

Chapter 9

Corporate Social Responsibility in Ghana: A Sectoral Analysis

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Abstract CSR as the strategic decision of an organisation to voluntarily act upon the social factors that have the potential of militating against the fulfilment of corporate goals is a fast evolving concept in Ghana, led by large scale multinational companies. The concept has been “bastardised” in the country with various sectors of the economy having a different interpretation to it. It is common to read daily in the news print various activities which are classified as part of the social responsibilities of various organisations. The lack of uniformity in the definition/description of the concept is worrying and therefore calls for a baseline understanding of the concept as practiced by different sectors of the Ghanaian economy. This work therefore adopts a sectoral approach to the classification and understanding of the concept. A documentation review, specifically, a thematic analysis of various newspaper reports, website information on CSR undertakings of companies and previous literature of CSR activities undertaken by various organisations from 2007 to 2015 formed the framework and methodological approach for the study. The various organisations were classified based on their main operations and based on the CSR activities undertaken. Notable amongst the findings were the following; Organisations in the mining industry were more into community relations, curative and preventive health issues and environmental protection activities. The telecommunication sector was into health related activities, education and infrastructure development. The banks were into donating to the underprivileged and offering scholarships to needy but brilliant students and also involved in refurbishing school buildings and financing adult literacy programmes. The manufacturing sector on the other hand support education and health related activities and sometimes lend extension services to producers of their raw materials. The CSR activities of the agriculture sector are geared towards the betterment of the lives of farmers who supply produce to them and the development of farming communities in which they operate. For religious bodies’ especially Christians and Muslims, the concept of CSR has been one of charity. This is because of the belief that God blesses those who give especially to the needy and the underprivileged such as orphans, the sick and the poor. Generally in Ghana, the concept has tended to focus on externalities to the neglect of the internal issues that bother on employee well-being.

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9.1 Introduction

The concept of Corporate Social Responsibility hereafter referred to as CSR has become a dominant phenomenon both in academia and the corporate world. One reason for this according to Balabanis, Phillips, and Lyall (1998) is that “in the modern commercial area, companies and managers are subjected to pressures to play an increasingly active role in the welfare of the society”. Organisations recent interest in CSR is also due to the benefits that accrue to those who engage in it: for example CSR provides better business risk management; improved organisational image; enhanced talent management ability; improved innovation, competitiveness and market positioning; enhanced operational efficiencies and cost savings; improved management of supply chain relationships; enhanced ability to manage change; builds corporate social capital in the community; access to capital; improved relations with regulators; and acts as catalyst for responsible consumption (Hohnen, 2007).

Although the concept has been well propagated amongst various organisations, there is no agreed yardstick to determine what activities of organisations really constitute corporate social responsibility (Crowther & Aras, 2008). This can be due to the fact that CSR has been defined in diverse ways by different researchers—an issue that has been identified as a significant problem: because it breeds different perspectives of CSR leading to unproductive engagements (Dahlsrud, 2008). Carroll (1979), for instance defined CSR as “business that encompasses the economic, legal, ethical and discretionary expectations that society has of an organisation at a given point in time”. It is also referred as the way businesses achieve success by adhering to ethical values and showing respect to stakeholders (e.g. customers, communities) as well as the natural environment (Business for Social Responsibility, 2003). CSR is also defined as “actions that appear to further some social good, beyond the interests of the firm and that which is required by law” (McWilliams & Siegel, 2001: cited in Dahlsrud, 2008). More so, in a thorough analysis of 37 definitions of CSR, Dahlsrud (2008) concludes that organisations engagement in CSR could be traced to either stakeholder, social, economic, voluntariness, or environmental dimensions of CSR. However, the specific activities by organisations have not been clearly stipulated in the various definitions of CSR.

According to Ocran (2011), different sectors (private sector, governments and civil society organisations) undertake different CSR activities based on their perspectives. Whereas some are geared towards responsible business operations in relation to internal stakeholders (e.g. shareholders, employees, customers and suppliers), others focus on maintaining their relationship with the state as well as global institutions or standards. Additionally, other organisations concern themselves with being responsible towards the society in which they operate and the global community at large. These different directions and interpretations of CSR by various sectors revealed by their activities evinces that CSR is viewed differently when assessed from the sectorial point of view.

9.2 CSR in Ghana

CSR activities in Ghana are mostly spearheaded by large scale multi-national companies doing business in the Extractive, Banking, Telecommunications and Manufacturing sectors of the economy (CSR Weltweit, 2012). The multi-faceted problems of the country- low per capita income, high population rate, weak currency, capital flight, low productivity, low savings etc. make it almost impossible for indigenous companies, most of which are engaged in the retail and in the production of primary commodities, to undertake social actions. Large scale manufacturing (e.g. Unilever, Nestle), telecommunication (e.g. MTN, Vodafone) and mining companies such as, Tullow Oil, Goldfields, and AngloGold have been instrumental in the social development of the country. However, just as it is globally, extractive industries whose operations have direct impact on the environment and local communities are always in the news for obvious reasons- they are either breaching some of the tenets of the CSR agenda or fulfilling them in earnest (Amponsah-Tawiah & Dartey-Baah, 2011).

9.3 CSR Related Policies in Ghana

Until the year 2006 when the Ghana Business Code (GHBC) was launched through the collaboration of the Association of Ghana Industries (AGI), Ghana Employers Association (GEA) and the Ghana National Chamber of Commerce & Industry (GNCCI) to introduce and deepen the practice of CSR in business operations, there was no set norms to guide the conduct of business and acceptable standards with regards to the environment and anti-corruption in business. The GHBC, which is modeled along the lines of the United Nations (UN) Global Compact, focuses on the triple bottom line (profit, planet and people) as performance measures of businesses operating in the country. The GHBC has ten major principles all of which underscore the substance of CSR and are fashioned after existing laws in Ghana. Interestingly, organisations are not obliged by law to sign up to the GHBC. It is a voluntary measure, which allows the operations of organisations to be reviewed along four broad categories- human rights, labour standards, environment and anti-corruption. Member organisations are awarded certificate of good practice when their operations are found to be in line with the prescriptions in the GHBC. Due to its voluntary nature, not many organisations have signed up to it. Of the many Small and Medium Enterprises (SMEs) and large scale manufacturing industries that belong to the GNCCI and the AGI, less than 60 had signed up to the GHBC. This is perhaps due to the fear of scrutiny that goes with the certification process and reflects the level of acceptability and appreciation of the concept in Ghana. Unfortunately, GHBC has folded up because of financial constraints bringing to the fore another topic worth discussing as to how to sustain such institutions in the CSR discourse.

