philanthropy most important other than the economic, legal and ethical responsibility. Lee (2008) and Secchi (2007) showed that the concept of CSR is

ever evolving in its meaning and practical aspects. The initial context of CSR in the earlier times was tagged to philanthropy but has over time shifted to include business-society relationships and environmental concerns.

However, philanthropy sounds dominant as one way of practicing CSR (Tabaczynski, 2019; Bitcha, (2003). Ethical responsibility is manifested in the workplace approach which comes second after philanthropy. It is my conviction that though CSR is seemingly embraced globally, its interpretation, application and the importance attached to it varies from country to country.

CSR has now been closely allied to marketing strategies, public relations, human capital development and inclusive employee rights amidst diversity and multiculturalism. In the words of Ledeck (2020), “CSR plays a leading role in telling brands’ stories and attracting top talent. More importantly, brands have leveraged CSR to orient their company’s purpose and vision”. CSR today portrays a global outlook. Organizations that embrace CSR have embarked on programs of training employees and sensitization of stakeholders to embrace global labour market.

Corporate social responsibility today reflects a global mind set. Companies have embraced a globalizing labour market with training and education programs that reach across borders to engage potential employees and younger generations. (Leducky, 2020)

It is now a consensus that businesses should exist to provide value to all stakeholders. “Companies with CSR policies stand out from their competition because building good relationships with customers and their neighborhoods have helped them to build their unique brand image” (Roddick, 2018).

The future of CSR is excitingly prospective. The trends and innovations in CSR today suggest that CSR will influence how companies strategize on businesses and direct engagement with the communities (Ledecky, 2020). Companies will be forced to adopt approaches that promote social justice.

CSR is about striking a balance between business and societal interest by creating a cohesive society and sustainable global economy, where the labor, markets and communities can function better based on ethically correct business practices. (Roddick, 2018).

It is through CSR that companies will build relationships with customers, employees and other stakeholders. When companies are seen to support the community in a just cause, their image is resoundingly boosted and positively viewed by the society which in turn resonates into increased sales. Companies supporting charitable cause are also positively viewed by the society (Roddick, 2018). “When CSR policy is incorporated with the company’s business model it attracts positive publicity, wins the trust and loyalty of the consumers, builds a long-term relationship with the customers and communities, improves the sales, and therefore, boosts the financial success” (Roddick, 2018).

CSR in the African Context

The historical developments in Africa are littered with as much failures as with successes. For centuries, Africa has remained one of the well-known continents with biodiversity where the community treasure the natural canopy and live in harmony with the environment. Despite

exploitation from industrialization, the biodiversity remains coherent and the communities thrive and sustainably utilize the resources in relative harmony. It is one of the least polluted continents in the world.

While socio-economic development is critical in sustainability of political capital, businesses play a pivotal role too in economic transformation of the society. The greatest puzzle presents in sustaining the dividends from the social development brought in by the private sector. The interventions through social development encompasses initiatives that spread from assisting the marginalized, poor and desolate community members to improving welfare of the people through individual and corporate interventions. This is where companies or businesses come in to provide support to the community they operate in. It has existed time immemorial that the well-to-do within the community socially support the vulnerable in the society as dictated by the social norms and practices. The kings and chiefs were pioneers of this noble cause.

While the basic support in form of community welfare is necessary, they may not be sustainable at all. In the prevailing economic status, businesses possess the strong potential of contributing to sustainable development programmes within the social dimensions. They in particular provide support in strategies for livelihood for those excluded in the productive economy. The dismal performance of African economies is hinged to lack of functional sustainable development goals. Some countries have tried to put these goals on paper but remain unimplemented.

The continent is burdened with the crisis of lack of basic but inclusive education, threats from disease outbreaks coupled with desirable health systems, unemployment and ethical decay in

society. In a nutshell, most young people have come of age in a society that lacks educational and employment opportunities. Many are perpetrators of conflict while some are survivors.

While CSR is being readily embraced, documented and regulated in developed countries in Europe, Asia and America, this is not the case with African countries. It is strongly believed that CSR is unknown, misconceived or misrepresented in Africa. This is partly attributed to lack of literature available to trace existence of CSR practices in Africa. Most of African companies or organizations initiate CSR practices informally and documentation of such practices are lacking. In the Ugandan case, most businesses with exception of few multinational corporations do not have strategic engagements in specific terms to pilot CSR concept (Katamba & Nkiko, 2016).

It has been of recent that CSR phenomenon in African economies has gained heightened interest among scholars and intellectuals (Cheruiyot, 2016). In the African context, CSR has gained popularity basically from social norms and dimensions which is quite incomprehensive, undocumented and unenforceable in law. Notwithstanding the fore-mentioned, more has to be done to unearth and understand CSR implementation and its practices in Africa where there is a sense of information gap. “Prior studies on CSR generally have provided little attention to African unique situations” (Cheruiyot, 2016).

It is argued that corporate social responsibility concept in Africa has been grossly “misperceived, misunderstood, abused or misused” both practically and in theory (Cheruiyot, 2016). The misunderstanding is due to the divergent operationalization and conceptualization of the term. CSR synonyms has become overabundant: corporate accountability, corporate responsibility, corporate

citizenship, corporate ethics, ‘sustainability’, triple-bottom-line, stewardship, corporate governance, corporate social investment, social and environmental obligations and responsible business - all bundled around and often interchangeably and incorrectly used thereby exacerbating the confusion leading to misconception of the idea. This implies that every scholar, and so practitioner, perceives CSR differently based on individual convictions. The resultant effect is that what is considered to be CSR in Africa is factually not (Cheruiyot, 2016). “For instance, most CSR initiatives in Africa are cash, food or other material donations that are purely philanthropic, knee jerk reactions not based on long term social perspectives” (Cheruiyot, 2016).

At a critical view, literature illuminating CSR practices in Africa and its alignment to development is just emerging. It is potentially characteristic of varying diversity in context and perspective. “While the analysis of the CSR-development nexus in Africa has been particularly insightful, there is often the lack of sufficiently grounded systematically accumulated empirical evidence” ([Idemudia](#), 2014). The value and meaning of CSR differ in various contexts depending on the cultural, environmental, regulatory frameworks, norms and traditional viewpoints leading to lack of universal position on CSR (Cheruiyot, 2016).

Africa has a unique sense of CSR inadvertently due to its locus of being a region remarkably infested with conflicts, degradation of environment, adverse poverty, and often coined “the dark continent” therefore rendering the corporate participants in an ethical dilemma of prioritizing the social responsibility concerns. More often than not, the prevailing local needs override the internationally acclaimed social responsibility standards.

In an effort to shed more light on this context, and given Africa's unique situations of having low levels of development and high unemployment rates, Visser (2006) re-examined Carroll's pyramid from an African perspective. Visser (2006) proposed that the economic responsibility of leading businesses in Africa should be core among the CSR priorities, this should be followed by the philanthropic responsibility, legal responsibility and ethical responsibilities (Rampersad & Skinner, 2014).

Although publications have helped obtain more insight into CSR in developing regions, there is the realization that Africa is much less well researched than other regions in this regard. It has been noted that empirical studies that cover African countries usually involve South Africa and Nigeria (Rampersad & Skinner, 2014; Pg. 731)

“In a study by Visser (2006) on African CSR literature between 1995 and 2005, it was discovered that only 12 of Africa's 53 countries have had any research published in core CSR journals, with 57 per cent of all articles focused on South Africa and 16 per cent on Nigeria” (Rampersad & Skinner, 2014). In spite of the grossly negative publicity, there has been pronounced progress on CSR in the continent over the preceding decade.

It is a common suggestion that Archie Carroll's pyramid of CSR was inclined to the American context. Several studies have pointed to the fact that cultural practices play a critical role on perception of CSR priorities in the pyramid. When Crane and Matten examined Carroll's pyramid from the European context (Rampersad & Skinner, 2014), they conclusively discovered that “all levels of CSR play a role in Europe, but they have different significance, and furthermore are

interlinked in a somewhat different manner” (Rampersad & Skinner, 2014). Given the aforementioned, examining the pyramid in the African context will present a different viewpoint which can set another milestone in research into CSR in Africa.

“Although no comparative empirical study has been conducted, it is speculatively argued that the order of the layers in Africa ... differs from Carroll’s classic pyramid. In Africa, economic responsibilities still get the most emphasis. However, philanthropy is given second highest priority, followed by legal and then ethical responsibilities” (Visser, 2005).

In general terms, CSR practices in Africa is believed to have been adopted from Western business philosophies although there has been evidence to confirm that Western CSR philosophies are not adoptable in Africa. This is attributed to divergences in motives or causes of CSR in the West and in Africa, in addition to culture and management traits in Africa (Dartey-Baah, 2011).

Benefits accrued from CSR Practices

In general terms, CSR describes how a business works towards improving the living conditions of the people and the environment. It is a mutual process by which businesses benefit from the society while the society also benefits from the companies. CSR cannot eliminate the problems the world faces at once since the demands are ever increasing per day. However, it is rational to appreciate the little that CSR can do to alleviate some of these problems. Demonstrating social responsibility is conceived differently depending on the philosophy of the business, the region or social demands of the people. Some companies make donations to charities, others are involved in programmes

for environmental protection, and others foster on employee attraction and retention programmes.

Whatever the case, CSR implementation is as multifaceted as the terms adduced to it.

If implemented well, CSR has the capability to improve the business operations through interrelation between the business and the people. The dividends may be small in the beginning but invariably exhibit the company's commitment to support the community and uphold co-existence. The efforts however small or big it may be express a lot about the business. Such businesses do not just literally indulge into CSR rather there are some benefits accrued that trigger this response.

The benefits can be aggregated into those to the business or organization, benefits to the community and benefits to the environment as discussed below.

a) To the organization

The evolution of Corporate Social Responsibility from a suggestive origin to becoming basic global concept of how businesses manage their operations has come with some benefits to the society, environment and the businesses too. Although it has suffered some resistance from some business executives and management treating it as an unnecessary leakage to inflows and a burden, companies that have religiously implemented CSR have reported greater benefits than the sacrifice. CSR has transformed into a broad term that defines the means through which companies/ organizations direct their efforts for the benefit of the society. It is through CSR that companies demonstrate their shared values.

Effective implementation of CSR has positive dividends for the mutual gain of business and society. The benefits come as a result of the good deeds arising from the public perception on such businesses. Many businesses that practice CSR have increased public image. They gain respect from the public and gain exposure through their involvement with the community (Russel, 2018). Companies have a positive influence on the community through acting ethically and being considerate of the effects of their operations on the people and the environment. Some organizations deliberately make changes in the value chain or service delivery systems in order to provide benefit the community (Muir, 2015). Practicing CSR has been reported to have several benefits to the organization. Some of the benefits are discussed here.

Implementing CSR builds public trust. Consumers willingly spend their hard-earned income on products of businesses that supports the community and engages in programmes for the welfare of the society at large. Helping the individuals in the community or the society at large through donations and voluntary work makes the company gain public trust and becomes popular (Lin, 2019). Having gained public trust, effective CSR practices the perception of the consumers on the brands. “Consumers prefer products they perceive as good; as a consequence, they begin [trusting, buying and promoting those brands](#)” (Richardson-Cooke, 2019). This behavioural alignment not only boosts the brand image but opportunely distinguish the brand from others hence providing an edge among the competitors (Richardson-Cooke, 2019).

CSR has been linked to increased customer loyalty. Business products and services that have entrenched themselves and gained social recognition attract higher purchasing power due to its high community commitment. “Customers are more likely to be loyal to your brand if your

corporate values align with their personal ones” (Russell, 2018). Businesses that seek customer loyalty to have a comparatively larger market share and retain the customers should acknowledge that customers attach loyalty to brands that have corporate values and beliefs aligned to the consumer expectations (Vaughan, 2021).

Consumers are increasingly aware of the importance of social responsibility, and actively seek products from businesses that operate ethically. CSR demonstrates that you're a business that takes an interest in wider social issues, rather than just those that impact your profit margins, which will attract customers who share the same values (Collier, 2018; Pg. 1).

CSR also improves the public image of the company or business organization. Companies that practice CSR are more exposed to the public than those that have not. They are praised and upheld in esteem for their involvement in supporting the community and having welfare schemes for the society. “Consumers feel good when they buy products and services from companies that are helping their community” Russell, 2018. Consumers often evaluate the public image before choosing to buy your products or use the services you provide (Collier, 2018).

According to Richardson-Cooke (2019), an improved public image favours a business in sourcing for federal grants and other funding opportunities. “In fact, a corporation’s CSR policies may be an advantage when it is tendering for government contracts – proof of positive community engagement will often be looked upon favourably in the tendering process” Richardson-Cooke, 2019. When the local community witness companies putting effort to help out in one way or

another, this tremendously boosts those companies' positive reputation and increases business (Vaughan, 2021).

CSR also improves the organization's public value outcome. Simply put, public value looks at the contribution of the organization to the society (Muir, 2015). Practicing CSR also improves employee loyalty to the organization hence increasing employee satisfaction. When employees feel they are respected and have support in their jobs, they concentrate on productivity and gain satisfaction of their job. Companies should strive to create a sense of 'community' within their organizations. Such employees become brand ambassadors within the community (Russel, 2018).

CSR enhances positive relationships between the business and the community it operates in. As companies build public trust, they are in turn building on positive relationship with the community. Even though the communities have no direct connection to the company, they end up being proud of it through its CSR practices. CSR therefore leads to a healthier company-community relationship (Lin, 2019)

Embracing CSR makes companies become more sustainable which is one important long-term benefit to the company. For example, if a company embarks on reduction of carbon emissions and adopt renewable energy protocols, turning on light only when needed, or switching off unnecessary and idle equipment, which of course are socially responsible behaviour, a lot is saved from utility expenses. Such savings sustain the growth of the company.

It is a common saying that you have to make a sacrifice in order to increase profits. The sacrifice here is the investment in CSR projects or practices (Lin, 2019). As consumers devote their

willingness to buy from companies that they have trust and confidence in, profits will increase since a circular effect on consumer promotions attract more customers hence more turnover.

Similar to customer engagement, through CSR, you can achieve greater employee commitment. You have to ensure that the employees understand the CSR strategy and are fully involved in its inception, operationalization and implementation. Employees cherish working in a company where they are valued and a company that has a positive image among the population (Collier, 2018) “It’s proven that employees enjoy working more for a company that has a good public image than one that doesn’t” ([Collier](#), 2018).

There are also a range of benefits for your employees when you embrace CSR. Your workplace will be a more positive and productive place to work, and by promoting things like volunteering, you encourage personal and professional growth ([Collier](#), 2018; Pg. 1)

Another critical benefit of CSR to the business is stretching an advantage over competitors. Through CSR, companies can possess competitive advantage over their rivals. The company stands out in the industry and establishes itself as one committed to supporting the social and environmental concerns of the community. This in itself should involve flexibility on the part of management and innovativeness or creativity on the part of the employees. As confirmed by Vaughan (2021):

“Another benefit of CSR initiatives is that they work as a way to encourage and restore lost motivation in employees. Through social involvement, workers are motivated to

participate in company discussions and put forward any ideas, thoughts, and opinions they have” (Vaughan, 2021; Pg. 1).

Motivated employees enhance creativity in the organization. CSR practices encourages the employees to try or bring in new ideas since they feel empowered to contribute to the bigger goal through their social community. How a company treats its employees plays an important role in the overall success. If employees are not appreciated and develop a belief that they are simply a means to an end for their employers to make money, it greatly affects their output (Vaughan, 2021). How a company treats the community has implication on how the company treats employees. Workers that feel respected and supported in their jobs are often more productive and satisfied at work. Giving your employees opportunities to volunteer, especially during working hours, creates a sense of community within your organization, as well as a connection to the surrounding community. Employees will gain motivation and pride in their work through these personal-development opportunities (Russell, 2018).

CSR also encourages employee development either professionally or on personal development basis. Involving employees in the organization’s CSR activities translates into teaching them new skills that are applied at the workplace (Muir, 2015). By taking part in activities outside their routine work responsibilities, employees gain the potential to contribute to activities they feel passionately about, or learn new things which can enrich their personal perspectives (Muir, 2015).

CSR also leads to increased customer loyalty. “Customers are more likely to be loyal to your brand if your corporate values align with their personal ones” Russel, 2018). Additionally, your brand image improves.

The NIBUSINESS Info (2019) summarizes benefits of CSR to the organization as: Positive Business reputation; having a better brand reception and recognition; increased customer loyalty that leads to increased sales; better and sustainable fiscal performance; capacity to attract and retain employees and easy access to investment funds. Building a reputation through CSR practices leads to competitive advantage.

b) To the Community

Keeping CSR at the core of the philosophy makes businesses to act ethically. It helps businesses to be sceptical about the effect of their operations on the community. Businesses hence try as much as possible to avoid the negative impacts it would have on the people. As a result, the business starts to find ways of changing their value chain or service in order to deliver benefit to the society. CSR will therefore have a positive effect on the people (Chandra, 2019).

In the same way as CSR provides wide range of benefits to the business, the business in turn provides benefits to the people too. Some of the benefits may be to the individuals in the society while others benefit the whole community in the society (Chandra, 2019). Some scholars argue that rendering benefit to the whole society could be an important driver to start and continue with CSR practices but this insinuation is relative and not conclusive. It depends on several factors such

as the financial implications, status of growth of the business, the demands of the society, regulatory factors among others.

Generally, most researchers focus on the advantage of social responsibility to enterprises and ... there are only a few that mention the gains of society. The involvement of corporations in the local community's problems helps to create a better ambience in its surroundings. Those who have been helped by the company's activity are happier and also benefit from a higher standard of living (Chandra, 2019).

Businesses that positively contribute to the society indirectly promote their image and definitely benefit in the process. "The companies benefit through lower operating costs, increased sales and customer loyalty, greater productivity, gaining the ability to attract and keep skilled employees, getting access to more capital through more willing investors, etc" (Richardson-Cooke, 2019). Caring for the wellbeing of the individuals in a society or the needs of the society at large improves livelihood and interrelations. There is harmony and co-existence between the business and the society.

According to Chandra (2019), "Seeing that corporations care for communities' betterment helps in making everyone feel safer and also notably decreases corruption within society". Providing superior quality of products alone benefits both the business and the community.

A strong CSR framework builds and maintains trust between the organization and the community. It strengthens ties, foster good working relations and builds alliance. This can be realized through

having partnerships or pro-bono services with non-profit organizations that support public value whose resources are limited (Muir, 2015).

In the view of Nafi (2018), the first thing to do is to communicate your CSR activities to the community such that they get to appreciate your efforts. Organizations may take up activities including making direct and indirect contribution to the society either by providing subsidies or price cuts, bonus schemes through which customers realize some savings (Nafi, 2018). According to Ksiezak (2016), people who have directly benefited from a company's CSR have lived a higher standard of life. The people feel a sense of security. Organizations can give to the society through philanthropic activities (that is helping the needy in society), cost reduction policies that make products available to those who could not afford before, inspiring and promoting talent in the community, and creating emotional benefit to people through their charities. Some organizations draw workforce from within the community or surrounding vicinity as a gesture for CSR practice.

One other way to benefit the community is to organize trainings and awareness campaigns that can influence behaviour and equip the people with useful skills that help the community members in life. Awareness can be on health issues, use of some technology, life-saving practices or response to disasters.

Some activities that benefit the community include construction of infrastructure such as health facilities, schools and roads that the community within can also access. Having social amenities meant for the staff but accessible by the neighbouring community is another gesture of CSR (Nafi, 2018).

The Nibusiness Info (2019) enlists the following as benefits of CSR to the Society: Supporting charities innovations of staff and that of local community; Sponsoring events; Organizing clean-up programs and events; Taking up volunteer projects in schools and community activities; Giving staff paid time-off for carrying out volunteer activities; Encouraging staff/ employees to contribute tax free donations for the good of the society.

Responsible behaviour of the business inspires the society to emulate such behaviour too. CSR has inadvertently improved the financial and social powers of many businesses. Most people believe in what they see. “As a result, in a philanthropic context, CSR programmes have become increasingly valuable to communities, because they play a pivotal role in protecting the environment and providing services” (Richardson-Cooke, 2019). In some parts of the world, philanthropy and initiatives led by the private sector are being viewed as the practical aspects of CSR that the community believe in and companies consolidate on this to achieve a lasting imprint on the community.

Locally, private funding for community ventures (a key aspect of CSR), such as sporting teams and community groups, is vital for the continued operation of such ventures. CSR programmes provide an opportunity for corporations and companies to positively engage with communities across all levels of society. (Richardson-Cooke, 2019).

CSR therefore does not just mean donating money to the people but includes more programmes such as investing in the health of the society or the community within the periphery of operations, social welfare of the people and programmes that improve the general social status of the people.

It is advisable to let the people know about your CSR programmes because this will enlighten them of what you are doing. Such initiatives become pointless and will bear no significance if the people are not aware about it. CSR being a way of showing human face of the business to the people, a number of such examples can be cited here:

Through charitable contributions to local or national organizations, businesses can help society. Businesses can delve in social initiatives such as investments in educational programs for the poor and street children, caring programmes for refugees and homeless people. Local charities can be supported through donations. A restaurant owner, can provide food to local homeless groups or to orphanages free of cost.

Businesses may introduce material recycling, produce better and durable products with improved functionality and using more of the renewable resources that come at lower costs to keep the environment clean. Contributing to social welfare has become a prevalent condition to creating a successful business. Companies have to strategize themselves as socially responsive and good corporate citizens to add greater value to their businesses.

c) To the Environment

In the words of Nafi (2018), to save the environment from degradation and degeneration, businesses can “... pay attention to material recyclability, develop better product durability and functionality and use more renewable resources at lesser costs to keep the environment as clean as possible and contribute to the ecology of the country”.

The operations of businesses today present detrimental effect on the environment. The existing natural resources are overused, depleted and some extinct through industrial exploitation. There is pollution of the environment due to emission of hazardous substances in the air, degradation of ecosystems, displacement of fauna and flora through technological advancements, and threats to biodiversity. This has necessitated the need to undertake remedial actions to mitigate the effect of business operations on the environment. In effect to this call, CSR has been routed as a solution.

Businesses today have increasingly contributed to the progressive degradation of natural ecosystems by emission of huge amounts of dangerous pollutants and excessive utilization of existing natural resources that cause a serious threat to biodiversity (Zelazna, Bojar & Bojar, 2020).

The initiatives derived for mere neutralization of pollutants produced are no longer efficient and sustainable. This has necessitated the urgent need to align business operations in a way that reduces the burden on the environment caused by business activities “at all phases of the production process, from the designing stage and production planning to every stage of the manufacturing process” (Zelazna, Bojar & Bojar, 2020).

It is presumed that businesses that are socially responsible have the willingness to bear the consequences of their activities specially on the environment. Such businesses have designed strategies to reduce pollution, eliminate production of dangerous substances, and taken strategies to maximize the efficient use of resources without having severe effect on the environment. This explains why to some scholars; the philosophy of CSR is synonymous with sustainability. Some have added that the three key pillars of corporate level sustainability carry social, economic and

environmental dimensions (Zelazna, Bojar & Bojar, 2020). Emphasizing sustainability in CSR reduces business risk, improves company reputation and provides cost saving opportunities.

In the words of Nafi (2018), to save the environment from degradation and degeneration, businesses can “... pay attention to material recyclability, develop better product durability and functionality and use more renewable resources at lesser costs to keep the environment as clean as possible and contribute to the ecology of the country”.

Observing that CSR is a strategy for some companies to demonstrate their responsible behaviour and provide accountability to stakeholders, customers and employees, the company is not seen in isolation but as an integral part of the society. Such companies therefore strive to foster interrelations through socially responsible behaviour that minimizes risks to society and the environment and improvement of positive image.

One good stride in achieving this objective is to protect the environment through initiatives that may directly or indirectly involve the community. Social responsibility programmes have been developed to include promotion of environmental protection and the need to foster green environment principles. The following are examples of strategies for protection of the environment that several companies have adopted and are operationalizing.

It is now beyond legal and regulatory requirement for companies to check on their waste production and strive to eliminate or enhance waste reduction protocols. The different waste streams within the business are identified, their waste load examined and corrective actions taken to eliminate or reduce the waste. Some common wastes include harmful chemicals and bi-products,

garbage, residues of primary inputs that stream to the water affluent, horrifying smells, smoke, paper waste, etc. Most of the waste come from industrial processes while others come from operational activities.

Another good example of waste management is recycling of products. This is now commonly seen with recycling of water waste through purification, recycling of paper products, plastic materials and many others. Switching to recyclable materials provides a suitable solution.

Reducing on office waste through reduction of printing can also save a lot both in terms of costs and destruction to environment. Most companies have now adopted use of alternative methods for circulating mails specially using social media platforms or using e-mails.

Carbon emissions have been one of the greatest contributors to air pollution. Reduction in use of fossil fuels and travel frequencies can resolve emission of carbon dioxide. Adoption of energy saving schemes or alternate communication schemes can fight air pollution.

As presented by a Staff writer on Research Gate (2016), one important aspect of CSR to the environment is to reduce or minimize the organization's impact on the environment through good waste management practices. The best strategies to embrace in corporate environmental responsibility include: Waste reduction, waste recycling, adopting energy saving measures, reduction of carbon footprint related to travels, changing the culture of printing in office only when it is necessary and making products green.

Although it is argued that CSR activities on the environment pose additional cost to the organization thus constraining the financial returns, the environmental CSR activities can trigger a chain effect on innovations, reduced operating costs, saving resources and leading to competitive advantage (Adelka et al, 2016).

“Aside from pollution prevention, companies must think about environmental improvements in order to achieve higher resource productivity. Resource productivity means energy savings, labour improvements and efficiency in the use of raw materials as well as control and reduction of waste. If investment in environmental protection actually increases profitability, is it necessary to have regulations” (Adelka, 2016; Pg. 2)

Obstacles to CSR in the contemporary world

Whereas CSR practices have been glorified and linked to numerous benefits to the organization, community and the environment, it too has some attendant constraints that deter other firms from undertaking this noble practice. The debate on CSR has emerged as an indispensable priority among scholars and corporate gurus in the globalized economy of today. Although there is ample literature focusing on CSR, the focus is limited to the benefits accrued from CSR practices.

Limited literature focuses on examination and identification of the challenges and barriers impeding CSR implementation (Yuem & Lim, 2016). At the worst part, CSR coverage in developing economies has been overlooked in the literature. So, much of the discussions here are based on challenges impeding CSR implementation in the context of developed countries. It is apparent that “global models cannot be replicated by developing economies without prior

examination due to the macro environmental conditions and country-specific contextual determinants” (Majumdar, Alam, Coghill & Samaratunge, 2018).

Secchi (2007) and Bitcha (2003), present that most of the social responsibility practices fall into either of the following categories: environmental protection; conservation and reduction in carbon emissions; philanthropy through donation of finances; provision of products or services to the society to benefit charitable organizations and local community; ethical labor practices that consider fair and ethical treatment of the employees; and involvement in voluntarism.

Considering the challenges organizations face in implementing CSR, a number of barriers have been identified. In the view of Luisa and Alwyia (2020), the barriers can be grouped into two categories: the subjective barriers and objective barriers. “... the subjective ones perceived by managers are: philanthropy, charity and public relations, while the objective CSR barriers are financial availability, human resources and time to implement CSR practices” (Luisa & Alwyia, 2020). It has also been deponed that these challenges or barriers are dependent on the size of the firm, the location and industry the firm operates in. CSR operations in small firms is lower than that of large corporations. This may partly be due to conception and attitude of management (Luisa & Alwyia, 2020).

In small firms, the involvement in CSR practices is lower than in larger firms due that the conception of CSR is more limited for managers of small companies and their firms tend to present more barriers. The higher involvement for CSR can be explained by the fact that managers of larger firms have a broader conception of CSR (Luisa & Alwyia, 2020; Pg. 260).

One of the major constraints is the negative attitude of the management to embrace CSR practices. The unwillingness of the top management greatly affects implementation of such practice since it may not be included in the business strategy of the organization. Managers of small firms view CSR as an unnecessary leakage in the inflows and often tend to ignore CSR in operational standards. Although few have tried to incorporate CSR practices at their minimal level such as placing garbage bins for public use, this have not been publicised or recognized as affluent.

The architect to this good reputation and positive performance is the manager or top executive. The executive articulates the multidimensional matrix of CSR benefits through adoption of a servant-leader approach. Top executives are drivers to CSR planning and implementation by playing a social enterprise role (Swanson, 2008). This position is however contrasted by Soltani (2015) that: “Although these studies have made significant contributions toward conceptualization of CSR, there remains a need for a critical analysis of the national and industry contexts that influence managerial attitudes toward CSR”.

The inherent role of top executives in CSR practice has gaps in the consideration of the personal attributes of the senior management which has a contributing effect on the engagement in CSR policies and practices.

Another most common constraint cited is financial incapacity or lack of finances to sustain such a practice. Costs incurred on the community or to save the environment may be enormous and often unrecoverable (Elkington, 1997). Effective implementation of CSR activities requires considerable amounts of resources that include financial resources, human capital, knowledge and

expertise and time. It is often discovered that the budget lines allocated for CSR are inadequate. In some organizations CSR projects are fused with other activities thus making disaggregation of resource allocation difficult. In addition, “most companies do not have a dedicated department that manages CSR. In many cases, the responsibility to manage CSR is assigned to other departments whose performances are appraised based on their original scope of duties” (Yuem and Lim, 2016).

Lack of strategic vision is another barrier in implementing CSR activities. This is always attributed to lack of commitment by the top management. Werther & Chandler, (2005) reasoned that the crusade on CSR should be introduced, led and formalized from the top of the organization chart. One approach in portraying commitment to CSR could be by accommodating CSR activities in the strategic plans, Company vision and mission statements. The cause of absence of strategic vision can be attributed to the orientation of businesses to short-term goals directed to profits. CSR activities entail committing short term expenses whose benefits are realized in the long term.

There is apparent lack of systems for measuring CSR performance. This alone has negatively motivated companies to get involved in such practices. Most often than not, attention is paid to large and dominant companies neglecting the dismal contributions by the smaller companies. Such contributions appear dismal in the broader sense but comparatively a lot on the side of these smaller firms.

Measurement systems are required to quantify the benefits for implementing CSR.

Subsequently, they serve as a useful tool for the evaluation and control of CSR

performances, and as a basis for rewards. However, CSR is a fuzzy terminology and is understood to contain different meaning by managers (Murillo & Lozano, 2006, Pg. 227).

Presently, there exist limited environmental and social indicators universally endorsed by organizations for measuring CSR performance. Although ISO 26000 provides directions for the voluntary practice of CSR, this has not been well perceived and no real measurement or benchmarking techniques have been introduced.

Compounded to lack of systems is the challenge of not rewarding companies that have excelled in CSR implementation. Despite recent publications that consumers are increasingly assessing the value of companies based on their involvement in CSR (Shin & Thai, 2014), there are no appropriate measures for adequate reward for CSR efforts. Arguably, CSR may only serve as a qualifier when price and operational performance are equal.

In the developed countries where CSR has been regulated and minimum standards developed, the standards set are prohibitively high. “While complying with these standards offers preventive benefits ... CSR only confers limited market benefits” (Yuem & Lim, 2016).

Another constraint in my view could be the competence of the organization to involve in the social action projects. Entering into projects that you are not competent enough to undertake may have negative dividends instead on the organization. There is need to have the skills required. Additionally, organizations should draw a boundary between what is within their scope to undertake and what is legitimate and socially acceptable. Organizations should not indulge in areas that they do not have competent authority over or that is illegitimate and socially unwanted.

There is also the challenge of lack of state support leaving organizations with nothing else than self-support. "... The self-regulation approach, in which companies decide for themselves how far they engage in CSR and which CSR activities they wish to implement. The role of the state is limited. Legal regulation, in which the government plays the most important role. This is reflected in multinational initiatives which are based on binding legal commitments (Ryszard, 2017)".

Lastly the demands or expectations of the community is endless and one organization cannot meet all the demands and expect to survive. It is quoted thus:

Today, a very serious dilemma has arisen in the form of the question: What are the expected limits of CSR, and how far can it go in meeting the demands of local communities? There are many well known cases when local authorities go too far in their expectations (Ryszard, 2017; Pg 149).

In the developing countries there is still the limitation of access to information and lack of legal backup to upscale CSR practices.

To sum up, the concept of CSR is ever changing in its meaning and practical aspects that has over time shifted to include business-society relationships and environmental concerns. The contemporary world sees CSR as corporate citizenship or responsible business practices where businesses take into consideration the expectations of the society and take consideration for the influence of their actions on the community, shareholders and business partners. CSR has now evolved into a business practice where sustainable development has been incorporated into the business strategy and practice that positively impact on the society, economy and the environment.

Most of the socially responsive practices fall into either of the following categories: environmental protection, conservation and reduction in carbon emissions; Philanthropy through free donation, provision of social services or introducing socially accepted products to the taste of society to benefit charities and local community; Ethical labour practices that considers fair and ethical treatment of the employees and being involved in volunteering.

There are some benefits accrued that trigger this response. The benefits can be aggregated into those to the business or organization, benefits to the community and benefits to the environment. However, CSR practices have been glorified and linked to numerous benefits to the organization, community and the environment, it too has some attendant constraints that deter other firms from undertaking this noble practice.

CSR practices in the Transport Industry

Corporate Social Responsibility is been practiced in several organizations and entities that operate in a number of industries such as Hospitality Industry, Wholesale and retail Industry, Manufacturing industry, Health care and social assistance, Finance and Insurance industry, Real estate Business and Government (Lewin, 2019). It is therefore not an omission to say there should be CSR practices seen in the transport industry too. Epstein-Reeves (2012) observes that many of the businesses embrace CSR practices for various reasons. Some of the reasons include: Saving costs, retention of customers, brand differentiation, innovation and employee retention. Other reasons are for long term strategy for competitive advantage.

The transport sector of the economy is a sector that provides services of moving persons and luggage from one place to another. In a deeper sense, the industry also includes the infrastructure needed to move the people and goods. According to Investopedia (2019), "... Technically, transportation is an industry group under the industrials stock sector as provided in the [Global Industry Classification Standard \(GICS\)](#)". Activities considered under transport industry include: Airfreight and airlines, marine business, logistics, road and rail transportation, trucking and ports (Kenton, 2018). The transport industry therefore consists of industries that provide movement or transportation of passengers, cargo, warehousing and storage facilities for goods, and all related support activities.

CSR Practices in the transport industry

According to Piecyk & Björklund (2015), "... There is a body of literature on Corporate Social Responsibility (CSR) issues in relation to logistics function, but the role of Logistics Service Providers (LSPs) in CSR programmes is yet to be explored".

Piecyk et al (2015) further state that:

Although the concept of CSR has a long history of applications, CSR within logistics emerged only recently and are not yet widely adopted. Many researchers note that CSR considerations within the discipline have attracted relatively little attention from the academic community. Even where different dimensions of CSR have been investigated to some extent in the logistics literature, these topics tend to be considered in isolation,

without consideration of their relationship to one another (Piecyk & Björklun, 2015; Pg. 462).

The current market economy is characteristic of significant dynamics of demand and supply trends that are relative to the changes in market behaviour. Businesses irrespective of the sector strive to fulfil their economic responsibilities while reducing attendant risks. Such businesses look for employees who can fulfil this expectation. The employees on their part are also looking for businesses or organizations that are socially responsible and pride in working for such organizations. The interplay of the market forces has a different impact on the transportation sector (Fryca-Knop & Majecka, 2018). The transport sector continues to experience important changes due to the ever-increasing trends in the market and society.

On the one hand, globalization and increasing competition are creating incentives for these companies to cooperate in different ways – with the aim of becoming more efficient by sharing resources and reducing costs. On the other hand, the increasing sustainability awareness within society is pressuring transport companies to integrate CSR principles into their strategies and policies (Leon & Juan, 2019; Pg. 79).

The logistical services of the transport sector are important pillars for social and economic development. They move people and cargo across the globe thus contributing to economic development. However, this comes with a cost to the environment and the society. One of the many CSR activities emphasized in the transport and Logistics industry is the reduction in the

carbon footprint which in turn increases efficiency of the transporting vessels. Emphasis on reducing empty mileages also minimizes fuel consumption which further reduces carbon emission to the atmosphere. CSR should not be limited to these practices but extends to sustainable management of client relations which commitment improves the company image, builds client satisfaction and used as a tool to capture more clients (Piecyk et al, 2015).

The carbon dioxide emissions have become a threat to both the environment and society. Efforts have been put to encourage the companies to reduce their carbon emissions. In an article published by Leon & Juan (2019), “Specifically, CO₂ emissions in the transport sector represent around 20% of Greenhouse Gas Emissions (GGE) of the European Union (EU), and according to the Climate Change objectives of the 2015 Paris Agreement, these emissions need to be reduced by 60% by 2050”. This has a great effect on the transport sector and consequently, many companies have faced the uphill task of identifying suitable means of transportation that are sustainable and emit less carbon dioxide to the atmosphere.

Some industry players are looking at providing fleets of ‘busses’ that use electrical energy or compressed natural gas or a hybrid that uses both electrical power and fossil fuel which of course involves investment of colossal sums of money. Considering this pressure from CSR players, and the imminent budgetary allocation to such innovations, the players in the transportation sector are left in a dilemma. “That is to say, the interaction of financial and non-financial data as integrated information is necessary in order to take appropriate economic decisions in this sector of economic activity” (Arimany-Serrat, Sabata-Aliberch, & Salazar, 2019). Despite the above insinuation,

there are some notable CSR practices being published by the respective companies and academic authors as discussed below:

According to Leon (2019), CSR practices in the transport sector is widely referred to as “Logistics Social responsibility”. Companies are expected to act in consonance to the set policies and practices of CSR that includes transparency, stakeholder engagement, ethical practices to environment and society among others however, under logistical social responsibility, some peculiar activities are embedded such as “sustainable management of supply chain” (Leon, 2019). The proactive management of supply chain includes activities such as transport management, packaging and warehousing and purchase management.

Regarding sustainable environmental issues, a high value has been put on the environmental performance (Leon, 2019). As mentioned by Massaroni (2016), Global Reporting Initiative (GRI) published the conclusive bulletin of the pilot survey on sector supplement for logistics and transportation as early as 2006.

What is interesting, however, are the two apparent gaps in the literature: On the one hand, only 13% of world's largest Logistic Service Providers (LSPs) produce a formal CSR report and release at least some CSR associated aspects (Massaroni, 2016; Pg. 41).

Guja (2014) reported that companies in the transport sector are involved in the education and sensitization of their clients, employees, distributors, suppliers and local community on the operational best practices of their products and services. Through education and sensitization, the stakeholders are enlightened on the issue of human rights, natural resource conservation best

practices, consumer responsibility and disaster management. The companies also engage in environmentally friendly solutions to operations such as reduction of paper work which has minimized the degrading effect on the environment. A number of companies in the transport sector have also joined in the battle to contain waste disposal in an ethical manner. The largest waste product from the transport and logistics sector is pollution.

In analyzing the notion of Logistics Social responsibility (LSR), responsible behaviour such as providing employees and clients with safety gears to enhance their work safety, spearheading consumer rights and enhancing safety of products is key. There should be a balanced attention given to procurement, transportation and safe storage or disposal of goods.

It should be noted that in Uganda the transport industry has embraced the philanthropic gesture of supporting school children, contributing to community projects like road rehabilitation, church projects and community education on environmental issues (Katamba et al, 2015).

Challenges faced in the implementation of CSR practices in the industry

The biggest challenge in implementing CSR activities in the transport sector is not paying equal attention to the three areas of social, economic and environmental contexts. Most companies are interested more on the business aspect and think volunteering in community actions and environmental protection is irrelevant ([Singh & Associates, 2012](#)).

In the presentation of Maina (2012) close supervision and evaluations done by company staff showed that the CSR practices identified remain on paper. implementation is slow or delayed. This

points to another challenge. Further review showed that lack of finances was the major hinderance to implementation of CSR practices. (FaiYuen, 2016). This is further coupled with absence of strategic goals in the organization plans, absence of a functional system to measure outcomes and unwillingness to pay for CSR activities. In addition, the highly recognized firms practicing CSR (LSR) are not rewarded thus demotivating them.

“... the practice of strategic CSR is contingent on both the firm's macro-environment and micro-environment, albeit to a lesser extent. Understanding these potential barriers can help companies avoid or overcome these barriers and improve their chances of successfully implementing strategic CSR” (FaiYuen, 2016; Pg. 49).

There is also the challenge of lack of state support leaving organizations with nothing else than self-support. “... The self-regulation approach, in which companies decide for themselves how far they engage in CSR and which CSR activities they wish to implement. The role of the state is limited. Legal regulation, in which the government plays the most important role. This is reflected in multinational initiatives which are based on binding legal commitments (Ryszard, 2017)”.

As stated by Luisa and Alwyia (2020), the challenges faced by businesses in the transport sector can also be grouped into two categories: the subjective barriers and Objective barriers. “... the subjective ones perceived by managers are: philanthropy, charity and public relations, while the objective CSR barriers are financial availability, human resources and time to implement CSR practices” (Luisa & Alwyia, 2020). These challenges depend on the size of the firm and the industry

specific challenges. CSR operations in small firms is lower than that of large corporations (Luisa & Alwyia, 2020).

The negative attitude of the management to embrace CSR practices is cited as one of the major challenges given that there is stiff competition, pressure from environmentalists and organizational philosophy. The unwillingness of the top management greatly affects implementation of such practice since it may not be included in the business strategy of the organization. The managers of these small firms view CSR as an unnecessary leakage in the inflows and often tend to ignore CSR in operational standards. Few though have tried to incorporate CSR practices at their minimal level such as placing garbage bins for public use, building waiting shelters for passengers, getting involved in charitable activities and providing donations to the needy, this have not been publicised or recognized.

Financial incapacity or lack of finances to sustain such a practice is a big constraint to businesses wanting to venture into CSR. Costs incurred on the community or to save the environment may be enormous and often unrecoverable (Elkington, 1997). Effective implementation of CSR activities requires considerable amounts of resources. In some organizations CSR projects are fused with other activities thus making disaggregation of resource allocation difficult.

Lack of strategic vision is another barrier in implementing CSR activities. This often is attributed to lack of commitment from the top management. (Werther & Chandler, 2005) reasoned that the crusade on CSR should be introduced, formalized and led from the top of the organization chart. An approach in expressing consideration for CSR could be by including CSR activities in the

strategic plans, Company vision and mission statements. The cause of lack of strategic vision can be attributed to the orientation of businesses to short-term goals directed to profits. CSR activities entail committing short term expenses whose benefits are realized in the long term.

The apparent lack of systems for measuring CSR performance also affects players in the transport sector. This alone has negatively motivated companies to get involved in such practices. Most often than not, attention is paid to large and dominant companies neglecting the dismal contributions by the smaller companies. Presently, there exist limited environmental and social pointers that have universal endorsement by organizations used to measure CSR performance. Although ISO 26000 provides directions for the wilful practice of CSR, this has not been well conceived and no real measurement or benchmarking approaches have been introduced.

In the developed countries where CSR has been regulated and minimum standards developed, the standards set are prohibitively high. “While compliance to these standards offer preventive benefits ... CSR only bestows limited market benefits” (Yuem and Lim, 2016).

Some challenges identified in implementing CSR practices include Stiff competition in business that drains company resources which is coupled with inadequate financial resources to facilitate the operations. In addition, there is poor government backing in the strategy. The rigidity in changing traditional business practices have also become a constraining factor in CSR implementation. The lack of expertise on the part of management and management capability have also been identifies as barriers too (Aseghehey, 2018).

Lastly the demands or expectations of the community is endless and one organization cannot meet all the demands and expect to survive. It is pertinent to note here that the lack of literature on the implementation of CSR in the transport sector is also a big challenge.

In summary, CSR practices have been noted in a number of industries including the transport sector of the economy that provides services of moving persons and property from one place to another. The widely accepted name of CSR in the Transport and Logistics sector is Logistical Social Responsibility (LSR). In analyzing the notion of Logistics Social responsibility (LSR), responsible behaviour such as providing employees and clients with safety gears to enhance their work safety, spearheading consumer rights and enhancing safety of products is key.

One of the greatest obstacles in implementing CSR activities in the transport industry is not paying equal attention to the three areas of social, economic and environmental contexts. Other challenges have also been identified too. Lack of literature on the implementation of CSR in the transport sector is also a big challenge.

Behavioural concerns on CSR

In developing the conceptual framework, four components of potential indicators were considered, each having a resultant context on the implementation of CSR. These potential indicators include the behavioural aspect, the normative perception, corporate practices and motivating factors. The behavioural aspects of ethical conviction, organization culture, beliefs, reputation and image have a considerate influence on the management attitude. On the other concern is normative perception that include management perception, employee perception, demands from the society or societal

perception and environmental concerns all related to social and environmental pressures addressed by CSR. The behavioural aspect contributes a lot to the acumen.

The third indicator considered is the corporate practices. Addressed under this indicator are the involvement of the stakeholders, the management of challenges and conflicts, communication and feedback. Also of importance is the economic responsibility and resilience of management to the new business philosophy and commitment to sustainability of the venture. All these have a direct effect on the corporate sustainability. The corporate sustainability is also equally affected by the motivating factors.

In respect to the behavioural aspect, the notion of Corporate Social Responsibility is widely researched on and discussed for decades now. There is however no universal position on what constitutes corporate behaviour – there is no definition acceptable by consensus. CSR has always been perceived to mean a ‘value-laden’ practice. It has been depicted as if the values are representative in business decisions. This leads to the primitive question – whose values are being considered? Is it the values of the society or that of the organization? Notwithstanding, CSR has been practiced for three basic purposes: to respond to demands of the society, to fulfil desires of influential investors and to improve competitive advantage.

Carroll (2006) portrayed that CSR encompasses economic, legal, ethical and philanthropic expectations. These are virtually what the society demands of organizations anyway. “This definition suggests that CSR embraces the range of economic, legal, ethical, and discretionary

actions and obligations that directly or indirectly affect the future economic performance of the firm” (Onafide, 2020).

Re-examining the concept of responsibility, it should be reviewed at two angles: “responsibility among firms to meet the needs of their stakeholders and a responsibility among stakeholders to hold firms to account for their actions.” (Onafide, 2020). This is a fair definition which provides a more comprehensive view because it emphasizes the reciprocal role of stakeholders holding firms to account.

Evidently therefore, organizations that demonstrate ethical behaviour through their social, economic and environmental responsibilities benefit from positive reputation. They are less affected by negative publicity and possible legal actions arising from their unsuitable business decisions (Luu, 2012). Therefore, ethical business practice is solely the rules and regulations of a business that are hinged on some norms and values (Singh & Singh, 2018) while the ethical part involves doing the right thing in-line with business perspective (Khan, Khan, Ahmed & Ali, 2012). This makes CSR to be regarded as a corporate engagement between the society and the business. It denotes a social contract where businesses or organizations offer core economic and social values to the society through their actions and operations (Khan, Khan, Ahmed & Ali, 2012). CSR therefore provides avenue for expressing the moral responsibility of the business to society by meeting the socio-economic expectations of the people within the community. “In other words, CSR is the act of ensuring the safety of the society and thereby optimizing profit” (Luu 2012).

This review qualifies CSR to be a liquid concept – it is seemingly both the means and the end. CSR forms an integral part of business policy and a justification for the existence of business in the larger society.

CSR is an argument of moral reasoning that reflects the relationship between a company and the society within which it operates. It assumes businesses recognize that for-profit entities do not exist in a vacuum and that their ability to operate and achieve ongoing success comes as much from societal resources ... and consent (Onafide, 2020; Pg 1).

In a nutshell, CSR has emerged from the mutual interdependence and interaction between business and society. It is a behavioural concern that is hinged on values. CSR is shaped by moral standards of society and values attached to interdependence. The values define the extend of consideration of social justice and human rights. In the words of Onafide (2020), the accomplishment of a business depends on the community “that provides the infrastructure, employees, consumers, and other elements that are central to success”.

Social morality is a behavioural responsibility which is an integral portion of business ethics. “A business is responsible not only for treating its employees and customers well, but also for keeping up its end of the bargain with society at large” (Button, 2017). Minimizing impact on the environment, giving donations to the needy, recalling products that are dangerous to people and environment, and supporting charities are some of the moral responsibilities of the business to the society. “... the problems with responsibility and business ethics sometimes occur when

a business has to weigh these responsibilities against its responsibility to shareholders' (Button, 2017).

A critical analysis by [Stobierski](#) (2021) showed that it was in the initial period businesses were run exclusively for making profits. Profit maximization was determined every action taken within the business initiatives and actions pursued. However, in the past decade, business owners have come to the realization that they have a moral obligation to the society – 'a responsibility to do more than simply maximize profits for shareholders and executives'. These moral obligations came to be referred to as social responsibility towards the people, planet and the society.

Firms that embrace corporate social responsibility are typically organized in a manner that empowers them to be and act in a socially responsible way. It's a form of self-regulation that can be expressed in initiatives or strategies, depending on an organization's goals ([Stobierski](#), 2021; Pg.1).

In the view of Hamza and Jarboui (2020), focusing on corporate social responsibility from the point of morality means that businesses are socially obliged to all stakeholders and have to act in a responsible manner. The moral obligation for social responsibility is either derived from ethical principles or moral philosophy or from religious doctrines. It is further stressed that moral actions need not be upheld by any reason or consequence rather for its own sake. Therefore, businesses should simply portray their moral obligation just as the right thing to do and not because of expected business fortunes and reputation. This particular insight brings another dimension to

moral responsibility which intrinsically denotes behavioural orientation of businesses to social responsibility.

Some recent scandals in business operations have re-directed academics and researchers to focus on CSR strategies and the motives that drive businesses to such a practice. This in the academic cycles is still a puzzle (Hamza and Jarboui, 2020). The consequential effect shall be that the ability to get engaged in CSR may dilute its moral values if the actions are justified by some hidden reasons and anticipated consequences.

The moral obligation of businesses to society and environment should not be pegged on expected benefits or rewards from society and government. If such is considered, then the morality in the behaviour is doubted. Moral obligations cannot be equated to legal and regulatory obligations. It has to be propelled by a conviction of responsibility and not imposed by duty or regulation.

Management and Employee perception on CSR

CSR is now understood as the practices and policies of a company that impacts on the stakeholders and the environment. Such practices apply beyond the legal requirement (Samra, 2016). Previous studies on CSR generally focused on the external stakeholders such as the customers, community and suppliers (Dilling, 2011) than internal stakeholders such as the employees and the management.

Collins dictionary defines perception as “the way that you [think](#) about something or the [impression](#) you have of it” (Collins.com, 2019). In other words, it is the feeling you have about

something. Perception is also seen as the “organization, identification, and interpretation of [sensory information](#) in order to represent and understand the presented information, or the environment” (Wikipedia, 2019). Perception is greatly influenced by the perceiver’s experiences, expectations and attention. It is an internal factor to the individual.

Whereas several studies have been conducted to investigate the understanding and interpretation of CSR by the customers (Samra, 2016), external stakeholders (Dilling 2011), consumers (Smith, 2010) and corporate reputation (Yadav, 2018), there is need to understand the perception of CSR within the internal environment of the company. As put by Sarfraz (2018): “Prior studies are mainly concerned about CSR effect on the external environments, such as corporate reputation and corporate image. Fewer studies have been conducted on employees CSR perception relationship with the extra-role behaviours, such as organizational citizenship behaviour (OCB)”.

These earlier studies have concentrated much on corporate dimensions and consumer protection including consumer attachment, loyalty and retention which are more related to the external environment of the company to portray a better image. The internal environment consists of the management, employees, policies and operations. The focus of this theme is to understand the perception of CSR as regards the internal environment consisting of Employees and the management. Just as we interest ourselves on the importance of CSR practices, we also need to understand the perception of CSR too.

Management perception on CSR

Management and employees play a very important function in implementation of CSR practices. With the ever-evolving meaning and practice of CSR, the societal context has transformed from the initial philanthropic patronage to responsive behaviour towards society and the environment (Murthy, 2014; Carrol, 2016). In achieving all these, the management is responsible by giving guidance and direction. This justifies the ever-growing interest to investigate management's perception on CSR practices and implementation.

Perception is an intrinsic factor- an infelt feeling about something. It is your impression about something or the way you think about it (Collins.com, 2019). Perception is also seen as the "organization, identification, and interpretation of sensory data in order to represent and understand the presented information, or the environment" (Wikipedia, 2019). Perception is greatly influenced by the perceiver's experiences, expectations and attention. It is a cognitively internal process within the individual.

The conceptual framework presented that perception is understood from the management and employees' context conceived towards the customer expectations, societal demands and environmental concerns which arise out of societal pressures that yields to sustainable and responsive CSR implementation. The behavioural element aligns with management attitude.

Management plays an important function in implementation of CSR policies and practices. For the purpose of this paper, management includes both the top management or senior management and the middle level management. According to Murthy (2014), the past decade has witnessed a radical transformational orientation in the relationships between business and society. Among these transformational changes are the drivers of globalization, size of businesses, market influence,

business repositioning, government interventions and increased attachment of importance to relations with stakeholders. Other drivers include consumer awareness and brand reputation.

Several surveys conducted to assess the perception of management on CSR implementation have showed a mixed opinion on the context pointing to “a gap in the knowledge” (Murthy, 2014). Many organizations investigated adopted varying words or languages to operationalize CSR terms although there have been specific parameters to define each (Rachel, 2019). In a nutshell, the management approach to CSR largely depends on the focus of the company and the size of the organization.

In the same vein, the interrelation between business and the society has transformed from paternalistic patronage of philanthropy to realigning the various roles, responsibilities and rights of business and society (Murthy, 2014). This has redefined CSR in relation to business responsiveness to society in regards to social, ethical, environmental and legal expectations (Carrol, 2008). To achieve all the above expectations, the management is central to realize the outcomes and at the same time to ensure the business spurs to growth. This justifies why of late there is a rising interest to investigate the perception of management on CSR. Further investigations have been carried out to understand the actions management takes in regard to these socially-responsible concerns.

In the words of Wood (1991), the success is in the management of expectations of the stakeholders and not the management’s intention as a driver to socially-responsible behaviour. The assessment of managements behaviour towards CSR only provides an indication of the inclination of

management to respond to CSR issues. In another view of Leonidas *et al* (2012), The approach of management to CSR programmes is dependent on the size and focus of the organization. Most companies implore an internal managerial function to execute CSR policies and programmes.

The perception of management on CSR can best be understood if viewed from the following areas of responsibility: the philanthropic responsibility, ethical responsibility, legal responsibility, economic responsibility and environmental responsibility – which are the key components of CSR that the management is expected to address. The initiatives used by organizations to engage in social interventions include Shared value, CSR and Corporate philanthropy. Many organizations adopt varying words or languages to operationalize these terms although there are specific parameters to define each. (Rachel, 2019). Management often act beyond the law to incorporate community and social demand in their proactive measures aimed at improving the quality of living for both the employees and the community. Organizations consider social responsibility strategies differently dependent on the direction and size of the organization but all focusing on ethical considerations for business that include business responsibility, economic responsibility, legal responsibility and philanthropic responsibility (Watters, 2019).

It is suggested that organizations should be aware of the social values and standards of operations in doing business. This makes reference to ethical business practices. Such businesses should provide for safe working environment to its employees, abide by the existing labour laws and should be willing to operate in a competitive environment (Waters, 2019). The dilemma the corporate manager contemplates on is whether to stick to shareholder wealth creation or bow down to stakeholder demands. The economic purpose of an organization may be to make profits or

realize resources to meet its strategic goals. However, the economic dimension of CSR portends that the organization satisfies the demands of its employees taking into consideration equitable and non-discriminatory wage policies.

CSR in the perception of the management also goes beyond this escarpment. The management should be aware of the local, national, regional or global rules, regulations and statutes. These often vary from region to region. While struggling to meet its economic and ethical responsibilities, the management should show great concern to the legal regimes to avoid unnecessary litigations (Rachel, 2019; Murthy, 2014).

Given that perception is intrinsic and that what can be felt is the behavioural changes, then CSR is aligned to the Behaviourist Theory (Phillips, 2011) which states that: “Behaviourism is a learning theory that only focuses on objectively observable behaviours and discounts any independent activities of the mind”. The introduction of CSR in business practices and philosophy is seen as a learned behaviour that is not entrenched yet.

Based on the environment the company or organization operates in, CSR is perceived to provide more challenge to managers by requiring the organizations to look beyond financial gains but look at humanity too. Companies should use their time and resources to invest on the community they operate within in the form of assistance to the needy, educational scholarships – all as a gesture of philanthropic responsibility (Watters, 2019). Given such a demanding scope, management perceives CSR as an extra burden to the organization. What is however not clearly understood is the effect of the long-term CSR practice and dividends accrued from it.

Employee perception

A number of studies conducted on CSR have concluded that there is a positive balance in the role played by CSR practices leading to increased efficiency, good reputation of management and increased employee performance (Cavali, 2018). As stated, “CSR helps to attract talented individuals, it ensures that employees feel good in a company and consequently increase their commitment and the pleasure of business which leads to a better business performance”. Although this is a generalized position, there may be some variations noted due to diversity at workplace and the work environments because research in some locations is still inept.

Previous research on corporate social responsibility (CSR) investigates customers' perceptions; however, employees' view of CSR remains largely unexplored. Corporate culture and its capabilities become resources for the competitive advantage and employee perceptions of CSR activities play an important role in employee attachment to their company as well as corporate performance (Lee, 2013; Pg. 1716).

In the view of Lee (2013), employees' perception of CSR is greatly influenced by “perceived cultural fit”, organizational justice and organizational citizenship which has a significant effect on employee affection to the organization and performance. Organizational justice is viewed in the dimensions of distributive justice and procedural justice (Azim, 2014).

According to Deborah Rupp (2017), “Organizational justice refers to employee perceptions of fairness in the workplace which can be classified into four categories: distributive, procedural,

informational, and interactional. Distributive justice reflects perceptions regarding fairness of outcomes, while procedural justice reflects perceptions of processes that lead to these outcomes”.

Recent research on CSR has given great attention to employee engagement because the success of an organization depends on employee performance and financial position. Employee outcomes are predicted by employee engagement (Azim, 2014). Scientific evidence shows that CSR has emerged as a driving force to enhance employee engagement – being one of the pertinent stakeholders in any organization. Employees are directly and indirectly affected by CSR practices and they can also affect the activities of the organization.

Organizations consider employee training, incentives and procedural justice as an antecedent for employee satisfaction and commitment as an internal CSR. This however should be conjoined to other moderating attributes such as organizational commitment and job satisfaction. According to Sarah (2010), “Organizational commitment enhances employees’ ratings of corporate image and positive image increases employees’ commitment”.

Studies have proved that employees are proud and committed to companies that have CSR interventions which in turn improve the employee perception of the organization. Employees feel associated to a company that serves the world and feel they too are serving the world through the company which improves identity.

Data from CCL’s World Leadership Study also support this finding: employees’ perceptions of their organizations’ concern for community and environment is linked to

their level of organizational commitment. perceptions of CSR make a unique and positive contribution to overall commitment (Sarah, 2010; Pg. 2).

Employee commitment translates into favourable outcomes for the organization. These include: reduced turnover, improved job satisfaction, increased output and organizational citizenship and culture. In the view of Schaefer (2019), employees associate themselves according to social categories which are hinged on several attributes such as the organization they work for, the industry, service to others, which propounds to the ‘social identity theory’ and that “... the membership in these social categories influences an individual's self-concept” (Schaefer, 2019). In such a regard, employees seek to identify with organizations that have dominant CSR policies and practices. They feel to experience the successes and failures of such organization. As suggested by the Social Identity Theory, employees get engaged in behaviour that helps the organization to achieve its goal since the perceived CSR practices of the organization tremendously influences job satisfaction and performance.

Reklitis (2018) affirms that the value of an organization is rooted in the loyalty, knowledge and abilities of its employees in addition to being grounded to the interrelations with the customers, community and other stakeholders. It is therefore imperative that the perception of employees on CSR practices of the organization is related significantly to the performance, behaviour and attitude at the workplace.

In conclusion, the motivation of this theme is to examine the perception of CSR as regards the internal environment consisting of Employees and the management. Management plays an integral

role in implementation of CSR policies and practices. It is important to note that the interrelation between business and the society has transformed from philanthropy to realigning the various roles, responsibilities and rights of business and society. CSR is therefore perceived to provide more challenges to managers.

The perception of employees on CSR practices of the organization is related significantly to the performance, behaviour and attitude at the workplace. Employees' perception of CSR is greatly influenced by conceptualized cultural fit, organizational justice and organizational citizenship which has a significant effect on employee affection to the organization and performance. Employee commitment translates into favourable outcomes for the organization.

Therefore, the perception of CSR by the employees varies with that of the management quite drastically. Employees view CSR as a solution to their grievances while management views it as a challenge to strategically handle.

Behaviour of Top Executives and Employees to CSR

The debate on CSR has of late attracted public interest which has caused several companies to include social strategies in the economic policies in order to earn respect for their management principles and contribute to socio-economic and environmental decadence (Boubakary, 2016). CSR is now seen as a microeconomics for sustainable development that reconciles socio-economic development. It is now considered as the company's approach to strike a balance between interests of all stakeholders and not just to increase the wealth of the shareholders.

In the view of Hohnen (2017), the business cause of CSR varies from entity to entity depending on a number of facets such as the size, location, activities involved in, the products and management orientation. Entities also use different approaches to take on CSR activities ranging from strategic approach; incremental approach; or goal-oriented CSR leadership.

Considering the Agent-Steward relationship, the manager's profile models the entity's approach to CSR implementation hinging on the perception of ethical and responsible behaviour (Jose-Luis, 2011). This connotation is summed up in the phrase that: There cannot be a socially responsive behaviour without having a socially responsible manager who can deliberately sacrifice corporate interests and objectives for the sake of socially responsible behaviour.

Whetten (2013) suggests that: "The micro-foundation of corporate social responsibility lies on how managers influence organizational activities relying on their individual traits, behaviours, and shared leadership as antecedents to corporate social responsibility". Whereas most reviews on CSR are hinged on factors external to the organization, the relatively ignored internal factors concerning the management response and attitude of implementing CSR activities and attention to employee and work conditions needs to be emphasized here since it is the management's perception and attitude or behaviour towards CSR that motivates the employees to embrace CSR practices (Cavazotte, 2017). The behaviour of top executives and employees towards the implementation of CSR practices is therefore discussed below.

Behaviour of top executives towards the implementation of CSR practices

There is a great distinction between having a good business and operating a responsible business. According to Hohnen (2007), "... companies which may have a good reputation can risk losing their hard-earned name when they fail to put systematic approaches in place to ensure continued positive performance". The architect to this good reputation and positive performance is the manager or top executive. The executive articulates the multidimensional matrix of CSR benefits through adoption of a servant-leader approach.

The Resulting combinations in the matrix highlight the multidimensional nature of corporate social responsibility and the benefits of focusing on emerging work on servant leadership. Merging the corporate social responsibility and leadership literatures demonstrates how each can strengthen the other and illustrates new types of individual-level questions to explore when drawing on such connections (Hohnen, 2007; Pg. 2).

Top executives are drivers to CSR planning and implementation by playing a social enterprise role (Swanson, 2008). This position is however contrasted by Soltani (2015) that: "Although these studies have made significant contributions toward conceptualization of CSR, there remains a need for a critical analysis of the national and industry contexts that influence managerial attitudes toward CSR". The inherent function of top executives in CSR practice has gaps in the consideration of the personal attributes of the senior management which has a contributing effect on the engagement in CSR policies and practices.

The personal attributes include the managerial mindset to influence acceptance and implementation of CSR practices. This mental attitude motivates the executive to respond to the

entity's commitment and responsibility to societal and environmental concerns. It is the manager's responsibility to influence others to understand what is to be done and agree on the best approach to do it (Soltani, 2015).

The social issues in the CSR matrix presents the manager with a complex decision trap that requires a "process of conducting strategic and organizational change". The first step is to gain awareness of the social issue and formulate a policy to address it. Secondly the manager has to design responsive mechanisms to tackle the issue. Lastly the manager designs an approach to entrench the organizational involvement and commitment to the social cause.

This however is not a smooth ride for the management or top executives.

"... from a subjective perspective, CSR is an umbrella term that summarizes how business-society relationships should be developed. From this perspective, CSR responds to a manager's subjective perception of what this relationship should be like, considering ethical, moral or philanthropic issues. On the other hand, from an objective perspective, CSR has an instrumental use where CSR gets outcomes and represents a mechanism with which to respond to the institutional pressures perceived by managers, to secure long-term benefits, and to obtain competitive advantages which result in supernormal profit, among other aspects (Salvador, 2017; Pg. 2).

The top executive therefore needs to find a fit between company reputation and economic stability in order not to collapse the company. They need to get the fit between their subjective perception

and the objective perspective of CSR. There is need to revisit the current management models in order to integrate CSR concerns into the management model (Lindgreen, 2009).

The actions of the top executives may positively or negatively affect the well-being of stakeholders and organizational outcomes in the long run. There should be a mutual correlation between Corporate Social Responsibility activities and the stakeholders. Several studies have been directed to understanding this relationship and explore reasons why the relationship is relevant. It has been unearthed that CSR practices that are reliant on corporate governance practices has a direct relationship to the traits of the executive's personality that mitigates or enhances the relationship (Salhi, 2021).

This notwithstanding, however, there are several other factors that influence CSR engagement and the manager's role is prominent and of a particular importance. The Executive play an important role of decision making and giving direction to the company. Therefore, their characteristics have influence on perception of CSR (Salhi, 2021).

Behaviour of employees towards the implementation of CSR practices

The image of an organization is seen in the behaviour of the employees. In any discussion on internal context of CSR, the employees are the central stakeholder to be affected. "... employees often emerge as the most important stakeholder group toward whom the corporation must exercise its social responsibility" (Lindgreen, 2009). It is a common position that CSR strategy encourages organizations to develop positive behaviour in the workers and reduces negative performance. "Positive behaviour improves employee performance which increase profitability

and will lead to good reputation of the company as well whereas negative attitude /conduct increase firm liabilities” Khan (2014).

The employees’ behaviour is greatly defined by the organization’s objectives and policies. The employees find it more attractive to identify with the organization that focuses profoundly on CSR practices. Managers therefore strive to develop a strategy that strengthen the relationship between the employees and the organization to strengthen this emotional attachment. Such employees feel satisfaction with the organization, always speak good of the organization and commit to concentrate on their work. Therefore, for an organization to involve in CSR activities enhances the self-image of the employee (Khan, 2014; Lindgreen, 2009).

It is important for an organization to comprehend how the employees respond to and evaluate the CSR strategies and practices in order to effectively design, implement and communicate the CSR engagements. Previous investigations have poised that involving in CSR practices without considerable evaluation of the strategy can diminish employee morale and bring to despair the employee-organization relationship (Farooq, 2014).

Employees are the greatest asset any organization has. Managing them to achieve great results involves designing some specific tools to identify their priorities. This enhances their morale, motivates them and improves performance and commitment (Gazzola, 2016).

If the companies accept that employees are the greatest asset, they have to decide what the priorities in human resource management are and what tools are available to achieve the best

results. With CSR the companies can address the efforts to enhance employee morale, motivation, commitment and performance (Tuffrey, 2003).

“... the relationship between CSR and employee engagement is seen like a set of techniques which takes people’s experiences and their verbal expression seriously, while checking their value, meaningfulness and applicability” (Gazzola, 2016; Pg. 485).

Most companies or organizations hence rely on employee engagement as a tool for success. Employees play a strategic role through their performance, commitment and relations with external stakeholders. This cross-sector alliance provides an innovative strategy to business success. Employees view CSR as a solution to their challenges if appropriately implemented or it becomes a demotivator if not strategically reviewed.

CSR instills in the employees the value of organizational citizenship. They view the organization as doing the right thing and expect more to be done and consequently also do the right thing- to get engaged in corporate behaviour. They portray a great sense of belonging and identity with the organization. This entrenches social responsibility which is greater than economic success. The positive feeling about the organization increases the employee affinity to stay in the organization which is a sign of positive attitude (Griek, 2017).

The behaviour of employees to CSR is therefore dependent on the application and conviction of the organization to include employee matters in the strategy. A good strategy improves morale, creates sense of identity and belonging and improves performance and linkage with the external

stakeholders. It is therefore imperative that the behaviour of the employees is critically examined to design CSR strategies that can motivate them.

In summary, the micro-foundation of CSR lies on how managers influence organizational activities. Top executives are drivers to CSR planning and implementation by playing a social-enterprise role given their unique attributes. The personal attributes include the managerial mindset to influence acceptance and implementation of CSR practices. The social issues in the CSR matrix presents the manager with a complex decision trap. The top executive therefore needs to find a fit between company reputation and economic stability.

Employees are the greatest asset of any organization. Most companies or organizations hence rely on employee engagement as a tool for success. CSR instills in the employees the value of organizational citizenship. The behaviour of employees to CSR is therefore dependent on the application and conviction of the organization to include employee matters in the strategy.

Motivating factors for CSR

CSR has in the recent periods gained increased attention from businesses and organizations and been entrenched as a fundamental part of the organization. It has also claimed considerable responsiveness from the academic world as well. CSR has therefore become a widespread phenomenon that many businesses and organizations has incorporated CSR practices in their strategies and philosophy (Sontaite, 2015). The question that deserves some critical thinking and perhaps practical answer is: What drives such organizations to endorse CSR practice as a business

policy or in the strategic plans? What motivates the decision makers to embrace such a costly venture and sustain it?

Merriam-Webster Dictionary (2019) defines a motive as “something (such as a need or desire) that causes a person to act”. It is the incentive, impulse or inducement that stimulates an action. A motive also implies the desire or emotion that operates on the will of a person causing the person to act. Impulse denotes “a driving power arising from personal temperament or constitution”.

Motive can also be viewed as a need or desire that causes a person to act. It is the incentive that induces or stimulates an action. Motive can also be seen as the emotion which operates on the will of a person which causes the person to act. Impulse denotes “a driving power arising from personal temperament or constitution”. In view of Graafland (2012), factors that motivate organizations or businesses to practice CSR consists of extrinsic and intrinsic factors. An extrinsic motive looks at the financial aspect while the intrinsic motive looks at the ethical issues to people and the environment.

Sonitaite (2015) affirms that “many businesses and organizations have motivations for incorporating CSR practices in their strategy and philosophy”. In the view of Graafland (2012), considerations towards the people entail social responsibility while issues to do with the planet addresses the ecological and environmental context. Yin (2015) further contends that the environment is a major force, the motivator, that impulses organizations to embrace CSR practices. The environment consists of both internal and external business environment. The internal environment consisting of corporate culture and management attitude while external environment

is composed of political, social and globalization pressures. Nzovah (2012) affirms that organizations that engage with their stakeholders often develop valuable CSR related practices.

Given such a viewpoint on what a motive is and what it can result into, Sonitaite (2015) suggests that the pressure from stakeholders on social and environmental issues could be a responsible motivator that makes such organizations introduce CSR practices in their operations.

Indeed, nowadays organizations are facing growing expectations from various stakeholder groups. Organizations attract great attention and pressure on social and environmental issues. Being socially and environmentally responsible is very important to organizations of all types and sizes, (Sonitaite, 2015; Pg. 503).

According to Nzovah (2012), organizations that engage with their stakeholders often develop valuable CSR related practices. Such valuable practices address the triple “P” bottom line of People, Profit and Planet (Ven, 2006). It is observed that considerations towards the people entails social responsibility while issues to do with the planet addresses the ecological and environmental context (Graafland, 2012). Amidst all these is the business survival based on the profit motive. The engagements come from the motivations of the management. That is why the companies chose providing benefit to the community and giving back to the community as the basic practices that can attract more customers and promote their corporate image.

In an article by Graafland (2012), a deeper review of factors that motivate businesses and organizations to embrace CSR practices have been discussed. Three motives have been identified in relation to “labour, environment and social aspects” as consisting of extrinsic motives and

intrinsic motives. Extrinsic motive looks at the financial aspects while the intrinsic motive looks at the ethical issues to people and the environment.

The financial motive is an extrinsic motive of CSR. It encourages CSR because it has instrumental value for profit or income. Non-financial motives often reflect intrinsic motives that perceive CSR as an end in itself, independent from (financial) benefits and the moral duty to be socially responsible can be derived from ethical principles of moral philosophy or from religious principles (Graafland, 2012; Pg. 380).

These motivating factors normally affect and is also affected by the managements attitude; the social and environmental pressures, issues of sustainability and responsible behaviour. Policy makers may determine to incorporate CSR in the business or organization policy but the attitude of the management determines whether to fully incorporate in in the operational plans or not. A positive attitude embraces the practice while a negative attitude becomes detrimental to the policy. Conversely, considering the associated costs involved in sustaining CSR practices, the level of income prevails over any hopes of being involved in such practices.

At a further analysis, the factors that motivate organizations to embrace CSR practices may also be grouped into internal factors and external factors. Internal factors look at the personal interest of the management and employees while external factors consist of the pressures from clients, media, competitors, suppliers and government. External factors normally follow some reward system that compels certain behaviour. To sum it all a judgement must be taken albeit concerns of profitability, commitment, ethical responsibility and legal and regulatory concerns.

Dokpesi (2014) opines that a considerable pressure is exerted on a business by the environment it operates in. The demands put by the facets of the environment makes CSR as a vital tool for business survival. “The external environment of an organization has evolved over time to become a major stakeholder in the success of the organization and could also pose challenges to such organization when the needs are not met” (Dokpesi 2014). It should be noted that businesses only enjoy to maximize their shareholder’s wealth when they operate in a conducive environment.

Yin (2015) concurs with the allusion that environment is a driving force that makes organizations embrace CSR practices. In the words of Yin (2015) internal factors consisting of organizational culture and management attitude while external factors are composed of political, social and globalization pressures:

“... internal institutional factors, including ethical corporate culture and top management commitment, and external institutional factors, including globalization pressure, political embeddedness, and normative social pressure, will affect the likelihood of firms to act in socially responsible ways. In particular, implicit ethical corporate culture plays a key role in predicting different aspects of corporate social responsibility (CSR), while external institutional mechanisms mainly predict market-oriented CSR initiatives” (Yin, 2015; Pg. 673).

While Sonitaite (2015) and Yin (2015) suggested that pressure from stakeholders could be a responsible motivator that makes such organizations introduce CSR practices in their operations, some findings weakly support this conviction. Dokpesi (2014) had also opined in a similar voice

that the environment exerts a considerable pressure on the businesses to embrace CSR. In prevailing circumstances where CSR is still a new concept and the stakeholders have not fully recognized their contribution, a lot is still desired. It is therefore apparent to say that the practice of CSR by the companies is hinged on the benefits they enjoy from such practices and not from any pressures.

In an article published by Marketing Study Guide (Contributor, 2019), the current trend identified from especially big organizations that adopt socially responsible behaviour shows the following motivating factors or drivers to CSR: Government policies and regulations; consumer expectations; social media; costs involved; type of industry; prospects for competitive advantage and corporate culture.

Most countries have enacted laws and regulations that compel business organizations to carry out business in a prescribed manner. Such business organizations impacted by the legislations have to comply to the requirements of the Act or regulation. Hence the legislation becomes a driving force or a motivator to get involved in CSR practices although quite unwillingly (Sink & Associates, 2012). In addition, the consumer awareness has grown in the areas of social responsibility and environmental contexts. These concerns about the environment and public expectations define the consumer purchasing decisions hence putting pressure on the businesses to bow to the public demand (Chaffee, 2017).

The Study Guide (2019) also presents social media platforms as another driver that compels organizations to practice CSR. Consumers may form lobby groups in the social media to attract

attention or publish adverse coverages that if not addressed may have negative consequences to the organization (Cavali, 2018). A win-win puzzle will definitely compel the organization to embrace CSR practices (Atan & Fadhilah, 2015).

The type of industry the organization operates in to a greater extent determines whether such a business should consider engaging in CSR. There are industries where the society puts great pressure and expectations on such as the manufacturing industry and banking industry (Contributor, 2019; Sink & Associates, 2012). The positioning of the industry whether in a developed country or a developing country also matters in such a decision matrix.

Another motivating factor is the potential for competitive advantage that the organization or business may anticipate or explore. Building a core image around responsible behaviour can yield considerable dividends to the company image (Addelka, 2016; Marketing Study Guide, 2019). One final motivator to CSR is the predefined corporate culture. CSR is the reflection of the corporate culture especially adopted by the top management (Afrin, 2013; Cavali, 2018).

In conclusion, there are considerable factors that influence businesses and organizations to embrace CSR practices. A considerable pressure is exerted on a business by the environment it operates in. The pressure from stakeholders on social and environmental issues can be a motivator that makes such organizations introduce CSR practices in their operations. Such motivators or drivers are internal while others are external to the organization. It is the management attitude that prevails on whether the organization adopts CSR practices or not considering the Legal aspects, the industry the organization is in, the commitment and profitability of the business.

Strategies for developing a framework for competitive advantage

Most big businesses and organizations have reached to the peak through competitive advantage (Cavali, 2018). In the business sense, “The term *competitive advantage* refers to the ability gained through attributes and resources to perform at a higher level than others in the same industry or market” Wikipedia, 2019. Competitive advantage is the attribute that makes a business perform better than the competitors. In ordinal sense, such attributes may include preferential access to natural resources, having highly skilled labour-force, a perfect geographical location and access to more advanced technology. Competitive advantage presents in three forms: Cost leadership, differential strategy and focus strategy.

Competitive advantage can be defined as the attribute that makes a business perform better than the competitors. It is the control that businesses gain over the competitors through offering customers better value for their choice which translates into brand loyalty. Amadeo (2019) adopts three strategies through which businesses can gain competitive advantage: the benefit the product provides, the target population and the competition available. Meanwhile, Michael Porter’s cognizant framework for achieving competitive advantage looks at differentiation advantage and cost advantage. Cost advantage happens when a business provides the same services or products at a lower cost while differentiation advantage occurs when the business provides better services and products than its competitors.

In the view of Amadeo (2019) there are three strategies through which businesses can gain competitive advantage- the benefit provided by the product, the population targeted and availability of competitors. According to Ma (1999), competitive advantage can be seen through

the framework of positional advantage and compound advantage. Positional advantage looks at the strategic locus of the business and its accessibility while compound advantage exists when there is integration of multiple advantages.

A framework is a strategic tool that guides businesses to think differently to achieve their goals. The frameworks are used in analyzing strategic business concerns (Lome, 2019). In consideration of the findings, the best framework can be built around expounding on the philanthropic axis. Comparative advantage can be achieved if the organization has a better way to address concerns of the consumers, the society and the environment while considering the philanthropic approach (Cavali, 2018).

In the view of Ma (1999), competitive advantage can be analysed based on the following framework:

The first framework looks at Positional advantage due to the company's unique attributes and endowments that generate economic benefits or Kinetic advantage through consolidating its knowledge base and capabilities.

Secondly, Homogenous advantage where a company has similar strengths and skills as its competitors but does the same thing better than the competitors; or heterogeneous advantage in which a company boasts of having varies skills and capabilities that are superior to that of the competitors.

The third framework analyses competitive advantage in the viewpoint of Discrete advantage and Compound advantage. Discrete advantage occurs when there is a stand-alone advantage while

compound advantage exists when there are multiple advantages that are integrated into a whole (Ma, 1999). Example of a discrete advantage is when a company has modern equipment compared to the other competitors whereas compound advantage exists when the modern equipment is combined with superior labour force and efficient distribution.

A framework is a strategic tool that guides businesses to think differently to achieve their goals. The frameworks are used in analyzing strategic business concerns (Lome, 2019). Selecting a framework to employ needs careful consideration of the objectives of the organization, what you want to achieve, the strengths and weaknesses. The Strategic framework should consider the nature of rivalry with the competitors, threats from products that substitute yours, the bargaining power of consumers, threats of new competitors in the market and the bargaining power of the suppliers. This therefore calls for identification and understanding of the forces that can over perform you in the industry; and examination of the strengths and weaknesses of all participants in the marketplace (Lome, 2019).

In an environment of rapid change, events can render market forecasts obsolete almost overnight. Having repeatedly experienced such frustrations, planners begin to lose their faith in forecasting and instead try to understand the basic marketplace phenomena driving change. The result is often a new grasp of the key determinants of business success and a new level of planning (Walleck, 2019; Pg. 3).