Similarly, the Ghana Extractive Industries Transparency Initiative (GEITI), established after the launch of the Extractive Industries Transparency Initiative (EITI) by the Prime Minister of the UK at the World Summit on Sustainable Development in September 2002 has as its core principles transparency and accountability. It serves as an avenue for promoting CSR in the extractive industry. However, the GEITI does not seek to address social and environmental concerns as well as human right abuses by companies, which come across to many CSOs and NGOs operating in the area as the fundamentals of the CSR concept.

It is evident from the above that CSR in Ghana has just started with large scale multi-national companies especially those operating in the extractive industry leading the path. The concept in Ghana has become heterogeneous in nature, dependent on the sector of the economy. Like the folkloric description of the elephant, various sectors of the economy have tended to focus on various aspects of the concept. A sectoral analysis of the concept and further aggregation of same thus provide a holistic view of the concept as perceived by Ghanaians.

In recent times however, the government of Ghana in her bid to harmonise CSR activities in the country has tasked the Centre for Corporate Responsibility at the University of Ghana Business School to develop a CSR policy to streamline the haphazard use of the concept among corporate organisations and to focus it towards national development. The subsequent discussion aims to examine CSR activities in Ghana through a sectoral lens and also brings home the heterogeneous approach to CSR engagements in Ghana.

9.4 Methodology

CSR activities of Ghanaian organisations were analysed from the period 2007 to 2015. The study collected data on the CSR activities of organisations via secondary sources which included websites of companies, newspaper reports and previous literature. Two levels of analyses were carried out. The individual organisations CSR activities were first analysed and the second level of analyses involved an aggregation of the individual organisations into sectors. It is worth emphasising that the secondary sources of data utilized for the study are credible sources (including Daily Graphic, Joy Online, The Chronicle, Ghana News Agency and Daily Guide) of information on the organisations used in the study and thus can be used in research to analyse a company's activities. According to Muthuri and Gilbert (2011:471), "websites are an official presentation of a company's policies and practices and are used by companies to convey their intentions and actions to their stakeholders". In addition, documentary data were analysed using thematic-content analysis (Miles & Huberman, 1994), in which the explanations and thoughts gathered from documentary information were related to the themes emanating from the study. Additionally from the review, various themes were developed from which the discussions were centred. These are CSR and the extractive industry, CSR and the Telecommunication Industry, CSR and the Banking

Industry, CSR and the Manufacturing Industry, CSR and the Agriculture sector, and CSR and Religious Bodies. See Appendix I for publications for the discussions from the period 2007 to 2015. Detailed discussions of the various findings are as follows.

9.5 CSR and the Extractive Industry of Ghana

The exploration, extraction and processing of mineral resources are activities widely regarded as environmentally and socially disruptive (Peck & Sinding, 2003).

Warhurst (2001) observes that many of the environmental disasters and human rights incidents that have contributed to the growing public concern about the actions of companies over the last 40 years have taken place in the extractive industries. There can therefore not be any meaningful discussion in the area of social and environmental responsibility without the mention of the mining industry. It is always a key industry in discussions on social and environmental responsibility (Cowell, Wehmeyer, Argust, Graham, & Robertson, 1999). This view is further heightened by the poor public opinion of the sector. Opinion on the sector is mainly influenced by concerns over environmental and social performance than by performance in areas such as product pricing, quality and safety (Rae & Rouse, 2001). According to an International Institute for Environment and Development (IIED) report, the mining and minerals industry is distrusted by many of the people it deals with on a day to day basis and has been failing to convince some of its constituents and stakeholders that it has the “social license to operate” in many parts of the world (IIED, 2002).

The mining industry in Ghana has had some positive effects on the economy, providing support for the protection of the cultural heritage of the country (former Gold Coast), and enhancing community development through the provision of education, employment and other livelihood programs. However, mining in some communities has caused erosion of culture and break down of cultural values. It has deprived others of their traditional livelihoods through the pollution of river bodies (Koranteng, 2004) and the environment and purchase of their farmlands. This has placed the mining industry under the spotlight of Community Based Organisations (CBOs), Civil Society Organisations (CSOs) and other environmental Non-Governmental Organisations (NGOs) (Amponsah-Tawiah & Dartey-Baah, 2011). Consequently, the mining industry in Ghana has begun using CSR as a basis for addressing the social and environmental problems associated with the industry.

The nature of corporate responsibility in the mining industry of Ghana varies amongst companies and is dependent on the type of product mined, size of company, background of company and length of operation. All the companies adopt the same approach in pursuing their CSR agenda. The community development approach is the fulcrum around which the CSR agenda of mining companies

revolve. Some of the companies have well established foundations in which they allocate a dollar per every ounce of product produced and 0.5 % of their annual profit before tax. These resources are then used to support various community development activities such as the social investment support schemes, construction and establishing sustainable livelihood programmes (Amponsah-Tawiah & Dartey-Baah, 2011).

The sustainable livelihood terminology which was first used in the early 1990s refers to “the creation of conditions that are self-supportive of sustainable development which, whilst safeguarding resources and opportunities for future generations, provides individuals with means to provide themselves with food, shelter and an acceptable quality of life” (Stockholm Environment Institute, 2009).

The sustainable livelihood programmes also referred to as alternative livelihoods, has become fashionable particularly amongst large scale mining companies in Ghana many of who have made it a significant focus of their community development activities and strategies. Mining companies use these programmes to re-skill community members in alternative and sustainable livelihoods such as grass cutter farming, snail farming, and small cottage businesses such as cane and basket weaving, the making of soap and pomade among others. These methods are adopted with the belief that it will help reduce communities’ dependence on the mine for economic sustenance and will become self-sustaining even after the mine closes.