According to Graham (2019): “We are in an amazing era of innovation, with start-ups and businesses ripping up norms and bringing value to consumers through more choice and utility”. However, for one reason or another many start-ups ultimately fail due to following a mentality of

“If you build it, they will come”. This presents in situations where start-ups get out-maneuvered in the market by not consolidating on how they can win competitive advantage.

Based on the above reviews, it is pertinent that businesses and organizations can employ CSR to gain competitive advantage through developing strategies that address the core notions that motivate them to embrace CSR practices. Specific attention could be drawn to improving on the management attitude (Graafland, 2012), social and environmental pressures (Chaffee, 2017; Yin, 2015), and corporate sustainability (Cavali, 2018).

Comparative advantage can be achieved if the organization has a better way to address concerns of the consumers, the society and the environment (Sink and Associates, 2012). Adopting a combined framework of compound advantage and kinetic advantage can spur a business to excel in CSR practices.

Whereas the internal environment is crucial in managing CSR issues, a special attention should be given to the external environment that consists of the government legal and regulatory framework (Dokperi, 2014), the demands of consumers and environmental concerns (Contributor, Marketing Study Guide, 2019; Cavali, 2018).

The development of a framework through which businesses can gain a competitive advantage by use of CSR can easily be promulgated particularly in developing economies where the notion of CSR is still emerging. Such businesses positioned in such countries can easily achieve competitive advantage over other competitors. The only obstacle to address is the management attitude and the profitability of the business given that CSR implementation comes with associated costs.

It is important to note that: competitive advantage is the attribute that makes a business perform better than the competitors. It presents in the forms of Cost leadership, differential strategy and focus strategy. In this era of innovations and changing business environment, and in an environment of drastic changes, circumstances can render market forecasts obsolete overnight. The development of a framework through which businesses can gain competitive advantage by employing CSR can easily be promulgated.

Summary

The main purpose of this study was to understand Corporate Social Responsibility practices in the transport sector in Uganda. The secondary objectives were: To identify key CSR practices of the selected companies; To know the perception and behaviour of top executives and employees towards the implementation of CSR practices; To understand the motivations for practicing CSR activities in the selected companies; and to explore the strategies than can be used to develop a framework through which companies can create competitive advantage through implementation of CSR activities. The main search terms adopted for this literature review were: Corporate social responsibility; transport industry, perception of management and employees; and behaviour.

It is important for every research proposal to have a theoretical foundation that can be used to evaluate the research problem and outcomes of the research. A theoretical framework is an important element to justify a research process. The framework consists of concepts that have to demonstrate an understanding of the theory that is relevant to the study A theoretical framework guides the researcher to make a choice of the research method used and forms a basis for the

hypothesis. It also connects the researcher with an existing knowledge such that he explores more on the knowledge. A good theory illuminates the meaning, nature and challenges associated with a phenomenon. Notwithstanding, there is apparently no universal definition of a theory; however, a theory is seen as a statement of concepts and their relationship that explains how and why a phenomenon occurs.

In undertaking research on CSR, various theories/ theoretical frameworks were important to justify the research process. Some of the common theories explored in this literature review were the Stakeholder Theory, Expectancy Theory and Behaviourist theories. In this discussion I have also included the Theory of planned Behaviour as an alternative theory to understand the reasons behind encompassing or reluctantly accepting to embrace CSR practices.

In developing the conceptual framework, four components of potential indicators were considered, each having a resultant context on the implementation of CSR. These potential indicators included the behavioural aspect, the normative perception, corporate practices and motivating factors.

The concept of Social Responsibility has always been and shall continue to evolve as the human development and world ecosystems evolve. From the traditional concept of philanthropy, to the modern ethical responsibility to society and the environment, the evolution continues. The trend of doing business has changed too over time. Corporate Social Responsibility (CSR) is now seen as one of the emerging business practices that upholds responsible behaviour to society, sustainable business operations and environmental concerns in business strategies that have social-economic and environmental impact on the social environment the business operates in. The

constraining factor has been the lack of literature to understand how CSR evolved in the years prior to 18th Century.

Most countries have enacted laws and regulations that compel business organizations to carry out business in a prescribed manner. Such business organizations impacted by the legislations have to comply to the requirements of the Act or regulation. Hence the legislation becomes a driving force or a motivator to get involved in CSR practices although quite unwillingly.

Despite these successes, the concept of CSR is however rhetorical. Most corporate advisors and managers agree that strategizing in such social and ethical behaviour is prudent for survival of businesses, but there is apparently no justified and empirically proved foundation for this conviction. Concurring that such practices increase business profitability just offers a partial justification.

Although many scholars have traced the origin of CSR to the industrial revolution of the 18th Century where some formal writings were evident, the existence of social responsibility practices can be sketched as far back as the time of existence of man where there were still no corporations. Corporate Social Responsibility is actually a modified version of Social Responsibility hinged to corporations and corporate management. Responsible organizations had existed far more than centuries before the term Corporate Social Responsibility was formally devised by American economist Howard Bowen in his publication “Social Responsibilities of the Businessman” in 1953.

Although CSR has been embraced globally, its interpretation varies from country to country. It is yet to be institutionalized and legally supported in Africa. The concept of CSR is ever changing in

its meaning and practical aspects that has over time shifted to include business-society relationships and environmental concerns. The contemporary world sees CSR as corporate citizenship or responsible business practices where businesses take into consideration the interest of the society and take responsibility for the influence of their actions on the community, shareholders, employees and business partners.

CSR has now evolved into a business practice where sustainable development has been incorporated into the business strategy and practice that positively impacted on the society, economy and the environment. Most of the socially responsible practices fall into either of the following categories: environmental protection, conservation and reduction in carbon emissions; Philanthropy through free donation, provision of social services or introducing socially accepted products to the taste of society to benefit charities and local community; Ethical labour practices that considers fair and ethical treatment of the employees and being involved in volunteering.

In general terms, CSR describes how a business works to improve the livelihood of the community it operates in and the environment. Corporate Social Responsibility is a mutual process by which companies benefit from the society while the society also benefits from the companies. There are some benefits accrued that trigger this response. The benefits can be aggregated into those to the business or organization, benefits to the community and benefits to the environment. However, CSR practices have been glorified and linked to numerous benefits to the organization, community and the environment, it too has some attendant constraints that deter other firms from undertaking this noble practice.

CSR practices have been noted in a number of industries including the transport sector of the economy that provides services of moving persons and goods from one place to another. The widely accepted name of CSR in the Transportation and Logistical sector is Logistical Social Responsibility (LSR). In analyzing the notion of Logistics Social responsibility (LSR), responsible behaviour such as providing employees and clients with safety gears to enhance their work safety, spearheading consumer rights and enhancing safety of products is key.

Whereas CSR practices have been glorified and linked to numerous benefits to the organization, community and the environment, it too has some attendant constraints that deter other firms from undertaking this noble practice. Incidentally, limited literature focuses on examination and identification of the challenges and barriers impeding CSR implementation. Some of the challenges or barriers can be grouped into two categories: the subjective barriers and objective barriers. The subjective barriers perceived by managers are: philanthropy, charity and public relations, while the objective barriers include financial availability, human resources and time to implement CSR practices. It has also been deponed that these barriers are dependent on the size of the firm, the location and industry the firm operates in. CSR operations in small firms is lower than that of large corporations. This may partly be due to conception and attitude of management.

CSR has emerged from the mutual interdependence and interaction between business and society. It is a behavioural concern that is hinged on values. CSR is shaped by moral standards of society and values attached to interdependence. The values define the extend of consideration of social justice and human rights. In the words of. The success of a business is dependent on the community that provides the workforce, infrastructure, customers, and other elements central to success.

A critical analysis by [Stobierski \(2021\)](#) showed that it was in the initial period businesses were run exclusively for making profits. Profit maximization was determined every action taken within the business initiatives and actions pursued. However, in the past decade, business owners have come to the realization that they have a moral obligation to the society. The interrelation between business and the society has transformed from paternal patronage of philanthropy to realigning the various roles, responsibilities and rights of business and society. This has redefined CSR in relation to business responsiveness to society in regards to social, ethical, environmental and legal expectations. To achieve all the above expectations, the management is central to realize the outcomes and at the same time to ensure the business spurs to growth.

Management and employees play a very important function in implementation of CSR practices. With the ever-evolving meaning and practice of CSR, the societal context has transformed from the initial philanthropic patronage to responsive behaviour towards society and the environment. In achieving all these, the management is responsible by giving guidance and direction. The perception of management on CSR can best be understood if viewed from the following areas of responsibility: Ethical responsibility; philanthropic responsibility; economic responsibility; legal responsibility; and environmental responsibility – which are the key components of CSR that the management is expected to address.

Based on the environment the organization operates in, CSR is perceived to provide more challenge to management by requiring the organizations to look beyond financial gains but look at humanity too.

The perception of employees on CSR practices of the organization is related significantly to the performance, behaviour and attitude at the workplace. Employees' perception of CSR is greatly influenced by conceptualized cultural fit, organizational justice and organizational citizenship which has a significant effect on employee affection to the organization and performance. Employee commitment translates into favourable outcomes for the organization. These include: reduced turnover, improved job satisfaction, increased output and organizational citizenship and culture. Organizations consider employee training, incentives and procedural justice as an antecedent for employee satisfaction and commitment as an internal CSR. This however should be conjoined to other moderating attributes such as job satisfaction and organizational commitment.

Employee commitment translates into favourable outcomes for the organization. Therefore, the perception of CSR by the employees varies with that of the management quite drastically. Employees view CSR as a solution to their grievances while management views it as a challenge to strategically handle.

The micro-foundation of corporate social responsibility lies on how managers influence organizational activities. Top executives are drivers to CSR planning and implementation by playing a social-enterprise role given their unique attributes. The personal attributes include the managerial mindset to influence acceptance and implementation of CSR practices. The social issues in the CSR matrix presents the manager with a complex decision trap. The top executive therefore needs to find a fit between company reputation and economic stability.

Employees are the greatest asset of any organization. Most companies or organizations hence rely on employee engagement as a tool for success. CSR instills in the employees the value of organizational citizenship. The behaviour of employees to CSR is therefore dependent on the application and conviction of the organization to include employee matters in the strategy.

Many businesses and organizations have motivations for incorporating CSR practices in their strategy and philosophy; consideration towards the people entail social responsibility while issues to do with the planet addresses the ecological and environmental context. The environment is a major force, the motivator, that impulses organizations to embrace CSR practices. The pressure from stakeholders on social and environmental issues could be a responsible motivator that makes such organizations introduce CSR practices in their operations.

These motivating factors normally affect and are also affected by the managements attitude; the social and environmental pressures, issues of sustainability and responsible behaviour. Policy makers may determine to incorporate CSR in the business or organization policy but the attitude of the management determines whether to fully incorporate in in the operational plans or not. A positive attitude embraces the practice while a negative attitude becomes detrimental to the policy.

Several countries have enacted legislations and regulations that compel business organizations to carry out business in a prescribed manner. Such business organizations impacted by the legislations have to comply to the requirements of the Act or regulation. Hence the legislation becomes a driving force or a motivator to get involved in CSR practices although quite unwillingly.

Most big businesses and organizations have reached to the peak through competitive advantage. Competitive advantage is the attribute that makes a business perform better than the competitors. In ordinal sense, such attributes may include preferential access to natural resources, having highly skilled labour-force, a perfect geographical location and access to more advanced technology. Competitive advantage presents in three forms: Cost leadership, differential locus and focus strategy. Competitive advantage is the attribute that makes a business perform better than the competitors. It presents in the forms of Cost leadership, differential strategy and focus strategy.

In this era of innovations and changing business environment, and in an environment of tremendous changes, circumstances can render market forecasts obsolete overnight. The development of a framework through which businesses can gain a competitive advantage by use of CSR can easily be promulgated. There are three strategies through which businesses can gain competitive advantage - the benefit provided by the product, the population targeted and availability of competitors. Comparative advantage can be achieved if the organization has a better way to address concerns of the consumers, the society and the environment.

Adopting a combined framework of compound advantage and kinetic advantage can spur a business to excel in CSR practices. Whereas the internal environment is crucial in managing CSR issues, a special attention should be given to the external environment that consists of the government legal and regulatory framework. The development of a framework through which businesses can gain a competitive advantage by use of CSR can easily be promulgated particularly in the developing economies where the notion of CSR is still emerging. Such businesses positioned in such countries can easily achieve competitive advantage over other competitors. The only

obstacle to address is the management attitude and the profitability of the business given that CSR implementation comes with associated costs.

CHAPTER 3: RESEARCH METHODOLOGY

Introduction

As Earlier seen, Corporate Social Responsibility refers to business practices that comprise initiatives that are regarded beneficial to society. CSR also refers to a company's sensation of obligation towards the community and environment in which it operates. The origin of the concept of CSR has been traced to exist around 1700 BC in ancient Mesopotamia where businesses were made to fund military campaigns (Tripathi & Bains, 2013). The concept later spread to Rome, India and other places from 1790. However, the foundation of modern Corporate Social Responsibility practices is premised on Archie Carroll's pyramid of CSR developed in 1996 (Bhat, 2019). The four-part pyramid defines economic responsibility as the bottom line of CSR practice; this is followed by the legal responsibility. The third is ethical responsibility and

at the top of the pyramid stands the philanthropic responsibility (Riley, 2010; Carroll, 2016). The set of above responsibilities provide a basis for businesses to develop their responsibility to the society (Carrol, 2016)

In a broad sense, Corporate Social Responsibility entails the adoption by organizations of wide range of strategies, compromises and policies that cover economic, social and environmental dimensions and the translations into activities applied over the whole organization's operations. Katamba (2017), states that the key aspects of CSR include: stakeholders' involvement, managing the conflicts and challenges arising from implementation of CSR programs, communication and response management and performance appraisal.

Since organizations no longer ancor their business strategies in achieving competitive advantages on the traditional context of product, price, promotion, and place (4Ps), which can lead to external negative consequences, CSR emerges as the modern approach incorporating responsiveness, reliability, resilience, and relationships (Waters 2010). Furthermore, the success of CSR is hinged on some specific drivers such as profitability, sustained commitment, welfare and communication that cannot be ignored (Katamba, 2017; Akora & Katamba, 2017). These are cardinal in determining the responsiveness of the companies or organizations that have embraced CSR practices.

Implementing CSR practices is not however a smooth ride. Entities are threatened with fears and challenges of financing such programs, challenges of integrating the concept in company policies, fears of communication to stakeholders and identifying the specific benefits to offer. The other

dilemma comes in determining the beneficiaries. CSR is perceived to be a win-win affair. The businesses generate profits and society benefits as well through CSR activities. The question remains: who really wins? Is there a benefit to society? This concept of CSR is however rhetorical. Most corporate advisors and managers agree that strategizing in such social and ethical behaviour is prudent for businesses for survival, but there is apparently no justified and empirically proved foundation for this conviction. Concurring that such practices increase business profitability just offers a partial justification to undertake such business strategy because profit seeking behaviour looks at maximizing the shareholders wealth which negates the intention to involve in ethical social behaviour ([Chaffee](#), 2017).

Despite these antagonisms, many businesses today are embracing the concept of CSR with religious passion and have benefited tremendously. This concept of CSR has flourished and manifested its dominance expanding from the traditional non- corporate form of business and a few stakeholders to becoming a global business phenomenon that is fully integrated and institutionalized in management strategy (Carroll, 2016). There is need to understand how the companies finance such activities, the drivers that motivate them to embrace CSR practices and whether such practices are integrated in the business strategy.

Being a relatively new concept in Uganda (Nkiko & Katamba, 2010), this research was intended to investigate the CSR practices in the transport sector which stimulates economic growth that affects more stakeholders (Ssempijja, 2019).

The main purpose of this research was to understand Corporate Social Responsibility practices in the transport sector in Uganda. It included identifying the key CSR practices of the selected companies; knowing the perception and behaviour of top executives and employees towards the implementation of CSR practices; exploring what motivates the companies to practice CSR and to develop a framework through which companies can create competitive advantage when engaged in implementation of CSR activities.

The research focused on a partial component of management facets. A mixed-methods approach of qualitative and quantitative methodologies was employed. The data was collected using questionnaires as the main tool. Interviews were also conducted through adoption of purposive and random sampling techniques.

The main objective (or intention) of this study was to understand Corporate Social Responsibility practices in the transport sector in Uganda. The secondary objectives of the research included: identifying key CSR practices of the selected companies; knowing the perception and behaviour of top executives and employees towards the implementation of CSR practices; exploring the motivations for practicing CSR activities in selected companies and exploring the strategies to develop a framework through which companies can create competitive advantage through implementation of CSR activities.

This chapter covers the research approach and research design, the population and sample of the study, material instrumentation and research tools to employ. Other topics discussed in the chapter

include the research variables, study procedure and ethical assurances. Data collection process is also highlighted too.

Research Approach and Design

A Research approach consists of procedures and plans adopted in research that spells out the steps to be employed from the hypothesis or broad postulations to the detailed method to collect, analyze, and interpret data. It is “the detailed procedure employed for collection, analysis and interpretation of data”, (Chetty, 2016). The two-broad categorization of research approach consists of how data will be collected and how to analyze and interpret the data. The main research approaches often used by researchers include the quantitative approach, qualitative approach and the mixed methods approach or triangulation.

Researchers are often puzzled on which research method to choose. The jinx between using quantitative approach or deciding on qualitative approach is solved by the choice of the research design and the nature of the problem (Bhandari, 2020). Qualitative research is regarded as exploratory in nature and is commonly used to uncover trends in opinions, feelings, experiences and thoughts, while quantitative research quantifies the problem by generating numerical data or through transformation of non-numerical data into suitable statistics. The common assumption in qualitative research is that knowledge is subjective and that the researcher can learn from the participants the meaning they attribute to the world around them in order to understand their feelings.

Quantitative approach emphasizes objective dimensions and scientific, arithmetic analysis of data collected using the tools designed. It can also be used to manipulate some existing data using data analysis techniques. This method is primarily concerned with numbers and figures.

In the words of Bhandari (2020), “Quantitative research is the process of collecting and analysing numerical data. It can be used to find patterns and averages, make predictions, test causal relationships, and generalize results to wider populations”. Quantitative research method is also used during descriptive, experimental or correlational research. It is used to summarize findings from large data in statistical measurements of averages, dispersal or to determine the relationships between the variables through correlation analysis. Collection of quantitative data requires use of operation definitions of the variables under study and translating them into abstract and measurable concepts.

On the other hand, qualitative research method usually focuses on obtaining data through open-ended and conversational communication. This method explores on not only what comes to people’s minds or what they think but also understanding why they think so. “Qualitative research methods are designed in a manner that help reveal the behavior and perception of a target audience with reference to a particular topic” (Teherani et al, 2015). The various types of qualitative research method include having in depth interviews, conducting focus group discussions, undertaking ethnographic research, pursuing content analysis, and carrying out case study investigations. The outcome of qualitative methods is usually explanatory in nature and inferences drawn from the information collected and analyzed quite easily.

Qualitative research starts from a fundamentally different set of beliefs—or paradigms—than those that underpin quantitative research. Quantitative research is based on positivist beliefs that there is a singular reality that can be discovered with the appropriate experimental methods. Post-positivist researchers agree with the positivist paradigm, but believe that environmental and individual differences, such as the learners' capacity to learn and learning culture influence this reality, and that these differences are important (Teherani et al, 2015; Pg. 669).

Qualitative research inexplicably or implicitly describes the intention of the investigation, the role played by the researchers, the stages of investigation, and the methods used for data analysis (Trochim, 2018).

Other approaches used by researchers are the deductive approach, abductive approach and inductive approach.

Deductive approach tests the validity of assumptions (or theories/hypotheses) in hand, whereas inductive approach contributes to the emergence of new theories and generalizations. Abductive research, on the other hand, starts with 'surprising facts or puzzles and the research process is devoted their explanation (Bryman & Bell, 2015; Pg. 24).

A deductive research approach is used to confirm or reject a formulated hypothesis. In employing the deductive approach, the research process starts with identification of the theory related to the

research, then you derive or state your hypothesis. Following construction of the hypothesis is the process of data collection through observations or tools designed. Analysis of the collected data will confirm or reject the hypothesis (Bryman & Bell, 2015). The alternative inductive approach does not dwell on formulation of the research hypothesis. It begins with the research questions, then the research aims and objectives are formulated. These aims and objectives are what should be achieved in the research process.

The process of inductive approach starts with framing the research questions, determining the research aims and objectives, undertaking observations or tests, examining the patterns and finally developing or aligning the results to a theory. Abductive approach unilaterally is devoted to explaining missing gaps in the research process. It uncovers incomplete observations, surprise discoveries or situations that are difficult to comprehend and labours to fix these puzzles. “In abductive approach, the research process is devoted to explanation of ‘incomplete observations’, ‘surprising facts’ or ‘puzzles’ specified at the beginning of the study” (Bryman & Bell, 2015).

This investigation adopted the mixed-methods approach (Foncela, 2014; Cook & Kamalodeen, 2021) where qualitative and quantitative research designs were used concurrently. Quantitative data was generated from questionnaires as the main data collection tool while qualitative data was generated from interviews. The appropriateness of quantitative method was attributed to the research problems that were stated in specific and set terms: “both the independent and the dependent variables were clearly specified and the original set of research goals were firmly followed, arriving at more objective conclusions and testing of hypothesis”, (Bryman, 2006). The variables were measured, quantified and analyzed by regression analysis.

In adopting the mixed methods approach (Cook & Kamalodeen, 2021), it was conceived that the quantitative method allowed for a broader study, that involved a bigger number of subjects, and the method enhanced easier manipulation and generalization of the results. It also allowed for greater objectivity and accuracy of the results. In general terms, quantitative techniques have been developed to present statistical summaries of data that supports generalization about the phenomenon under study.

Quantitative approach was used to quantify perception, opinions, attitudes, and other quantifiable parameters and generalizations were made from the larger population. The quantitative method used the quantified data to articulate the facts and it revealed patterns in the investigation. Statistical and mathematical tools were used to derive the results. Quantitative research was preferred due to its ability of being more scientific, objective, fast, focused and acceptable.

This method is more scientific in that a large amount of data that was generated was analyzed statistically with ease. This erased biasness, and if other researchers analyzed the same data, they would even end up with the same results. The researcher also had control over the investigation which is one good attribute of quantitative research. The research design gave the focus of the investigation- how the study would begin, what theories to conceptualize, the research questions to answer and the hypothesis to test. Quantitative research aimed at making predictions, establishing facts and testing the hypotheses that had already been stated. Evidence was accumulated that supported the investigation. Qualitative research approach was also more structures specially in the choice and use of the data collection tools.

The Qualitative approach was chosen due to its ability to obtain a more realistic and in-depth experience of the phenomenon that could not be qualified in the numerical quantitative approach. This approach was chosen for its capability of interacting with the subjects under investigation in their own language and terms yielding results that could not be obtained using the quantitative approach (Temple, 2004). A case-study qualified the use of this approach.

Research design depicts the overall strategy chosen “to integrate the different components of the study in a coherent and logical way, thereby, ensuring you will effectively address the research problem; it constitutes the blueprint for the collection, measurement, and analysis of data” (De Vaus, 2001). It is the framework of techniques and methods chosen by the researcher. The research design enables the researcher to adopt methods which are appropriate for the investigation and provides basis to structure the studies. The role of research design is to guarantee that the evidence obtained effectively addresses the research problems with clarity.

This study adopted the exploratory research design. Exploratory research design was chosen for its suitability for conducting research on a research problem where there are no previous data or only scanty studies are available for reference (Bhat, 2019). “It serves as a tool for initial research that provides a hypothetical or theoretical idea of the research problem”, (Saunders, 2012). Taken for the case of Uganda, very limited published information is available on CSR since the concept is seen as a new phenomenon in the country. Worst still, no clear information is available on CSR practices in the transport sector, neither are there statutes to enforce it.

The exploratory approach endeavours to explore the answers to an inexplicable question. The explanatory approach is suitable to investigate causal relationships. “The typical study includes the collection of empirical data for the formulation of hypotheses or less pretentious hunches and the subsequent test of these hypotheses by any one of a number of ways available to the researcher” (Lecture Notes, 2019). In exploratory research, the research questions are extensively explored but are not intended offer conclusive and final solutions to identified problem (Bhat, 2019).

Therefore, this research was conducted to provide an insight into the bigger picture that might be unveiled and not as conclusive evidence. It was intended to provide a better perception of the problem and present a basis for further research into the phenomenon. It was the research problem that defined the research approach and design. Hypothesis was relevant to the study to give a clear distinction between inductive and deductive approaches. A deductive approach was used to test the validity of the assumptions (theories and hypothesis), while inductive approach postulated new emerging theories and generalizations. For the case of this investigation, it attempted to test the Null hypothesis (H_{10}) that: “Corporate Social Responsibility practice is not a relatively new concept in Uganda”. What had to be proved is the adoption of CSR practices as a business strategy in the transportation sector.

In scientific research, “quantitative research involves the systematic investigation of observable phenomena in order to explain and predict behaviours, often with the goal to identify patterns of behaviour” (Allen, 2017). In a quantitative hypothesis, investigative research contents the prevalence of one single reality on which a researcher conducts an objective, value-neutral investigation within the world-view.

The goal of quantitative research methods is to collect numerical data from a group of people, then generalize those results to a larger group of people to explain a phenomenon. Researchers generally use quantitative research when they want get objective, conclusive answers (Bhatia, 2018).

In the words of Allen (2017), “precise measurement is important in this paradigm” because it links scientific study to the explanations of variations or relationship between the variables. The information that is collected from quantitative approach is numerical in nature and often takes the form of explanation through frequencies, degrees, values, and intensity of a variables.

The steps involved in this quantitative research included: identification of the research problem; defining the research questions; review of existing literature and development of the research plan. The research plan addressed the issues of selection of the research site, identification and selection of the respondents, how to collect data and method to process the data collected. Thompson (2017) gives detailed steps involved in quantitative study. The first is to identify a theoretical view. The connotation that quantitative research begins with a theory implies that it broadly encompasses a deductive dimension that identifies the relationships among the theory and research problems. Secondly, the hypothesis is developed. This is the researcher’s assumption that needs to be tested. The Research design is then developed.

The operationalization concept of research approach involves the break-down of the nonfigurative sociological concept into more specific measurements that can easily be understandable to the respondents. Selection of the research site and the respondents then follow. The processes of data

collection, analysis and presentation then follow. Based on the data analyzed, the researcher then interprets the results (Thompson, 2017).

Quantitative research approach was one of the best means to investigate a phenomenon: how widespread it is? and how easily it would change over time. After identification of the problem, quantitative research prostrated a reliable solution identified basing on the numerical data that was collected using standard techniques (Bhatia, 2018).

Adopting mixed method approach presented several advantages. It offered strengths that complemented the individual deficiencies of quantitative and qualitative approaches. In the event that quantitative approach was deficient in explaining the context or settings, qualitative approach made up for the deficit. Thus, by using both approaches, the strengths of each approach compensated the weakness of the other. A comprehensive and complete understanding of the research problem was achieved.

Mixed methods approach defined development of a better and content specific research instrument (Fischler, 2020). For example, by employing qualitative approach, it was possible to collect data about the construct or topic in order to develop a tool that had a greater construct validity, that is: an instrument that was able to measure the construct that it was intended to measure. The mixed methods approach also helped to explain how the causal processes interrelated.

A mixed methods research design is a procedure for collecting, analyzing, and “mixing” both quantitative and qualitative research and methods in a single study to understand a research problem. Mixed methods approach is used when both quantitative and qualitative

data, together, provide a better understanding of your research problem than either type by itself. Secondly, one type of research (qualitative or quantitative) is not enough to address the research problem or answer the research questions (Fischler, 2020; Pg. 3).

Using random selection, the respondents in the population had equivalent chance of being picked but due to the infinity of the population, few are randomly picked to participate with the probability of n/N where: “ n is the total number of units that was sampled and N being the number of units in the total population” (Stephanie, 2017). The research participants were drawn from the management, staff and clients of the company. No minors were involved in the study.

The key CSR practices were measured from the actual occurrences and existence of such gestures to the community, employees, environment and other stakeholders. Perception was measured by existence of a particular behaviour towards or against the practice of CSR evidenced in willingness or activities approved to be involved in and whether such activities have been done. Motivation on the other hand is a psychological force that drives action and concerns those internal processes that give behaviour its energy, direction, and persistence” (Sounders, 2020). When behaviour has intensity and strength, it is attributed to the presence of energy. When this behaviour is directed towards some particular goal or outcome, it is said to have a purpose. When this behaviour is sustained over time and across different situations, it implies persistence. Therefore, motivating factors were measured by the persistence of outcomes or CSR practices of the companies.

Population and Sample of the Research Study

The term “population” in research has quite a different meaning from the ordinary day application or conception. In research the term “population” refers to the totality of elements in a group such as individuals, objects institutions and so forth with similar characteristics which are the interest of the researcher. “The common characteristics of the groups distinguish them from other individual, institutions, objects and so forth” (Rafeedaile, 2020). Population can be finite on infinite. In other words, a population is a complete set of items with identical characteristics. The study population is therefore the subset of the target population available for study. It constitutes of the participants specific to the study that have equal probability of being selected for the study. This implies that it is from the population that a sample size is selected.

As stated by Hu (2014) and quoted: “Study population is a subset of the target population from which the sample is actually selected. It is broader than the concept sample frame. It may be appropriate to say that sample frame is an operationalized form of study population”. In the words of Banerjee and Chaudhury (2010);

In selecting a population for study, the research question or purpose of the study will suggest a suitable definition of the population to be studied, in terms of location and restriction to a particular age group, sex or occupation. The population must be fully defined so that those to be included and excluded are clearly spelt out (Banerjee & Chaudhury, 2010)

In practice it was impossible to approach all the individual elements in a population for the purpose of collecting data. That is why a representative group of the individuals or elements that fall under the intended population with similar characteristics were selected or approached to collect the required data regarding the group (Rafeedaile, 2020). Basing on the results, generalizations were made on the attributes of the representative group as the features of population. Thus, the small group that is representative of the larger group picked from the population was referred to as the sample. A sample is a subset of the population. A sample can therefore be defined as the small group out of a population that is selected for a study. The chosen sample clearly represented the attributes of intended group.

A sample is therefore the selected group of elements from the totality of the population. It is through studying the sample that something is discovered or expressed about the whole population. The assumption here is that what is discovered or expressed about a sample will be true about the whole population.

In drawing conclusions about populations from a sample, it is important to use inferences, which enables us to understand the attributes of the population by directly observing the sample. Samples are obtained from the population in any research for many several reasons as it is quite impractical and almost uneconomical to undertake study on the whole population. Collecting data from a sample saves time and reduces on the volume of data that would be generated. Sampling also avoids distractions that could arrive if the whole population was considered. It is advertent to say that there is accuracy of data collected if sampling is preferred.

The sample of the study was the chosen from the intended population. Investigations are usually constricted to one or more samples drawn from the population. A well identified sample normally provides most of the information required from the study population (Rafeedaile, 2020). The interrelations between the sample and the population should provide for true inferences to be made about the population based on that sample. Consequently, the most important characteristic of a sample is that every member in the population from which it is drawn should have an equal chance of being selected (Rafeedaile, 2020).

The study population consisted of the stakeholders that included the members in the management, the staff and clients of the bus operating companies. These had common attributes that was the interest of the researcher. The common attributes of the group distinguished it from other individuals, institutions and objects. These were stakeholders in the transport industry.

It was estimated as a target population that these companies had 130 people working with the five selected companies (Management and staff) and that of the clients estimated at 500 people. In total we were looking at a population of 630 people. Most of the companies employed on average 30 staff who were both full time and part time workers (UBOS, 2017).

The clients consisted of mixed group of travellers, people who transact in delivering and receiving parcels and goods in transit, and community where the companies operated. In totality we were looking at a sample of participants to be recruited from the travellers and people who received services such as currier, cargo delivery and other services from the companies.

For purposes of consistency and accuracy, the sample size was determined using a software that made it easy to determine the sample of the study considering the confidence level and interval levels. The “Online sample size calculator” from Survey Systems was employed as the preferred tool. In determining the sample size from the software from Survey Systems, using level of confidence 95% and confidence interval of 5, and given the population being 630 people, the sample size was 239 participants. However, at 99% confidence level and confidence interval of 5, the sample size was projected at 324 participants.

The results from the Sample size calculator were as follows:

At: Confidence Level: 95%; Confidence Interval: 5; Population: 630;

Sample size needed: 239

Meaning that the considering confidence level of 95% and given the confidence interval at 5, the desired sample size would be 239 participants. However, making adjustments below:

At: Confidence Level: 99%; Confidence Interval: 5; and Population: 630;

Sample size needed: 324

Considering confidence level of 95% and confidence interval of 5, the sample size would be 324 participants.

Considering the above scenario, and adjusting the confidence level to 4,1 and at confidence level of 95%, the sample size was 300 participants as presented below:

Population: 630; Confidence Level: 95%; Confidence Interval: 4.1; Sample Size: 300

Source: The Survey Systems – Sample size calculator

Retrieved from: <https://www.surveysystem.com/sscalc.htm>

This research therefore targeted to recruit a sample size of 300 participants which is a reasonable representation of the population under study even if we use 95% confidence level and confidence interval of 5, given the population of 630 people where the sample could have been 234 participants. Therefore, the sample size chosen was a little more than that estimated by the sample size calculator that is 300 participants instead of 234 participants from a population of 630 people.

The research participants were drawn from the staff and clients of the company. No minors were involved in the study. Out of the targeted 300 participants, 20 top level management of the selected companies were purposively selected for interview considering the nature of their duty and wealth of information they could provide, the other 50 Participants were staff randomly selected to respond to the questionnaires and the remaining 230 participants were clients who were also randomly selected to answer the questionnaires. All the companies under study were privately owned.

Table 1 Showing sample size of participants

Category	Data collection tool	Sampling method	No. of participants

Top level Management	Interview Guide	Purposive	20
Staff	Questionnaire	Simple random	50
Clients	Questionnaire	Simple random	230
Total			300

Two measurements affect the accuracy of the data. First is the confidence intervals or margin of error. This in short is the deviation (positive and negative) that is allowed on your survey results for purposes of sampling. Secondly, there is the confidence level.

The sample was therefore representative of the population given a margin of error at 99% and confidence level at 4.1. The characteristics of the management, staff and clients in the sample were the same as that of the population. Thirdly, every person of the population had an equal probability of being selected.

It is hereby emphasized that representative sample of a population is one that seeks to accurately reflect the characteristics of the larger group.

A representative sample is one that accurately represents, reflects, or “is like” your population. A representative sample should be an unbiased reflection of what the population is like. There are many ways to evaluate representativeness—gender, age, socioeconomic status, profession, education, chronic illness, even personality or pet

ownership. It all depends on how detailed you want to get, the scope of your study, and what information about your population is available (Statistic solutions.com, 2020).

Research assistants were involved in the recruitment of the respondents having obtained their wilful consent by filling the consent forms. The participants were recruited from the waiting sheds of the Companies; no posters or adverts were used in this research. Voluntary and wilful participation was encouraged without coercion or being forced against their will. Participants made an informed decision having understood the procedures involved. A presumptive consent was also considered for respondents such as clients of the company. Consent forms were designed for the participants to fill accompanied with their information sheets before the research commenced.

Materials/Instrumentation of Research Tools

A research instrument can loosely be referred to as the tool used to collect data from which measurements and analysis related to the study are carried. Such instruments used include checklists, questionnaires, surveys and interviews. The instruments to use were determined earlier in the research planning process - at the point of developing the methodology. A research instrument can also be described as an instrument used to collect and quantify data from participants that is analyzed within the methodology prescribed.

The decision on which instrument to use relied heavily on the research approach adopted, and in this case, the mixed methods approach where both the quantitative and qualitative techniques were concurrently used. This determined the selection of questionnaires and interview guide as the appropriate tools for this research. The term instrument is used in general terms by researchers to

mean the device used for measuring the outcomes. In precise terms, an instrument is the device while instrumentation refers to the process of developing, testing and using the device. Simply put, instrumentation is the course of action.

Put in a broader way, instrumentation signifies the tools or means used by investigators to measure variables or items of interest in the process of collecting data. Instrumentation does not only relate to designing, selecting, constructing and assessment of the tools but also the conditions under which the instruments will be administered. Attention is greatly put on the process of calibrating the instruments to eliminate biasness in the research process. Therefore, instrumentation is also a contextual term in regards to threats to internal validity in research.

For the purpose of this research, data was generated using questionnaires and interviews. Structured questionnaires that had both open ended and closed questions were given to respondents to fill while semi structured interview guide was employed to obtain additional insight from the management of the selected Bus operating Companies.

Questionnaires were chosen because of being inexpensive or cost effective. Using questionnaires was a practical way to collect large information from a diversity of respondents in the shortest time possible (Debois, 2019). The data collected was easily quantified, analyzed and interpreted (Picincu, 2018). Although there could arise the problem of interpretation and understanding of questions, this was managed by putting the questions in a simple language that could be easily understood and by providing relevant instructions to the respondent.

On the other part, interviews were quite flexible and the researcher had control over the process. Interviews also portended a better response rate (DeFranco, 2014). The researcher got detailed understanding of the phenomenon through conducting interviews (Trochim, 2019).

The instrumentation process of constructing the questionnaire which had sets of systematically arranged questions that were carefully organized to provide answers to the research problems followed the following steps:

Two types of questions were pondered on and constructed to yield the requires results: open ended questions and closed type questions. These were presented as self-standing questions and some arranged in a Likert scale response. In the open-ended question form, the questions were listed in a way the allowed the respondent to freely express his opinion or suggestion on the subject matter. There were no alternative responses enumerated for the respondent to choose from. The alternative closed type or fixed answer questions allowed for the respondent to choose from a list of answers predetermined by the researcher. In such a case, the number of responses were limited to the available ones on the presented list. The questionnaire included clear instructions to the respondent on what should be done for each case. Every questionnaire carried a cover page that was courteously composed and neatly organized presenting to the respondent the introductory greetings, the subject matter of the research, a briefing on the roles and responsibility of the respondent, the purpose for carrying out the research and a clause for confidentiality of the information collected.

The questions were not just stumbled over. It took some time and effort. The question content, wording and order of arrangements were critically evaluated before coming up with the final tool that was presumed could collect the intended information. The questionnaire was carefully developed after considering the research objectives, the research questions and hypothesis prescribed that needed to be tested using reliable data. The development of the questionnaire underwent some critical steps as discussed below.

The initial step in the development process considered the goal of the questionnaire. It answered the question: What kind of information should be gathered from the questionnaire? Are the objectives of the research addressed? The questionnaire was of course believed to be the best way to collect considerable information.

Following this step was the decision on what type of questions to include. There were several options available on the type of question to include in the tool. The questions were a mix of dichotomous questions, multiple choice questions, open ended questions, rank-order questions and rating questions.

Dichotomous questions that offered only two options of yes or no; and true or false; were identified as appropriate and included in the research tool. Although they presented some weaknesses of not being a highly sensitive measure, they were however one of the easiest and quickest questions to answer and analyze. They were chosen for their strength of being a bait to the respondent and provided a leading question that would invoke more answers. Trochim (2018) supports this position by stating that “When a question has two possible responses, we consider it dichotomous.

Surveys often use dichotomous questions that ask for a Yes/No, True/False or Agree/Disagree response. There are a variety of ways to lay these questions out on a questionnaire”.

The second type of questions chosen were the open-ended questions. These enabled the respondent to give responses or answers in his own view and words. Open-ended questions are questions have no definite answer and cannot be answered with a simple 'yes' or 'no'. They require the respondent to elaborate on their responses. “Open-ended questions help you see things from a customer's perspective as you get feedback in their own words instead of stock answers” (Weller et al, 2018).

“Open-ended questions are used alone or in combination with other interviewing techniques to explore topics in depth, to understand processes, and to identify potential causes of observed correlations. Open-ended questions may produce lists, short answers, or lengthy narratives ...” (Weller et al, 2018; Pg. 2)

Such questions were considered useful in gaining insight into the ‘feelings’ of the respondent. They however presented some challenge in analysis since they had to undergo the process of identification of key terms to develop themes for grouping such responses.