Mining companies in Ghana not only focus on members of their immediate communities but also support national institutions. For instance, they have been providing support in the form of practical attachment and the provision of equipment and expertise to the staff and students of the University of Mines and Technology in Tarkwa. Goldfields Ghana Limited one of the leading mining companies in Ghana continues to be a major sponsor of Ghana’s national football team- *The Black Stars*. A consortium of mining companies in the country (Newmont Ghana Gold Limited, AngloGold Ashanti Limited, Golden Star Resources and Goldfields Ghana) offered to build a plant at Tema (industrial town in Ghana) at a cost of 40 million dollars to supply 80 MW of power to supplement the country’s energy generation effort (Ghana Chamber of Mines, 2006). Mining companies in conjunction with the regional health directorate of the Western Region have on annual basis been providing free voluntary counselling and testing on HIV to people living within Wassa and Obuasi communities where they operate (Ghana Chamber of Mines, 2005). These are all significant activities being undertaken by mining companies in Ghana as part of their corporate responsibility.

Mining companies also report their environmental and social performances in their annual reports. Some companies have established monthly and quarterly newsletters which they use to report on their activities in the communities and other organisational activities. This they do to show their commitment to ensuring transparency, honesty and good environmental practices, which are all characteristics of good corporate citizenship.

Unfortunately, the focussing of CSR agenda on community development (external), with little or no attention given to very important issues such as the health and safety and quality of life of employees (internal) who operate under dangerous conditions to keep the mines in business does not make things any better as employees on the basis of their working and living conditions could also refuse to grant social license to their employers to operate in peace. It is a trite observation that the impact of work injuries on productivity reaches well beyond the workplace and includes a worker's inability to contribute to family and community. One therefore wonders the over-emphasising of the external environment to the neglect of the internal environment, when issues in the internal environment have direct bearing on the external.

9.6 CSR and the Telecommunication Industry of Ghana

In Ghana, there are six players in the telecommunications sector; MTN, Airtel, Vodafone, Tigo, Expresso and Glo, who all fiercely compete for the over 26.09 million mobile phone users in the country (National Communications Authority of Ghana, 2013).

The use of cellular phones and other data transfer devices have become a commonplace among the Ghanaian youth and adults alike. Meanwhile, there has been public hue and cry in the country about the quality of services they receive from these expatriate companies supposed to be providing quality telecommunication services to their teaming clients. In response to this, the National Communication Authority introduced the mobile number portability, in June 2011, which allowed subscribers to change their service providers at will; thereby deepening the competition which existed and forcing these companies to improve on the quality of service delivery to consumers, which should be part of their social responsibility.

Similarly, the placement of tax on imported phones coupled with the introduction of tax on airtime by the Government of Ghana (GoG) through the National Communication Authority have perhaps, had draining effect on consumers' finances due to surcharges passed on to them by these telecoms and to some points, most subscribers felt shortchanged by their service providers which in a strict business sense, left much concerns for these service providers.

For most of these telecoms in Ghana, making a heavy presence in the business of CSR is a strategic move to enhancing their brand image and increasing awareness among their consumers while managing the reputation of their respective companies. In actual fact, some of these companies have constituted a board of directors and others have departments that are responsible for the execution of the companies' CSR engagements. One can therefore appreciate how much concerns the companies have for CSR considering the extents of their activities.

From a keen observation through a media review, it is evident that the nature of CSR activities in this sector has focused on diverse areas from education through to health and perhaps ending with entertainment. Some of the companies have

scholarship grants from which they grant school fees to brilliant but needy students. They also engage in the construction of school blocks for some deprived communities in the country, sponsoring teachers on capacity building programmes, providing learning aids to schools and students alike, constructing community libraries and refurbishing dilapidated school structures, providing ICT infrastructure, and establishing reading clubs in some communities. Perhaps the telecoms have come to understand how attractive the students market is vis a vis their business interests and thus possibly informed their decision of massive social investment in the education sector. In addition to the education sector, another focus area of CSR activities for the telecoms in Ghana is the health sector. On the health front, some of the telecom companies tend to focus on the construction of wards and rejuvenation of ruined hospital structures, drilling of borehole for some communities to increase access to water, making donation of vital medical equipment and machinery among others. Sponsorship for health related programmes (e.g., public health education, payment of medical bills of patients) is a common feature of the CSR activities of the telecoms in Ghana.

Some of the companies have also been involved in economic empowerment by linking the youth who have entrepreneurial mindsets to ace entrepreneurs to be mentored, providing seed capital for business plans of these people. The provision of decent means of livelihood for persons with disabilities is another area of the economic empowerment activities of these telecom companies. Probably, these companies can appreciate the fact that their business activities directly and indirectly affect the people and the surrounding and this has informed their CSR agenda.

It seems however, that, the activities carried out in the areas of health, education and economic empowerment are not much touted as compared to that in the area of entertainment, which rather seem to enjoy a lot of “noise” both from the media and the public. This could be due to the indiscriminate attitude of the youth for entertainment programmes. Notable among such programmes are TV reality shows such as MTN hits maker, MTN project fame, Airtel rising starts and Vodafone icon to mention a few, which have been sustained over the years not only because of the huge amount of money injected into them but because the youth of Ghana have continually demonstrated unquestionable interest for them. One cannot help but think that it could be a strategic investment and a ploy to muster the youth who are avid users of technology (their product) around their brand while trying to give their brand experiences into them.

Couldn't it therefore be conjectured if this isn't more of a corporate investment rather than a social responsibility? This kind of CSR activities appears to cast doubts on the intentions of such companies in the minds of some Ghanaians. This is because there had been public arguments that the many TV reality shows took school children away from their books resulting in poor academic performance. This has sought to suggest that these companies do not really ‘care’, about the educational needs of the people, which is quite ironical, since they are also seen engaging in some educational activities as detailed above. Indeed, the CSR activities among the telecommunication companies appear convoluted with the

companies competing with each other on similar programs just to win the critical market group (the youth) who are keen about their products.

9.7 CSR and the Banking Industry of Ghana

For some reasons the CSR activities in the banking industry just like the telecommunication industry seem to be also focused around the areas of health, education and youth development. Maybe this is due to the ubiquitous realisation of the competition existing in the industry which they strategically respond to by paying close attention to CSR. Banks in Ghana also seem to have woken up to the realisation that they are competing for the same clientele who they perceive as their reason for existence hence, the need to well represent their respective institutions in the eyes of consumers; for which CSR activities become an answer.

For some of the companies CSR is about creating, building, and consolidating a form of relationship between them and their consumers. It is a general belief that nurturing relationships and helping to build the capacities of their consumers through CSR will still return to their institution by placing their consumers better to carry out more viable transactions with them in the near future. To most of the companies perhaps, investment in the health of people, and for that matter the country's labour force, and investment in the health facilities is a well measured attempt to go cater for the health problems of the people they deal with on a long term basis. In this direction, companies have sponsored several surgeries. Some also make monetary donation and medical equipment to various health facilities which can be interpreted as an attempt to increase the wherewithal of the facilities to ably handle the complexities of their work.

Similarly, in education, the banking sector has instituted scholarship to brilliant but needy students, refurbished school buildings, built hostels, financed adult literacy programs and provided other logistical support to school children and educational institutions alike. It will not be out of place to indicate that these gestures are moves to enhance the human resource capacity of the country, especially considering the priceless benefits of education to a developing country like Ghana in the long term.

The banks may have also realised that the youth of any nation is its strength. Thus the CSR activities have included entrepreneurship and job skills training, financial literacy, and youth development programs. The worrying aspect in all of this is that, whereas the CSR activities of the banks tend to be more philanthropic in nature, with most of them acting as benevolent organisations doling out huge sponsorship packages to individuals and institutions, customers of these banks lament of poor services from same. There seem not to be a clear cut strategic policy directing the CSR activities of the banks as they continue to out-do each other by donating huge sums of money to other institutions as their critical stakeholder (the banking populace) continue to grapple with poor banking services.

9.8 CSR and the Manufacturing Industry of Ghana

The manufacturing sector in Ghana has been touted to be one of the fastest growing sectors of the global economy in recent times having stagnated for over a decade (CIA World Factbook, 2008). Areas of concentration within the sector include; the fast moving consumer goods, cement, steel and iron, beverages and liquor among others. The sector makes a huge contribution in terms of employment and general contribution to the gross domestic product. Similarly, the destructive effect of the operations of the manufacturing companies on the economy tends to be enormous as they continue to emit industrial effluence into the environment, spill waste into water bodies polluting the environment.

The focus of CSR activities in the manufacturing industry in Ghana has not been so different from the industries discussed above as it has similarly centred on education and health. The point of departure however, is where some of the companies sometimes lend extension services to producers of their raw materials.

For example, the Cadbury Cocoa Partnership which is a partnership between the Cadbury Ghana Ltd (now Kraft Foods) and Ghana Cocoa Board (COCOBOD) established in 2008 to avail a nationwide extension service in the areas of training, improving access to fertiliser and seedlings to farmer and improve the lives of 500,000 cocoa farmers and their families in 100 communities by the year 2018. Manufacturing companies like Kraft foods maybe, appreciate the fact that the life of their business is sustained as long as the quality lives of their suppliers are catered for, hence such CSR initiative. To the manufacturing companies, these activities are like hitting a ball against a wall, which they say, will always bounce back. Thus much as the theory of reciprocity is well understood by some of them, others continue to treat their employees and the environment with disdain, which comes back to haunt them. For instance, many are the companies who continue to trample flagrantly on the rights of employees not giving due concerns for their health and safety as if that is not part of their social responsibility. However, when employees have been involved in accidents, they have had to pay hugely for it, with some having been closed down for weeks.

On education, some of the industry players have been involved in educating employees on the deadly HIV/AIDS to increase their levels of awareness. To some of them investing in the health education of their staff is in itself CSR. For instance, Unilever Ghana Ltd., one of the leading Fast Moving Consumer Goods (FMCGs) in the country has a foundation (the Unilever Ghana Ltd.—Foundation for Education and Development), which gives assistance to people with financial needs in education and undertake community initiative in the area of sports, art, environment and health.

9.9 CSR and the Agriculture Sector of Ghana

The agriculture sector of the Ghana is adjudged the country's most important sector. The sector is noted to engage over half of the country's population in both formal and informal employment. Furthermore, its proceeds contribute to almost half of the nation's Gross Domestic Product (GDP) and export earnings (Osabutey, 2009). Activities undertaken in the agriculture sector ranges from the production of cocoa (for which it controls 21 % of the world market), other commercial crops (e.g. palm oil, cotton, sugar cane, and rubber), food crops (e.g. maize, yams, cassava, pineapple, mango, sorghum, and millet), livestock, forestry and fishing.

Numerous activities undertaken by farmers ranging from the use of heavy machines like tractors and combine harvesters, chemicals (e.g. fertilizers) among others in one way or the other affect the natural state of both the earth and water bodies. However, CSR activities on the part of farmers have been on the low note. This could be attributed to the fact that majority of farmers are classified as peasant farmers who do not see the need for CSR and are not financially equipped to undertake such activities.

However, agricultural organisations like Olam Ghana have taken CSR activities as an important aspect of its business. Olam Ghana, a leading agro-commodity company, was recognised by the Association of Ghana Industries (AGI) and the Ghana Chamber of Commerce (GCC) for its commitment to fulfilling its corporate social responsibility in its business operations in 2014. Areas of concern to Olam have been to create economic prosperity among farmers, improve social welfare and to also safeguard the environment. For instance, in partnership with African Cashew Initiative (ACI), Olam invested in the overall development of cashew-growing communities in the Brong- Ahafo Region of Ghana.

It can thus be gleaned from the above that most CSR activities from the agricultural sector especially from organisations will be geared towards the betterment of the lives of farmers who supply produce to them and the development of farming communities in which they operate.

9.10 CSR and Religious Bodies in Ghana

The allowance of freedom of worship in Ghana has led to the emergence of diverse religions. According to the Ghana Statistical Service (2012) the following represents the religions in Ghana and their respective population percentages: Christian 71.2 % (Pentecostal/Charismatic 28.3 %, Protestant 18.4 %, Catholic 13.1 %, other 11.4 %), Muslim 17.6 %, traditional 5.2 %, other 0.8 %, none 5.2 %.

The concept of CSR from the religious bodies' perspective especially from Christians and Muslims has been one of charity. This is because of the belief that God blesses those who give especially to the needy and the underprivileged such as

orphans, the sick and the poor. However, the media is more bombarded with CSR activities from the Christian community compared to Muslims. CSR activities undertaken by religious bodies include rendering support to education through the building of schools. An example being the running of 54 day nurseries, 62 primary schools and 74 junior high schools under the administration of the *Anglican Educational Unit* with two senior high schools. Religious bodies also contribute to areas of health, provision of relief services in times of natural disaster as well as youth development and employment (see Appendix I).