Multiple choice questions were also included in the questionnaire. These are questions that provide three or more mutually exclusive answers and the responded is to choose one answer or more as the instructions could dictate. Responses from such questions were easy to analyze. However, the challenge could be in offering the respondent limited answers to choose from which may not exactly be the answer he would wish to give. Such instances were minimized by giving a provision for other responses not included such as “others”.

Researchers can utilize both closed-ended and open-ended questions on a survey. For closed-ended questions, one of the most common types is multiple-choice questions, which provide respondents with a certain number of specific response options as possible answers. Researchers use multiple-choice questions on surveys to gather information about behaviours, attitudes, and demographic characteristics of the respondents. Response options can be ordered or non-ordered when using multiple-choice questions, and researchers can give respondents the option of choosing only one answer or multiple answers (Allen, 2017; Pg. 2).

The questionnaire also included rank-order or ordinal scale questions too. Such questions required the respondent to choose or rank items presented in a particular order. For example, asking respondents to rank benefits accrued starting with the most to the least benefit. The rank order questions were used to understand the order of importance from the multiple alternatives given to the respondents. The advantage of rank-order questions over other types of questions is that you collect critical data about a participant's preference of one item as compared to another—versus selecting from multiple answers without rating or ranking on an individual basis.

The last type of questions that were considered relevant for the study were the rating scale questions that were presented on a Likert scale. The questions required the respondent to assess the contextual issue and provide his conceptual dimension based on choices ranging from 'Strongly agree' to 'Strongly disagree' on a five-scale rating.

Having concluded the process of determining the question types, the possible questions were then developed. Emphasis was put on clarity of the questions, conciseness, and being direct to the point. This was to ensure that the best possible answers were obtained from the respondents. The questions were written in a simple and succinct way for the respondents to easily understand and interpret what is required of the question. No technical jargons or complex terms were used since such terms would to the best just confuse the respondent and lead to random or incorrect response. To avoid confusion, one question was to be responded at a time. Care was taken not to ask private or sensitive questions as these would infuriate the respondent. For questions such as asking for age and gender, they were made anonymous. Questions of “I don’t know” nature were eliminated as these pose threats of missing data.

The length of the questions was restricted to being as short as possible since many respondents prefer answering shorter questions that do not pose any confusion in understanding them. Redundant questions were also eliminated in preference for questions that were seen to be relevant to the investigation.

In writing the questionnaire, the cover page included information on who I am and whether I was working alone or in collaboration with others. The name of the academic institution where I was studying was also included. A paragraph explained the purpose of the research – why I needed to collect data.

The research instruments underwent a test of validity and reliability. The validity of the instruments was conducted by experts for content validity, criterion validity, and construct related

validity to ascertain their appropriateness and relevance to generate required information for the researcher to draw conclusion from. The reliability of the research instruments was proved through a pre-test survey to determine the consistency of results generated in repeated measurements (Carmines & Zeller, 1979).

Operational Definition of Variables

While research requires careful planning, the use of operational definition in measuring the variables and constructs is key. The operational definition relates to the variables under study and the terms preferably used in the research context. Operational definition enables the researcher to define or depict in certain terms what is meant when the term is used. In a simple statement, we could say operational definition is a statement of procedures the researcher employs to measure a specific variable. It presents the specific way in which a variable is measured in a particular study. Critical definition of variables provides credibility to the research approach and ensures the results of the research are reproducible with ease. This avoids disparities when two or more studies identifies the same variable differently hence eliminating comparison difficulties.

Operationalization defines the “measurement of a phenomenon that is not directly [measurable](#), though its existence is inferred by other phenomena” ([Bhattacharjee](#), 2012). Operationalization uncovers the incoherent concept so as to make it clearly measurable, distinguishable and easily understood through observing the phenomenon ([Card](#), 2015). It helps infer the existence of the phenomena of interest through observing and comparing the measurable relationships they have.

A construct refers to a broad concept or topic for a study. Constructs are contextually defined since they have theoretical meaning. Constructs can be non-figurative and may not necessarily require to be observed directly (Card, 2015). Inadvertently, constructs vary in their ease of measurement. Some constructs are relatively easy to measure such as lifespan while others require refined or indirect measurement (Widaman, 2020). Study variables are formulated by remodelling the construct into a form that is measurable. By definition, a variable corresponds to any attribute that varies. Therefore, a variable has at least two possible values.

For the case of this research some of the variables defined included age of participants, number of years in the organization, perception, behaviour, awareness and many more that are discussed below.

Variables go hand-in-hand with operational definitions. “Operational definitions specifically identify how the variables are measured for the purposes of the research” ([Bhattacharjee, 2012](#)).

An operational definition identifies how the variable is calculated or recorded as a numeric value. In addition, the operational definition specifies the range of possible values and the variable's level of measurement - nominal, ordinal, or interval (Card, 2015; Widaman, 2020).

Variable 1: Gender of respondents: Gender has been viewed as a socially-constructed definition of men and women. Sex defines the biological functions of men and women but gender is pronounced by the concept of functions, tasks and roles attributed to men and women in society, in private or public life (Wijk and Francis, 1999). Gender dimension is distinct in that it focuses

on both men and women and not on women alone. It illuminates the differences between the interests of men and women within the same environment.

Gender also highlights on the convention and hierarchy which determines the position of women and men in a family, community or in the social environment at large, where women are often dominated by men; and the discrepancies between women and men based on ethnic background, wealth, age and other factors. “Gender roles and relations change, often quite rapidly, as a result of social, economic and technological trends” (Wijk and Francis, 1999)

Based on the above, gender was chosen as a predictor variable that gave precedence to understand the different likes, expectations and sense of judgement relative to the two groups. Gender was measured on a nominal scale: - male or female. Data on gender was obtained from both the questionnaire and the interview guide.

A number of researches had included gender as a variable such as: *Designing and Conducting Gender, Sex, and Health Research* by John L. Oliffe, Lorraine Greaves (2011); *Gender and Practice: Insights From the Field* by Vasilikie Demos, Marcia Texler Segal, Kristy Kelly (2019); *Gender and the Journal: Diaries and Academic Discourse* by [Cinthia Gannett](#) (1992) - All retrieved from Google books.

Variable 2: Age of respondents: Merriam Webster (2020) defines age as: “the period contemporary with a person's lifetime or with his or her active life or an individual's development measured in terms of the number of years requisite for development of an average individual”. Dictionary.com also defined age as: “the length of time during which a being or

thing has existed; length of life or existence to the time spoken of or referred to”. In other words, age is the period of human existence, measured in years from birth. Age is usually denoted by a degree of mental or physical development that involves capacity and legal responsibility (Dictionary.com, 2020).

For the purpose of this research, age was quantified on an ordinal scale in years ranging from 1 to over 80 for ease of analysis and interpretation. The primary data on age was obtained from both the questionnaire and the interview guide. Age had often been used before in research findings by many scholars. Statistical measures such as mean, standard deviation and range were used to analyze and interpret the data on age. A few examples researches that used age include: Inflammation, Advancing Age and Nutrition Research by Irfan Rahman, Debasis Bagchi (2013); The Scientific Article in the Age of Digitization by [John Mackenzie Owen](#) (2006) and Global Perspectives on Health Communication in the Age of technology by Sekalala, Seif, Niezgoda and Brandon C. (2018): All retrieved from Google books.com

Variable 3: Level of education: This represents a broad section of the education “ladder” progressing from very elementary to more complicated learning experience that embraces all fields and programme groups that occur at that particular level (Glossary of statistical terms, 2003). Level of education considered for this research was the highest level ever achieved in life. The measurement of level of education follows an ordinal scale and varies from country to country. For the purpose of this study, the levels of education considered were Ordinary level (O Level), Advanced level (A Level), First degree, Masters, PhD and others as the case could be per the

individual respondent. Statistics such as frequency and range were used to analyze and interpret the data.

Variable 4: Awareness: According to Merriam Webster (2020), awareness is the knowledge or perception of a fact or situation. It defines awareness as “the quality or state of being [aware](#) : knowledge and understanding that something is happening or exists”. Dictionary.com on the other hand considers awareness as: “the state or condition of being [aware](#); having knowledge and being consciousness”

Awareness is an independent variable and the primary data on awareness was obtained from the questionnaires and interview conducted. It was measured in a nominal scale of yes or no and investigated in-depth on the knowledge of areas the company mostly support the community such as education, culture, sports, health care, poverty and environmental protection. The number of occurrences of the responses constitute the data from which statistical inferences such as range (least to most common) were derived from the frequency distribution.

The primary construct associated with the research question was the knowledge that companies practice CSR. The statistical techniques like Pearson’s correlation coefficient, one-way ANOVA statistics were used. Results were produced from statistical software SPSS. This had been used as well in a research on “Statistical Analysis for Assessing Knowledge and Attitude on HIV/AIDS” by A.V. Wadagale et al (2015). The data will be generated from the questionnaires and interviews.

Variable 5: The key CSR practices: Key refers to the main item, issue or pattern; the main construct. The key CSR practices can be measured from the actual occurrences and existence of such gestures to the employees, community, stakeholders and environment.

The key CSR practice was an independent variable and the primary data on awareness was obtained from the questionnaires and interview conducted; and investigated in-depth on the practice from areas the company was involved in and the main CSR approaches the company adopted such as at workplace, on the community, on environmental issues or at the marketplace. It was further gauged on the consideration on the people, the environment, profits and business growth or sustainability of CSR activities.

The number of occurrences of the responses constituted the data from which statistical inferences such as frequency and range (least to most common) were derived from the responses. The qualitative analysis was used in order to make the comparisons as was applied by Srivastava et al (2019) in a study of “Comparing of the key CSR practices being practiced by selected private and public sector companies: A Descriptive Analysis”. Pearson’s chi square test was employed to test the hypothesis **H1₁** that “there are predetermined key CSR practices employed by the selected companies” (Kádeková, 2020). Results were produced from statistical software SPSS and presented in form of graphs and tables for clarity and ease of interpretation.

Variable 6: Perception: This is measured by existence of a particular behaviour towards or against the practice or CSR evidenced in willingness or activities approved to be involved in and whether such activities have been done. Merriam Webster (2020) defines perception as “the act or

faculty of [perceiving](#), or apprehending by means of the senses or of the mind; cognition; understanding. immediate or intuitive recognition or appreciation, as of moral, psychological, or aesthetic qualities; insight; intuition; discernment”.

Perception was measured based on the behaviour exhibited and calibrated on a Likert scale on the level of agreement to the statements or behaviour ranging from strongly disagree at the least to strongly agree at the highest range. It has an ordinal scale. It was measured also by way of magnitude estimation, matching and detection or discrimination. qualitative statistics was used in order to make the comparisons as was applied by Srivastava et al (2019).

The statistical techniques like Pearson’s chi test was employed to test the hypothesis **H1₂** that the perception and behaviour of top executives and employees towards the implementation of CSR practices is predictable (Kádeková, 2020; Rossi, 2009).

Variable 7: Motivation: This refers to a psychological force that triggers action and concerns those internal processes that give behaviour its energy, direction, and persistence (Sounders, 2020). Behaviour that has strength and intensity is attributed to the presence of energy. When behaviour is directed towards some particular outcome or goal, it is said to have a purpose. Persistence is when the behaviour endures and is sustained over time and across different situations. Therefore, motivating factors are measured by the persistence of outcomes or CSR practices of the companies.

Motivation just like perception have common link to felt responses. They have a commonality in psychological processes. Motivation was measured based on the behaviour exhibited and calibrated on a Likert scale on the level of agreement to the statements or responses ranging from

strongly disagree at the least to strongly agree at the highest range. It had an ordinal scale. Descriptive statistics were used in order to make the comparisons as was applied by Srivastava et al (2019). The statistical technique like Pearson's chi test was employed to test the hypothesis **H1₃** that there are drivers that motivate companies to practice CSR (Kádeková, 2020; Rossi, 2009).

The results were also produced on statistical software SPSS and presented in form of tables and graphs for clarity and ease of interpretation.

Variable 8: Benefit: Benefit is something that produces good or helpful results or effects or that promotes well-being. In view of this research, benefit refers to the positive outcome, a reward someone gets. Benefits are measured by the level of satisfaction and appreciation of the context. Some of the criteria used in measuring benefit include choice on decisions of Influence our customer's buying decisions, Improvement in employee commitment to the company and Improvement in the company's image in media or society.

It had an ordinal data presented on the Likert scale. Qualitative statistics were used in order to make the comparisons as was applied by Srivastava et al (2019). The number of occurrences of the responses constituted the data from which statistical inferences such as range (least to most common) were derived from the frequency distribution. The descriptive statistics was used in order to make the comparisons as was applied by Srivastava et al (2019) The statistical technique like Pearson's chi test was employed to test the hypothesis **H1₃** that there are drivers that motivate companies to practice CSR (Kádeková, 2020; Rossi, 2009). These drivers are the benefits associated to the motivating factor.

Study Procedures and Ethical Assurances

Study Procedure

In undertaking this research to understand Corporate Social Responsibility practices in the transport sector in Uganda, the research objectives were defined and included: identifying key CSR practices of the selected companies; knowing the perception and behaviour of top executives and employees towards the implementation of CSR practices; exploring the motivations for practicing CSR activities in selected companies and exploring the strategies to develop a framework through which companies can create competitive advantage through implementation of CSR activities. Research questions that guided the investigation were also developed relative to the objectives. The research methodology and design were also determined to guide the research process.

This study received approval from the Unicaf Research Ethics Committee (UREC) prior to collection of data and being granted permission to proceed. Human subjects were employed in the research. Participants were recruited from the waiting sheds of the companies. Voluntary and wilful participation of the respondents was encouraged without being coerced or forced against their will. They were explained the purpose of the research, what was expected of them and how the research process would proceed so that they make up their mind either to participate or decline. They had to make an informed decision having understood the procedures involved. The participants filled consent forms that were designed for this purpose.

The researcher tried as much as possible to conceal the identity of the participants. It was not the legal obligation of the researcher to disclose the identities of the participants. This was achieved through coding of the research tools and not asking for names of the respondents. The duty to the participants subdues the duty to the community.

This research was carried out using a mixed methods approach where qualitative and quantitative research approaches were concurrently used. The qualitative method was descriptive in nature where facts were gathered and described to the audience. The researcher had little control over the unfolding events. Qualitative research involved collection, analysis, and interpretation of non-numerical data. This approach has been used by other researchers earlier on to understand the individual's subjective perception and thus giving meaning to the social realism. It was considered the best option to understand conceptual issues, opinions, or experiences that the research intended to uncover specifically in this Ugandan case where little literature is available.

It has been used to collect in-depth information on a phenomenon and generating new ideas for from the study. Qualitative method was chosen in order to obtain a more pragmatic feeling of the world that cannot be expressed with numerical data and providing the platform to interact with the respondents in their own language and terms which could yield more results than the quantitative approach (Kirk & Miller, 1986).

The quantitative method presented an analytical view to the research. The emphasis of employing quantitative research was to objectively measure, and statistically analyze the collected data through the designed data collection tools such as questionnaires and manipulation of the data

using data analysis techniques or statistical packages. Qualitative research process involved collecting data to present patterns, averages and make predictions based on tests of casual relationships in order to provide generalized results to the greater population through inference. This method has been widely used by researchers in the field of humanity, social sciences, psychology, economics, etcetera (Bhandari, 2020)

The facts or data already collected were analyzed to make a critical evaluation of the outcomes. Quantitative approach was appropriate since the research problems had been stated in specific and certain terms; both the independent and dependent variables were clearly specified and the original set of research goals were firmly followed; arriving at more objective conclusions and testing of hypothesis (Kealey & Protheroe, 1996).

Purposive and random selection of participants (sampling methods) were employed to identify the respondents. Purposive sampling was employed to identify respondents suggested to have rich information on the matter under investigation and could provide better insight into the subject matter.

Purposeful sampling is widely used in qualitative research for the identification and selection of information-rich cases related to the phenomenon of interest. Although there are several different purposeful sampling strategies, criterion sampling appears to be used most commonly in implementation research. However, combining sampling strategies may be more appropriate to the aims of implementation research and more consistent with recent developments in quantitative methods ([Palinkas et al, 2016](#)).

Purposive sampling belongs to the group of non-probability sampling method which is often referred to as subjective sampling or selective sampling where the researcher heavily depends on his personal assessment in choosing the respondents who participate in the study. The researcher should have a previous knowledge on what is under investigation in order to correctly identify the respondents presumed to be eligible. Purposive sampling method is often chosen by researchers to access a particular group of respondents with a predetermined profile.

Random sampling belongs to sampling techniques in which each sample has an equal chance of being selected. A sample selected randomly is meant to be an unbiased representation of the total study population. All elements in the population have an equal probability of being chosen to form the sample. In conducting this research, simple random sampling technique was employed.

The participants' consent was obtained before being engaged in the research process. The voluntary and wilful participation of individuals in a research was of prime significance. The participants were explained the purpose of the research, what was expected of them and how the research process would proceed so that they could make up their mind either to participate or decline. They had to make an informed decision having understood the procedures involved. Consent forms were designed for the participants to fill accompanied with their information sheets before the research commenced.

Raw data was obtained using questionnaires and interview guides. The data collection process involved giving out structured questionnaires and having interviews with managers and selected stakeholders of the selected enterprises.

The collected data was analysed with the help of SPSS (Statistical Package for Social Science) and presented by tables, charts and graphs. Percentages, Mean and coefficients were the statistics for basing opinions. The choice of these statistical techniques was a function of their convenience and their ability to present effective comparisons of various responses. Best practices for the management and confidentiality of Questionnaires and data collected were adopted.

Ethical Assurances

Ethics is all about morality: what is right and what is wrong in a society. It applies to all disciplines of life from the community where you live in, to spirituality, education, science, sociology and even in research. According to Miller and Bell (2017), “Ethics are the norms or standards for conduct that distinguish between right and wrong”. It is the yardstick for determining what is acceptable and what is unacceptable. Rensik (2015) concurs with this position by affirming that ethics is the norm applied to one’s conduct “that distinguishes between acceptable and unacceptable behaviour”.

Ethics helped the researcher to identify what was morally right or wrong in conducting research. The integrity, validity and reliability of research project depended on how critical the researcher followed the ethical principles and guidelines. There was notable evidence that the researcher followed the prescribed guidelines relating to human rights, compliance with laws, health and safety considerations and due care and skill.

“We have a moral responsibility to protect research participants from harm”, states McLeod (2015). The ethical principles or codes of conduct that guided this research were issues relating to

honesty, objectiveness, respect for humanity, reverence to intellectual property, and confidentiality of information. Others included non-discrimination and social responsibility.

These underlying principles are discussed below:

Informed Consent: The wilful and voluntary participation of persons is of prime importance in research. Participants should not be subjected to coercion or forced to participate in the research without their consent. As stated in the lecture notes (2017), “the researcher should obtain the consent of the participant”.

The participants were explained the purpose of the research, what it entails, what was expected of them as participants and how the research process would be concluded. The procedure of the research was also communicated to the participants so that they could make an informed decision either to take part in the study or absolve from it.

No juveniles were recruited in this research. The issue of getting voluntary consent arose from the Tuskee Syphilis Study (Lecture Notes, 2017). McLeod (2015) suggests that “where it is impossible for the researcher to ask the actual participants, a similar group of people can be asked. If they say participating in the research is good, then it is assumed that the real participants will find it acceptable”. This he termed as *presumptive consent*. Consent forms have to be filled and accompanied with information sheets before starting the study.

The inconsistency with consent is that there may be disparity between how the participants think they will behave in the study and how they eventually behave during the study. Another challenge

with consent comes in when the participants do not want to take part in the research and yet they have been purposively selected to participate. The research may likely lose its meaning. Thirdly, consent from animals and other living and non-living samples apart from humans will never be sought. The principle of obtaining consent therefore is limited to human participants. For the case of this research, all the respondents that gave consent fully took part in the research.

Debrief: Getting back to the participants after the research has been concluded is important. The participants will be given the chance to know if the research process was successful and whether the findings or outcomes have been achieved. They will be involved in discussion of issues that could have arisen in the course of the study. McLeod (2015) emphasizes that “They must be given a general idea of what the researcher was investigating and the findings”. Participants need to know if they have been deceived or not. They will be given the chance to ask questions that should be honestly answered. McLeod prostates the view of Aronson (1998) that: “The aim of debriefing is not just to provide information but to help the participant leave the experimental situation in a similar frame of mind as when he entered the experiment”. It removes misconceptions the participants could have had and detonates anxiety.

Protection of Participants: Participants were not subjected to any stress nor mental discomfort. Distress leads to mental harm. It may also postulate to physical harm. The participants were protected from mental harm or physical harm. It was a common logic not to embarrass the participants. The researcher did not frighten the participant. It was an obligation of the researcher to care for the vulnerable persons too (the elderly, disabled and children) these groups needed

special attention and care. The elderly often present with complex cases of loss of memory hence these was kept in mind.

McLeod (2015) stated that: “The risk of harm should be no greater than in ordinary life”. Resnik (2015) also suggests that “when conducting research on human subjects minimize harms and risks and maximize benefits”. The researcher should “accord appropriate respect to the fundamental rights, dignity and worth of all people” (APA, 1992).

Deception: Deception refers to the action of the researcher for wrongly informing and misleading participants about the goals and objectives of the research. Some researchers deceptively conduct research on one topic when actually their intention is different. For example, conducting research on blood groups of people when the researcher has a hidden agenda of investigating the prevalence of AIDS in the participants! Deception can be of two forms: deliberate deception and deception by omission.

Deception was avoided as much as possible during the course of the investigation. No situation arose where staged manipulations or using confederates could be employed. We had to protect the outcome of the research in case the participants objected or got distressed by the debriefing results that could make the research become void and unacceptable.

McLeod argues that deception should not be justified in research since it violates the person’s right to decide to participate, it is questionable in building a speciality and leads to mistrust of researchers.

Confidentiality: Unless there is consent from the participants, the information obtained from them should be kept confidential. The researcher tried as much as possible to conceal the identity of the participants. It was not the legal obligation of the researcher to disclose criminal acts of the participants. The duty to the participants subdues the duty to the community. Revealing such confidential information could lead to some participants withdrawing from the study because they might feel uncomfortable with it.

In conclusion, the ethical principles in research guided the researcher in conducting the research professionally keeping in mind the sacredness of humanity. The researcher showed reverence to human dignity, respected the privacy of the participant, and never deceived the participants. The participants needed to be protected and information obtained from them kept confidential unless they consent to have it public. The researcher is obliged to debrief the participants after the conclusion of the research.

The participants were explained the purpose of the research and they have made an informed decision having understood the procedures involved. Presumptive consent was not considered for respondents such as clients of the company since all consented voluntarily to take part in the research. Consent forms were designed for the participants to fill accompanied with their information sheets before the research commenced.

This position was stressed by the following researchers that: the respondents' consent will be sought before being engaged in the research process. The voluntary and wilful participation of individuals in a research is of prime significance (Mc Leod, 2019). The participant will be

explained the purpose of the research, what is expected of them and how the research process will proceed so that they make up their mind either to participate or decline (Trochim, 2019). They have to make an informed decision having understood the procedures involved. Consent forms will be designed for the participants to fill accompanied with their information sheets before the research commences.

Data Collection and Analysis

An essential component of ensuring integrity of data is the accuracy and appropriateness of analyzing the research findings. In simple terms, data analysis is the process of systematically applying logical or statistical techniques to describe, illustrate, condense and evaluate data. **It** is the process of cleaning, transforming, and modelling data to discover useful information for decision-making, generalization and inference. In other words, data analysis is the process of collecting, modelling, and analyzing data to identify insights that support a theory or hypothesis.

There are various methods and techniques employed for data analysis depending on the study and the aim of the analysis. The organised application of statistical and logical techniques to describe the data scope, modularize the data structure, condense the data and represent it illustratively using images, tables, and graphs, and evaluating the statistical inclinations, probability, and deriving meaningful conclusions constitute data analysis. These analytical procedures enable us to induce the underlying inference from data by eliminating the unnecessary chaos created by its raw form. Data generation is a continual process; this makes data analysis a continuous, iterative process. Ensuring data integrity is one of the essential components of data analysis.

The objective of data analysis is to abstract useful information from data for taking decision based upon the abstracted information. The intention behind data analysis in research is presentation accurate and reliable data. Statistical errors should be avoided as far as possible and a way to deal with everyday challenges like outliers, missing data, data altering, data mining, or developing graphical representation should be found. Data analysis is the critical part of any study. Analyzing data provides a summary of the collected data. Data analysis also involves interpretation of data through the use of analytical and logical reasoning to determine patterns, correlations or trends.

In carrying out any research process, a lot of data is generated. Quantitative research generates more data than qualitative research (Lecture Notes, 2020). The data has to be grouped or summarized, analyzed and presented in a form that can be easily understood and interpreted. Graphs, charts, cross-tabulation are some of the ways to present data graphically. Further analysis that builds on the relationships in data collected can be done through performing regression analysis, and calculating statistics such as mean, standard deviations and variance analysis (Archer, 2018).

Conducting qualitative data analysis can be daunting to any novice (and even experienced) researcher. To add to this complexity, analysis no longer need be conducted manually; you can now make use of any one of a host of different Computer-Aided Qualitative Data Analysis (CAQDAS) software, available either commercially or as open-source Software (Archer, 2018; Pg. 1).

The research instruments used were questionnaires and interview guide for collection of primary data. Questionnaires provide quantitative data that were of ordinal or nominal type. A variable is a measured quantity or quality whose value keeps on changing across the population. The changing values can be grouped as nominal or ordinal data. Nominal data refers to variables that are placed without a specific order, while ordinal data presents as variables placed in order. Although, they are both non-parametric variables, the difference between them is the fact that ordinal data is placed into some kind of order by their position.

The level of measurement of a variable decides the type of statistical test to be used. The numerical nature of a variable is considered as the level of measurement. Nominal scale refers to a naming scale, where variables are simply labelled, with no specific order in the labelling. Ordinal scale has all its variables in a specific order, beyond just naming them. Interval scale offers labels, order, as well as, a specific interval between each of its variable options.

Upon importing the data from any variable into the SPSS input file, it takes it as a scale variable by default since the data essentially contains numeric values. Such a data is then changed from the default setting to either nominal or ordinal or keep it as scale depending on the variable the data represents.

[Ordinal Scale](#) simply depicts the order of variables and not the differences between each of the variables. These scales are generally used to depict non-mathematical prescriptions such as frequency, level of satisfaction, etc. It is quite straightforward to remember the implementation of this scale since ‘ordinal’ emanates from ‘order’, which is succinctly the purpose of this scale. The

scale presents descriptive qualities along with an intrinsic order but is void of an origin of scale. The interval between the variables cannot be precisely calculated. Descriptive qualities indicate that similar properties are tagged together to the nominal scale.

Qualitative information was obtained from the interviews conducted. In the process of collecting data, the questionnaires were hand delivered to the respondents after obtaining consent from them. They filled the questionnaire that were later on collected back. The data collected from the questionnaires fell within the two groupings – nominal or ordinal and not beyond this. The results were then coded and inputted into SPSS for analysis. In a similar way, face to face interviews were conducted with the purposively identified respondents. The recordings and scripts were transcribed, indexed for ease of retrieval and identification. Once this was done, identification of themes was carried out to make it easy to regroup the data in way of re-coding. The re-coded data was then inputted in the software – SPSS for manipulation.

It should be noted that in computing any inferential statistic on SPSS, it is necessary to code the data, enter data and then do exploratory analysis. To code is to assign numbers to the values or levels of each variable. Coding ensures that all data entered are numeric. Say for this research, if entering data on gender of respondents, M for male and F for female will not suffice. Values such as (1) for male and (2) for female is appropriate so long as the data type is correctly identified, and for this case a nominal data where the order of 1 or 2 does not matter at all and has no ranking base at all.

There are however a number of statistical software available to perform statistical analysis, other than Statistical Package for Social Sciences (SPSS), such as Smart PLS, AMOS, R-programming, STATA, and many more (Puteh, 2017). SPSS is a statistical package designed by IBM Corporation and used widely by researchers and academics worldwide. It is easier to use and a number of statistical tests could be conducted using the software. For Smart PLS it is primarily designed “by a team of software developers from the academia in Germany” (Ringle et al., 2015). It was developed to undertake statistical analysis using the ordinary least square estimation method for exploring theories. AMOS that has been designed by a team at IBM Corporation is widely used to confirm a theory (Byrne, 2010).

To accommodate this research where a mixed-methods approach was used (both qualitative and quantitative research approaches were used concurrently), the best statistical data analysis technique employed was SPSS due to its convenience. Data analysis in this case refers to manipulation of data to generate the desired output.

The data collected was analyzed using statistical software tool and in particular SPSS (Statistical Package for Social Science). The analyzed data was presented by frequency tables, charts and graphs. Percentage, Mean and standard deviations were the statistics for basing opinions on variables such as gender, Age, level of education. For testing hypothesis, the statistical technique like Pearson’s chi square test was employed to test the hypothesis. For other variables regression analysis was also adopted.

The statistical techniques were chosen due to the function of their convenience and ability to present effective comparisons of various responses. Best practices for the management and confidentiality of data collected was adopted.

SPSS software can be used for both batched and non-batched statistical analysis. It is a popular statistical package that can perform highly complex data manipulations and analysis with simple instructions. SPSS can generate “tabulated reports, charts and plots of distributions and trends, descriptive statistics and conduct complex statistical analyses” (Byrne, 2010). It is beneficial for both qualitative and quantitative data. SPSS has an advantage of giving a perfect graphical representation and also an appropriate result for the data that has been entered. SPSS is designed to handle a large set of variable data formats. It transforms data, does regression analysis, carries out analysis of variances (ANOVA) between dependent and interdependent variables that are stored in a data file. The package can also be used to conduct t-tests to understand the differences between two sample types.

On the type of data collected, awareness on CSR was rated on a nominal scale. The frequency of the responses defined the consensus that was presented in form of graph. Perception and behaviour were also measured in nominal scale but presented on a Likert scale for ease of choice by the respondents to show their preference. The benefits accrued from CSR practices were quantified and presented on an ordinal scale. In the biographical data, the gender of the respondents was measured on a nominal scale of male or female. Age measured on an ordinal scale ease of analysis and presentation. Similarly, the level of education was also measured on an ordinal scale since

each level attained has some importance attached to them. The instruments employed attempted to answer the research questions as comprehensively as possible.

Using SPSS therefore strengthened the research analysis process by analyzing and presenting data in form of frequency tables, charts and graphs. Percentages, Mean and standard deviations were generated for basing opinions. The relationship between the dependent and independent variables were investigated and analyzed using regression analysis and Chi square-test.

Summary

The main objective of this research was to understand CSR practices in the transport sector in Uganda. A mixed-methods approach was employed. The data was generated using questionnaires as the main tool and interviews conducted through adoption of random and purposive sampling techniques. The quantitative data was obtained using questionnaires as the main tool while qualitative data was generated from interviews. The variables were measured, quantified and analyzed by regression analysis. Qualitative method was used to obtain a more realistic and in-depth feel of the phenomenon that could not be expressed in the numerical quantitative approach.

This research adopted the exploratory research design. This design was chosen for its suitability for conducting research on a context when there are no past data or only scanty studies for reference. The exploratory approach explored the answers to an inexplicable question. It was the research problem that defined the research design and methodology.

The operationalization concepts of research approach involved disaggregating abstract sociological concepts into more specific measurements. The key CSR practices were measured from the actual occurrences and existence of such gestures to the community, employees, environment and other stakeholders. Perception was measured by existence of a particular behaviour towards or against the practice of CSR evidenced in willingness or activities approved to be involved in and whether such activities have been done. The population of the research constituted of 630 members in the management, the staff and clients of the bus operating companies. The research therefore recruited a sample size of 300 participants which was a reasonable representation of the study population even if we used 95% confidence level and interval of 5. The research instruments underwent validity and reliability tests.

This research received approval from the Unicaf Research Ethics Committee (UREC) prior to collection of data and being granted permission to proceed. Human subjects were employed in the research. Voluntary and wilful participation of the participants was encouraged without coercion or being forced against their will. The collected data underwent scientific analysis using SPSS.

CHAPTER FOUR: DISCUSSION OF RESEARCH FINDINGS

Introduction

The main objective of this study was to understand Corporate Social Responsibility practices in Uganda with specific focus on the transport sector. It included identifying the key CSR practices of the selected companies; knowing the perception and behaviour of top executives and employees towards the implementation of CSR practices; exploring what motivates the companies to practice CSR and developing a framework through which companies can create competitive advantage through implementation of CSR activities.

While CSR is being readily embraced, documented and regulated in developed countries, this is not the case with African countries. It is a strong belief that CSR is unknown in Africa and Uganda in particular. The authorities in public and private sector however take vantage of the internationally acclaimed CSR practices in their organizational policies. Most such African companies or organizations initiate CSR practices informally. In the Ugandan case, most businesses with exception of few multinational corporations do not have strategic engagements in specific terms to pilot CSR concept (Katamba & Nkiko, 2016). Considering this position, it has been apparent to investigate CSR practices in Uganda to draw up a precise picture and reliable inventory on CSR paradox.

CSR phenomenon in African economies has of recent gained heightened interest among scholars and intellectuals generally attributed to the inequalities and high-level poverty indexed compared to those economies with sustainable development policies where CSR is resonated among local

communities and the public domain (Cheruiyot, 2016). In the African context, CSR has gained popularity basically from social dimensions which is quite incomprehensive and unenforceable in law. Given this background, more has to be done to unearth and understand CSR implementation and its practices in this “dark continent” – “dark” in the sense of information gap – and urgently so due to the uniqueness of the situation. To explore on this CSR phenomenon, this investigation revolved around a limited number of management facades.

This study was therefore to understand Corporate Social Responsibility practice in Uganda with a specific attention on the transport sector in Uganda. Being a new global phenomenon, CSR has increasingly become an important element of doing business in recent years, as more customers get affiliated to businesses and organizations with policies that match their own expectations when it comes to issues of environment and societal expectations.

The research attempted to provide responses to the following research questions: What are the key CSR practices of the selected companies? How is the perception and behaviour of top executives and employees towards the implementation of CSR practices? What are the motivations for practicing CSR activities in selected companies? Which strategies can be identified to develop a framework through which companies can create competitive advantage through implementation of CSR activities?

The results of the findings were presented in three parts: Part 1 looked at the demographic characteristics of the respondents. The basic demographic information required of the participants were their age, gender, highest level of education and number of years they have been associated

with the company. Age was an important factor here to disclose whether minors were unconsciously recruited in the investigation. Secondly it was to prove the reliability of the responses since a person above the minority age can provide reliable response.

Part 2 was meant to understand information regarding the selected companies. The information required from this section included: Name of the Bus company, status of company registration, number of years in operation, whether the company has any CSR practices in place and the areas in which the company mostly supports the community.

Part 3 answered the research questions: the key Corporate Social Responsibility Practices; the perception and behaviour of top executives and employees on CSR; motives for practicing CSR and strategies used for developing a framework for competitive advantage.

The key CSR practices was investigated further by examining the main CSR approaches used by the companies in implementing their CSR practices whether it was the community approach, workplace approach or marketplace approach. On the main considerations for practicing CSR, more insight was sought on whether CSR was practiced to cater for community interests – that is people, the environment, profitability and business growth, or sustainability of CSR activities.

The perception and behaviour of top executives and employees on implementation of CSR practices was tested on a Likert scale measuring the level of agreements to the leading statements. The participants were asked to give their views on whether CSR implementation is the responsibility of top management; whether there are laws and regulations in place that compel companies to adopt CSR practices. Other matters investigated under perception were on presence

of CSR policies in company plans, sustainability of CSR practices and the main focus of CSR program.

The third research question directed investigation on the motives for practicing CSR activities. The respondents were given opportunity to express their agreement to the statements presented on a five-point Likert scale ranging from strongly disagree to strongly agree.

The last section of part 3 was designed to gather information on the strategies that can be employed to develop a framework for competitive advantage. The strategies tested were developed from literature that include looking at profitability and economic benefits that would accrue to the company; evaluation of economic benefits of CSR practices; going by the legal and regulatory requirements of the state; or consideration of the ethical responsibility of the company. Other strategies investigated were based on the company's inclination to philanthropic responsibility and appeasement of political systems.

In general terms, this research was to test the Null hypothesis (H_{10}) that: Corporate Social Responsibility practice is not a relatively new concept in Uganda. What had to be proved was the adoption of CSR practices as a business strategy in the transportation sector. The results of the findings were discussed in order of the research questions directed to test each of the hypothesis as follows:

H1₁ There are key CSR practices employed by the selected companies

H1₂ The perception and behaviour of top executives and employees towards the implementation of CSR practices is predictable

H1₃ There are drivers that motivate companies to practice CSR

H1₄ Strategies can be identified to develop a framework through which companies can create competitive advantage through implementation of CSR activities

Following the finalization of collection of primary data using the tools developed, and successfully importing the data into the statistical software, this chapter reports the findings from the analysis of the collected primary data. The data was analyzed using SPSS as the preferred analysis software.

This chapter starts with providing information about the trustworthiness of data collected, reliability and validity of the research instruments, the results obtained from the data collection process and evaluation of the findings. A summary to the chapter is also presented.

Trustworthiness of data

The achievement of any data analysis process is hinged on the satisfaction of the audience. It depends on whether the audience can trust the analysis as well as the presenter of the data (Peng, 2018). Trustworthiness has become an important concept in qualitative research because it enables the researcher to give in-depth narrative of the parametric virtues that synonymously apply to the research. Trustworthiness virtually addresses issues of whether the data is credible, transferable, dependable, and can be confirmed. “Researchers have continued to adapt and refine the criteria to ensure the quality of the data and findings” (Laura, 2020).

Trustworthiness or rigor of a study refers to the degree of confidence in data, interpretation, and methods used to ensure the quality of a study (Pilot & Beck, 2014). ...

Credibility of the study, or the confidence in the truth of the study and therefore the findings, is the most important criterion (Polit & Beck, 2014).

Several criteria for evaluating trustworthiness of data have been proposed. One of the common features of the criterion has been the aspiration to trustworthiness by accurately reporting the content analysis process. Elo and Kanste (2014) proposed four alternatives to consider in assessment of the trustworthiness of data. These include: the credibility of the data, whether the data is dependable (dependability), conformability and whether it is transferable. A fifth criterion of authenticity was added later on.

From the perspective of establishing credibility, researchers must ensure that those participating in research are identified and described accurately. Dependability refers to the stability of data over time and under different conditions. Conformability refers to the objectivity, that is, the potential for congruence between two or more independent people about the data's accuracy, relevance, or meaning. Transferability refers to the potential for extrapolation. It relies on the reasoning that findings can be generalized or transferred to other settings or groups (Polit & Beck, 2014).

The last criterion of authenticity denotes the extent of fairly and faithfully showing a range of the reality by the researchers (Elo& Kanste, 2014).

Expressed in simple terms, trustworthiness in quantitative data is measured by the validity and reliability of the research instruments while in qualitative studies, the concept is put in more

obscure terms. It “is pertinent to address how qualitative researchers establish that the research study’s findings are credible, transferable, confirmable, and dependable” (Elo & Kanste, 2014).

Credibility looks at the confidence the researcher has on the truthfulness of the findings of the investigation. Most often, researchers use mixed methods approach or triangulations to prove that the research findings are credible. Transferability implies the possibility of replicating the findings to show that they are applicable in other similar population, phenomenon or situations. Confirmability pastorates the degree of neutrality of the study findings. It is a measure of reliance on the participants’ responses. This is to prove that there were no elements of bias or manipulation by the researcher for personal motives. In the same context of understanding trustworthiness, dependability measures “... the extent that the study could be repeated by other researchers and that the findings would be consistent ... if a person wanted to replicate your study, they should have enough information from your research report to do so and obtain similar findings as your study did” (Polit & Beck, 2014; Elo & Kanste, 2014).

In conducting this research, selection of the method of data collection was one pertinent issue to determine the credibility of the data collected because credibility examines the focus of the research and is in direct reference to how well the data addressed the intention of the research. A lot of thought was put in determining the most suitable method to collect the appropriate and relevant data.