Religious bodies however perceive CSR not just as activities to be undertaken but more as an act of obedience to the commandment of God to be a ‘blessing’ to the society in which they find themselves.

9.11 Conclusion

Clearly, the concept of CSR continues to suffer identity crisis among the various sectors of their Ghanaian economy. Whereas it is a marketing function in the telecommunication, banking and manufacturing sectors it remains a community relation function in the extractive and the agriculture sector and just an act of charity by religious bodies. This has perhaps influenced the direction of CSR activities in the various sectors of the Ghanaian economy with almost all organisations focussing on the external aspect of CSR to the neglect of the internal. The excessive attention given to the marketing and communication functioning of the CSR concept to the neglect of the human resource function explains the paradox of events as earlier enumerated.

In as much as the concept remains a marketing tool for all the sectors particularly, the banking, telecommunication and the manufacturing, there seem to be no strategic policy guiding the implementation of the CSR activities of most organisations in the country. Basically, in Ghana, all activities outside the mainstream operations of companies are termed—Corporate Social Responsibility. The distinction between corporate philanthropy and corporate social responsibility remains lucid and fluid as they keep flowing into each other and the issue of ethical business thrown to the dogs. Customer dissatisfaction in the telecommunication and banking sectors continues to heighten, while companies in these sectors continue to throw huge sums of money into musical concerts and football sponsorships.

Additionally, the haphazard nature of the CSR activities of most companies in the country explains the lack of consensus on what really constitutes a corporate social responsibility and perhaps lend support to the government of Ghana’s decision to draw up a CSR policy to guide institutions on their CSR activities.

Indeed, the challenges with the concept are varied and numerous. Perhaps the lack of education and a proper understanding of the concept could be the reason. With the concept growing in leaps and bounds and it being misapplied, it is not surprising that most institutions of higher learning have introduced a module in

CSR for all business students. This is to help bring a clearer understanding of the concept and how to practically apply it in the business setting.

Appendix 9.1: Companies and Their CSR Publications

Company	Sector	CSR Area	Media	Internet Link	Year
Olam Ghana	Agriculture	Projects in Agricultural Communities	Daily Graphic	http://graphic.com.gh/news/general-news/23719-olam-ghana-wins-csr-award.html	2014
Access Bank	Banking	Education	Joy Online	http://business.myjoyonline.com/pages/news/201304/105267.php	2013
	Banking	Charity and Relief services	The Chronicle	http://thechronicle.com.gh/access-bank-invests-14-charity-initiatives/	2013
	Banking	Charity and Relief services	The Chronicle	http://thechronicle.com.gh/access-bank-invests-14-charity-initiatives/	2013
	Banking	Education	Daily Graphic	http://graphic.com.gh/news/general-news/43954-access-bank-supports-knust.html	2015
ADB	Banking	Education, health and staff development	ADB website	http://www.agricbank.com/posts/adb-wins-3-awards-at-ghana-banking-awards-2/	2013
Bank of Africa	Banking	Health	Daily Graphic	http://graphic.com.gh/news/general-news/43296-bank-of-africa-ghana-supports-patients-to-mark-mothers-day.html	2015
Barclays Bank Ghana Ltd	Banking	Children and Youth development, Economic empowerment	Ghana News Agency	http://www.ghananewsagency.org/economics/barclays-donates-gh-45-420-to-challenging-heights-14519	2010
	Banking	Education	Joy Online	http://business.myjoyonline.com/pages/banking/201111/76743.php	2011
	Banking	Entrepreneurship	Kumasi Center	https://kumasicenter.wordpress.com/tag/barclays-bank-ghana/	2015

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Company	Sector	CSR Area	Media	Internet Link	Year
Bond Saving & Loans	Banking	Health	Daily Guide	http://www.dailyguideghana.com/bond-savings-donates-to-3-hospitals/	2015
CAL Bank	Banking	Education	Ghana Money	http://news.moneygh.com/pages/bankingandfinance/201208/558.php	2012.
	Banking	Charity	omgGhana	http://omgghana.com/cal-bank-pre-sents-ghc-14000-to-five-orphanages/	2013
	Banking	Charity	Citi Fm Online	http://citifmonline.com/2014/06/23/cal-bank-donates-to-orphanage/	2014
	Banking	Health	Daily Graphic	http://graphic.com.gh/news/general-news/45904-cal-bank-donates-to-37-military-hospital.html	2015
	Banking	Health	Ghana Web	http://www.ghanaweb.com/GhanaHomePage/NewsArchive/Cal-Bank-supports-bomb-victim-360481	2015
Ecobank	Banking	Education	Ecobank website	http://ecobank.com/group/corporatesoc.aspx	2010-2015.
	Banking	Health	Modern Ghana	http://www.modernghana.com/news/406025/1/ecobank-donates-200000-dollars-to-korle-bu-childre.html	2012
	Banking	Education	Ghana Trade online	http://www.ghanatrade.gov.gh/Latest-News/ecobank-donate-items-to-25-selected-schools.html	2013
	Banking	Health	My Joy Online	http://edition.myjoyonline.com/pages/news/201301/99709.php	2013
	Banking	Education	Ghana Trade online	http://www.ghanatrade.gov.gh/Latest-News/ecobank-donate-items-to-25-selected-schools.html	2013

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Company	Sector	CSR Area	Media	Internet Link	Year
	Banking	Education	UG website	http://www.ug.edu.gh/news/sfao-receives-gh%C2%A230000-ecobank	2014
	Banking	Health	Ghana Web	http://www.ghanaweb.com/GhanaHomePage/regional/Ecobank-donates-equipment-and-drugs-to-13-medical-institutions-334301	2014
	Banking	Health	Joy Online	http://www.myjoyonline.com/business/2014/November-10th/ecobank-ghana-donates-gh420000-to-fight-malaria-ebola.php	2014
	Banking	Health	Joy Online	http://www.myjoyonline.com/business/2014/January-6th/ecobank-ghana-donates-to-orphan-ages.php	2014
	Banking	Charity	Joy Online	http://www.myjoyonline.com/business/2014/January-6th/ecobank-ghana-donates-to-orphan-ages.php	2014
	Banking	Health	Daily Graphic	http://graphic.com.gh/news/general-news/41264-gcb-bank-donates-books-to-ghana-library-authority.html	2014
	Banking	Education	UG website	http://www.ug.edu.gh/news/sfao-receives-gh%C2%A230000-ecobank	2014
	Banking	Health	GhanaWeb	http://www.ghanaweb.com/GhanaHomePage/regional/Ecobank-donates-equipment-and-drugs-to-13-medical-institutions-334301	2014

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Company	Sector	CSR Area	Media	Internet Link	Year
	Banking	Health	Joy Online	http://www.myjoyonline.com/business/2014/November-10th/ecobank-ghana-donates-gh420000-to-fight-malaria-ebola.php	2014
	Banking	Health	Joy Online	http://www.myjoyonline.com/business/2014/January-6th/ecobank-ghana-donates-to-orphan-ages.php	2014
	Banking	Charity	Joy Online	http://www.myjoyonline.com/business/2014/January-6th/ecobank-ghana-donates-to-orphan-ages.php	2014
	Banking	Health	VibeGhana	http://vibeghana.com/2015/02/14/mtn-ghana-and-ecobank-collaborates-to-collect-700-pints-of-blood/	2015
Fidelity Bank	Banking	Social Amenities	Fidelity Bank website	http://www.fidelitybank.com.gh/who-we-are/corporate-social-responsibility/	2009
	Banking	Education and Child development	Fidelity bank website	http://www.fidelitybank.com.gh/who-we-are/corporate-social-responsibility/	2010
	Banking	Health	Fidelity Bank website	http://www.fidelitybank.com.gh/who-we-are/social-responsibility/?csr=8	2010
	Banking	Education and Child development	Fidelity bank website	http://www.fidelitybank.com.gh/who-we-are/corporate-social-responsibility/	2010
	Banking	Education	Fidelity Bank website	http://www.fidelitybank.com.gh/who-we-are/social-responsibility/?csr=10	2014

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Company	Sector	CSR Area	Media	Internet Link	Year
	Banking	Sports	Fidelity Bank website	http://www.fidelitybank.com.gh/who-we-are/socialresponsibility/?csr=7	2011
	Banking	Culture	Fidelity bank website	http://www.fidelitybank.com.gh/who-we-are/social-responsibility/?csr=7	2011
	Banking	Health	Fidelity bank website	http://www.fidelitybank.com.gh/who-we-are/social-responsibility/?csr=7	2011
	Banking	Youth Employment	Fidelity Bank website	http://www.fidelitybank.com.gh/who-we-are/corporate-social-responsibility/	2014
	Banking	Charity and Relief services	Fidelity Bank website	http://www.fidelitybank.com.gh/posts/fidelity-bank-donates-to-two-orphanages-in-accra-35/	2014
	Banking	Education	Daily Guide	http://www.dailyguideghana.com/fidelity-bank-educates-students-on-banking/	2015
	Banking	Social Amenities	Business and Financial Times Online	http://thebftonline.com/business/banking-finance/14656/Fidelity-Bank-under-takes-CSR-activity.html	2015
	Banking	Charity	Daily guide	http://www.dailyguideghana.com/fidelity-donates-to-two-orphanages/	2015
GCB Bank	Banking	Education	GCB Bank website	https://www.gcbbank.com.gh/news/163-gcb-builds-school-for-fawoman-community.html	2013
	Banking	Education	GCB Bank website	https://www.gcbbank.com.gh/news/127-gcb-donates-ghs2-103-million-to-four-entities.html	2014

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Company	Sector	CSR Area	Media	Internet Link	Year
	Banking	Health	GCB Bank website	https://www.gcbbank.com.gh/news/127-gcb-donates-ghs2-103-million-to-four-entities.html	2014
	Banking	Education	Daily Graphic	http://graphic.com.gh/news/general-news/41264-gcb-bank-donates-books-to-ghana-library-authority.html	2015
HFC Bank	Banking	Education	GhanaWeb	http://www.ghanaweb.com/GhanaHomePage/economy/artikel.php?ID=129611	2007
	Banking	Charity	Peace Fm Online	http://business.peacefmonline.com/pages/finance/200910/29315.php	2009
	Banking	Community Development	HFC Bank website	https://www.hfcbank.com.gh/news/News-Article-3.aspx	2010
National Investment Bank	Banking	Health	NIB website	http://nibghana.net/news/nib-donates-to-the-ghana-blood-foundation/	2015
	Banking	Education	NIB website	http://nibghana.net/media-centre/news/	2015
	Banking	Education	NIB website	http://nibghana.net/media-centre/news/	2015
Prudential Bank	Banking	Education	Prudential bank website	http://www.prudential.com.gh/corporate-responsibility/overview	2015
SG-SSB	Banking	Health	The Chronicle	http://thechronicle.com.gh/sg-ssb-supports-heart-foundation/	2011
	Banking	Sports	Ghana Rugby Football Union website	http://ghanarugby.org/2012/05/sg-ssb-supports-the-ghana-rugby-association/	2012
	Banking	Community Development	Modern Ghana	http://www.modernghana.com/news/400836/1/sg-ssb-celebrates-its-citizens-commitment-week-wit.html	2012

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Company	Sector	CSR Area	Media	Internet Link	Year
	Banking	Charity	News Ghana	http://newsghana.com.gh/sg-ssb-sup-ports-shelter-for-abused-children/	2013
Stanbic Bank	Banking	Charity	Citi Fm Online	http://citifmonline.com/2014/04/18/stanbic-bank-donates-ghc-7500-to-easter-orphan-project/	2014.
	Banking	Technology	Modern Ghana	http://www.modernghana.com/news/540200/1/ghana-csr-diary-awards-2014-leading-socially-respo.html	2014
Unibank	Banking	Education	Modern Ghana	http://www.modernghana.com/news/283095/1/unibank-deepens-corporate-social-responsibility.html	2010
	Banking	Health	Unibank website	http://www.unibankghana.com/news_details.php?id=61	2014
	Banking	Education	Unibank website	http://www.unibankghana.com/news_details.php?id=62	2014
	Banking	Youth and entrepreneurship development	Daily Guide online	http://www.dailyguideghana.com/unibank-sup-ports-entrepreneurial-training/	2014
	Banking	Health	Unibank website	http://www.unibankghana.com/news_details.php?id=61	2014
	Banking	Health	Unibank website	http://www.unibankghana.com/news_details.php?id=69	2015
Universal Merchant Bank	Banking	Health	Daily Graphic	http://graphic.com.gh/business/business-news/46434-umb-donates-to-burns-centre.html	2015
UT Bank	Banking	Donations to Charity	Sarpong's Blog	http://fredsarpong.blogspot.com/2011/11/ut-bank-donates-gh40000-to-11-charity.html	2011