“The strategy to ensure trustworthiness of content analysis starts by choosing the best data collection method to answer the research questions of interest. In most studies where content analysis is used, the collected data are unstructured” (Elo & Kyngas, 2008). The appropriate method chosen after critical thought was conducting interviews in addition to dispensing questionnaires. The interview guide was semi-structured to provide option for in-depth investigation. During the interview process, the participants’ answers were guided within the scope of the investigation. This was to avoid cases of diverting from the contextual setting of the research objectives.

For the purpose of defining credibility of the instrument, the suitability of the interview questions was examined through pretesting. Preliminary interview helped to evaluate whether the interview questions were suitable for obtaining required data that answered the proposed research questions. Though analysis of the sampling methods was carried out to evaluate the possible options before considering purposive and simple random sampling as the best choice considering the environment the research was carried out in. The sampling method is an important factor to consider in qualitative studies (Kabir, 2016).

In qualitative research, the sampling strategy is usually chosen based on the methodology and topic, and not by the need for generalizability of the findings Types of qualitative sampling include convenience, purposive, theoretical, selective, within-case and snowball sampling However, the sample must be appropriate and comprise participants who best represent or have knowledge of the research topic (Creswell, 2013; Pg. 230).

As proposed by Elo and Kyngas (2014), the most oftenly used method in content analysis studies is purposive sampling. "... purposive sampling is suitable for qualitative studies where the researcher is interested in informants who have the best knowledge concerning the research topic".

When using purposeful sampling, decisions need to be made about who or what is sampled, what form the sampling should take, and how many people or sites need to be sampled (Creswell, 2013).

Dependability refers to the stability of data over time and under different conditions. Therefore, it is important to state the principles and criteria used to select participants and detail the participants' main characteristics so that the transferability of the results to other contexts can be assessed

In reverence to the above, the process of data collection and analysis followed approval of the Research Ethics Application Form (REAF) and the data collection tools by the Unicaf University Research Ethics Committee (UREC).

This investigation used the mixed-methods approach where both qualitative and quantitative research approaches were used concurrently. Quantitative data was generated from questionnaires as the main data collection tool while qualitative data was generated from interviews. The appropriateness of quantitative approach was because of the research problems that were stated in specific and set terms (Bryman, 2006). The variables were measurable, quantifiable and analyzed statistically.

The Qualitative approach was chosen due to its ability to obtain a more realistic and in-depth experience of the phenomenon that could not be qualified in the numerical quantitative approach

and to interact with the respondents in their own language to yield more results than the quantitative approach (Temple, 2004). Exploratory research design was adopted due to its suitability for conducting research on a research problem where there are scanty past data or few studies available for reference (Bhat, 2019).

During the process of collecting primary data, the gatekeeper letter was signed by the management of the selected companies to grant permission to recruit participants for the research and interact with them. No adverts were made for participant recruitment, rather random sampling technique employed to select the participants who were explained the purpose of the research and their willful participation sought before signing the informed consent form.

Three hundred participants were recruited for the research of which 20 top level management of the selected companies were interviewed considering the nature of their duty and wealth of information they could provide and 280 other respondents comprising of 50-staff and 230-clients filled questionnaires.

The four staff purposively selected for interview included the Managing Director, Operations manager, Branch managers and HR/Admin officers of the selected companies. Each interview lasted approximately twenty minutes and were conducted from 08th to 16th August 2020 except for California Bus Company that was conducted later from 26th to 27th September, 2020 due to delays in approval by the Director.

The questionnaires were hand delivered to the randomly selected participants who had consented to taking part in the research. They filled the questionnaires and returned them to the research

team. The data collection process started on 08th August 2020 and lasted up to 16th August 2020.

The research did not discriminate against gender and no minors were recruited.

It is the researcher's belief that the data collected has been dependable, primary in its nature for the purpose of the research, trustworthy and credibly collected. The variables constructed were considered suitable to generate results for the assumptions of the statistical analysis.

There were apparently no hiccups in the whole process. Although there was some resistance from one company branch to grant permission for engagement with staff and clients, persuasion and engagement with higher management level made them to relent and the data collection process proceeded without any hindrance. The wrath of Covid-19 lockdown almost affected data collection process but thankfully, the extension of the period into dissertation stage 4 made it comfortable to collect all the required data - a time when the lockdown had been eased.

Reliability and validity of research instruments

The quality of research is often evaluated from whether the instruments are valid and reliable. Validity and reliability address how well a test-tool, technique or an instrument measure something. "Reliability and validity of measurements are important for the interpretation and generalization of research findings" (Odawa & Kaseje, 2014). Reliability is principally about the constancy of measurements, and validity explains the accuracy of the measurement. When the results are reproducible during a repeated investigation and considering the same underlying conditions, then we say the results are reliable. A reliable measure may not necessarily be valid but a valid measure is reliable. Validity therefore refers to the extent to which the instruments

measure what they are intended to measure. A valid measurement is generally reliable: if a test produces accurate results, they should be reproducible.

Reliability refers to how consistently a method measures something. If the same result can be consistently achieved by using the same methods under the same circumstances, the measurement is considered reliable. Validity refers to how accurately a method measures what it is intended to measure. If research has high validity, that means it produces results that correspond to real properties, characteristics, and variations in the physical or social world (Middleton, 2019; Pg. 1).

Validity explains how well the collected data covers the actual area of investigation. The main types of validity are: face validity, content validity, construct validity and criterion validity. By face validity is meant the operationalization of a construct.

Face validity is the degree to which a measure appears to be related to a specific construct, in the judgment of non-experts such as test takers and representatives of the legal system. That is, a test has face validity if its content simply looks relevant to the person taking the test. It evaluates the appearance of the questionnaire in terms of feasibility, readability, consistency of style and formatting. The clarity of the language used is also evaluated (Middleton 2019). The questionnaire that was developed underwent this rigorous process of face validity. The questions were validated based on their arrangement of flow of constructs. The clarity of the questions was also validated to prove that each question was simple, easy to understand and clearly readable. There was

consistency maintained in presentation of the questions. Consistent formatting was done too to make the tool presentable, readable and fitting to the sight of the reader.

Content validity defined the degree to which the items in a research instrument reflected the content in totality which allowed for easy generalization. In general, content validity involved evaluation of a new survey instrument in order to ensure that it was inclusive of all the items that were deemed essential. This eliminated undesirable items that appeared in the instrument. In the paper published by Taherdoost (2016), Content validity was defined as “the degree to which items in an instrument reflect the content universe to which the instrument will be generalized”.

Quoting ([Rossiter, 2008](#)), Koller, Levenson and Gluck (2017) state thus: Content validity is defined as “the degree to which elements of an assessment instrument are relevant to a representative of the targeted construct for a particular assessment purpose”. Content validity comprises a number of aspects, e.g., the clarity of the instructions, the validity and representativeness of the definition of the construct, linguistic aspects of the items (e.g., content, grammar), the adequacy of the response format and representativeness of the item pool.

The Delphi technique was demonstrably used to validate the contents of the instrument where experts in the field reviewed the constructs of items in the tool and assessed the characteristic importance to determine if the construct can be relevant to the research objective. “Delphi method which is predominantly used in medical research, is a structural iterative communication technique where experts assess the importance of characteristics, symptoms, or items for a target construct” (Koller, Levenson & Gluck, 2017).

Construct validity on the other hand reviewed the relationships between constructs. The cause-and-effect behaviour of constructs. It dealt with how well a concept was translated and transformed to provide a functional and operational reality. Put in plain terms, construct validity defines the extent to which the measure consistently behaved in relation to the theoretical hypothesis and represented how well scores on the instrument are indicative of the theoretical construct. As supported by Strauss and Smith (2009), “Construct validation concerns the simultaneous process of measure and theory validation”.

The construct validity was evaluated through correlations of the measures that were examined in terms of the behaviour of variables known to be related to the construct. The main approach for evaluating construct validity was through Factor Analysis,

It is important to note that a single study does not test construct validity, as it is a continuous process of evaluation, revaluation, refinement and development. Correlations that fit the expected pattern contribute to the evidence of construct validity (Borah, 2015).

The research instruments underwent a validity and reliability test. The validity of the research instruments was conducted by experts for construct validity, content validity, and criterion validity to ascertain their appropriateness and relevance to generate required information for the researcher to draw conclusions from. This was to conform to Middleton (2019) view that Validity presents how precisely a method measures that it is defined to measure. If a study has high validity, it portends that the results produced correspond to real characteristics, properties, and variations in the social or physical realism (Middleton 2019).

The process of data collection followed approval of the Research Ethics Application Form (REAF) and the data collection tools by the Unicaf University Research Ethics Committee (UREC) during dissertation stage 3. The questions on the questionnaire and interview guide were thoroughly scrutinized, screened and modifications done before final approval to proceed with the data collection.

The further strengthen the reliability of the research instruments, a pre-test survey was conducted at Baby Coaches Bus Company to determine the consistency of results generated in repeated measurements (Carmines & Zeller, 1979). The participants in the pre-test survey had similar characteristics as that of the final group identified to take part in the research.

In this study, primary data was generated using questionnaires and interviews. Structured questionnaires were given to respondents to fill while semi structured interview guide was employed to obtain additional insight from the management and staff of the selected Bus operating Companies. Questionnaires were chosen because of being inexpensive and cost effective. Using questionnaires was considered a practical way to collect large information from a diversity of respondents in the shortest time possible (Debois, 2019). The data collected could easily be quantified, analyzed and interpreted (Picincu, 2018). The problem of interpretation and understanding of questions was averted by putting the questions in a simple language that could be easily understood and provision of relevant instructions to the respondents.

On the other part, interviews were quite flexible and the researcher had control over the process. Interviews also portended a better response rate (DeFranco, 2014). The researcher could get detailed understanding of the phenomenon through conducting interviews (Trochim, 2019).

It is my conviction that the process of collected primary data followed ethical considerations to generate reliable, trustworthy and dependable data.

Results of findings

The results of the findings are from the analyzed primary data which was collected from questionnaires and interview scripts. They were generated from SPSS software and presented in using tables, graphs and charts. Explanatory notes have also been included. The results have been presented in three parts in consonance to the research questions and relative to testing the specific hypothesis as defined here:

Part 1: Demographic Data of Respondents

Part 2: Company Information

Part 3: (a) Key Corporate social responsibility Practices

 (b) Perception and behaviour of top executives and employees on CSR

 (c) Motives for practicing CSR

 (d) Strategies used for developing a framework for competitive advantage

The raw data from the responses were inputted in SPSS, analyzed, summarized and presented categorically. This research used the mixed model approach in analysis of the data generated. Some mixed methods research designs carefully merge both quantitative and qualitative approaches within or across the stages of the research process (Johnson & Onwuegbuzie, 2004).

(Some researchers) suggest the term mixed model be used to differentiate research designs integrating qualitative and quantitative data from those who merely employ both types of data. These include transformative designs that change one form of data into another (most often qualitative to quantitative data) so that the data collected by mixed methods designs can be merged (Onwuegbuzie and Teddlie 2003) (Driccoll, 2007, Pg. 20)

The term “quantitizing” has been framed to describe the practice of transforming coded qualitative data into quantitative information (Driccoll, 2007). The recordings and scripts from the face to face interviews were transcribed, indexed for ease of retrieval and identification. Once this was done, identification of themes was carried out to make it easy to regroup the data in way of re-coding. The re-coded data was then inputted in the software – SPSS for manipulation. The qualitative data was scientifically transformed and “quantitized” to enable embedded analysis of the data.

Research instruments administered and retrieved

20 interviews were conducted with the 20 purposively selected participants who expressed willingness to give their views recording 100% response rate. In addition, 280 questionnaires were administered to the 280 randomly selected participants who had consented to participate and all

the questionnaires were retrieved too indicating 100% recovery rate. Participation was willful and the sampling methods used were convenient to yield such results.

Part 1: Demographic data

The basic demographic information required of the respondents were their Age, Gender, highest level of education and number of years they have been with the company. The responses are presented below.

Gender of Respondents

A total of 300 respondents took part in the research. Analysis of the data showed that 188 of the respondents (62.7%) were males and 112 (37.3%) were females as presented below:

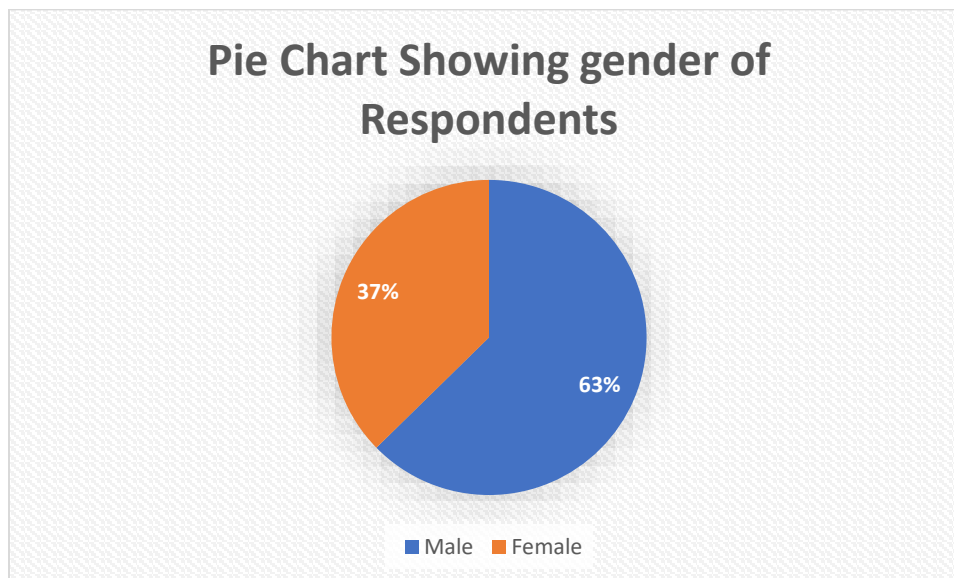


Figure 3 Showing gender of Respondents

This showed that both females and males were represented and participated in the research. Although there were more males than females that participated, it was beyond the scope of this research to understand why it was so.

Age of Respondents

Age has been referred to as the period of human lifespan, measured in years from birth. Age is demonstrably marked by some degree of mental or physical development that involves capacity and legal responsibility. The attributes of legal responsibility and capacity were considered crucial in carrying out such research which required independence of judgement and clear mental capacity to understand and express personal opinion on the matters raised.

For the purpose of this research, age was quantified on an ordinal scale in years ranging from 1 to over 80 for ease of analysis and interpretation. The primary data on age was obtained from both the questionnaire and the interview guide. Age had often been used before in research findings by many scholars. Statistical measures such as mean, standard deviation and range were used to analyze and interpret the data on age.

The results from the analyzed data showed that the respondents' age ranged from 18 years to 73 years old implying that no minors were recruited in the investigation. On further analysis, it was uncovered that the average age was 28.66 years. This is presented in Table 1.

Table 2 Showing Age of Respondents

	N	Minimum	Maximum	Mean
Age	300	18	73	28.66
Valid N (listwise)	300			

Detailed presentation of age of respondents

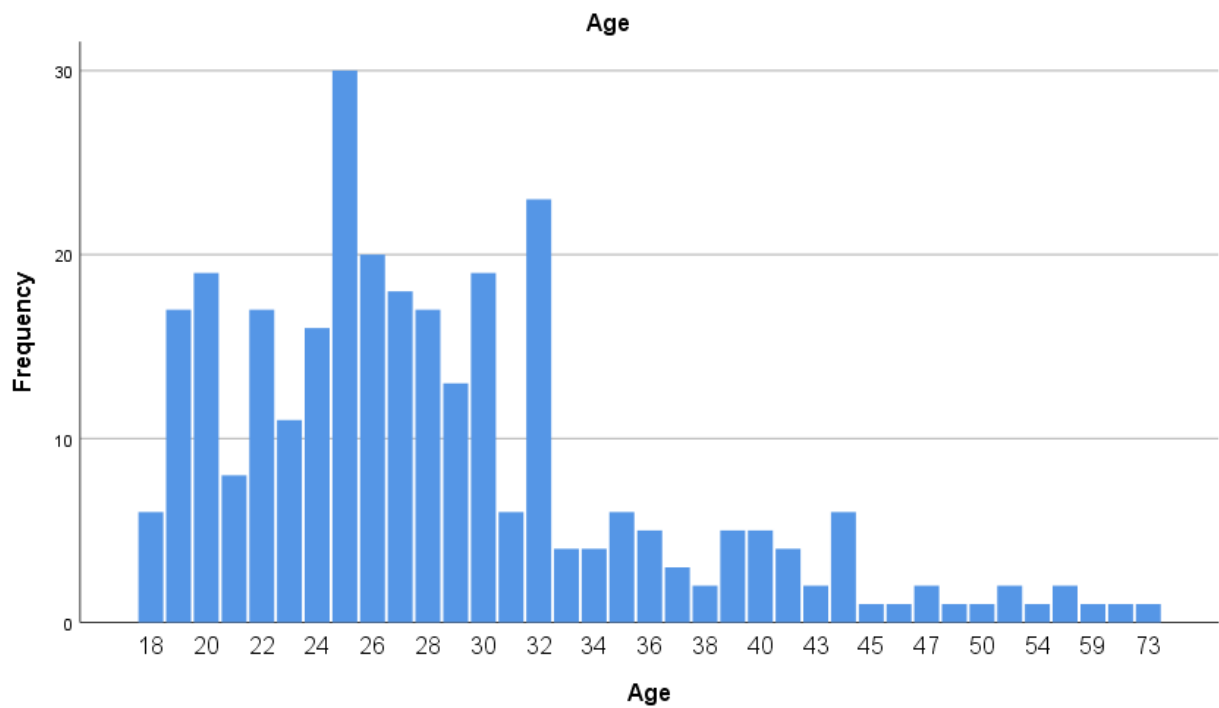


Figure 4 Detailed age of Respondents

It was deemed that the respondents were old enough, mature in mind and had the capacity to make independent judgement and freely express their views that could be relied on. A Modal age was 25 years consisting of 10% of the respondents i.e 30 participants. Majority of the participants were clustered below 35 years meaning they were still in their youthful age.

Highest Level of Education

The level of education represented a broad section of the education “ladder” progressing from very elementary to more complicated learning experiences that embraced all fields and programme groups that occurred at that particular level. Level of education considered for this research was the highest level ever achieved in the respondent’s life. The measurement of level of education followed an ordinal scale. For the rationale of this study, the levels of education considered were Ordinary level (O Level), Advanced level (A Level), First degree, Masters, PhD and others as the case could be per the individual respondent.

Out of the 300 respondents, 78 of them representing 26% had at least attained the basic Ordinary Level of Education (O Level), while 63 of the respondents (21%) had attained A level (Advanced level). 75 of the respondents were Diploma holders irrespective of the field of study (25%) while 67 had at least reached Graduate level representing 22.3% of the respondents.

Table 3 Showing Highest Level of Education of Respondents

	Frequency	Percent

Valid	O Level	78	26.0
	A Level	63	21.0
	Diploma	75	25.0
	First Degree	67	22.3
	Masters	5	1.7
	Others	12	4.0
	Total	300	100.0

There were 5 Respondents at Masters level and 12 with qualifications considered as “Others” and included in this category are the certificate holders. Further analysis showed that 49% of the respondents had qualifications from Diploma and above while 51% did not attain any diploma at all. However, all the respondents had at least the basic educational requirement which makes them literate enough to understand the questions and make informed choices. Breugh (2009) confers that people who have attained the basic educational level are literate enough to read and understand the context of the investigation. They are analytical, knowledgeable and possess problem solving skills.

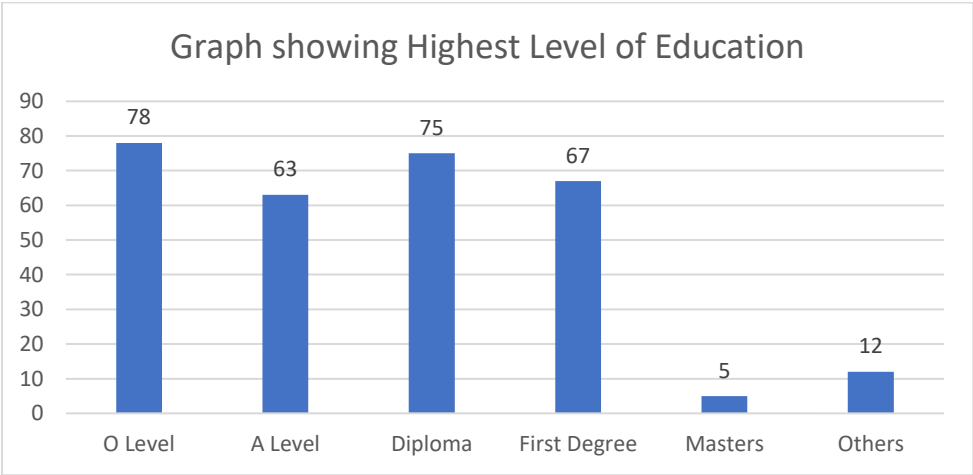


Figure 5 Showing highest level of education

Number of Years with the company

This inquiry was made to understand for how long the client has known and been using the bus company, or how long the staff has been with the company. The longer one has been with or has used the company, the more informed the person was.

The detailed analysis of age of respondents is shown below:

Table 4 Showing Number of Years with Organization

Years in Organization

N	Valid	300
	Missing	0
Mean		4.33
Minimum		1
Maximum		23

From the above table, it is evident that the average year reported is 4 years with minimum of 1 year and maximum of 23 years with the bus company. Such people have vast experience and are knowledgeable about the company's operations.

Part 2: Company Information

The information required from this section included: Name of the Bus company, status of company registration, number of years in operation, whether the company has any CSR practices in place and the areas in which the company mostly supports the community. The findings are presented below.

From the Table 5, five Bus companies were selected for this investigation. The company that had been the longest in operation was 30 years, followed by one with 18 years in operation, then 11 years, 10 years and the least in operation is yet one year old. All the respondents concurred that the companies are registered in Uganda.

Table 5 Showing years the selected companies have been in operation

S/No	Name of Bus Company	Years in operation
1	Nile Coach	30
2	Gaa Gaa Bus Co	18
3	KKT	11
4	California	10
5	Nile Star	1

One of the parameters that was measured under company information was awareness about CSR practices. Awareness was perceived as the knowledge or perception of a fact or situation. It was defined “the quality or state of being [aware](#) : knowledge and understanding that something is happening or exists”. Using a dichotomous scale, we measured the state or condition of being [aware](#); having knowledge and being consciousness.

Awareness is an independent variable and the primary data on awareness was obtained from the questionnaires and interview conducted. It was measured in a nominal scale of yes or no and

investigated in-depth on the knowledge of areas the company mostly support the community such as education, culture, sports, health care, poverty and environmental protection.

The number of occurrences of the responses constituted the data from which statistical inferences were derived from the frequency distribution. The primary construct associated with the research question was the knowledge that companies practiced CSR.

Table 6 Awareness about CSR

Response		Frequency	Percent
Valid	Yes	283	94.3
	No	17	5.7
	Total	300	100.0

From Table 6, 94.3 percent of the respondents concurred that they were aware and had knowledge about corporate social responsibility where 283 responded to the affirmative. However, 17 respondents representing 5.7% of the responses expressed a negative view that they are not aware about CSR practices. Further analysis by correlation in Table 7 represents positive correlation between awareness of CSR practices and companies having CSR practices in place at 0.904

coefficient. The correlation is significant at 0.01 level (2-tailed test). It is because of being aware that the companies get involved in CSR.

Table 7 Pearson's correlation analysis on awareness

Correlations

		Are you aware of CSR	Does Co Have CSR Practices
Are you aware of CSR	Pearson Correlation	1	.904**
	Sig. (2-tailed)		.000
	N	300	300
Does Co Have CSR Practices	Pearson Correlation	.904**	1
	Sig. (2-tailed)	.000	
	N	300	300

**. Correlation is significant at the 0.01 level (2-tailed).

Table 8 represents the areas companies normally support the community. 25.3% of the respondents said the companies support in Education while 23.0 % said the support has been in Health care. Other areas mentioned included culture (14.0%), sports (18.3%), environmental protection (7.7%), Housing (0.7%) and Politics (0.3%) among other responses. This is presented in Table 7.

Table 8 Showing the area the companies normally support the community

Rank	Area	Frequency	Percent
1	Education	76	25.3
2	Health Care	69	23.0
3	Sports	55	18.3
4	Culture	42	14
5	Environment Protection	23	7.7
6	Poverty Alleviation	22	7.3
7	Govt Programmes	5	1.7
8	Others	5	1.7
9	Housing	2	0.7
10	Politics	1	0.3
	Total	300	100

Part 3: (a) Key Corporate social responsibility Practices

Having employed the Principal Component Analysis (PCA) technique to reduce the dimension of the Likert-scale datasets and increase its interpretability, and minimizing information loss (Winter & Dodou, 2016; Jolliffe & Cadima, 2016), only questions with Eigen values greater than 1 were maintained for further analysis as per Cramer's Rule (Goodwin, 2012). The results are presented below:

Under the key CSR practices, two components were extracted: the main consideration for CSR and the approaches employed by the companies.

Table 9 Analysis of Variance (ANOVA)

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.447	1	.447	.972	.325 ^b
	Residual	127.949	278	.460		
	Total	128.396	279			

a. Dependent Variable: Main CSR Approach

b. Predictors: (Constant), Main CSR Consideration

Table 9 tested the null hypothesis that there are predetermined CSR practices employed by the companies. Given p-value 0.325 and the F-value 0.972; in such a circumstance the Null Hypothesis is upheld since the p-value is greater than significance level of 0.05. In the words of Frost (2020), “If the p-value is greater than the significance level, you do not have enough evidence to reject the null hypothesis”. This is further strengthened by Sullivan (2020) that if the F-value is close to 1, then the null hypothesis is true. ANOVA is preferred because there are two independent groups and the procedure is used to compare the means of the comparison groups. ANOVA refines the impulse of one or more factors by comparison of the means of different variables (Singh, 2018).

In the first group, the investigation revealed that the main CSR approach used by the companies is to the Community (63%) and the workplace approach (27%) as presented in Table 10. In the second group of variables appearing in Table 11, the main consideration for practicing CSR is the people (49.6%) while Environment (8.6%) and sustainability of CSR activities (7.9%) received little mention.

Table 10 The main CSR Approaches used

		Frequency	Percent
Valid	Community	189	63
	Work place	81	27

	Environmental issues	22	7.3
	Marketplace	8	2.7
	Total	300	100.0

Table 11 Main considerations for CSR

Consideration	Frequency	Percent
The people	159	53.0
Profits and Biz Growth	95	31.7
The environment	24	8.0
Sustainability of CSR activities	22	7.3
Total	300	100

Part 3: (b) Perception and behaviour of top executives and employees on CSR

The perception and behaviour of top executives and employees on implementation of CSR practices was tested on a Likert scale measuring the level of agreements to the leading statements. The responses are presented below.

On the inquiry of whether CSR is the responsibility of top management, 80 out of the 230 clients agreed (34.6%) while 27 representing 11.7% strongly agreed. On the contrary only 26.4 disagreed.

In a similar voice, 56% of the staff also concurred that implementation of CSR practices is the responsibility of top management while 32% disagreed. These are presented in Table 12 and 13 below.

Table 12 Showing client response on whether CSR is the responsibility of top management.

		Frequency	Percent
Valid	Strongly Disagree	29	12.6
	Disagree	61	26.4
	Neither Disagree nor Agree	33	14.3
	Agree	80	35.0
	Strongly Agree	27	11.7
	Total	230	100
Total		231	100.0

Table 13 Showing staff response on whether CSR is the responsibility of top management.

		Frequency	Percent
Valid	Disagree	16	32.0
	Neither Disagree nor Agree	1	2.0
	Agree	28	56.0
	Strongly Agree	5	10.0
	Total	50	100.0

It was Hypothesized in **H1₂** that the perception and behaviour of top executives and employees towards the implementation of CSR practices is predictable.

Table 14 Proof of H1₂ using ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.901	3	2.634	2.314	.076 ^b
	Residual	314.099	276	1.138		
	Total	322.000	279			

a. Dependent Variable: Main CSR Consideration

b. Predictors: (Constant), Perception on Profits, Perception on Obligation, Perception on Focus

Table 15 Significance level for proof of H1₂**Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	1.029	.430		2.395	.017			
	Perception on Focus	.136	.075	.109	1.797	.073	.122	.108	.107
	Perception on Obligation	.120	.080	.090	1.504	.134	.103	.090	.089
	Perception on Profits	.047	.085	.033	.547	.585	.059	.033	.032

a. Dependent Variable: Main CSR Consideration

Tables 14 and 15 show that the perception of management on implementation of CSR is predictable given that the main CSR consideration depends slightly on the perception with

significance of 0.076. The perception towards profits is highly correlated to the main consideration. Therefore, H1₂ that the perception and behaviour of top executives and employees towards the implementation of CSR practices is predictable is upheld.

On the side of management, 85% agreed that CSR is the responsibility of top management while 15% negated as in Chart below.

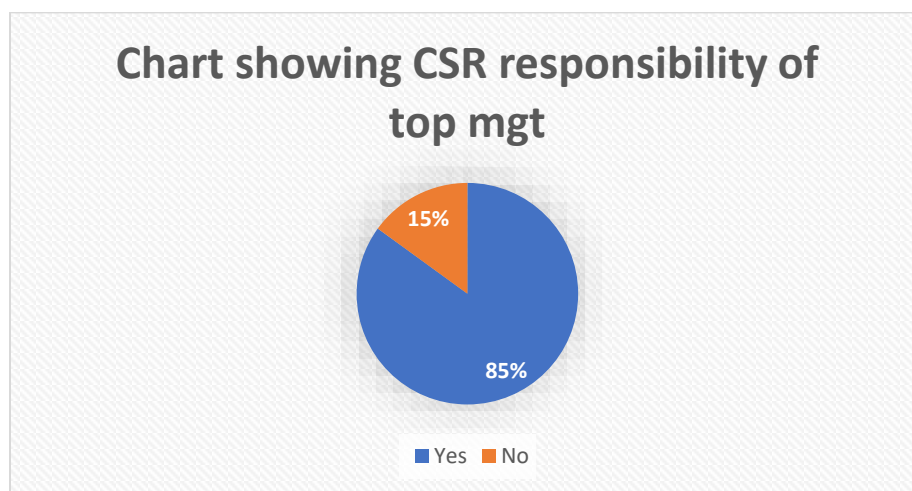


Figure 6 Chart showing CSR responsibility of top mgt

Although majority of the respondents concurred that there are laws and regulations on CSR (53% strongly disagreed and disagreed) as in Table 16, and that the companies have CSR policies in place represented by 61% (Table 17), 47.3% said CSR practices in place but not sustainable (Table 18). 38.6% disagreed while 14% could neither agree nor disagree.

Table 16 Showing whether there are no Laws and regulations on CSR

		Frequency	Percent
Valid	Strongly Disagree	69	23.0
	Disagree	90	30.0
	Neither Disagree nor Agree	67	22.3
	Agree	47	15.7
	Strongly Agree	27	9.0
	Total	300	100.0

Table 17 Showing whether there are no CSR Policy of Co

		Frequency	Percent
Valid	Strongly Disagree	47	15.7
	Disagree	136	45.3
	Neither Disagree nor Agree	48	16.0
	Agree	52	17.3
	Strongly Agree	17	5.7
	Total	300	100.0

Table 18 Showing whether there are CSR practices in place but not sustainable

		Frequency	Percent
Valid	Strongly Disagree	19	6.3
	Disagree	97	32.3
	Neither Disagree nor Agree	42	14.0
	Agree	111	37.0
	Strongly Agree	31	10.3
	Total	300	100.0

Analysis of results on focus of CSR on community revealed that 70% of management team (Table 19) confirmed that the focus of CSR should be on the community; 74% of staff agreed too (Table 20). This resonates well with Table 9 and 10 that the main approach used for CSR implementation is the community approach with the main consideration is to the people.

This position contrasts with focus on environment where 70% of management said CSR should not be focused on environment (Table 21); 52% of staff also disagreeing to the statement (Table 22) and 53.6% of clients also echoing the same position that CSR should not only focus on environment (Table 23) which clearly indicates the perception and behaviour of top management and employees in regards to profits, community and environmental issues.

Table 19 Showing response of management on focus of CSR on community

		Frequency	Percent
Valid	True	14	70.0
	False	6	30.0
	Total	20	100.0

Table 20 Response of staff on focus of CSR only on Community

		Frequency	Percent
Valid	Strongly Disagree	2	4.0
	Disagree	5	10.0
	Neither Disagree nor Agree	6	12.0
	Agree	34	68.0
	Strongly Agree	3	6.0
	Total	50	100.0

Table 21 Response of clients on CSR Focus only on Community

		Frequency	Percent
Valid	Strongly Disagree	38	16.5
	Disagree	58	25.1
	Neither Disagree nor Agree	26	11.3
	Agree	58	25.5
	Strongly Agree	50	21.6
	Total	230	100.0
Total		230	100.0

Table 22 Response of management on focus of CSR on Environment

		Frequency	Percent
Valid	True	6	30.0
	False	14	70.0
	Total	20	100.0

Table 23 Response of clients on focus of CSR on Environment

		Frequency	Percent
Valid	Strongly Disagree	44	19.6
	Disagree	80	34.6
	Neither Disagree nor Agree	68	29.4
	Agree	31	13.4
	Strongly Agree	7	3.0
	Total	230	100.0
Total		230	100.0

Part 3: (c) Motives for practicing CSR

This section was to investigate the motives for practicing CSR activities. The respondents were given opportunity to express their agreement to the statements and the responses are presented below.

Table 24 Main motives for practicing CSR

Between-Subjects Factors				
		Value Label	N	Percent
To Promote Corp Image	1	Strongly Disagree	2	6.09
	2	Disagree	12	
	3	Neither Disagree nor Agree	19	
	4	Agree	115	85.65
	5	Strongly Agree	82	
Take Competitive Adv	1	Strongly Disagree	8	10.43
	2	Disagree	16	
	3	Neither Disagree nor Agree	24	
	4	Agree	91	79.13
	5	Strongly Agree	91	
Provide benefit to Community	1	Strongly Disagree	2	2.61
	2	Disagree	4	
	3	Neither Disagree nor Agree	9	
	4	Agree	95	93.48

	5	Strongly Agree	120	
Attract public incentives	1	Strongly Disagree	6	10.43
	2	Disagree	18	
	3	Neither Disagree nor Agree	26	
	4	Agree	110	78.26
	5	Strongly Agree	70	
To attract more customers	1	Strongly Disagree	2	4.35
	2	Disagree	8	
	3	Neither Disagree nor Agree	21	
	4	Agree	101	86.52
	5	Strongly Agree	98	
Give back to community	1	Strongly Disagree	9	11.3
	2	Disagree	17	
	3	Neither Disagree nor Agree	17	
	4	Agree	70	81.3
	5	Strongly Agree	117	

From the summary in table 24 above, the main motives for practicing CSR in organizations where the respondents agreed and highly agreed inclusive in order of rating include:

1. To provide benefit to the community	93.48%
2. Attract more customers	86.52%
3. Promoting Corporate image	85.65%
4. Give back to community	81.30%
5. For Competitive advantage	79.13%
6. Attract Public incentive	78.26%

Other motivators such as being in good books with the ruling party; political recognition; pressures from customers and government: received low rating below 45%.

The respondents also rated the following in order of score as the benefits accrued from implementing CSR practices which may indirectly act as motivators or drivers to embrace CSR practices:

1	Improve Company image	83.91
2	Obtain new customers	79.13
3	Improve employee commitment	76.96
4	Develop new Businesses	73.17

In hypothesis H1₃, it was stated that: there are drivers that motivate companies to practice CSR. Using regression analysis, it is shown in Table 25 below that pressures from government and consumers has a negative correlation to competition ($p=-0.082$; and -0.171) but instead has a positive relationship with development of new business products ($P=0.225$).

Table 25 Matrix on drivers that motivate companies to practice CSR

Correlations Matrix

			Motivating Factor Pressers	Motivating Factor Competition	Benefit New Business Products
Motivating Pressers	Factor	Pearson Correlation	1	-.082	.225**
		Sig. (2-tailed)		.171	.000
		N	280	280	280
Motivating Competition	Factor	Pearson Correlation	-.082	1	.147*
		Sig. (2-tailed)	.171		.014
		N	280	280	280
Benefit New Business Products		Pearson Correlation	.225**	.147*	1
		Sig. (2-tailed)	.000	.014	

	N	280	280	280
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**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

This position is confirmed in Table 26 that pressures from Government and customers is significant as a driver to practice CSR ($p=0.01$) while competition has a strong relationship at $p=0.174$. Hence, **H1₃** that there are drivers that motivate companies to practice CSR is upheld.

Table 26 Analysis of variance on motivating factors

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
Motivating Factor Pressers	Between Groups	24.876	8	3.109	3.367	.001
	Within Groups	250.267	271	.923		
	Total	275.143	279			
	Between Groups	5.561	8	.695	1.454	.174
	Within Groups	129.550	271	.478		

Motivating Factor Competition	Total	135.111	279			
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Part 3: (d) Strategies used for developing a framework for competitive advantage

The opinion of the respondents was sought to examine the strategies that can be employed to develop a framework for competitive advantage. From the table 27 and 28 below, the views of the clients and staff were sought.

45.7% of the respondents suggested that basing on the philanthropic responsibility can gain competitive advantage, while 25.2% opted for evaluation of the economic benefits before engaging in such ventures. 11.3% suggested looking at the economic responsibility of the company to build competitive advantage. According to the staff (Table 28), the best two options are Looking at the economic responsibility (42%) followed by Philanthropic responsibility (40%).

The Management Team concurred with the above observation by majority stating that the best strategy to adopt for competitive advantage is considering the philanthropic responsibility (55.0%) – Table 29.

Table 27 Strategies to develop framework for competitive advantage by clients

	Frequency	Percent
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Valid	Looking at economic Responsibility	26	11.3
	Evaluating economic benefit first	58	25.2
	Go by legal responsibility	20	8.7
	Consider ethical responsibility	14	6.1
	Philanthropic responsibility	105	45.7
	Go by desire of political regime	7	3.0
	Total	230	100.0

Table 28 Strategies to develop framework for competitive advantage by staff

		Frequency	Percent
Valid	Looking at economic Responsibility	21	42.0
	Evaluating economic benefit first	2	4.0
	Go by legal responsibility	2	4.0
	Consider ethical responsibility	5	10.0
	Philanthropic responsibility	20	40.0

	Total	50	100.0
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Table 29 Best strategy to develop for competitive advantage from MGT

		Frequency	Percent
Valid	Evaluating the economic benefits	5	25.0
	Going by legal responsibility	2	10.0
	Consideration of ethical responsibility	2	10.0
	Consider philanthropic responsibility	11	55.0
	Total	20	100.0

On what advice to give to the companies considering implementation of CSR practices, support to the community and protection of the environment were the major issues raised. According to management response, this is done to get more customers (30%) and to build good relations with the people (20%) (Table 30).

Table 30 Advise to Cos on CSR

		Frequency	Percent
Valid	Embrace CSR for competition	3	15.0

	Use CSR to give back to Community	3	15.0
	Implement CSR for good relations	4	20.0
	Get more customers	6	30.0
	Team work	2	10.0
	Boost income more profits	1	5.0
	CSR should be part of Co	1	5.0
	Total	20	100.0

Evaluation of Findings

Considering the results of the findings, this section reports on what the findings mean and presents an in-depth examination and interpretation of the results. The interpretations of the findings are presented without drawing any conclusions since conclusions are reported in Chapter Five. The presentations have been arranged in accordance to the research questions. The findings have been interpreted in line with the hypothesis and conceptual framework. The results from the data analysis were also discussed quoting literature that supports it. Any deviating, unexpected or conflicting findings have been categorically highlighted too.

As earlier noted, Corporate Social Responsibility is a practice that manifests the obligation of business to the community and environment. CSR is a philosophy where a business integrates social and environmental contexts in the business strategy and operations. The practice includes

conservation of the environment, philanthropic practices, demonstrating ethical labour practices and volunteerism. Despite disapprovals about CSR by the earlier scholars, the concept withstood criticisms and has grown in impact and significance. Being a relatively unfamiliar concept in Uganda this research intended to expound on the CSR practices and envisage development of a framework that businesses can embrace for competitive advantage. The evaluations of the findings are therefore discussed below.