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Company	Sector	CSR Area	Media	Internet Link	Year
	Banking	Health	Modern Ghana	http://www.modernghana.com/news/397126/1/happy-fm-and-ut-bank-undertake-blood-donation-exer.html	2012
	Banking	Health	UT Bank website	http://www.utbankghana.com/subcat_select.cfm?corpnews_catid=6&corpnews_scatid=60	2013
	Banking	Charity	UT Bank website	http://www.utbankghana.com/subcat_select.cfm?corpnews_catid=6&corpnews_scatid=60	2013
Star Assurance	Insurance	Education	Daily Graphic	http://graphic.com.gh/business/business-news/10571-starlife-assurance-donates-gh-43-000-to-three-institutions.html	2012
Vanguard Assurance	Insurance	Education	Daily Graphic	http://graphic.com.gh/news/education/12837-university-of-ghana-business-school-receives-book-donation.html	2012
Chocho Industries	Manufacturing	Charity	Daily Guide	http://www.dailyguideghana.com/chocho-industries-feeds-prisoners/	2014
Coca-cola	Manufacturing	Education	Modern Ghana	http://www.modernghana.com/news/170743/1/coca-cola-adopts-classroom-block-at-achimota-scho.html	2008
Fan Milk Ghana	Manufacturing	Technology	Modern Ghana	http://www.modernghana.com/news/540200/1/ghana-csr-diary-awards-2014-leading-socially-respo.html	2014
Interplast	Manufacturing	Technology	Modern Ghana	http://www.modernghana.com/news/540200/1/ghana-csr-diary-awards-2014-leading-socially-respo.html	2014

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Company	Sector	CSR Area	Media	Internet Link	Year
JOY Industries	Manufacturing	Health	Daily guide	http://www.modernghana.com/news/540200/1/ghana-csr-diary-awards-2014-leading-socially-respo.html	2015
KASAPREKO	Manufacturing	Health	My Joy Online	http://www.myjoyonline.com/business/2014/December-1st/kasapreko-supports-sanitation-campaign.php	2014
	Manufacturing	Relief Service	Daily Guide	http://www.dailyguideghana.com/kasapreko-donates-items-to-flood-victims/	2015
Latex Foam	Manufacturing	Health	Modern Ghana	http://www.modernghana.com/news/400739/1/latex-foam-ghana-presents-200-mattresses-for-disas.html	2012
	Manufacturing	Technology	Modern Ghana	http://www.modernghana.com/news/540200/1/ghana-csr-diary-awards-2014-leading-socially-respo.html	2014
	Manufacturing	Charity	Daily Guide	http://www.dailyguideghana.com/latex-foam-saves-girls-life/	2014
Nestle Ghana	Manufacturing	Technology	Modern Ghana	http://www.modernghana.com/news/540200/1/ghana-csr-diary-awards-2014-leading-socially-respo.html	2014
Peak Milk	Manufacturing	Education	Daily Guide	http://www.dailyguideghana.com/peak-milk-donates-to-ashanti-school-for-the-deaf/	2015
Voltic	Manufacturing	Education	Daily Guide	http://www.dailyguideghana.com/voltic-donates-2000-tutu-desks-to-deprived-schools/	2015

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Company	Sector	CSR Area	Media	Internet Link	Year
AngloGold Ashanti	Mining	Health	Ghana Politics online	http://ghanapolitics.net/Ghana-Health-News/anglogold-ashanti-global-fund-fights-malaria-in-ghana.html	2012
	Mining	Health	News Ghana	http://newsghana.com.gh/anglogold-ashanti-aga-is-socially-responsible	2013
	Mining	Health	News Ghana	http://newsghana.com.gh/anglogold-ashanti-ranked-high-csr-malaria-control/	2014
Fraga Oil	Oil and Gas	Socio-economic	Daily Graphic	http://graphic.com.gh/news/general-news/41188-fragaoil-donates-pick-up-to-anfoega-traditional-council.html	2015
Goil	Oil and Gas	Charity	Daily Guide	http://www.dailyguideghana.com/goil-gives-ghc560000-to-national-disaster-fund/	2015
Tullow Ghana	Oil and Gas	Economic development	Ghana Business News	https://www.ghanabusinessnews.com/2013/05/15/tullow-oil-invests-669m-in-ghana-in-2012-for-csr-ceo/	2013
Sahara Group	Oil, Gas, Power & Infrastructure	Health	Daily Guide	http://www.dailyguideghana.com/ag-donates-blood-to-disaster-victims/	2015
Anglican Church	Religion	Education	News Ghana	http://newsghana.com.gh/cape-coast-diocese-of-the-anglican-church-now-30-year/	2012
	Religion	Charity	Ghana News Agency	http://www.ghananewsagency.org/social/anglican-church-gives-to-female-prisoners-65377	2013
	Religion	Health	News Ghana	http://newsghana.com.gh/anglican-church-supports-childrens-ward-xmas/	2014

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Company	Sector	CSR Area	Media	Internet Link	Year
	Religion	Education	Accra Anglican Diocese website	http://www.accraanglican.org/	2015
	Religion	Charity	Accra Anglican Diocese website	http://www.accraanglican.org/	2015
Assemblies of God	Religion	Health	Daily Guide	http://www.dailyguideghana.com/ag-donates-blood-to-disaster-victims/	2015
Catholic Church	Religion	Education	Modern Ghana	http://www.modernghana.com/news/415646/1/strengthening-church-state-partnership-in-education.html	2012
	Religion	Health	Vibe Ghana	http://vibeghana.com/2013/04/15/st-kizito-catholic-church-donates-to-accra-psychiatric-hospital/	2013
	Religion	Charity	News Ghana	http://newsghana.com.gh/church-donates-orphanage-part-centenary-anniversary/	2014
	Religion	Health	Ghana Web	http://www.ghanaweb.com/GhanaHomePage/regional/Saint-Mary-Catholic-Parish-donates-furniture-to-KATH-363124	2015
Pentecost Church	Religion	Education and Employment	News Ghana	http://newsghana.com.gh/the-church-of-pentecost-launches-fund-to-address-youth-unemployment/	2012
	Religion	Health	News Ghana	http://newsghana.com.gh/church-pentecost-women-ministry-donates-remand-home/	2014