(a) Key Corporate social responsibility Practices

Research question one prompted the investigator to understand what the key CSR practices of the Bus Companies were. Although the earlier scholars had tagged the concept of CSR on philanthropy, CSR has continued to evolve both in context and content: the meaning and practice (Lee, 2008; Secchi, 2007; Collier, 2017). There is now a remarkable shift to environmental concerns and business relations with society as managers attempt to raise standards of ethical behaviour and social justice (Warren, 2007).

As a foundation to modern CSR, Carroll identified four categories presented in a pyramid shape: economic responsibility as the base of the pyramid; legal responsibility at the next level of the pyramid; followed by ethical responsibility; and philanthropic responsibility at the top of the pyramid (Riley, 2010; Carroll, 2016). Meaning that the issue of philanthropy is conceived last having realized economic, legal and ethical responsibilities. The issue of sustainable development has also been integrated into the CSR strategy and practices that has positively impacted on the economy, society, and the environment (Schooley, 2019).

In view of Tabaczynski (2019), “corporate social responsibility initiatives are classified into 4 categories. These include philanthropic giving, volunteering support, labor and diversity practices, and environmental conservation”. Secchi (2007) and Bitcha (2003), present that most of the social responsibility practices fall into either of the following categories: environmental protection; conservation and reduction in carbon emissions; philanthropy through donation of finances; provision of products or services to the society to benefit charitable organizations and local community; ethical labor practices that consider fair and ethical treatment of the employees; and involvement in voluntarism.

In an insight to understand what CSR practices the bus companies under investigation are involved in, the result in Table 9 showed that the main approach employed by the companies is the community approach (63%), followed by work place (27%), environmental issues (7.3%) and market place (2.7%) being the least employed. Further inquiry proved that the main considerations of the companies to embrace CSR practice is the people (46.3%), profits and business growth (31.7%), sustainability of CSR activities (7.3%) and environment (8.0%). This explains why the community approach is dominant since the people form the community. Further inquiry showed that the main considerations for embracing CSR practice was the people. Profits and business growth, sustainability of CSR activities and environmental issues featured scarcely.

This community approach is supported by Padgett (2011), that the primary focus of CSR on business responsibility to community and doing good-deeds for society existed from 1950s. In the 1960s, people and ideas were instrumental as key events characteristic to the social focus ushered

in during this decade. Moura-Leite (2011) also concurred that in the 1950s the main principle of CSR was on business responsibility to society and doing good-deeds for the community.

The areas for supporting the community in order of preference are through support in education system (25.3%), healthcare support (23%), sports (18.3%) and cultural support (14%). All these are pointers of helping the people through the community approach. Environmental protection got 7.7%, poverty alleviation programmes 7.3%. Involvement in government programmes (1.7%), Housing (0.7%) and Politics (0.3%) got the least attention.

Supporting the people through the community approach through education, healthcare, sports and cultural support which form 80% of the response is a pointer to philanthropy (Bitcha, 2003). This means that the companies consider philanthropy most important other than the economic, legal and ethical responsibility. Lee (2008) and Secchi (2007) showed that the concept of CSR is ever revolutionizing in its meaning and practical aspects. The initial context of CSR in the earlier times was tagged to philanthropy but has over time shifted to include business-society relationships and environmental concerns.

This is in total contrast to Carroll's assumption where philanthropy comes last on top of the pyramid (Carroll, 2016). However, philanthropy sounds dominant as one way of practicing CSR (Tabaczynski, 2019; Bitcha, 2003). Ethical responsibility is manifested in the workplace approach which comes second after philanthropy.

On the CSR practices, the conceptual framework presented stakeholder involvement as one of the core principles to achieve sustainable and responsive CSR implementation through dedicated

management attitude and corporate sustainability. Other principles include management of challenges, communication and feedback, resilience and economic responsibility.

Considered as stakeholders include people, groups or organizations that have concerns or interest in an organization (Businessdictionary.com, 2019). “Stakeholders can affect or be affected by the organization's actions, objectives and policies (Baker, 2004)”. Some examples of stakeholders to the business may include creditors, lenders, Top Management, employees, government, suppliers, shareholders, Trade unions, and the community within which the business operates. In relation to the research, the community (people) form part of the stakeholder.

Given Udo-Akang (2012) emphasizing that there exists a strong interrelationship between research and theory, this finding supports the stakeholder theory that is widely adopted in business strategies that a business does not operate in isolation. Its operations are affected by and affects other people or stakeholders such as suppliers, employees, customers, the community (Freeman, 1984; Businessdictionary.com, 2020). However, the philanthropic approach employed by the companies at will without any laws or regulations in place (Katamba, 2016) also has a linkage to the theory of planned behaviour which has overtime been used to explain or predict a wide range of behaviours and intents. The theory is hinged on the core facets of: attitudes, behaviour intention, subjective norm, social norms and perceived power or influence (Ajzen, 1985).

It is my conviction that though CSR is seemingly embraced globally, its interpretation, application and the relevance attached to it varies from one country to another.

(b) Perception and behaviour of top executives and employees on CSR

Management and employees perform a very important function in implementation of CSR practices. With the ever-evolving meaning and practice of CSR, the societal context has transformed from the initial philanthropic patronage to responsive behaviour towards society and the environment (Murthy, 2014; Carrol, 2016). In achieving all these, the management is responsible by giving guidance and direction. This justifies the ever-growing interest to investigate management's perception on CSR practices and implementation.

Several surveys conducted to assess the perception of management on CSR implementation have showed a mixed opinion on the context pointing to "a gap in the knowledge" (Murthy, 2014). Many organizations investigated adopted varying words or languages to operationalize CSR terms although there have been specific parameters to define each (Rachel, 2019). In a nutshell, the management approach to CSR largely depends on the focus of the company and the size of the organization.

Perception is an intrinsic factor- an infelt feeling about something. It is your impression about something or the way you think about it (Collins.com, 2019). Perception is also seen as the "organization, identification, and interpretation of sensory data in order to represent and understand the presented information, or the environment" (Wikipedia, 2019). Perception is greatly influenced by the perceiver's experiences, expectations and attention. It is a cognitively internal process within the individual.

In examining the perception of management in implementation of CSR practices, the results of the data collected as presented in Tables 11 and 12 showed that: 46.3% of the clients agreed to the fact that implementation of CSR practices is the responsibility of top management while 39.0% disagreed. Interestingly, 14.3% were in dilemma (Neither agreed nor disagreed). This presents a big paradox. If the number of those in dilemma and those that disagreed in compounded, it totals to more than half that is 53.3%.

In a similar voice as in table 12, 66% of the staff concurred that implementation of CSR practices is the responsibility of top management while 34% disagreed. The staff think that it is none of their business to implement CSR practices. All these point to the fact that there is lack of information, poor attitude, or deficiency in comprehending CSR practices in these companies. This supports Murthy (2014) assumption that there is a knowledge gap about CSR implementation. The responses from the management further corroborates this assumption where 85% agreed that CSR implementation is the responsibility of top management while 15% negated.

On a further inquiry into the perception considering sustainability of CSR practice, 47.3% said CSR practices are in place but not sustainable (Table 17), 38.6% disagreed while 14% could neither agree nor disagree.

Although majority of the respondents concurred that there are laws and regulations on CSR (53%) as in Table 15, and that the companies have CSR policies in place represented by 61% (Table 16), a thoroughly researched report by Katamba (2016) on CSR in Uganda showed that there are no laws and regulations specifically made to address CSR issues. The respondents could be gauging on the general laws in place. This is another indicator of lack of information (Murthy, 2014).

Investigation on focus of CSR revealed that 70% of management team (Table 18) confirmed CSR should be focused on the community. This position was upheld by 74% of staff who agreed too (Table 19). This resonates with Table 9 and 10 that the main approach used for CSR implementation is the community approach with the main consideration to the people. This position contrasts with focus on environment where 70% of management said CSR should not be focused on environment (Table 20). The fundamental question to raise here is whether the respondents really understand the basics of CSR practice. Such controversies still point to one factor: lack of knowledge. This is crowned all by Katamba (2019) that CSR practice is a relatively new concept in Uganda (Katamba & Kazooba, 2012).

The conceptual framework presented that perception is understood from the management and employees' context conceived towards the customer expectations, societal demands and environmental concerns which arise out of societal pressures that yields to sustainable and responsive CSR implementation. The behavioural element aligns with management attitude.

Comparing the findings to the conceptual framework, the management attitude is still wanting. Additionally, there is either a lack of knowledge or evidence of knowledge gap – knowledge gap referring to having knowledge about something but not the correct one. It is therefore prudent to dedicate another research to find out if the gist of the matter is lack of knowledge or existence of knowledge gap.

The findings do not corroborate well with the stakeholder theory. Neither does it relate to business ethics theory. It could be proposed that the perception of management and employees to CSR is aligned to the Behaviourist Theory (Phillips, 2011) which states that: “Behaviourism is a learning

theory that only focuses on objectively observable behaviours and discounts any independent activities of the mind”. The introduction of CSR in business practices and philosophy is seen as a learned behaviour that is not entrenched yet. Additionally, the Theory of planned behaviour may explain this shocking perception that contradicts existing literature.

(c) Motives for practicing CSR

Motive is a need or desire that causes a person to act. It is the incentive that induces or stimulates an action. Motive can also be seen as the emotion which operates on the will of a person which causes the person to act. Impulse denotes “a driving power arising from personal temperament or constitution”. In view of Graafland (2012), factors that motivate organizations or businesses to practice CSR consists of extrinsic and intrinsic factors. An extrinsic motive looks at the financial aspect while the intrinsic motive looks at the ethical issues to people and the environment.

From the findings, the main motives for practicing CSR in organizations include: providing benefit to the community (93.48%), attracting more customers (86.52%), promoting corporate image (85.65%) and giving back to the community (81.30%). Other motives identified include practicing CSR for competitive advantage (79.13%) and to attract public incentive (78.26%).

The above findings resonate with Sonitaite (2015) that “many businesses and organizations have motivations for incorporating CSR practices in their strategy and philosophy”. In the view of Graafland (2012), considerations towards the people entail social responsibility while issues to do with the planet addresses the ecological and environmental context. Yin (2015) further contends that the environment is a major force, the motivator, that impulses organizations to embrace CSR

practices. The environment consists of both internal and external business environments. The internal environment consisting of corporate culture and management attitude while external environment is composed of political, social and globalization pressures. Nzovah (2012) affirms that organizations that engage with their stakeholders often develop valuable CSR related practices.

The engagements come from the motivations of the management. That is why the companies chose providing benefit to the community and giving back to the community as the basic practices that can attract more customers and promote their corporate image.

But from the findings, other motivating factors such as: being in good books with the ruling party; political recognition; pressures from customers and government: received low rating below 45%. While Sonitaite (2015) suggested that pressure from stakeholders could be a responsible motivator that makes such organizations introduce CSR practices in their operations, the findings weakly supported this conviction. Dokpesi (2014) had also opined in a similar voice that the environment exerts a considerable pressure on the businesses to embrace CSR. In the prevailing circumstance where CSR is still a new concept and the stakeholders have not fully recognized their contribution, a lot is still desired.

The benefits identified from practicing CSR that motivates the companies to embrace CSR idea are to Improve company image (83.9%), obtain new customers (79.1%), Improve employee commitment (76.96%), develop new businesses (73.4%), and Influence customer decisions (60.9%).

The findings also support the constructivism in the conceptual framework that the ethical conviction and organization image is key in implementing CSR practices. This is derived from the management's attitude and to some extent the environmental and social pressures. As the findings show, the environmental and social pressures have a weak inspiration on the embracement of CSR practices.

These findings support the expectancy theory and theory of planned behaviour which extensively explain application of CSR in businesses and organizations. It is therefore apparent to say that the practice of CSR by the companies is hinged on the benefits they enjoy from such practices and not from any pressures.

(d) Strategies used for developing a framework for competitive advantage

Many businesses have reached the peak of their operations through competitive advantage (Cavali, 2018). Competitive advantage can be defined as the attribute that makes a business perform better than the competitors. It is the comparative advantage a business gains over its rivals through offering customers better value for their choice which translates into brand loyalty.

In the view of Amadeo (2019) there are three strategies through which businesses can gain competitive advantage- the benefit provided by the product, the population targeted and availability of competitors. According to Ma (1999), competitive advantage can be seen through the framework of positional advantage and compound advantage. Positional advantage looks at the strategic locus of the business and its accessibility while compound advantage exists when there is integration of multiple advantages.

From the findings as presented in tables 26 and 27, 45.7% of the respondents suggested that competitive advantage can be gained through basing on the philanthropic responsibility, while 25.2% opted for evaluation of the economic benefits. The Management Team concurred with the above observation where majority stated that the best strategy to adopt for competitive advantage is considering the philanthropic responsibility (55.0%) The staff however deviated a bit by suggesting that first look at the economic responsibility (42%) and then philanthropic responsibility (40%).

A framework is a strategic tool that guides businesses to think differently to achieve their goals. The frameworks are used in analyzing strategic business concerns (Lome, 2019). In consideration of the findings, the best framework can be built around expounding on the philanthropic axis. Comparative advantage can be achieved if the organization has a better way to address concerns of the consumers, the society and the environment while considering the philanthropic approach (Cavali, 2018).

Whereas the internal environment is crucial in managing CSR issues, a special attention should be given to the external environment that consists of the government legal and regulatory framework (Dokperi, 2014), the demands of consumers and environmental concerns (Cavali, 2018).

Summary

This section was to report on the meaning of the findings and provide an in-depth interpretation of the results. The interpretations have been presented without drawing any conclusions since

conclusions are reported in Chapter Five. The findings were interpreted in line with the hypothesis and conceptual framework.

CSR is a concept where a business integrates social concerns and environmental contexts in the business strategy and operations. The practice includes conservation of the environment, philanthropic practices, demonstrating ethical labour practices and volunteerism. Despite disapprovals about CSR by the earlier scholars, the concept has withstood criticisms and has grown in impact and significance. While CSR is being readily embraced, documented and regulated in developed countries, this is not the case with African countries. It is a strong belief that CSR is unknown in Africa and Uganda in particular. The authorities in public and private sector however take vantage of the internationally acclaimed CSR practices in their organizational policies.

Most such African companies or organizations initiate CSR practices informally. In the Ugandan case, most businesses with exception of few multinational corporations do not have strategic engagements in specific terms to pilot CSR concept. Considering this position, it has been apparent to investigate CSR practices in Uganda to draw up a precise picture and reliable inventory on CSR paradox. Being a relatively unfamiliar concept in Uganda this research was intended to investigate the CSR practices and envisage development of a framework that businesses can embrace for competitive advantage.

The research attempted to present answers to the following research questions: What are the key CSR practices of the selected companies? How is the perception and behaviour of top executives and employees towards the implementation of CSR practices? What are the motivations for

practicing CSR activities in selected companies? Which strategies can be identified to develop a framework through which companies can create competitive advantage through implementation of CSR activities?

The results of the findings were presented in three parts: Part 1 looked at the demographic characteristics of the respondents. The basic demographic information required of the respondents were their Age, Gender, highest level of education and number of years they have been associated with the company. Part 2 was meant to understand information regarding the selected companies. The information required from this section included: Name of the Bus company, status of company registration, number of years in operation, whether the company has any CSR practices in place and the areas in which the company mostly supports the community.

Part 3 answered the research questions: the key Corporate Social Responsibility Practices; the perception and behaviour of top executives and employees on CSR; motives for practicing CSR and strategies used for developing a framework for competitive advantage.

The key CSR practices was investigated further by examining the main CSR approaches used by the companies in implementing their CSR practices whether it was the community approach, workplace approach or marketplace approach. On the main considerations for practicing CSR, more insight was sought on whether CSR was practiced to cater for community interests – that is people, the environment, profitability and business growth, or sustainability of CSR activities.

The perception and behaviour of top executives and employees on implementation of CSR practices was tested on a Likert scale measuring the level of agreements to the leading statements.

The participants were requested to give their views on whether CSR implementation is the responsibility of top management; whether there are laws and regulations in place that compel companies to adopt CSR practices. Other matters investigated under perception were on presence of CSR policies in company plans, sustainability of CSR practices and the main focus of CSR program.

The third research question directed investigation on the motives for practicing CSR activities. The respondents were given opportunity to express their agreement to the statements provided on a five-point Likert scale. The last section of part 3 was designed to gather information on the strategies that can be employed to develop a framework for competitive advantage. The strategies tested were developed from literature that include looking at profitability and economic benefits that would accrue to the company; evaluation of economic benefits of CSR practices; going by the legal and regulatory requirements of the state; or consideration of the ethical responsibility of the company. Other strategies investigated were based on the company's inclination to philanthropic responsibility and appeasement of political systems.

In general terms, this research was to test the Null hypothesis (H_{10}) that: Corporate Social Responsibility practice is not a relatively novice concept in Uganda. What had to be proved was the adoption of CSR practices as a business strategy in the transportation sector. The results of the findings were discussed in relation to the research questions directed to test each of the hypothesis.

The achievement of any data analysis process is hinged on the satisfaction of the audience. It depends on whether the audience can trust the analysis as well as the presenter of the data.

Trustworthiness has become an important concept in qualitative research because it enables the researcher to give in-depth description of the parametric virtues that synonymously apply to the research. Trustworthiness virtually addresses issues concerning the credibility, transferability, dependability, and confirmability of the data. Expressed in simple terms, trustworthiness in quantitative data is measured by the validity and reliability of the research instruments while in qualitative studies, the concept is put in more obscure terms.

In conducting this research, selection of the method of data collection was one pertinent issue to determine the credibility of the data collected because credibility examines the focus of the research and is in direct reference to how well the data addressed the intention of the research. A lot of thought was put in determining the most suitable approach to collect the appropriate and relevant data. In reverence to the above, the procedure of data collection and analysis followed approval of the Research Ethics Application Form (REAF) and the data collection tools by the Unicaf University Research Ethics Committee (UREC) during dissertation stage 3.

This investigation employed the mixed-methods approach where both qualitative and quantitative research approaches were used concurrently. Quantitative data was generated from questionnaires as the main data collection tool while qualitative data was generated from interviews. The Qualitative approach was chosen due to its ability to obtain a more realistic and in-depth experience of the phenomenon that could not be qualified in the numerical quantitative approach and to interact with the respondents in their own language to yield more results than the quantitative approach. Exploratory research design was adopted due to its suitability for

conducting research on a research problem where there are feeble past data or only scanty studies for are available for reference.

During the process of collecting primary data, the gatekeeper letter was signed by the management of the selected companies to grant permission to recruit participants for the research and interact with them. No adverts were made for participant recruitment, rather random sampling technique employed to select the participants who were explained the objective of the study and their willful participation sought before signing the informed consent form.

The researcher believes that the data collected has been dependable, primary in its nature for the purpose of the research, trustworthy and credibly collected. The variables constructed were considered suitable to generate results for the assumptions of the statistical analysis.

Reverting to CSR practices, although the earlier scholars had tagged the concept of CSR on philanthropy, CSR has continued to evolve both in context and content - the meaning and practice. There is now a remarkable shift to environmental concerns and business relations with society as managers attempt to raise standards of ethical behaviour and social justice. As a foundation to modern CSR, Carroll identified four categories presented in a pyramid shape: economic responsibility, legal responsibility, ethical responsibility and philanthropic responsibility meaning that the issue of philanthropy is conceived last having realized economic, legal and ethical responsibilities.

In an insight to understand the CSR practices of the bus companies under investigation are involved in, the results showed that the main approach employed by the companies is the

community approach followed by work place, environmental and market place. Further inquiry proved that the main considerations of the companies to embrace CSR practice is the people, then profits and business growth, sustainability of CSR activities and environment in the order of importance. This explains why the community approach is dominant since the people form the community.

The areas for supporting the community in order of preference are through support in education, healthcare support, sports and cultural support. All these are pointers of helping the people through the community approach. Environmental protection, poverty alleviation programmes. involvement in government programmes, housing and politics got the least attention.

Supporting the people through the community approach through education, healthcare, sports and cultural support is a pointer to philanthropy. This means that the companies consider philanthropy most important other than the economic, legal and ethical responsibility. This is in total contrast to Carroll's assumption. However, philanthropy sounds dominant as one way of practicing CSR (Zang, Morse & [Kambhampati](#), 2017).

It is my conviction that though CSR is seemingly embraced globally, its interpretation, application and the reverence attached to it varies from one country to another and from one organization to another depending on its size and management perception.

Management and employees play a very important function in implementation of CSR practices. The management is responsible by giving guidance and direction. This justifies the ever-growing interest to investigate management's perception on CSR practices and implementation. Several

surveys conducted to assess the perception of management on CSR implementation have showed a mixed opinion on the context pointing to “a gap in the knowledge”

In examining the perception of management in operationalization of CSR practices, the results showed that the perception of clients on operationalization of CSR practices is the responsibility of top management although the number of those not agreeing and those in dilemma exceed 50% which presents a big paradox. In a similar voice the staff concurred that implementing CSR practices is the responsibility of top management. The staff think that it is none of their business to implement CSR practices. All these point to the fact that there is lack of information, poor attitude, or deficiency in comprehending CSR practices in these companies.

Further inquiry into sustainability of CSR practice showed CSR practices are in place but not sustainable. Although majority of the respondents concurred that there are laws and regulations on CSR, from a thoroughly researched report on CSR in Uganda showed that there are no laws and regulations specifically made to address CSR issues. The respondents could be gauging on the general laws in place. This is another indicator of lack of information.

Investigation on focus of CSR revealed that CSR should be focused on the community. This resonates with the attestation that the main approach used for CSR implementation is the community approach with the main consideration to the people. This position contrasts with focus on environment. The fundamental question to raise here is whether the respondents really understand the basics of CSR practice. Comparing the findings to the conceptual framework, the management attitude is still wanting. Additionally, there is either a lack of knowledge or evidence

of knowledge gap. It is therefore prudent to dedicate another research to find out if the gist of the matter is lack of knowledge or existence of knowledge gap.

On the motives for practicing CSR in organizations it is clear that the companies are interested in providing benefit to the community, attracting more customers, promoting Corporate image and giving back to the community. Other motives identified include practicing CSR for competitive advantage and to attract public incentive. While some scholars suggested that pressure from stakeholders could be a responsible motivator that makes such organizations introduce CSR practices in their operations, the findings weakly supported this conviction

Further interpretation of the findings suggested that competitive advantage can be gained through the philanthropic responsibility and evaluation of the economic benefits. The Management Team concurred with the above observation where majority stated that the best strategy to adopt for competitive advantage is considering the philanthropic responsibility. Whereas the internal environment is crucial in managing CSR issues, a special attention should be given to the external environment that consists of the government legal and regulatory framework that should be ardently addressed, the demands of consumers and environmental concerns

The findings also support the constructivism in the conceptual framework that the ethical conviction and organization image is key in implementing CSR practices. These findings support the stakeholder theory, expectancy theory and theory of planned behaviour which extensively explain application of CSR in businesses and organizations.

CHAPTER FIVE: IMPLICATIONS, RECOMMENDATIONS AND CONCLUSIONS

Introduction

Corporate Social Responsibility has been referred to as a business initiative that involves strategies that benefit society. CSR also refers to a company's sense of obligation towards the community and environment. Although the debate on CSR has generated as much interests as the controversies, the spread of CSR across continents has been witnessed in the last decades. CSR has been seen instrumental in transformation of businesses.

Many private sector businesses have taken up seriously the stakeholder interests. A number of them have as well incorporated environmental interests in their business policy. The social responsibility and governance issues have predominantly featured in the business operations. Corporate Social Responsibility entails the adoption by organizations of wide range of compromises and policies that cover social, environmental and economic dimensions and the translations into procedures applied over the whole organization's operations.

CSR is being readily embraced, documented and regulated globally in developed countries but this is not the case with African countries. It is a strong belief that CSR in Africa and Uganda in particular is unknown, misconceived or misrepresented. Most of African companies or organizations initiate CSR practices informally. It is of recent that CSR phenomenon in African economies has gained heightened interest among scholars and intellectuals.

The recent decade has witnessed conceptualization of CSR which has increasingly become widespread in Africa and is being recognized by ever increasing number of private sector actors. CSR experience in African economies has gained heightened interest among scholars and intellectuals recently. In the African context, CSR has gained popularity basically from incomprehensive social dimensions. Notwithstanding the fore mentioned, more has to be done to unearth and understand CSR implementation and its practices in Africa where there is a sense of information gap. Organizational studies on Corporate Social Responsibility in Africa has so far, been bothered with conceptual issues and proceedings, cultural aspects, contextual CSR practices and antecedent CSR familiarization.

If CSR was to be supported, and businesses or organizations encouraged to adapt the CSR reality, this could be an effective pivot to sustainable development. Where there is some iota of CSR envisaged, it is normally a prerogative of the international and multinational organizations that have operations in Africa which often extend to satellite programs.

In a broad sense, Corporate Social Responsibility entails the adoption by organizations of wide range of policies and compromises that cover social, environmental and economic dimensions and their translation into processes applied over the whole organization's influence area. These include: stakeholders' involvement, addressing challenges and managing conflicts arising from implementation of CSR programmes, communication and feedback considerations and performance appraisal. CSR is a modern approach incorporating reliability, responsiveness, resilience, and relationships. Furthermore, the success of CSR has been hinged on some specific drivers such as profitability, sustained commitment, welfare and communication.

Implementing CSR practices has not been a smooth ride. Entities have been threatened with fears and challenges of financing such programs, integrating the concept in company policies, communication to stakeholders and identifying the specific benefits to offer and beneficiaries. It is presumed that CSR is a win-win affair. The companies make profits and society benefits as well through CSR activities. The query remains: who really wins? Is there a benefit to society? There is need to understand how the companies finance such activities, the drivers that motivate them to embrace CSR practices and whether such practices are integrated in the business strategy.

Although an old concept that was rudimentarily implemented, the formal CSR practices in Uganda have just gained momentum. Being a relatively new concept in Uganda this study has been designed to understand Corporate Social Responsibility practices in Uganda with a specific focus on the transport sector. The intent is to draw up a precise picture and generate a reliable inventory on CSR paradox. The investigation aims to examine how CSR is perceived in a developing country like Uganda, the challenges faced and whether there are lessons that can be learned to develop a framework for competitive advantage.

In implementing CSR practices, businesses have been pressurized with fears and challenges of financing such programs, integrating the concept in company policies, communication to stakeholders and identifying the specific benefits to offer and beneficiaries. Although CSR is presumed to be a win-win affair where the businesses or organizations make profits and society benefits as well through CSR activities it still poses some unanswered questions. There is need to understand the drivers that motivate these organizations to embrace CSR practices, how they

sustainably finance such activities, and whether such practices are integrated in the business strategic policy.

The main purpose of this study has been to understand Corporate Social Responsibility practices in the Ugandan with specific focus on the transport sector. It included identifying the key CSR practices of the selected companies; knowing the perception and behaviour of top executives and employees towards the implementation of CSR practices; exploring what motivates the companies to practice CSR and developing a framework through which companies can create competitive advantage through implementation of CSR activities.

This investigation embraced the mixed-methods approach where both qualitative and quantitative research approaches were used concurrently. Quantitative data was generated from questionnaires as the main data collection tool while qualitative data was generated from interviews. The appropriateness of quantitative method was attributed to the research problems. The variables were measured, quantified and analyzed by regression analysis. In adopting the mixed methods approach, it was conceived that the quantitative method allowed for a broader study, that involved a bigger number of subjects, and the method enhanced easier manipulation and generalization of the results. It also allowed for greater objectivity and accuracy of the results. In general terms, quantitative methods have been designed to present statistical summaries of data that supports generalization about the phenomenon under study.

Quantitative approach was used to quantify perception, opinions, attitudes, and other quantifiable parameters and generalizations were made from the larger population. The quantitative method

used the quantified data to articulate the facts and it revealed patterns in the investigation. Statistical and mathematical tools were used to derive the results. Quantitative research was preferred due to its ability of being more scientific, objective, fast, focused and acceptable.

The integrity, validity and reliability of research project depended on how critical the researcher followed the ethical principles and guidelines. There was notable evidence that the researcher followed the prescribed guidelines relating to human rights, compliance with laws, health and safety considerations and due care and skill.

These underlying principles of informed consent, protection of participants, avoidance of deception and confidentiality were keenly observed during the study processes. The wilful and voluntary participation of persons was encouraged; Participants were not subjected to any stress nor mental discomfort. Deception was avoided as much as possible during the course of the investigation. No situation arose where staged manipulations or using confederates could be employed. All information obtained in the course of the study were treated and maintained confidential.

The participants were explained the purpose of the research and they have made an informed decision having understood the procedures involved. Presumptive consent was not considered for respondents such as clients of the company since all consented voluntarily to take part in the research. Consent forms were designed for the participants to fill accompanied with their information sheets before the research commenced.

On assumptions, it is the conviction of the researcher that the research has been carried out to its logical conclusion without any bias; and that the responses from the participants were honestly and truthfully made.

The limitations of the research were issues the researcher did not have control over and included: use of SPSS as the preferred statistical package for data analysis; choice and method for selecting the sample size; and choice of the research design which is suggestive in itself and not a conclusion to the research.

The delimitations of research were those detriments that limited the scope of the inquiry as prevailed by the conscious exclusion and inclusion of decisions that were made throughout the development of the proposal. Included here were the choice of objectives and questions, variables of interest, alternative theoretical perspectives that could have been adopted. The first limiting step was the choice of problem itself.

This chapter discusses the implications of the research and presents the recommendations for application and recommendations for future research based on the results of the findings and evaluation of the findings. The conclusion on the entire research process is also drawn.

Implication of the study

The implications of the findings have been generated from the data analysis and reporting and have been discussed considering the research question and hypothesis. Consideration has been given to what was stated in the statement of the problem in devising the implications. Due diligence was

accorded to fulfil the objective of the study. The research implications have also been supported with published literature. Any deviations have clearly been brought out. In essence, the deviations could have arisen due to some limitations of the study. In such circumstances, the limitations have also been pragmatically pronounced. The Conclusions have been drawn as an implication of the study. The discussions are presented according to the research questions.

(a) Key CSR Practices

CSR have continued to evolve in meaning and practice. It has progressed from the earlier concept of philanthropy to the current concerns on environment and business relations with the society. Best labour practices have also been coined in. The evolution has seen transition from corporate morality to corporate citizenship, corporate accountability, stakeholder management, business ethics and now strategic business philosophy. These are all aimed at raising the standards of ethical behaviour and societal justice in an effort to strengthen co-existence.

Although the global picture on CSR is being illuminated, CSR in Africa has largely been misunderstood, misrepresented or misperceived due to the divergent interpretation, conceptualization and application. In some instances, it has been misused or abused. In the global context, CSR has been manifested in form of philanthropy, having ethical labour practices, upholding environmental concerns. In addition, ethical labour practices include giving equitable pay, non-discrimination of workers and providing living wages among others. Environmental

concerns have been addressed through afforestation, reduction of carbon emissions, proper waste management, product designs and recycling reusable inputs.

Although many scholars have presented CSR in different perspectives, Carroll summed up the concept into economic, legal, ethical and philanthropic responsibilities. An insight to understand what CSR approaches the bus companies under investigation are involved in showed that the main approach employed by the companies is the community approach (63%), followed by work place (27%), environmental issues (7.3%) and market place (2.7%) being the least employed. Further inquiry proved that the main considerations of the companies to embrace CSR practice is the people (46.3%), profits and business growth (31.7%), sustainability of CSR activities (7.3%) and environment (8.0%). This explains why the community approach is dominant.

Further inquiry into the areas for supporting the community in order of preference revealed as following: support in education system (25.3%), healthcare support (23%), sports (18.3%) and cultural support (14%). All these are pointers of helping the people through the community approach. Environmental protection got 7.7%, poverty alleviation programmes 7.3%. Involvement in government programmes (1.7%), Housing (0.7%) and Politics (0.3%) got the least attention.

Supporting the people through the community approach through education, healthcare, sports and cultural support which form 80% of the response is a pointer to philanthropy (Bitcha, 2003).

The initial context of CSR in the earlier times was tagged to philanthropy but has over time shifted to include business-society relationships and environmental concerns. This position has been supported by Murthy (2014) that the relationship between business and the society has transformed

from paternalistic patronage of philanthropy to realigning the various roles, responsibilities and rights of business and society. This transformation has redefined CSR in relation to business responsiveness to society in regards to social, ethical, environmental and legal expectations (Carrol, 2008).

Although the term CSR came into dominance in the 20th century, the concept had ever existed before and known in different terminology. The earlier concepts were pinned to supporting the community and philanthropy (Banerjee, 2019). According to Carroll (2011), philanthropy emerged on the scenes of CSR during the late 1800s. Although the earlier scholars had tagged the concept of CSR on philanthropy, CSR has continued to evolve both in context and content: the meaning and practice (Lee, 2008; Secchi, 2007).

Another key CSR practice identified is preserving the environment through proper garbage management and provision of sanitary facilities for clients. It was observed that the companies mainly employ the community approach followed by workplace approach in managing CSR issues. Environmental approach received little attention. The main consideration for practicing CSR has been the people and to some extent profits and business growth. Sustaining CSR activities and environmental concerns were considered subsidiary.

Many scholars have identified several other activities that some organizations perform in expression of CSR that include: supporting charities, sponsoring events, organizing clean-up events of public places, taking up volunteer projects in school and churches, and voluntary contributions by staff. Other activities targeting environmental concerns include reducing printing

works, recycling materials, exploring on using renewable energy and product quality enhancements.

Given the above activities under CSR implementation, it is evident that the selected companies still have a lot to offer to the community and environment in an attempt to practice CSR. Their focus is too narrow and conceptualization of CSR is quite primitive to say the least.

It was theorized in **H1₁** that “there are key CSR practices employed by the selected companies”. This theory is upheld. The only disparity is that the practices identified are the traditional approaches employed by the earlier companies at the time of conceiving the idea of CSR and do not match well with the modern approaches.

This therefore implies that though CSR is ostensibly embraced globally, its conception, interpretation, application and the importance attached to it varies from company to company dependent on the location, management philosophy and industry practices of the companies. The second implication is that CSR practices evolve gradually with philanthropy as its inception point whatever the organizations culture and operational focus is given that the earlier attempts at CSR also manifested in philanthropy.

The community approach is supported by Padgett (2011), that the primary focus of CSR on business responsibility to community and doing good-deeds for society was in the 1950s. In the 1960s, people and ideas were instrumental as key events characteristic to the social focus ushered in during this decade. Moura-Leite (2011) also concurs that in the 1950s the main focus of CSR was on business responsibility to community and doing good-deeds for the people.

Although Freeman's Stakeholder Theory is being widely proclaimed to support CSR practices – that a business does not exist in isolation: its operations affect and is affected by other stakeholders and that business should create value for other stakeholders too; Vroom's expectancy theory seems more prevailing. Vroom postulates that behaviour and performance is based on individual factors. That, actions are a result of conscious choice from alternatives with the main consideration to maximize pleasure. The pleasure in this case is the satisfaction got from supporting the people through CSR practices.

In some parts of the world, philanthropy and initiatives led by the private sector are being viewed as the practical aspects of CSR that the community believe in and companies consolidate on this to achieve a lasting imprint on the community.

The findings allude to the fact that in an uncensored, unregulated environment, businesses assume philanthropic gestures as the cardinal point of embracing CSR. However, the concept of Social Responsibility shall continue to evolve as the human development and world ecosystems evolve. From the traditional concept of philanthropy, to the modern ethical responsibility to society and the environment, the evolution continues.

(b) Perception and behaviour of management and employees on CSR

Perception is the way you think about something; the feeling or impression about something. It is an internal dimension cognitive to the perceiver. Review of the published articles have shown a mixed opinion about perception of management and employees on CSR practices. It has revealed

a staggering gap in knowledge and gap in literature as more emphasis was put in examining the perception of the external business environment on CSR than the internal environment. A lot of emphasis was put on understanding the perception of the customers, competitors, and other external stakeholders than the management and employees who play a very vital role in implementation of the company's strategies and policies.

The perception of management on CSR depends largely on personal attributes of the manager- the personal traits, behaviour and leadership philosophy. It also depends on the size and focus of the organization. Another factor that influences the perception of management and employees is the awareness on local, national and global business practices and environment.

In examining the perception of management in implementation of CSR practices, the results showed that: 46.3% of the clients agreed to the proposition that implementation of CSR practices is the responsibility of top management while 39.0% disagreed. Interestingly, 14.3% were in dilemma (Neither agreed nor disagreed). This presents a big paradox. If the number of those in dilemma and those that disagreed in compounded, it totals to more than half that is 53.3%.

In a similar voice 66% of the staff concurred that implementation of CSR practices is the responsibility of top management while 34% disagreed. In the view of Lee (2013), employees' perception of CSR is greatly influenced by "perceived cultural fit", organizational justice and organizational citizenship which has a substantial impact on employee affection to the organization and performance. On the side of the employees, they perceived CSR as the sole responsibility of the management and that they have little or no role to play. This points to one fact that there is lack

of awareness or poor attitude of the employees on CSR practices. There could possibly be a deficient understanding of CSR practices and implementation. Secondly, it points to another fact that management decisions are taken without involvement of the employees hence the notion of collective responsibility is lacking.

All these point to the fact that there is lack of information, poor attitude, or deficiency in comprehending CSR practices in these companies. This is supported by Murthy (2014) assumption that there is a gap in the knowledge about CSR implementation. The responses from the management further corroborates this assumption where 85% agreed that CSR implementation is the responsibility of top management while 15% negated. Several surveys conducted to assess the perception of management on CSR implementation have showed a mixed opinion on the context pointing to “a gap in the knowledge” (Murthy, 2014).

Further inquiry into the perception on sustainability of CSR practice showed that 47.3% said CSR practices are in place but not sustainable; 38.6% disagreed while 14% could neither agree nor disagree. The findings of the research imply that the management perceive CSR as a costly venture with little or no returns and hence an unnecessary leakage in inflows. They perceive CSR as being an unnecessary venture that exerts more pressure on management. However, the literature available point to the fact that the perception on CSR varies from organization to organization depending on the size, location, activities involved in and the type of industry.

The general position on CSR is that it increases efficiency, attracts talented employees and improves employee commitment to the organization. In addition, it improves the company

reputation. Despite this opinion, there is little research towards this direction; the management and employee perception on CSR has largely remained unexplored. Employees see CSR as a solution to their expectations given the ethical labour practices and feel an attachment to the organization that has a reputation in the market. They often look at the financial gain associated to such policies but the absence of a functional system to measure outcome and lack of a reward system antagonizes this belief.

However, the view that CSR practices are in place but not sustainable has dumb-folded the key internal players. Additionally, the perception that CSR should be focused on the people and with little focus to environment shows the novice understanding of CSR. It points to the fact that CSR has been vaguely conceived and grossly misunderstood either due to lack of awareness or a stark knowledge gap.

Investigation on focus of CSR revealed that 70% of management team confirmed CSR should be focused on the community. This position was upheld by 74% of staff who agreed too. This resonates with the main approach used for CSR implementation that is the community approach with the main consideration being to the people. This position contrasts with focus on environment where 70% of management said CSR should not be focused on environment. The fundamental question to raise here is whether the respondents really understand the basics of CSR practice. Such controversies still point to one factor: lack of knowledge. This is crowned all by Katamba (2019) that CSR practice is a relatively new concept in Uganda (Katamba & Kazooba, 2012).

The conceptual framework presented that perception is understood from the context of management and employees towards the customer expectations, societal demands and environmental concerns which arise out of societal pressures that yields to sustainable and responsive CSR implementation. The behavioural element aligns with management attitude.

The findings do not corroborate well with the stakeholder theory. Neither does it relate to business ethics theory. It could be proposed that the perception of management and employees to CSR is aligned to the Behaviourist Theory (Phillips, 2011) which states that: “Behaviourism is a learning theory that only focuses on objectively observable behaviours and discounts any independent activities of the mind”. The introduction of CSR in business practices and philosophy is seen as a learned behaviour that is not entrenched yet. Additionally, the Theory of planned behaviour may explain this shocking perception that contradicts existing literature.