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Company	Sector	CSR Area	Media	Internet Link	Year
Methodist Church	Religion	Education	The Chronicle	http://thechronicle.com.gh/contribution-of-the-methodist-church-to-education-in-ghana/	2010
	Religion	Health	The Chronicle	http://thechronicle.com.gh/contribution-of-the-methodist-church-to-education-in-ghana/	2010
	Religion	Entrepreneurship and Job creation	Rural Enterprises Programme (REP) blog	http://repghana.blogspot.com/2012/08/methodist-church-ghana-and-rep.html	2012
	Religion	Charity	Ghana News Agency	http://www.ghananewsagency.org/social/effiakuma-circuit-methodist-supports-orphanage-71263	2014
	Religion	Youth development	Ghana News Agency	http://www.ghananewsagency.org/human-interest/methodist-church-launches-youths-development-plan-80738	2014
	Religion	Relief services	Ghana News Agency	http://www.ghananewsagency.org/social/methodist-development-relief-services-donate-to-flood-victims-92168	2015
	Religion	Education	News Ghana	http://newsghana.com.gh/methodist-invest-hostel-business-kwamenakrom/	2015
Pentecost Church	Religion	Education	Smith-Asante, 2012	http://eddiesmith.blogspot.com/2012/04/church-of-pentecost-launches-youth.html	2012
	Religion	Charity	Modern Ghana	http://www.modernghana.com/news/385964/1/the-lords-pentecostal-church-donates-to-nsawam-inm.html	2012
	Religion	Health	Ghana News Agency	http://www.ghananewsagency.org/social/pentecost-church-donates-to-st-joseph-hospital-61157	2013

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Company	Sector	CSR Area	Media	Internet Link	Year
	Religion	Education	Ghana News Agency	http://www.ghananewsagency.org/social/church-of-pentecost-donates-to-korle-gonno-schools-83355	2014
Presbyterian Church	Religion	Health	Daily Graphic	http://graphic.com.gh/news/general-news/35305-presby-church-provides-water-for-2-north-ern-presbyteries.html	2014
Melcom Group	Sales & distribution	Technology	Modern Ghana	http://www.modernghana.com/news/540200/1/ghana-csr-diary-awards-2014-lead-ing-socially-respo.html	2014
Japan Motors Ghana	Sales & Distribution	Health	Business & Financial Times	http://thebftonline.com/companies/13419/Japan-Motors-supports-Tema-Comm-1-Police.html	2015
Toyota Ghana	Sales & Distribution	Health	Business & Financial Times	http://thebftonline.com/companies/13373/Toyota-sup-ports-Maternal-and-Child-Health-Hospi-tal.html	2015
McDan Shipping	Shipping	Technology	Modern Ghana	http://www.modernghana.com/news/540200/1/ghana-csr-diary-awards-2014-lead-ing-socially-respo.html	2014
Dalex Finance & Leasing Company Ltd	SME	Health	Daily graphic	http://graphic.com.gh/news/general-news/29463-fin-ancial-body-initiates-ebola-education-fund.html	2014
Nationwide Microfinance Ltd	SME	Health	Business & Financial Times	http://thebftonline.com/companies/14529/Nationwide-Microfinance-sup-ports-Enchi-Gov%E2%80%99t-Hospi-tal.html	2015

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Company	Sector	CSR Area	Media	Internet Link	Year
uniCredit	SME	Technology	Daily Guide	http://www.dailyguideghana.com/unicredit-donates-to-ghana-police/	2014
Airtel	Telecommunication	Charity and relief service	Daily Guide	http://www.dailyguideghana.com/airtel-crowns-customer-experience-week/	2014
	Telecommunication	Social Amenities	Daily Graphic	http://graphic.com.gh/news/general-news/32534-airtel-assists-nyariga-with-borehole.html	2014
	Telecommunication	Community Empowerment	Daily Graphic	http://graphic.com.gh/business/business-news/32118-gold-fields-wins-international-award-for-best-csr-policy.html	2014
	Telecommunication	Health	Daily Guide	http://www.dailyguideghana.com/airtel-gives-hope-to-visually-impaired/	2015
MTN	Telecommunication	Health, education and economic empowerment	Graphic online	http://graphic.com.gh/business/business-news/20624-mtn-spends-gh-854-000-on-csr.html	2014
Tigo	Telecommunication	Health	Daily Guide	http://www.dailyguideghana.com/tigo-donates-ambulance-to-help-reduce-maternal-and-child-mortality-in-afife/	2014
	Telecommunication	Charity	Daily online	http://graphic.com.gh/news/general-news/36227-tigo-brightens-christmas-for-children-and-head-porters.html	2014
	Telecommunication	Social amenities	Daily graphic	http://graphic.com.gh/business/business-news/28353-tigo-powers-ahabaso-community.html	2014

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Company	Sector	CSR Area	Media	Internet Link	Year
Vodafone	Telecommunication	Social amenities	Daily Guide	http://www.dailyguideghana.com/ghana-telecom-awards-tigo-wins-innovative-product-csr-and-the-ceo-acknowledged/	2015
	Telecommunication	Health	Daily Guide	http://www.dailyguideghana.com/tigo-supports-weija-leprosarium/	2015
	Telecommunication	Health	Daily Graphic	http://graphic.com.gh/news/health/12267-vodafone-staff-raise-funds-for-fistula-patients.html	2013
	Telecommunication	Entrepreneurship	News Ghana	http://newsghana.com.gh/vodafone-ghana-extends-csr-initiative/	2014
	Telecommunication	Education	News Ghana	http://newsghana.com.gh/vodafone-ghana-extends-csr-initiative/	2014
	Telecommunication	Health	News Ghana	http://newsghana.com.gh/vodafone-ghana-extends-csr-initiative/	2014

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