Comparing the findings to the conceptual framework, the management attitude is still wanting. Additionally, there is either a lack of knowledge or evidence of knowledge gap – knowledge gap referring to having knowledge about something but not the correct one. It is therefore prudent to dedicate another research to find out if the gist of the matter is lack of knowledge or existence of knowledge gap.

The implication of this findings is that there is still lack of knowledge or an evidence of knowledge gap. It is therefore prudent to dedicate another research to explore further on the perception of management and employees on CSR practices given that the literature available is also scanty in content.

(c) Motives for practicing CSR

Motive has been defined as a desire or need that causes someone to act: the driving force or the incentive to respond. CSR has therefore become a widespread phenomenon that many businesses and organizations have incorporated CSR practices in their strategies and philosophy. The question that deserves some critical thinking and perhaps practical answer is: What drives such organizations to endorse CSR practice as a business policy or in the strategic plans? What motivates the decision makers to embrace such a costly venture and sustain it?

Although it is common for CSR activities to be geared towards community through philanthropic gestures, other drivers such financial profitability, financial commitment and CSR communication should also be considered. Many companies face challenges of identifying the benefits to offer, the beneficiaries and financing these programs.

The literature presents that companies are motivated to practice CSR by the pressures from society, government and environment. Some companies are motivated by the multiplier effect of profiteering through attraction of more customers. In some views, factors that motivate organizations or businesses to practice CSR consists of extrinsic and intrinsic factors. An extrinsic motive looks at the financial aspect while the intrinsic motive looks at the ethical issues to people and the environment. By consensus, the motivating factors are classified into internal and external factors. The internal factors consisting of employee commitment, the management philosophy and organization culture. The external factors include pressure from clients and competitors, pressure

from laws and regulations, pressure from the society among others. Some businesses embrace CSR due to its potential for competitive advantage.

Motive can also be viewed as a need or desire that causes a person to act. It is the incentive that induces or stimulates an action. Motive can also be seen as the emotion which operates on the will of a person which causes the person to act. It is affirmed that many businesses and organizations have motivations for incorporating CSR practices in their strategy and philosophy.

From the findings, the main motives for practicing CSR in the selected companies include: providing benefit to the community (93.48%), attracting more customers (86.52%), promoting corporate image (85.65%) and giving back to the community (81.30%). Other motives identified include practicing CSR for competitive advantage (79.13%) and to attract public incentive (78.26%).

The findings show that the companies are motivated by the will to provide benefit to the community which in turn attracts more customers. Other motivators include: promoting corporate image, giving back to the community and for competitive advantage. The above findings resonate with the statement that many businesses and organizations have motivations for incorporating CSR practices in their strategy and philosophy. In the view of Graafland (2012), considerations towards the people entail social responsibility while issues to do with the planet addresses the ecological and environmental context. Yin (2015) further contends that the environment is a major force, the motivator, that impulses organizations to embrace CSR practices. The environment consists of both internal and external business environment.

The benefits identified from practicing CSR that motivates the companies to embrace CSR idea are to Improve company image (83.9%), obtain new customers (79.1%), Improve employee commitment (76.96%), develop new businesses (73.4%), and Influence customer decisions (60.9%). These findings support the constructivism in the conceptual framework that the ethical conviction and organization image is key in implementing CSR practices. This is derived from the management's attitude and to some extent the environmental and social pressures. As the findings show, the environmental and social pressures have a weak influence on the embracement of CSR practices.

The reasons advanced for engaging in this venture include: to improve company image, to obtain new customers, improve employee commitment and least was to develop new business opportunities. Although literature also includes reasons such as saving costs, customer retention, brand differentiation and strategy for long term competitive advantage, these were not construed relevant for the companies selected. It is beyond the scope of this study to have investigated further why these other motives are not prevalent. A further study in this direction would provide a further understanding.

While Sonitaite (2015) and Yin (2015) suggested that pressure from stakeholders could be a responsible motivator that makes such organizations introduce CSR practices in their operations, the findings weakly support this conviction. Dokpesi (2014) had also opined in a similar voice that the environment exerts a considerable pressure on the businesses to embrace CSR. In prevailing circumstances where CSR is still a new concept and the stakeholders have not fully recognized

their contribution, a lot is still desired. It is therefore apparent to say that the practice of CSR by the companies is hinged on the benefits they enjoy from such practices and not from any pressures.

The Marketing Study Guide (2019), proposed that the current trend identified from especially big organizations that adopt socially responsible behaviour shows government policies and regulations; consumer expectations; social media; costs involved; type of industry; prospects for competitive advantage and corporate culture as the motivating factors or drivers to CSR.

Most countries have enacted laws and regulations that compel business organizations to carry out business in a prescribed manner. Such business organizations impacted by the legislations have to comply to the requirements of the Act or regulation. Hence the legislation becomes a driving force or a motivator to get involved in CSR practices although quite unwillingly. In addition, the consumer awareness has grown in the areas of social responsibility and environmental contexts. These concerns about the environment and public expectations define the consumer purchasing decisions hence putting pressure on the businesses to bow to the public demand.

For the case of these selected companies, the type of industry the organization operates in to a greater extent determines whether such a business should consider engaging in CSR. There are industries where the society puts great pressure and expectations on such as the manufacturing industry and banking industry. Secondly, the positioning of the industry whether in a developed country or a developing country also matters in such a decision matrix.

Another motivating factor is the potential for competitive advantage that the organization or business may anticipate or explore. Building a core image around responsible behaviour can yield

considerable dividends to the company image (Addelka, 2016; Marketing Study Guide, 2019). One final motivator to CSR is the predefined corporate culture. CSR is the reflection of the corporate culture especially adopted by the top management (Afrin, 2013; Cavali, 2018).

For the case of this investigation, further inquiry proved that the main considerations of the companies to embrace CSR practice is the people (46.3%), profits and business growth (31.7%), sustainability of CSR activities (7.3%) and environment (8.0%). The main consideration to the people aligns to the main motives of practicing CSR that is: providing benefit to the community (93.48%), attracting more customers (86.52%), promoting corporate image (85.65%) and giving back to the society.

This implies that there is still lack of knowledge or an evidence of knowledge gap in comprehending CSR in its totality as is practiced in the developed countries. Although CSR has been embraced globally, its interpretation varies from country to country. It is yet to be institutionalized and legally supported in Africa. Africa has a unique sense of CSR inadvertently due to its locus of being a region remarkably infested with conflicts, degradation of environment, adverse poverty. In the African context, CSR has gained popularity basically from social norms and dimensions. In testing the hypothesis, it was discovered that competition has a strong relationship at $p=0.174$ to CSR practice. Hence, H1₃ that there are drivers that motivate companies to practice CSR was upheld.

In a nutshell the motives for practicing CSR are best explained by the Expectancy theory and the theory of planned behaviour and not the stakeholder theory. The factors that motivate these

companies to practice CSR are as a result of expected rewards and the likelihood of an expected outcome and not a deliberate move to address stakeholder pressures.

(d) Strategies used for developing a framework for competitive advantage

Competitive advantage looks at performance of a company. to perform better than others to gain through offering customers better value for their choice which translates into brand loyalty. Competitive advantage can be gained through the product design, the target population and the availability of competitors. Competitive advantage is the attribute that makes a business perform better than the competitors.

It is the edge that businesses gain over their competitors through offering customers better value for their choice which translates into brand loyalty. Amadeo (2019) adopts three strategies through which businesses can gain competitive advantage: the benefit the product provides, the target population and the competition available. Meanwhile, Michael Porter's cognizant framework for achieving competitive advantage looks at cost advantage and differentiation advantage. Cost advantage occurs when a business provides the same products or services at a lower cost while differentiation advantage happens when the business provides better services and products than its competitors.

In the view of Amadeo (2019) there are three strategies through which businesses can gain competitive advantage- the benefit provided by the product, the population targeted and availability of competitors. According to Ma (1999), competitive advantage can be seen through the framework of positional advantage and compound advantage. Positional advantage looks at

the strategic locus of the business and its accessibility while compound advantage exists when there is integration of multiple advantages.

A framework is a strategic tool that guides businesses to think differently to achieve their goals. The frameworks are used in analyzing strategic business concerns (Lome, 2019). Selecting a framework to employ needs careful consideration of the objectives of the organization, what you want to achieve, the strengths and weaknesses. The Strategic framework should consider the nature of rivalry with the competitors, threats from products that substitute yours, the bargaining power of consumers, threats of new competitors in the market and the bargaining power of the suppliers.

Based on the above reviews, it is pertinent that businesses and organizations can employ CSR to gain competitive advantage through developing strategies that address the core notions that motivate them to embrace CSR practices.

From the findings, 45.7% of the respondents suggested that competitive advantage could be gained through basing on the philanthropic responsibility, while 25.2% opted for evaluation of the economic benefits. The Management Team concurred with the above observation where majority stated that the best strategy to adopt for competitive advantage is considering the philanthropic responsibility (55.0%) The staff however deviated a bit by suggesting that first look at the economic responsibility (42%) and then philanthropic responsibility (40%).

The findings showed that the only possible avenue for gaining competitive advantage is by employing the philanthropic approach which of course seems to be the only approach plausible to the selected companies.

They see CSR practiced in the lens of the people through giving to the people and other social support. They have little knowledge on other areas such as legal and environmental concerns. Majority of the respondents vying for philanthropic responsibility and few for economic benefits points to an uncalculated prowess. An emotional servitude.

Comparative advantage can rather be achieved through the organization's all-round concern of the consumers, the society and the environment when considering the philanthropic approach. While philanthropy is crucial in mapping CSR activities, a special focus should be given to the external environment that consists of the legal and regulatory framework, the demands of consumers and environmental concerns. This gives a fair consolidation of competitive advantage though CSR implementation.

The findings take us back to the initial context of CSR in the earlier times that was tagged to philanthropy but has over time shifted to include business-society relationships and environmental concerns. This position has been supported by Murthy (2014) that the interrelation between business and the society has transformed from material patronage of philanthropy to realigning the various roles, responsibilities and rights of business and society. This transformation has redefined CSR in relation to business responsiveness to society in regards to social, ethical, environmental and legal expectations (Carrol, 2008). It is implied that these companies are still at the rudimentary, colloquial understanding of CSR as was evident during the earlier conceptualization of CSR.

Developing a framework for competitive advantage

Developing a Corporate social responsibility strategy can be described as an organizational change process that requires determining new approaches to organize and work effectively. This is intended to realign the organizational policies with the dynamic expectations of the business and social environment. Change process requires learning overtime to understand the conceptualities. There is no suitable approach to bring about positive change rather than through enhanced learning. Learning begins from a cardinal point. “The development of CSR practices therefore can entail evolutionary and recursive activity that acts on and reacts to business environment” (Maon, Lindgreen & Swaen, 2009). CSR evolution is seen as a structured evolution from philanthropy. The philanthropic approach that has been brushed aside as a traditional style has gained ground as the principal approach in any new location or industry where CSR is seen to be embraced. It is the starting point in understanding and conception of the idea of CSR practices in any developing economy. Other approaches relating to legal, economic and environmental concerns are appreciated as the notion of CSR is proficiently accomplished and entrenched in the business spheres of such economies. According to Padgett (2011), the primary focus of CSR is business responsibility to society and doing good-deeds for community that was predominant in the 1950s.

The evolution of CSR has seen transition from corporate morality to corporate citizenship, corporate accountability, stakeholder management, business ethics and now strategic business philosophy. These are all aimed at raising the standards of ethical behaviour and societal justice in an effort to strengthen co-existence. In the evolution of CSR, there is notable divergent conceptualization and operationalization of the term. The overabundance of CSR synonyms such

as ‘corporate responsibility’, ‘corporate accountability’, ‘corporate ethics’, ‘corporate citizenship’, ‘sustainability’, ‘stewardship’, ‘triple bottom line’, ‘corporate governance’, ‘social and environmental obligations’, ‘corporate social investment’ and ‘responsible business’ are bundled around and often incorrectly or interchangeably used thereby exacerbating the confusion leading to misconception of the idea. This implies that every scholar, and so practitioner, perceives CSR differently based on individual convictions and status of the economy.

It is therefore significant to say that the evolution of CSR in any setting is structured. Businesses cannot adopt all the CSR practices mentioned above at once. There should be a point to start from. In the case of this research, the businesses have chosen to start with philanthropy as had been with the earlier businesses in the 1800s and up to 1950s. A framework is a strategic tool that guides businesses to think differently to achieve their goals.

Based on the afore mentioned, this three-stage framework has been designed to enable businesses in developing economies and where the concept of CSR is still new can adopt to gain competitive advantage. This structured framework starts from the point of conceptualization of CSR, the experiential stage and finally integration of CSR as a business strategy.



Figure 7 Framework for CSR

At the conceptualization stage, businesses are more inclined to providing benefit to the community to gain prominence and status in the community. This is best done through the philanthropic approach. As Padgett (2011) states: the primary focus of CSR is business responsibility to community and doing good-deeds for the people (Tabaczynski, 2019; Bitcha, 2003). The businesses at this stage also mind of their economic responsibility of increasing profitability too. It is envisaged that giving to the community can build relations with the community hence increasing client trust and client base in effect more customers are attracted resulting into increased turnover (Bitcha, 2003). This culminates into sustainable business practice.

Once the businesses have conceived the idea of CSR and put it into practice, in stage two, realization of the true experience of implementing CSR starts. This calls for CSR implementation

through dedicated management attitude and corporate sustainability. Issues of business sustainability come in with the attendant ethical considerations. Ethical conviction and organization image is key in implementing CSR practices. This is a crucial stage in CSR implementation where the decision on what to do to get to where we want to be is made. At this stage, many businesses drop the idea of philanthropy that is seen as an unnecessary leakage to inflows as a principle point and realign their strategy to focus more on economic responsibility. Pressures from the internal and external business environment plays a critical role in this decision point.

At the stage of integrating CSR as a business strategy, the following considerations are made: the size of the business, its location, activities involved in, the products and management orientation (Hohnen, 2017). CSR is ostensibly embraced globally but its conception, interpretation, application and the importance attached to it varies from company to company dependent on the location, management philosophy and industry practices of the companies. Whetten (2013) suggests that the micro-foundation of corporate social responsibility lies on how managers influence organizational activities relying on their individual attributes, behaviours, and shared leadership as precursors to corporate social responsibility. Competitive advantage therefore becomes the attribute that makes a business perform better than the competitors. In ordinal sense, such attributes may include preferential access to natural resources, having highly skilled labour-force, a perfect geographical location and access to more advanced technology. Amadeo (2019) adopts three strategies through which businesses can gain competitive advantage: the benefit the product provides, the target population and the competition available.

As a pinnacle, the final order of tenets for CSR in a developing economy where CSR is still new and there are no legal obligations to push businesses to implement CSR as a business strategy can be presented as follows:



Figure 8 Realignment of tenets of CSR in Developing economies

This means that while the voices of Philanthropy, ethical responsibility and legal obligations are at the conception of CSR, the element of economic responsibility becomes dominant. Other tenets are achieved as the business becomes sustainable. This view is in support of Visser (2006) that: from the perspective of Africans and given Africa's unique situations of having miserable levels of development and unabated unemployment records, the economic responsibilities of prominent companies in Africa should be at the foundation of their CSR priorities, followed by philanthropy, legal and ethical responsibilities (Rampersad & Skinner, 2014). The findings of this research

support the insinuation that although the four tenets of CSR as prescribed by Carroll are true and applicable in the local context, their alignment need to be altered.

Contribution to existing literature

A critical review of the outcome of this research point to the following facts:

First, the evolution of CSR practice is real and appears to be structured. The philanthropic approach that has been brushed aside as a traditional style has gained ground as the principal approach in any new location or industry where CSR is seen to be embraced. It is the starting point in understanding and conception of the idea of CSR practices in any developing economy. Other approaches relating to legal, economic and environmental concerns are appreciated as the notion of CSR is proficiently accomplished and entrenched in the business spheres of such economies.

According to Padgett (2011), the primary focus of CSR on business responsibility to community and doing good-deeds for the people was predominant in the 1950s. In the 1960s, the community and ideas were instrumental as key events characteristic to the social focus ushered in during this decade. Moura-Leite (2011) also concurs that in the 1950s the main focus of CSR was on business responsibility to the people and doing good-deeds for society. In the 1970s managers applied the traditional management functions when dealing with CSR issues, “while, in the 1980s, business and social interest came closer and firms became more responsive to their stakeholders” Carroll (2011). During the 1990s the concept of CSR became a globally universal concept. In the 2000s, CSR became definitively a decisive strategic issue. It has been associated with other similar concepts such as corporate moral agency, strategic [philanthropy](#), corporate citizenship, [business](#)

[ethics](#), corporate accountability, stakeholder management, and social entrepreneurship (Miska et al, 2017).

At a critical view, literature illuminating CSR practices in Africa and its alignment to development is just emerging. It is potentially characteristic of varying diversity in context and perspective. The value and meaning of CSR deviate in different contexts basing on the cultural, environmental, regulatory frameworks, norms and traditional viewpoints pondering lack of universal position on CSR (Cheruiyot, 2016). Africa has a unique sense of CSR inadvertently due to its locus of being a region remarkably infested with societal challenges thus pressing the corporate participants with an ethical dilemma of prioritizing the social responsibility concerns. More often than not, the prevailing local needs override the internationally acclaimed social responsibility standards.

Visser (2006) re-examined Carroll's CSR pyramid basing on African perspective, given Africa's unique situations of having deplorable levels of development and unabated unemployment rates. Visser (2006) proposed that the economic responsibilities of prominent companies in Africa should be at the foundation of their CSR priorities, followed by philanthropic, legal and ethical responsibilities (Rampersad & Skinner, 2014). The findings therefore align with Visser's realignment. The findings support the insinuation that although the four tenets of CSR as prescribed by Carroll are true and applicable in the local context, their alignment need to be altered. Philanthropy is suggested as a cardinal activity in CSR conceptualization and implementation in this novice period in a developing economy.

The second contribution to literature is that the Stakeholder theory that is widely considered to explain the adoption of CSR is still relative and not universal. CSR in the developing economies where the concept is still raw and not fully conceptualized nor appreciated is best explained using the theory of planned behaviour and the Expectancy Theory.

The conception in stakeholder theory is that business should create benefit for the stakeholders too and not just for the owners. The notion to fully involve and engage the stakeholders is now widely considered at both tactical and strategic business decision making. Stakeholder Theory addresses the moral and ethical values in the operations of a business or organization. Pesqueux and Damak-Ayadi (2005) had stated that “Those who use stakeholder theory as a reference underline the correlation between facts and a certain conceptualization thereof” Orts (2002), argues that the theory has limitations in the focus and individual interests of the stakeholders. Narbel (2017) comments that the theory is anchored on the traditional definition of a firm; and that it is not suitable for the modern global business environment.

Expectancy Theory first published in 1970 suggests that one’s behaviour is a result of conscious choice from alternatives with the main purpose to maximize pleasure or pain. The theory presents that one’s behaviour at work and performance is based on individual factors. The expectancy theory holds that one can be motivated to behave and perform if he believes that effort put has a positive correlation to performance; and a favourable performance resulting in a desired reward; and the reward satisfies an important need.

Although stakeholder theory had been widely adopted to support CSR practices, the philanthropic approach employed without any laws or regulations in place has a linkage to expectancy theory or the theory of planned behaviour. It is evident that the selected companies' focus on CSR may be too narrow and conceptualization still primitive and tagged to the traditional context.

The Theory of Planned Behaviour initially started as Theory of Reasoned Action (TRA) in 1980s to predict a person's behaviour. Its intention was to explain behaviours that individuals have self-control over. That, behaviour intentions are influenced by the "attitude about the likelihood that the behaviour will have the expected outcome and the subjective evaluation of the risks and benefits of that outcome" (LaMorte, 2018). The theory overtime has been used to predict and explain a wide range of behaviours and intentions. The theory is hinged on the following core facets: attitudes, behaviour intention, subjective norm, social norms and perceived power or influence.

Curiosity is the nature of human beings and they will always want to find a reason that underlie why people behave the way they do. You cannot engage in a business practice unless there is a reason to start such a practice: It could be for profit maximization, philanthropy, giving employment to others - the list is endless. In the same way, you cannot include a business decision in a business plan unless there is a strategic reason behind it. This explains why the theory of planned behaviour could be suitably used to investigate a business phenomenon in regards to CSR.

In a study carried out by Chuanmin *et al* (2019) it is highlighted that governments and other bodies have made efforts to promote CSR policies and activities through making several relevant

regulations. Despite these efforts, however international scandals have reduced CSR to a mere business slogan.

The general position envisaged about CSR and all the bounty written about it is not universal but hypothetical position. They only represent the position of CSR in developed economies and industries where CSR practices are entrenched and supported by legal regimes. Such positions do not cover the actual testimony from developing economies which some researchers dismiss as exceptional cases but certainly prevalent to the economies where CSR is still a new phenomenon.

Building on Existing body of research on CSR

From the findings, it can be authoritatively assumed that the perception of CSR is based on the personal attributes of the manager and awareness on CSR practices and not the pressures exerted by the government, the existing laws and regulations and the societal demands. Implementation of CSR is a choice and not a compulsion. That is why the interpretation and application vary across the globe.

In addition, The Theory of planned behaviour best explains CSR practices in developing economies where the concept of CSR is still a myth or a new phenomenon.

Lastly, deliberate strategies can be developed to entrench CSR practices in developing economies. The basic strategy to appreciate CSR should be philanthropic approach.

Implication for practice

For the purpose of this research the implications for practice dwell on the meaning of the findings to other people or researchers who have interest in the field of Corporate Social Responsibility. It discusses the information synthesized and how the researchers can conceive it. The implications for practice outline the important information that can be used to guide policy and practice. It is important to mention here that this research is not a conclusion in itself since there were attendant limitations and delimitations that affected the extend of the investigation. This is to guide against overgeneralization of the findings.

The implications derived from this research for practice are identified as follows:

- 1. CSR concept should be seen as ever evolving and not static due to the ever-rising standards of ethical behaviour.*

The debate on Corporate Social Responsibility has been ongoing right from the 1950s. Recent review of Lee (2008) and Secchi (2007) showed that the concept of CSR is still evolving in its meaning and practical aspects. Although the initial context of CSR in the earlier times was tagged to philanthropy, this has over time shifted to include business-society relationships and environmental concerns. This shift has arisen as managers take initiatives to raise the standards of ethical behaviour and social justice (Bitcha, 2003) due to heightened competition and as an avenue to gain competitive advantage. In so doing, businesses have created wealth in the society where they operate and provided better standards of living to the society. In the contemporary world,

people have become conscious of their choices and the business environment is socially conscious too (Schooley, 2019).

The contemporary world now sees CSR as corporate citizenship or responsible business practices where businesses take into consideration the interest of the society and take liability for the consequences of their actions on the community, shareholders, workers and business partners. Environmental issues have also become an integral part in developing business strategies that are suited to CSR. Sustainable development has also been incorporated into the business strategy and practice that positively impacts on the economy, society, and the environment (Schooley, 2019). The notion of CSR has expanded and companies now strive to present an image that is socially conscious.

The management and implementation of CSR in context is still a challenge given that there is no consensus on the actual meaning of CSR and how it can be practiced. CSR involves adopting a wide range of compromises and strategies that cover social, environmental and economic dimensions and translating them into policies that are applied over the area of influence of the business. In the evolution of CSR, there is notable divergent conceptualization and operationalization of the term. The overabundance of CSR synonyms such as ‘corporate responsibility’, ‘corporate accountability’, ‘corporate ethics’, ‘corporate citizenship’, ‘sustainability’, ‘stewardship’, ‘triple bottom line’, ‘corporate governance’, ‘social and environmental obligations’, ‘corporate social investment’ and ‘responsible business’ are bundled around and often incorrectly or interchangeably used thereby exacerbating the confusion leading to misconception of the idea. This implies that every scholar, and so practitioner, perceives CSR

differently based on individual convictions, status of the economy investigation is been carried under and the industry. The CSR concept in case has been largely misconceived, misrepresented or “misused” due to the divergent conceptualization, interpretation and application across the world (Cheruiyot, 2017). Notable though is the fact that CSR in the Ugandan context is still a new phenomenon though social responsibility itself had roots established long time ago. This position has been corroborated by Afrin (2017) that the interpretation and conceptualization of CSR varies from country to country and industry to industry.

2. The CSR position in developed economies should not be comparable to developing economies or institutions where the idea is still being conceptualized and experimented.

The CSR position in developed economies is vibrant and maturely conceptualized and conceived. There is state backing in form of legal obligations and regulations to enforce it. CSR is being readily embraced, documented and regulated in developed countries but this is not the case with African countries. Most of African companies or organizations initiate CSR practices informally. It is of recent that CSR phenomenon in African economies has gained heightened interest among scholars and intellectuals (Cheruiyot, 2016). In the African context, CSR has gained popularity basically from social convictions.

The general position envisaged about CSR and all the bounty written about it is not universal but hypothetical position. They only represent the position of CSR in developed economies and industries where CSR practices are entrenched and supported by legal regimes. Such positions do

not cover the actual testimony from developing economies which some researchers dismiss as exceptional cases but certainly prevalent to the economies where CSR is still a new phenomenon.

In Uganda and so to other African countries, the concept of CSR is a relatively new (Katamba, 2012) and not much is exposed through academic literature.

Conceptualization of CSR which has increasingly become widespread in Africa and is being endorsed by a growing number of actors has been witnessed in recent decade. The awareness level of CSR in sub-Saharan Africa still remains low. Consequently, CSR in Africa is still at a low profile among the public and private actors. The African culture is predominantly that of corporate sponsorship rather than the acclaimed social responsibility. Philanthropic investments in communities are viewed as corporate sponsorships. The current state of CSR in Africa today is assessed with some difficulty, partly because the concept itself is a relatively new phenomenon and many African businesses are setting up CSR initiatives without formalizing them (Barry, 2015).

In prevailing circumstances where CSR is still a new concept and the stakeholders have not fully recognized their contribution, a lot is still desired. It is therefore apparent to say that the practice of CSR by the companies is hinged on the benefits they enjoy from such practices and not from

3. There is a notable trend in approaches employed by organizations practicing CSR with philanthropy appearing as the cardinal point during conceptualization of CSR

The notion of CSR has evolved from ‘a nice thing to do’ to ‘a necessity for business survival’ has a lot in its interpretation. Formal writings about CSR became prominent in the 20th century (Carroll, 2008). Padgett (2011) stated that the primary focus in 1950s of CSR was business responsibility to society and doing good-deeds for society. In the 1960s. The initial context of CSR in the earlier times was tagged to philanthropy but has over time shifted to include business-society relationships and environmental concerns. The relationship between business and the society has transformed from paternalistic patronage of philanthropy to realigning the various roles, responsibilities and rights of business and society (Murthy, 2014).

The earlier concepts of CSR were pinned to supporting the community through philanthropy (Banerjee, 2019). This shows that the earlier convictions on CSR were shaped by the traditional norms, customs and cultures of the societies. Social beliefs played an important role among the communities. Carroll (2011), admitted too that philanthropy emerged on the scenes of CSR during the late 1800s, but was quite difficult to segregate between individual philanthropy and business philanthropy since there was no separation between the businesses and the individual owners.

In recent years, corporate ethical responsibility and sustainability have been incorporated as one of the CSR practices but conceptualized in varying approaches. It has been associated with other similar concepts such as corporate moral agency, strategic [philanthropy](#), corporate citizenship, [business ethics](#), corporate accountability, stakeholder management, and social entrepreneurship (Miska et al, 2017).

Whereas the debate on CSR continues to heat up among the academics and researchers, the concept of Social Responsibility has always been and shall continue to evolve as the human development and world ecosystems evolve. From the traditional concept of philanthropy, to the modern ethical responsibility to society and the environment, the evolution continues. CSR has now evolved into a business practice where sustainable development has been incorporated into the business strategy and practice that positively impacts on the economy, society, and the environment (Schooley, 2019). The notion of CSR has expanded and companies now strive to present an image that is socially conscious.

According to Krohn (2018), the major CSR practices employed today include: environmental protection and sustainability through reduction in pollution and greenhouse emissions; Philanthropic initiatives that include donation of money, time, and other resources to facilitate charitable organizations at local, national or international levels; Ethical Business practices that include embracing fair labour practices for employees and suppliers through equitable pay and living wage considerations. The last practice mentioned is focusing on Economic responsibility that facilitates the long-term growth of the businesses, while positioning for the standards set for ethical, environmental and philanthropic practices.

In view of Tabaczynski (2019), CSR initiatives are classified into philanthropic giving, volunteering support, labor and diversity practices, and environmental conservation. In another article published by Digital Marketing Institute (2019), some examples of the most common practices of CSR include: Reduction of carbon footprints, Improvement in labour policies, practice of fair-trade, giving to charities, Volunteerism in the community, making corporate strategies and

policies that is beneficial to the environment and undertaking “socially and environmentally conscious” business investments. Padgett (2011), states that the primary focus of CSR should be responsibility to society and doing good-deeds for society as was predominant in the 1950s. Moura-Leite (2011) also concurs that in the 1950s the main focus of CSR was on business responsibility to the people and doing good-deeds for community.

Business enterprises of today are commonly involved in responsible behaviour through a modern business strategic policy (Elkington, 1997). This innovation involves three key characteristics of business visually profitability, planet and people. Companies therefore have to strive to achieve sustainable profits, while considering reduction in environmental-footprint (planet), balancing these strategies with people involvement.

It is therefore significant to say that the evolution of CSR in any setting is structured. Businesses cannot adopt all the CSR practices mentioned above at once. There should be a point to start from. In the case of this research, the businesses have chosen to start with philanthropy as had been with the earlier businesses in the 1800s and up to 1950s.

4. The conception of CSR, its understanding and application varies from region to region, industry to industry and economy to economy due to its divergent interpretation.

Generally, effective implementation of CSR has positive dividends for the reciprocal benefit of business and society. The benefits come as a result of the good deeds arising from the public perception on such businesses. Perception is greatly influenced by the perceiver’s experiences, expectations and attention.

In the view of Bitcha (2003). Ethical responsibility is manifested in the workplace approach which comes second after philanthropy. In the view of Hohnen (2017), the business case of CSR varies from entity to entity contingent on a number of attributes such as the size, location, activities involved in, the products and management orientation. Entities also use different approaches to take on CSR activities ranging from strategic approach; incremental approach; or goal-oriented CSR leadership.

Although CSR has been embraced globally, its interpretation varies from country to country. It is yet to be institutionalized and legally supported in Africa. It is my conviction that though CSR is seemingly embraced globally, its interpretation, application and the relevance attached to it varies from one country to another and from one organization to another depending on its size and management perception.

Recommendations (Practical Application)

The recommendations presented in this section are based on the inferences drawn from the research findings discussed along with the literature on the research topic. These recommendations identify some specific issues related to theory and practice of CSR. The suggestions are not a conclusive position but provide some direction for further understanding of CSR practices in other parts of the world.

These recommendations can influence further research since the research highlighted on some critical findings but had some delimitations that could not allow the researcher to explore all other areas unveiled. The delimitations were those attributes that limited the scope of the investigation

as determined by the conscious exclusion and inclusion of decisions that were made throughout the development of the proposal. Considered were the choice of objectives and questions, variables of interest, alternative theoretical perspectives that could have been adopted. The first limiting attribute was the choice of problem itself. There were some evident gaps in literature identified which can inform decision on further research. Four congruent recommendations have been postulated and discussed below.

1. The meaning, understanding, interpretation and application of CSR continues to evolve as long as the awareness on the Concept expands due to the ever-increasing standards of ethical behaviour.

This recommendation was drawn from the implication that the concept of CSR should be seen as ever evolving and not static due to the ever-rising standards of ethical behaviour. Secondly, the conception of CSR, its understanding and application varies from region to region, industry to industry and economy to economy due to its divergent interpretation.

CSR has dramatically evolved in both meaning and understanding from the earlier periods before 18th C to date. The meanings attributed to social responsibility and its understanding has led to scholars and practitioners giving it different names ranging from social responsibility, to corporate moral agency, strategic philanthropy, stakeholder management, social entrepreneurship; and lately, corporate citizenship, business ethics and corporate accountability (Miska, 2017). All these have a common thing in principle: business responsibility to the society and environment. Though the primary gesture of businesses to the society was through giving to the needy, contributing to

social welfare of all through social projects, this later on expanded to consider interests of conservation of the environment. In instances where legal framework is non-existent, voluntary conviction to practice CSR has become the norm (Afrin, 2017).

Recent reviews proved that the concept of CSR is still evolving in its meaning and practical aspects. The notion of social investment is already looming since scholars now consider financing social responsibility activities as investments whose returns are reaped in the long run. This shift has arisen as managers take initiatives to raise the standards of ethical behaviour and social justice (Bitcha, 2003) due to heightened competition and as an avenue to gain competitive advantage.

The contemporary world now sees CSR as corporate citizenship or responsible business practices where businesses take into consideration the interest of the society and take liability for the consequences of their actions on the community, shareholders, workers and business partners. Sustainable development has also been incorporated into the business strategy and practice that positively impacts on the economy, society, and the environment (Schooley, 2019).

Principally, the actual meaning of CSR in context is still a challenge given that there is no consensus and how it can be practiced. The understanding, interpretation and application of CSR involves adoption of wide range of compromises and strategies that cover social, environmental and economic dimensions and their translation into strategic business policies. In the evolution of CSR, there is notable divergent conceptualization and operationalization of the term. This implies that every scholar, and so practitioner, perceives CSR differently based on individual conceptualization and standard of the economy investigated. This has been supported by Afrin

(2017) that the interpretation and conceptualization of CSR varies from country to country and industry to industry.

2. *The basic and cardinal point to start practicing CSR is philanthropy*

Although Archie Carroll came up with a pyramid of CSR (Carroll, 2016) putting philanthropy at the apex of the pyramid, the position of philanthropy being the cardinal and initial point to consummate CSR has been supported by the findings of this research where philanthropy was dominant. Padgett (2011) stated that in the earlier periods around 1950s when CSR was still being conceptualized and appreciated, the primary focus was business responsibility to society and doing good-deeds for society. The initial context of CSR in the earlier times was tagged to philanthropy. Banerjee (2019) too reported that the earlier concepts of CSR were pinned to supporting the community through philanthropy. This position has also been confirmed by Zang, Morse and [Kambhampati](#), (2017) that: ‘CSR in many developing countries being in its early stages, is still manifested as philanthropy rather than a broader concern with how profits are made’. This shows that the earlier convictions on CSR were shaped by the traditional norms, customs and cultures of the societies.

Social beliefs played an important role among the communities. Carroll (2011), admitted too that philanthropy emerged on the scenes of CSR during the late 1800s, but was quite difficult to segregate between individual philanthropy and business philanthropy since there was no separation between the businesses and the individual owners. The findings of the research also pointed to philanthropy as the basic CSR practice in the selected companies.

It can therefore be stated that the understanding of CSR in areas where the concept is still new is aligned to philanthropic gestures. Although the major CSR practices employed today include: environmental protection and sustainability through reduction in pollution and greenhouse emissions; Philanthropic initiatives that include donation of money, time, and other resources to facilitate charitable organizations at local, national or international levels; Ethical Business practices that include embracing fair labour practices for employees and suppliers through equitable pay and living wage considerations, all these did not start at a go.

There was a starting point of giving support to the community (Krohn (2018). Tabaczynski (2019) classifies CSR initiatives into philanthropic giving, volunteering support, labor and diversity practices, and environmental conservation without arranging them in order as Carroll did. This implies that any element of the CSR practice can be identified and adopted by any business regardless of the order.

It is therefore significant to say that the evolution of CSR in any setting is structured. Businesses cannot adopt all the CSR practices mentioned above at once. There should be a point to start from. In the case of this research, the businesses have chosen to start with philanthropy as had been with the earlier businesses in the 1800s and up to 1950s.

3. *Behavioural Theories best explain CSR in developing economies where the concept is new*

Perception, attitude and motivation play a very crucial role in embracing CSR and more especially in the developing economies where the legal regimes are lacking (Cavazotte, 2017). It is the

personal attribute of the manager (the mind-set and conviction) that motivate to respond to CSR (Soltani, 2005). As presented in the research findings, implementation of CSR is not due to pressures from society or government.

The principle of stakeholder theory is that business should create value for the stakeholders too and not just for the owners. Stakeholder Theory addresses the moral and ethical values in the operations of a business or organization. Pesqueux and Damak-Ayadi (2005) had stated that “Those who use stakeholder theory as a reference underline the correlation between facts and a certain conceptualization thereof. Narbel (2017) commented that the theory is anchored on the traditional definition of a firm; and that it is not suitable for the modern global business environment. However, Expectancy Theory suggests that one’s behaviour is a result of conscious choice from alternatives with the main purpose to maximize pleasure or pain. The expectancy theory holds that one can be motivated to behave and perform if he believes that effort put has a positive correlation to performance; and a favourable performance resulting in a desired reward.

Although stakeholder theory had been widely adopted to support CSR practices, the philanthropic approach employed without any laws or regulations in place has a linkage to expectancy theory or the theory of planned behaviour. The Theory of Planned Behaviour explains behaviour that individuals have self-control over. The theory holds that behaviour is influenced by the attitude about the likelihood that the behaviour will have the expected outcome (LaMorte, 2018). Curiously businesses engage in a business practice unless there is a reason to start such a practice. This explains why the theory of planned behaviour could be suitably used to investigate a

business phenomenon in regards to CSR where there are apparently no laws, neither are there pressures from stakeholders.

4. *The general position on CSR in developed economies is not a global universal position: it does not apply to every business or economy.*

The conceptualization and application of CSR is a voluntary conviction in developing economies as opposed to a compulsion in modern and developed economies. There is notable divergence in interpretation, conception and application of CSR principles in Africa (Afrin, 2017).

CSR has been glorified and acclaimed a success in developed economies. It is vibrant and maturely conceptualized and conceived. The state backs the implementation in form of passing laws and regulations to enforce it. CSR has also been readily embraced, documented and regulated in developed countries but this is not the case with African countries. Most of African companies or organizations initiate CSR practices informally.

It is of recent that CSR phenomenon in African gained interest among scholars and intellectuals (Cheruiyot, 2016). In the African context, CSR has gained popularity from social context and conceived a voluntary contribution. It could therefore be fitting to state that the general position envisaged about CSR and all the bounty written about it is not universal but hypothetical position. They only represent the position of CSR in developed economies and industries where CSR practices are entrenched and supported by legal regimes. Such positions do not cover the actual testimony from developing economies which some researchers dismiss as exceptional cases but certainly prevalent to the economies where CSR is still a new phenomenon.

In summary, the concept of CSR is based on coexistence of business and the society because businesses operate within the social and natural environment. While the concept of CSR is been appreciated in some parts of the world, it is still a relatively new concept in others. Uganda is a developing economy. Businesses and organizations that have tried CSR here have generally been motivated by external factors of attracting and retention of customers or to build business reputation which is seen as a way of consolidating competitive advantage through philanthropy. The management and implementation of CSR in context is still a challenge given that there is no consensus on the actual meaning of CSR and how it can be practiced.

CSR involves adopting a wide range of compromises and strategies that cover social, environmental and economic dimensions and translating them into policies that are applied over the area of influence of the business. The implications of this research for practice are that CSR concept should be seen as ever evolving and not static due to the ever-rising standards of ethical behaviour. There is also a notable trend in approaches employed by organizations practicing CSR with philanthropy as the basic approach. Lastly the conception of CSR, its understanding and application varies from region to region, industry to industry and economy to economy due to its divergent interpretation.

Recommendations (Future Research)

Based on the aforementioned, the following recommendations could provide more insight in understanding CSR practices especially in areas where the concept is still a new phenomenon.

- It is important that more research is carried out to understand the perception of management and employees on CSR – Why Philanthropy overrides profitability. There is inadequate knowledge in that area.
- Another area for further research is the motives for practicing CSR especially in Sub Saharan Africa where the concept is being misconstrued. It is prudent to undertake research to investigate the factors that motivate managers and organizations to practice CSR despite having no compelling legal framework nor pressures from community to embrace CSR.
- Thirdly more research could be conducted to establish the suitability of the Theory of planned Behaviour in explaining the appreciation of CSR in developing economies.
- Lastly, CSR is not only increasingly valued by companies but plays an integral role in development of economies. A study can be developed to understand which CSR strategies feature prominently in economic development as once highlighted by Nave (2019).

Conclusions

Corporate Social Responsibility refers to business process that involves schemes that benefit society. It is a company's sense of obligation to the society and environment in which it operates. Corporate Social Responsibility which is also known as corporate citizenship or Business Social Responsibility may be seen as a self-regulated business philosophy that is integrated in the business strategy. Embracing CSR holds businesses and organizations accountable to the society. Such organizations seek to redeem their image by positively impacting on the community,

environment and the society at large by upholding socially responsible behaviour. Many organizations portray their CSR schemes as a way of influencing public perceptions, to attract more customers, and fostering good relations with stakeholders. This in effect propagates goodwill.

Put in a simple yet broad context, Corporate social responsibility can be regarded as the ethical role of business to society. The main objective of implementing CSR is to enhance strategic profitability and shareholder affection through positive public-relations and high ethical standards. It is not just about businesses making profits but also considering the expectations of the society – hence building societal trust.

Given a deeper understanding, CSR can also be presumed as a belief that depicts businesses to have a social obligation to the society that surpasses the commitment to the owners of the business and the investors. Corporate Social Responsibility (CSR) as a business strategy comprises strategic decisions that directly and indirectly benefit the society. It demonstrates the responsibility the business considers towards the people and the physical environment of its operations. Despite earlier criticisms by some scholars, the concept of CSR practices strives to grow in relevance, appreciation and impact. CSR concept has expanded from casual philanthropic responsibility to include conservation of environment. CSR is now a tool for economic patronage and promotion of ethical labour practices.

The origin of the concept of CSR from recorded evidence has been traced to exist around 1700 BC in ancient Mesopotamia where businesses were made to fund military campaigns. The concept later spread to Rome, India and in 1790, to England.

The foundation of modern Corporate Social Responsibility (CSR) practices is premised on Archie Carroll's pyramid of CSR developed in 1996. The set of above responsibilities provide a basis for businesses to develop their responsibility to the society. CSR has now evolved into a business practice where sustainable development has been incorporated into the business strategy and practice that positively impacts on the economy, society, and the environment. The notion of CSR has expanded and companies now strive to present an image that is socially conscious. Stakeholders, employees and consumers now prefer to deal with a company that upholds social justice and portends consciousness to environmental concerns.

Although earlier scholars had a critical view about CSR, the concept has withstood this criticism and continues to grow in impact and importance. Conceptually, CSR is hinged on the proposition that business is part and parcel of social environment and that its operations should be managed in a manner that honours its co-existence with the community and society. Observing that CSR is a strategic strategy for companies to demonstrate to their responsible behaviour and provide accountability to stakeholders, customers and employees, the company is not seen in isolation but as an integral part of the society. Such companies therefore strive to foster interrelations through socially responsible behaviour that minimizes risks to society and the environment and improvement of positive image.

While CSR is being readily embraced, documented and regulated in developed countries, this is not the case with African countries. It is a strong belief that CSR is unknown, misconceived or mis-presented in Africa and Uganda in particular. Most of African companies or organizations initiate CSR practices informally. CSR in Africa is still at a dummy profile in the public and private actors. Few businesses and organizations have entrenched CSR practices in their business policies that align to the internationally accepted definition. Holistically, the African culture is predominantly that of corporate sponsorship rather than the acclaimed corporate responsibility.

In the Ugandan case, most businesses with exception of few multinational corporations do not have strategic engagements in specific terms to pilot CSR concept. It is of recent that CSR phenomenon in African economies has gained heightened interest among scholars and intellectuals. CSR is still a relatively new phenomenon in Uganda. Businesses and organizations that have attempted it have generally been motivated by external factors of attracting and retention of customers or building business reputation which is considered prudent for consolidating competitive advantage.

The management and implementation of CSR in context however is still a challenge given that there is no unanimity on the actual meaning of CSR and how it can be practiced due to its ever-evolving nature. Businesses where CSR is still novice are faced with fears and challenges of financing such practices, how to integrate the concept in the strategy of the business, communicating to stakeholders and identification of the benefits to offer given that there are no legal and regulatory direction in most of these developing economies.

Although an old concept that was rudimentarily implemented, the formal CSR practices in Uganda have just gained momentum. Being a relatively new concept in Uganda, the intention of this research was to investigate and understand Corporate Social Responsibility practices in Uganda. This is to draw up a precise picture and generate a reliable inventory on CSR paradox. The study aims to establish how CSR is perceived in a developing economy like Uganda, the challenges faced and whether there are experiences that can be learned to develop a framework for competitive advantage.

The main objective of this study has been to understand Corporate Social Responsibility practices in the Ugandan context with specific focus on the transport sector. It included identifying the key CSR practices of the selected companies; knowing the perception and behaviour of top executives and employees towards the implementation of CSR practices; exploring what motivates the companies to practice CSR and developing a framework through which companies can create competitive advantage through implementation of CSR activities.

On methodology, the study embraced a mixed-methods approach of quantitative and qualitative techniques. Quantitative approach emphasized empirical measurements and scientific, numeric analysis of data collected using the tools designed. It was used to manipulate the collected data using SPSS - data analysis techniques. This method was primarily concerned with numbers and figures.

Quantitative research methods have been used for descriptive, correlational or experimental research. It is used to summarize findings from large data in statistical measurements of averages,

dispersal or to determine the interrelations between the variables through correlation analysis. Collection of quantitative data requires use of operation definitions of the variables under study and translating them into abstract and measurable concepts.

On the other hand, qualitative research method focused on gathering data through open-ended and conventional communication. This technique explored on not only what came to the respondent's mind or what they thought but squarely understanding why they thought so. Qualitative research method was developed in a paradigm that helped reveal the behaviour and perception of the targeted audience with reference to the topic being investigated.

Quantitative data was generated from questionnaires as the main data collection tool while qualitative data was generated from interviews. The appropriateness of quantitative method was attributed to the research problems that were stated in specific and set terms: "both the independent and the dependent variables were clearly specified and the original set of research goals were firmly followed, arriving at more objective conclusions and testing of hypothesis", (Bryman, 2006). The variables were measured, quantified and analyzed by regression analysis.

In adopting the mixed methods approach, it was conceived that the quantitative method allowed for a broader study, that involved a bigger number of subjects, and the method enhanced easier manipulation and generalization of the results. It also allowed for greater objectivity and accuracy of the results. In general terms, quantitative methods have been preferred to present statistical summaries of data that supports generalization about the phenomenon under study.

Quantitative approach was used to quantify perception, opinions, attitudes, and other quantifiable parameters that were presented on Likert scale and generalizations were made from the larger population. The quantitative method used the quantified data to articulate the facts and it revealed patterns in the investigation. Statistical and mathematical tools were used to derive the results. Quantitative research was preferred due to its ability of being more scientific, objective, fast, focused and acceptable. The researcher also had control over the investigation which is one good attribute of quantitative research. Quantitative research aimed at making predictions, establishing facts and testing the hypotheses that had already been stated. Evidence was accumulated that supported the investigation. Qualitative research approach was also more structured specially in the choice and use of the data collection tools.

The Qualitative approach was chosen due to its ability to obtain a more realistic and in-depth experience of the phenomenon that could not be qualified in the numerical quantitative approach. This approach was chosen for its capability of interacting with the subjects under investigation in their own language and terms yielding results that could not be obtained using the quantitative approach. A case study qualified the use of this approach.

The primary data was generated from questionnaires as the main tool. Semi structured interview guides were also used through consideration of purposive sampling techniques to extract more understanding.

The research design gave the focus of the investigation- how the study would begin, what theories to conceptualize, the research questions to answer and the hypothesis to test. Exploratory research

design was adopted for this investigation due to its suitability for conducting research on a research problem that has no or scanty past data on the specific topic hence serving as a tool for initial investigation to provide a theoretical or hypothetical basis to the research problem.

This study was conducted to provide an insight into the bigger picture that might be unveiled and not as conclusive evidence. It was intended to provide a better perception of the problem and present a basis for further research into the phenomenon. It was the research problem that defined the research approach and design. Ethical principles were fully adhered to in conducting the research. Wilful and voluntary participation of respondents was upheld.

For the case of this investigation, it attempted to test the Null hypothesis (H_{10}) that: “Corporate Social Responsibility practice is not a relatively new concept in Uganda”. What had to be proved is the adoption of CSR practices as a business strategy in the transportation sector.

The findings of the study showed that the main approach employed by the companies is the community approach (63%), followed by work place (27%), environmental issues (7.3%) and market place (2.7%) being the least employed. Further inquiry proved that the main considerations of the companies to embrace CSR practice is the people (46.3%), profits and business growth (31.7%), sustainability of CSR activities (7.3%) and environment (8.0%). This explains why the community approach is dominant since the people form the community.

Further inquiry showed that the main considerations for embracing CSR practice was the people. Profits and business growth, sustainability of CSR activities and environmental issues featured scarcely. The areas for supporting the community in order of preference were: through support in

education system, healthcare, sports and cultural support. All these pointed to helping the people through the community approach. Given these responses, the support to community is a pointer of philanthropy. This means that the companies consider philanthropy most important other than the economic, legal and ethical responsibility which is in total contrast to Carroll's assumption that philanthropy comes last on top of the pyramid.

The findings support the conceptual framework where stakeholder involvement was presented as one of the core principles to achieve sustainable and responsive CSR implementation. This finding also supports the stakeholder theory which has been widely adopted in business strategies that a business does not operate in isolation rather its operations are affected by and affects other people or stakeholders. However, the philanthropic approach employed by the companies at will without any legal or regulatory pressure also has a linkage to the theory of planned behaviour which has overtime been used to explain or predict a wide range of behaviours and intentions.

Given the above activities under CSR implementation, it is evident that the selected companies still have a lot to offer to the community and environment in an attempt to practice CSR. Their focus is too narrow and conceptualization of CSR is quite primitive to say the least. Although the global picture on CSR is bright, the findings confirm that CSR in Sub Saharan Africa has largely been misunderstood, misrepresented or misperceived due to the divergent interpretation, conceptualization and application.

On the Perception and behaviour of top executives and employees on CSR, given the ever-evolving meaning and practice of CSR, the societal context has transformed from the initial philanthropic

patronage to responsive behaviour towards society and the environment. In examining the perception of management in implementation of CSR practices, the results of the data collected showed that majority of the clients and staff concurred that implementation of CSR practices is the responsibility of top management.

The results showed that: 46.3% of the clients agreed to the allusion that implementation of CSR practices is the resolve of top management while 39.0% disagreed. Interestingly, 14.3% were in dilemma (Neither agreed nor disagreed). In a similar voice as in table 12, 66% of the staff concurred that implementation of CSR practices is the responsibility of top management while 34% disagreed. All these point to the fact that there is lack of information, poor attitude, or deficiency in comprehending CSR practices in these companies. The findings also showed that the management perceive CSR as a costly venture with little or no returns and hence an unnecessary leakage in inflows. They perceive CSR as being an unnecessary venture that exerts more pressure on management. Investigation on focus of CSR revealed that 70% of management team confirmed CSR should be focused on the community. This position was upheld by 74% of staff who agreed too.

This presents a big paradox and supports the assumption that there is knowledge gap about CSR implementation. Further inquiry into the perception considering sustainability of CSR practice revealed that CSR practices are in place but not sustainable. Comparing the findings to the conceptual framework reveals that the management attitude is still wanting. Additionally, there is either a lack of knowledge or evidence of knowledge gap. However, the literature available point

to the fact that the perception on CSR varies from organization to organization depending on the size, location, activities involved in and the type of industry.

The findings do not corroborate well with the stakeholder theory. Neither does it relate to business ethics theory. It could be proposed that the perception of management and employees to CSR is aligned to the Behaviourist Theory. The introduction of CSR in business practices and philosophy is seen as a learned behaviour that is not entrenched yet. Additionally, the Theory of planned behaviour may explain this shocking perception that contradicts existing literature.

Another area that was investigated was the motive for practicing CSR. The literature presents that companies are motivated to practice CSR by the pressures from society, government and environment. Some companies are motivated by the multiplier effect of profiteering through attraction of more customers. From the findings, the main motives for practicing CSR in organizations include: providing benefit to the community (93.48%), attracting more customers (86.52%), promoting corporate image (85.65%) and giving back to the community (81.30%). Other motives identified include practicing CSR for competitive advantage (79.13%) and to attract public incentive (78.26%). The findings showed that the companies are motivated by the will to provide benefit to the community which in turn attracts more customers.

Other motivators include: promoting corporate image, giving back to the community and for competitive advantage. The reasons advanced for engaging in this venture include: to improve company image, to obtain new customers, improve employee commitment and least was to develop new business opportunities. The benefits identified from practicing CSR that motivates

the companies to embrace CSR idea are to Improve company image (83.9%), obtain new customers (79.1%), Improve employee commitment (76.96%), develop new businesses (73.4%), and Influence customer decisions (60.9%).

The findings support the constructivism in the conceptual framework that the ethical conviction and organization image is key in implementing CSR practices. These findings support the expectancy theory and theory of planned behaviour which extensively explain application of CSR in businesses and organizations. It is therefore apparent to say that the practice of CSR by the companies is hinged on the benefits they enjoy from such practices and not from any pressures. In a nutshell the motives for practicing CSR are best explained by the Expectancy theory and the theory of planned behaviour and not the stakeholder theory. The factors that motivate these companies to practice CSR are as a result of expected rewards and the likelihood of an expected outcome and not a deliberate move to address stakeholder pressures.

On the Strategies used for developing a framework for competitive advantage, an attribute that makes a business perform better than the competitors, the findings from majority opinion suggested that competitive advantage can be gained through adoption of philanthropic responsibility, while others opted for evaluation of the economic benefits. The Management Team concurred with the majority opinion that the best strategy to adopt for competitive advantage is considering the philanthropic responsibility. Employing the philanthropic approach seems to be the only approach plausible to the selected companies. They perceive CSR as a pathway of giving to the people through social support. They have little knowledge on other areas such as legal, economic and environmental concerns.

The findings support the constructs in the conceptual framework that the ethical conviction and organization image is key in implementing CSR practices. These findings support the stakeholder theory, expectancy theory and to some extent, theory of planned behaviour.

The results from the study squarely responded well to the study problem and the research questions. The study has been significant in that it has uncovered some areas of interest specifically to developing economies where CSR is still a new phenomenon where CSR conceptualization and implementation was grossly misconstrued. The findings have significantly contributed to the existing body of literature. The study has greatly exposed the available knowledge on CSR as concentrating on the modern CSR practices in the developed economies; leaving the underdeveloped economies under investigated and hence assumptions grossed by inference.

The implications of the study were that though CSR is ostensibly embraced globally, its conception, interpretation, application and the importance attached to it varies from company to company dependent on the location, management philosophy and industry practices of the companies. The second implication is that CSR practices evolve gradually with philanthropy as its inception point whatever the organizations culture and operational focus is given that the earlier attempts at CSR also manifested in philanthropy. Thirdly, there is lack of information, poor attitude, or deficiency in comprehending CSR practices in these companies.

Although it is common for CSR activities to be geared towards community through philanthropic gestures, other drivers such financial profitability, financial commitment and CSR communication should also be considered. Many companies face challenges of identifying the benefits to offer,

the beneficiaries and financing these programs. The findings show that the companies are motivated by the will to provide benefit to the community which in turn attracts more customers. Other motivators include: promoting corporate image, giving back to the community and for competitive advantage. The above findings resonate with the statement that many businesses and organizations have motivations for incorporating CSR practices in their strategy and philosophy.

The reasons advanced for engaging in this venture include: to improve company image, to obtain new customers, improve employee commitment and least was to develop new business opportunities. Although literature also includes reasons such as saving costs, customer retention, brand differentiation and strategy for long term competitive advantage, these were not construed relevant for the companies selected. It is beyond the scope of this study to have investigated further why these other motives are not prevalent. A further study in this direction would provide a further understanding.

For the case of these selected companies, the type of industry the organization operates in and the general awareness on CSR to a greater extent determines whether such a business should consider engaging in CSR. There are industries where the society puts great pressure and expectations on such as the manufacturing industry and banking industry. Secondly, the positioning of the industry whether in a developed country or a developing country also matters in such a decision matrix.

The findings also alluded to the conception that the only possible avenue for gaining competitive advantage is by employing the philanthropic approach which of course seems to be the only approach plausible to the selected companies.

The general implication of this findings is that there is still lack of knowledge or an evidence of knowledge gap in comprehending CSR in its totality as is practiced in the developed countries. Although CSR has been embraced globally, its interpretation varies from country to country. It is yet to be institutionalized and legally supported in Africa.

As a contribution to literature, a critical examination of the findings of this research point to the underlying facts: First, the evolution of CSR practice is real and appears to be structured. The philanthropic approach that has been brushed aside as a traditional style has gained ground as the principal approach in any new location or industry where CSR is seen to be embraced. It is the starting point in understanding and conception of the idea of CSR practices in any developing economy. Other approaches relating to legal, economic and environmental concerns are appreciated as the notion of CSR is proficiently accomplished and entrenched in the business spheres of such economies. The second contribution to literature is that the Stakeholder theory that is widely considered to explain the adoption of CSR is still relative and not universal. CSR in the developing economies where the concept is still raw and not fully conceptualized nor appreciated is best explained using the theory of planned behaviour and the Expectancy Theory.

The study has identified areas that are crucial for practice and expressed areas for further research too. In relation to contribution to existing literature, a critical review of the findings of this research point to the fact that the evolution of CSR practice is real and appears to be structured. The philanthropic approach that has been brushed aside as a traditional style has gained ground as the principal approach in any new location or industry where CSR is seen to be a new phenomenon.

Philanthropy is the starting point in conceptualization of CSR practices in any developing economy.

Secondly, the Stakeholder theory that is widely considered to explain the adoption of CSR is still relative and not universal. CSR in the developing economies where the concept is still raw and not fully accepted nor appreciated is best explained by the theory of planned behaviour and the expectancy theory. Lastly, the general position envisaged about CSR and all the bounty written about it is not universal but hypothetical position. They only represent the position of CSR in developed economies and industries where CSR practices are entrenched and supported by legal regimes. Such positions do not portray the actual testimony from developing economies which some researchers dismiss as exceptional cases but certainly prevalent to the economies where CSR is still a new phenomenon.

From the findings of the research, some recommendations have been suggested to build up on the existing findings and strengthen research in a new context on CSR practices. They also provide a basis for reassessing and expanding on the theories that explain CSR adoption and application. It is important that more research is carried out to understand the perception of management and employees on CSR. There is evident knowledge gap in that area. Another area for further research is the motives for practicing CSR especially in Sub Saharan Africa where the concept is being misconstrued. It is prudent to undertake research to explore the factors that stimulate managers and organizations to practice CSR despite having no compelling legal framework nor pressures from community to embrace CSR. Thirdly more research could be conducted to establish the

suitability of the Theory of planned Behaviour in explaining the appreciation of CSR in developing economies.

Lastly, CSR is not only increasingly valued by companies but plays an integral role in development of economies. A study can be developed to understand which CSR strategies feature prominently in economic development as once highlighted by Nave (2019).

The following areas were suggested for further research based on the aforementioned to provide more insight in understanding CSR practices especially in areas where the concept is still a new phenomenon: The perception of management and employees on CSR – Why Philanthropy overrides profitability. There is inadequate knowledge in that area. The motives for practicing CSR especially in Sub Saharan Africa where the concept is being misconstrued; Factors that motivate managers and organizations to practice CSR despite having no compelling legal framework nor pressures from community to embrace CSR; The suitability of the Theory of planned Behaviour in explaining the appreciation of CSR in developing economies and lastly CSR strategies that feature prominently in economic development.

It is my conviction that though CSR is seemingly embraced globally, its interpretation, application and the importance attached to it varies from one country to another.

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APPENDIX 1 PEARSON'S CORRELATION COEFFICIENT MATRIX

Correlations

		Percepti on on Focus	Perception on Obligation	Perce ption on Profit s	otivating Factor Presser s	Motivatin g Factor Competiti on	Benefit New Busines s Product s	Benefit on Compan y Image	Strategy for Compet Adv
Percepti on on Focus	Pearson Correlati on	1	.093	.160**	.286**	-.144*	.099	-.179**	.122*
	Sig. (2- tailed)		.121	.007	.000	.016	.098	.003	.041
	N	280	280	280	280	280	280	280	280
Percepti on on Obligati on	Pearson Correlati on	.093	1	.098	.223**	.068	.188**	.120*	.203**
	Sig. (2- tailed)	.121		.103	.000	.254	.002	.046	.001
	N	280	280	280	280	280	280	280	280
Percepti on on Profits	Pearson Correlati on	.160**	.098	1	.049	.188**	.179**	.203**	.183**
	Sig. (2- tailed)	.007	.103		.414	.002	.003	.001	.002
	N	280	280	280	280	280	280	280	280
Motivati ng	Pearson Correlati on	.286**	.223**	.049	1	-.082	.225**	.009	.179**

Factor Pressers	Sig. (2-tailed)	.000	.000	.414		.171	.000	.886	.003
	N	280	280	280	280	280	280	280	280
Motivating Factor Competition	Pearson Correlation	-.144*	.068	.188**	-.082	1	.147*	.491**	.072
	Sig. (2-tailed)	.016	.254	.002	.171		.014	.000	.227
	N	280	280	280	280	280	280	280	280
Benefit New Business Products	Pearson Correlation	.099	.188**	.179**	.225**	.147*	1	.156**	.766**
	Sig. (2-tailed)	.098	.002	.003	.000	.014		.009	.000
	N	280	280	280	280	280	280	280	280
Benefit on Company Image	Pearson Correlation	-.179**	.120*	.203**	.009	.491**	.156**	1	.076
	Sig. (2-tailed)	.003	.046	.001	.886	.000	.009		.207
	N	280	280	280	280	280	280	280	280
Strategy for Compet Adv	Pearson Correlation	.122*	.203**	.183**	.179**	.072	.766**	.076	1
	Sig. (2-tailed)	.041	.001	.002	.003	.227	.000	.207	
	N	280	280	280	280	280	280	280	280

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

APPENDIX 2: RESEARCH INSTRUMENTS USED

Questionnaire (For Clients)

Introduction

Dear Client,

I am a student of Doctorate of Business Administration (DBA) undertaking a research on the topic: "Corporate Social Responsibility Practices in Transportation Sector in Uganda - A Study of Selected Bus Operating Companies"

The main objective of this study is to understand Corporate Social Responsibility practices in the Transport Sector in Uganda. Corporate Social Responsibility (CSR) has become an increasingly important part of doing business in recent years, as more customers get attached to companies with practices that match their privileged values, especially when it comes to environmental and societal issues. Given this background, this study aims to establish what Corporate Social Responsibility practices are in the transport sector in a developing country like Uganda; the perception of management on CSR and the motives for practicing CSR activities.

You have been particularly identified to participate in this research. All the information you provide here will be treated with utmost confidentiality and only used for the purpose of this research. I thank you in advance for giving me your time and valued information for the success of this research project.

Part 1: Demographic data

Please tick in the relevant box where necessary.

1. Gender Male ☐ Female ☐
2. Age (in years)
3. Highest level of education

<input type="checkbox"/>	‘O’ level	<input type="checkbox"/>	Diploma
<input type="checkbox"/>	‘A’ level	<input type="checkbox"/>	First Degree
<input type="checkbox"/>	Masters	<input type="checkbox"/>	Doctorate
<input type="checkbox"/>	Others (specify).....		
4. How many years have you used this company?

Part 2: Company Information

5. Name of Company:

6. Is the company registered in Uganda? Yes ☐ No ☐

7. For how long has the company being in operation in years

8. Are you aware of the Corporate Social Responsibility (CSR) Concept of business? Yes ☐ No ☐

9. If Yes, does this company have any CSR practices in place? Yes ☐ No ☐

10. In which areas does the company mostly support the community?

<input type="checkbox"/> Education	<input type="checkbox"/> Culture	<input type="checkbox"/> Sports
<input type="checkbox"/> Health care	<input type="checkbox"/> Poverty	<input type="checkbox"/> Environmental protection
<input type="checkbox"/> Housing	<input type="checkbox"/> Politics	<input type="checkbox"/> Government programmes
<input type="checkbox"/> Others (Specify)		

Part 3: (a) Key Corporate social responsibility Practices

11. Mention the main CSR approaches the company is involved in

- a) Workplace
- b) Community
- c) Environmental issues
- d) Marketplace

12. What is the main consideration while implementing CSR activities?

- a) The people
- b) The environment
- c) Profits and business growth
- d) Sustainability of CSR activities

Part 3: (b) Perception and behavior of top executives and employees to implementation of CSR practices

For the statements below please indicate your perception on the following statements

(Tick Relevant)

S/ No	Statement	Strongly Disagree 1	Disagree 2	Neither disagree nor Agree 3	Agree 4	Strongly Agree 5
13	CSR is a costly venture to indulge in	1	2	3	4	5
14	It is the responsibility of top management only	1	2	3	4	5

15	There is little knowledge about CSR concept	1	2	3	4	5
16	There are no laws and regulations to compel Companies to implement	1	2	3	4	5
17	There are no CSR policies of the company to implement	1	2	3	4	5
18	CSR practices have been in place but not sustainable	1	2	3	4	5
19	CSR can lead to increase in profits	1	2	3	4	5
20	CSR should be focused only on the community	1	2	3	4	5
21	CSR should be focused only on the environmental protection	1	2	3	4	5
22	CSR should be focused only on Workplace	1	2	3	4	5

23	CSR should be focused only on Marketplace	1	2	3	4	5
24	CSR is an obligation to fulfil	1	2	3	4	5

Part 3: (c) Motives for practicing CSR

Using a rating score of 1 to 5 (5 being highest degree of agreement and 1 being lowest degree of agreement) state your level of agreement to the following statements that are seen as factors that motivate for practicing CSR

S/ No	Motives for practicing CSR	Strongly Disagree 1	Disagree 2	Neither disagree nor Agree 3	Agree 4	Strongly Agree 5
25	It is the motivation of top management	1	2	3	4	5
26	To promote corporate image	1	2	3	4	5

27	To take competitive advantages of new markets	1	2	3	4	5
28	To provide benefit to community	1	2	3	4	5
29	To attract Public incentives	1	2	3	4	5
30	Pressure from consumer association and media	1	2	3	4	5
31	Pressure from Government	1	2	3	4	5
32	For political recognition	1	2	3	4	5
33	For community involvement	1	2	3	4	5
34	As a means to attract more customers	1	2	3	4	5
35	To be in good books with the ruling party	1	2	3	4	5
36	To give back to the community	1	2	3	4	5

What do you think are the main benefits of practicing CSR? Tick according to the level of importance (1= not important; 2= Little importance; 3= quite important; 4= important; 5= Very important

S/ No	Statement	Not Important 1	Little importance 2	Quite Important 3	Important 4	Very Important 5
37	Influence our customer's decisions	1	2	3	4	5
38	Develop new businesses with social objectives	1	2	3	4	5
39	Improve employee commitment to the company	1	2	3	4	5
40	Improve the company's public image in society or in media	1	2	3	4	5
41	Obtain new customers	1	2	3	4	5
42	Fulfill legal requirements	1	2	3	4	5
43	Develop new products or services that are environmentally friendly	1	2	3	4	5

44	Fulfill our social responsibility	1	2	3	4	5
45	Obtain good political standing with the government	1	2	3	4	5

Challenges in implementation of CSR practices

Given the following statements and based on your opinion, could you rate them from a scale of minor challenge to biggest challenge on the table below:

S/No	Statement	Not a Challenge 1	Minor challenge 2	Some challenge 3	Bigger challenge 4	Biggest challenge 5
46	Lack of knowledge	1	2	3	4	5
47	Lack of institution assistance	1	2	3	4	5
48	Lack of specific legislation on CSR	1	2	3	4	5

49	Business benefits not immediate	1	2	3	4	5
50	High costs of implementation	1	2	3	4	5
51	Lack of corporate skill	1	2	3	4	5
52	Little impact on social and environmental concern	1	2	3	4	5
53	Lack of Government support	1	2	3	4	5

Part 3 (d) Strategies used for developing a framework for competitive advantage

54. In your view what should be the best strategy employed to achieve a competitive advantage?

- ☐ Looking at the economic responsibility
- ☐ Evaluating the economic benefits first
- ☐ Going by the legal responsibility
- ☐ Consideration of ethical responsibility
- ☐

Philanthropic responsibility- Giving back to community

☐

Going by what the political regime desires

55. What advise would you give companies about CSR implementation?

.....

.....

Thanks for your valuable time & Co-operation.

Questionnaire (For Staff)

Introduction

Dear staff,

I am a student of Doctorate of Business Administration (DBA) undertaking a research on the topic: "Corporate Social Responsibility Practices in Transportation Sector in Uganda - A Study of Selected Bus Operating Companies"

The main objective of this study is to understand Corporate Social Responsibility practices in the Transport Sector in Uganda. Corporate Social Responsibility (CSR) has become an increasingly important part of doing business in recent years, as more customers get attached to companies with practices that match their privileged values, especially when it comes to environmental and societal issues. Given this background, this study aims to establish what Corporate Social Responsibility practices are in the transport sector in a developing country like Uganda; the perception of management on CSR and the motives for practicing CSR activities.

You have been particularly identified to participate in this research. All the information you provide here will be treated with utmost confidentiality and only used for the purpose of this research. I thank you in advance for giving me your time and valued information for the success of this research project.

Part 1: Demographic data

Please tick in the relevant box where necessary.

1. Gender Male ☐ Female ☐
2. Age (in years)
3. Highest level of education
- | | | | |
|--------------------------|-----------------------|--------------------------|--------------|
| <input type="checkbox"/> | 'O' level | <input type="checkbox"/> | Diploma |
| <input type="checkbox"/> | 'A' level | <input type="checkbox"/> | First Degree |
| <input type="checkbox"/> | Masters | <input type="checkbox"/> | Doctorate |
| <input type="checkbox"/> | Others (specify)..... | | |
4. Number of years in the organization years

Part 2: Company Information

5. Name of Company:
6. Is the company registered in Uganda? Yes ☐ No ☐
7. For how long has the company being in operation in years
8. Are you aware of the Corporate Social Responsibility (CSR) Concept of business? Yes ☐ No ☐
9. If Yes, does this company have any CSR practices in place? Yes ☐ No ☐

10. In which areas does the company mostly support the community?

<input type="text"/>	Education	<input type="text"/>	Culture	<input type="text"/>	Sports
<input type="text"/>	Health care	<input type="text"/>	Poverty	<input type="text"/>	Environmental protection
<input type="text"/>	Housing	<input type="text"/>	Politics	<input type="text"/>	Government programmes
<input type="text"/>	Others (Specify)				

Part 3: (a) Key Corporate social responsibility Practices

11. Mention the main CSR approaches the company is involved in

- a) Workplace
- b) Community
- c) Environmental issues
- d) Marketplace

12. What is the main consideration while implementing CSR activities?

- a) The people
- b) The environment
- c) Profits and business growth
- d) Sustainability of CSR activities

Part 3: (b) Perception and behavior of top executives and employees to implementation of CSR practices

For the statements below please indicate your perception on the following statements

(Tick Relevant)

S/ No	Statement	Strongly Disagree 1	Disagree 2	Neither disagree nor Agree 3	Agree 4	Strongly Agree 5
13	CSR is a costly venture to indulge in	1	2	3	4	5
14	It is the responsibility of top management only	1	2	3	4	5
15	There is little knowledge about CSR concept	1	2	3	4	5
16	There are no laws and regulations to compel Companies to implement	1	2	3	4	5
17	There are no CSR policies of the company to implement	1	2	3	4	5

18	CSR practices have been in place but not sustainable	1	2	3	4	5
19	CSR can lead to increase in profits	1	2	3	4	5
20	CSR should be focused only on the community	1	2	3	4	5
21	CSR should be focused only on the environmental protection	1	2	3	4	5
22	CSR should be focused only on Workplace	1	2	3	4	5
23	CSR should be focused only on Marketplace	1	2	3	4	5
24	CSR is an obligation to fulfil	1	2	3	4	5

Part 3: (c) Motives for practicing CSR

Using a rating score of 1 to 5 (5 being highest degree of agreement and 1 being lowest degree of agreement) state your level of agreement to the following statements that are seen as factors that motivate for practicing CSR

S/ No	Motives for practicing CSR	Strongly Disagree	Disagree	Neither disagree nor Agree	Agree	Strongly Agree
		1	2	3	4	5
25	It is the motivation of top management	1	2	3	4	5
26	To promote corporate image	1	2	3	4	5
27	For Increase in the efficiency	1	2	3	4	5
28	For Greater employee satisfaction	1	2	3	4	5
29	To take competitive advantages of new markets	1	2	3	4	5

30	To provide benefit to community	1	2	3	4	5
31	To attract Public incentives	1	2	3	4	5
32	Pressure from consumer association and media	1	2	3	4	5
33	Pressure from Government	1	2	3	4	5
34	For political recognition	1	2	3	4	5
35	For community involvement	1	2	3	4	5
36	As a means to attract more customers	1	2	3	4	5
37	CSR practice can lead to increase in profits	1	2	3	4	5
38	Practice of CSR leads to long term survival	1	2	3	4	5
39	CSR is practiced for its values and religious sensitivity	1	2	3	4	5
40	To create Employment	1	2	3	4	5

41	To help with social causes	1	2	3	4	5
42	To be in good books with the ruling party	1	2	3	4	5
43	To give back to the community	1	2	3	4	5

What do you think are the main benefits of practicing CSR? Tick according to the level of importance (1= not important; 2= Little importance; 3= quite important; 4= important; 5= Very important

S/ No	Statement	Not Important 1	Little importance 2	Quite Important 3	Important 4	Very Important 5
44	Influence our customer's buying decisions	1	2	3	4	5
45	Develop new businesses with social objectives	1	2	3	4	5
46	Improve employee commitment to the company	1	2	3	4	5

47	Improve the company's public image in society or in media	1	2	3	4	5
48	Obtain new customers	1	2	3	4	5
49	Fulfill legal requirements	1	2	3	4	5
50	Increase short-term profitability	1	2	3	4	5
51	Develop new products or services that are environmentally friendly	1	2	3	4	5
52	Fulfill our social responsibility	1	2	3	4	5
53	Obtain good political standing with the government	1	2	3	4	5

Challenges in implementation of CSR practices

Given the following statements and based on your opinion, could you rate them from a scale of minor challenge to biggest challenge on the table below:

S/No	Statement	Not a Challenge 1	Minor challenge 2	Some challenge 3	Bigger challenge 4	Biggest challenge 5
54	Lack of knowledge	1	2	3	4	5
55	Lack of institution assistance	1	2	3	4	5
56	Lack of specific legislation on CSR	1	2	3	4	5
57	Business benefits not immediate	1	2	3	4	5
58	High costs of implementation	1	2	3	4	5
59	Lack of corporate skill	1	2	3	4	5
60	Little impact on social and environmental concern	1	2	3	4	5
61	Lack of Government support	1	2	3	4	5

Part 3 (d) Strategies used for developing a framework for competitive advantage

62. In your view what should be the best strategy employed to achieve a competitive advantage?

- ☐ Looking at the economic responsibility
- ☐ Evaluating the economic benefits first
- ☐ Going by the legal responsibility
- ☐ Consideration of ethical responsibility
- ☐ Philanthropic responsibility- Giving back to community
- ☐ Going by what the political regime desires

Based on your opinion, For the statements below please indicate your level of agreement on the following statements

S/ No	Statement	Strongly Disagree	Disagree	Neither disagree	Agree	Strongly Agree
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		1	2	3	4	5
				nor Agree		
63	Make an internal assessment of what CSR policies, programs, and structures are already in place and where the gaps are.	1	2	3	4	5
64	Incorporate CSR issues in the company's values, mission statement, code of conduct or other company policy.	1	2	3	4	5
65	CSR activities should be embedded into the company planning and budget processes.	1	2	3	4	5
66	Ensure that CSR considerations are a part of all business decisions.	1	2	3	4	5
67	There is need to develop processes for employees to	1	2	3	4	5

	raise CSR issues and concerns to appropriate decision-makers and advocates.					
68	Formalize the board- and executive- level responsibility for CSR issues.	1	2	3	4	5
69	CSR performance should be visible and frequently communicated to all stakeholders.	1	2	3	4	5
70	Employees directly involved in CSR activities should get some training on CSR issues.	1	2	3	4	5

Thanks for your valuable time & Co-operation.

Semi Structured Interview Guide

Introduction

This interview guide is to collect primary data for a research on the topic: “Corporate Social Responsibility Practices in Transportation Sector in Uganda - A Study of Selected Bus Operating Companies”

The main objective of this interview is to understand Corporate Social Responsibility practices in the Transport Sector in Uganda since Corporate Social Responsibility (CSR) has become an increasingly important part of doing business in recent years. This study aims to establish what Corporate Social Responsibility practices are in the transport sector in a developing country like Uganda; the perception of management on CSR and the motives for practicing CSR activities.

All the information provided here will be treated with utmost confidentiality and only used for the purpose of this research.

I thank you in advance for giving me your time and valued information for the success of this research project.

Kindly answer the following questions

Part 1:Demographic data

- 13.What is your gender? Male ☐ Female ☐
14. Age (in years)
15. What is your Highest level of education?
16. How long (in years) have you been in in the organization

Part 2: Company Information

17. Name of Company:
18. Is the company registered in Uganda?
19. For how long has the company been in operation (in years)
20. Are you aware of the Corporate Social Responsibility (CSR) Concept of business?
21. If yes, does the company have any CSR practices in place?.....
22. In which two areas does the company mostly support the community?
- a)
- b)

Part 3: (a) Key Corporate social responsibility Practices

23. What are the two CSR approaches mostly used by your company?
- a. Workplace
 - b. Community
 - c. Environmental issues
 - d. Marketplace

Part 3: (b) Perception and behavior of top executives and employees to implementation of CSR practices

Could you give your opinion on the following: whether the statement is true (= 1) or False (= 2)

12	CSR is a costly venture to indulge in	
13	It is the responsibility of top management only	
14	There is little knowledge about CSR concept	
15	There are no laws and regulations to compel Cos	
16	There are no CSR policies to implement	
17	CSR practices have been in place but not sustainable	

18	CSR is a responsibility of field staff	
19	CSR should be focused only on the community	
20	CSR should be focused only on the environmental protection	

Part 3: (c) Motives for practicing CSR

21. Could you mention four motives for practicing CSR in your company

.....

.....

.....

.....

22. Does government policy influence CSR practices really?

.....

.....

(d) Importance of practicing CSR

23. Could you mention four importance for practicing CSR

.....

.....

.....

.....

24. What is your view on using CSR to develop new products/services that are environmentally friendly.....

.....

25. Is CSR seen as important a way to Fulfill legal requirements?

.....

26. Can CSR be used to have a good political standing with government

.....

How important are the following social objectives to your firm's business mission?

(Response may be not important, important, very important, etc)

		Not Important	Little Importance	Quite Important	Important	Very Important
27	To create employment	1	2	3	4	5
28	To collaborate with the community in activities of mutual interest	1	2	3	4	5
29	To preserve the natural environment	1	2	3	4	5
30	To help with social causes	1	2	3	4	5
31	To give back to the community	1	2	3	4	5

(e) Challenges in implementation of CSR practices

Given the following statements and based on your opinion, could you rate them from a scale of not a challenge, minor challenge up to biggest challenge on the table below:

Qtn No	Statement	Not a challenge	Minor challenge	Some challenge	Bigger challenge	Biggest challenge
32	Lack of knowledge	1	2	3	4	5
33	Lack of institution assistance	1	2	3	4	5
34	Lack of specific legislation on CSR	1	2	3	4	5
35	High costs of implementation	1	2	3	4	5
36	No interest of the top management	1	2	3	4	5

(f) Strategies used for developing a framework for competitive advantage

37. In your view what should be the best strategy employed to achieve a competitive advantage?

- ☐ Looking at the economic responsibility
- ☐ Evaluating the economic benefits first
- ☐ Going by the legal responsibility
- ☐ Consideration of ethical responsibility
- ☐ Philanthropic responsibility- Giving back to community

☐

Going by what the political regime desires

38. What advice would you give to companies concerning CSR?

.....

Thanks for your valuable time & Co-operation.