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Executive and Management Attitudes on Social Responsibility and Ethics in Ghana: Some Initial Exploratory Insights

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ABSTRACT

This article reports the findings of an empirical study on the views of top executives and management on corporate social responsibility (CSR) and ethics in Ghana. The study adopted an in-depth, exploratory, and comparative approach to sample seven key companies listed in the major business sectors of the Ghana Club 100 database, an annual ranking of the most prestigious firms in Ghana. The initial findings of the study were that, although there is no legal framework for CSR in Ghana, companies are involved in various CSR activities like support for education, sponsorship of events and cash donations. Managers and executives believe that it is important for their firms to be socially responsible and to be seen to be behaving ethically. The study also revealed that ethical values of both individual managers and their firms are the major factors determining managers' attitudes toward CSR, whilst a majority of respondents assert that CSR and ethical behaviour is good for corporate reputation. One of the key recommendations is the institution of a national policy framework for CSR to help ensure proper accountability of CSR activities by companies.

Key words: Corporate social responsibility (CSR), ethics, attitudes, firms, Ghana

INTRODUCTION

Corporate Social Responsibility (CSR) may be a new term, but it is not a new concept, nor is it alien to developing countries. Center for Social Markets (2001) quotes the then Prime Minister of India as saying that business must be just and humane, as well as efficient and dynamic. Today, increased competition and commercial pressure are combining with rising regulatory standards and consumer demand to create a whole new playfield for business. Traditional expectations of business are also changing. It is no longer enough to simply employ people, make profit and pay taxes. Companies are now expected to act responsibly, be accountable and benefit society as a whole.

A very important question in large publicly quoted corporations is whether corporate managers should regard themselves as solely responsible to shareholders or whether they have a wider responsibility as "trustees of the assets of the corporation" on behalf of a wider range of stakeholders (Johnson and Scholes, 1997). To them managers are usually in a powerful position in organizations to influence the expectations of other stakeholders. They have access to information and channels of influence which are not available to many other stakeholders. With this power comes an ethical responsibility to behave with integrity.

In Ghana, the Corporate Social Responsibility Movement (CSRM) has been formed since 2001 by executives of Tema Municipal Youth Coalition (TEMYC) as an advocacy movement at the forefront of promoting corporate social and environmental responsibility locally. CSRM is convinced that profit maximization should not be the company's single objective, and that CSR is an important factor to render production efficient. According to a United Nations report (UN DESA DPEPA, 2000), Ghana fits the democratic or national integrity system (NIS) model in which efforts are still being made to install: accountable executives who are subject to clear conflict-of-interest rules; a clean and professional civil service; effective watchdog and enforcement agencies (the Auditor General, the police, anti-corruption agencies, etc); free media and open access to official information; a responsible business sector; an independent and honest judiciary; and an elected legislature with power to hold public officials to account. Wood (1991), notes

that, the ethical climate in Ghanaian organizations is characterized by vices such as, greed, selfishness, and rapaciousness. He opines that corrupt behaviour involving people at all levels of organizations has resulted in a lack of confidence in public and private institutions

THE RESEARCH PROBLEM

Today's heightened interest in the proper role of business in society has been promoted by increased sensitivity to and awareness of environmental and ethical issues. Issues like environmental damage, improper treatment of workers, and faulty production leading to customer inconvenience or danger are highlighted in the media. In some countries such as Ghana, government regulations regarding environmental and social issues have increased and standards and laws are also often set at a supranational level. Investors and investment fund managers have begun to take account of a corporation's CSR policy in making investment decisions; some consumers have become increasingly sensitive to the CSR programmes of the companies from which they buy their goods and services. These trends have contributed to the pressure on companies to operate in an economically, socially and environmentally sustainable way. It is therefore an undeniable fact that CSR is an element of strategic decision making that cannot be ignored. Managers of businesses are therefore being called to action; and not just to pay lip service to the idea of good corporate citizenship by doing a few social works. DeGeorge (2005) declares that national or international business can be no more ethical than the persons who run the firms. It is typical both in its emphasis on individuals and its bias towards positions at the top. The purpose of this study is, therefore to examine the attitudes of executives and management toward CSR and the factors determining these attitudes in selected Ghanaian companies.

OBJECTIVES OF THE STUDY

The study sought to examine corporate perspectives on the concept of corporate social responsibility and management and executive attitude towards this responsibility in Ghana. It specifically sought to ascertain what organizations consider as socially responsible and determine the factors that influence management attitudes toward

corporate social responsibility. Some research questions which the study sought answers to included whether Ghanaian companies have policy documents on CSR, the nature and the extent of CSR in Ghana, how management attitudes affect CSR in Ghana, who determines CSR policy and at what level as well as the benefits, if any, of CSR to companies in Ghana.

LITERATURE REVIEW

What is Corporate Social Responsibility (CSR)?

Corporate governance has evolved from the traditional "profit-centred model" to the "socially responsible model." In line with this, there is a surfeit of definitions in the CSR literature. Corporate social responsibility is also known as corporate citizenship, corporate philanthropy, corporate giving, corporate community involvement, community relations, community affairs, community development, corporate responsibility, global citizenship, and corporate social marketing (Kotler and Lee, 2005). This study uses corporate social responsibility.

Allouche and Laroche (2006) note that for many years, the concept of social responsibility has been the object of intense ideologically influenced debates (Bowen, 1953; Carroll, 1979; Epstein, 1987; Freeman, 1984; Friedman, 1962; Sethi, 1975; Wood, 1991). Generally, the belief that profit maximisation is management's only legitimate goal has been seen as one end of a continuum, while at the other end is the argument that businesses are the trustees of societal property that should be managed for the public good. So, on the one hand, Friedman (1962) asserted that the business of business should remain business; whilst Abrams (1954) spoke of the firm's responsibility to maintain an equitable and working balance among the claims of the various directly interested groups – stockholders, employees, customers and the public at large. More recent positions on the continuum have included Wood (1991), who states that the basic idea of CSR is that business and society are interwoven rather than distinct entities. Fredrick's (1994) notion of CSR is that corporations have an obligation to constituent groups in society other than shareholders and beyond that prescribed by law or union contract, the so called Stakeholder Theory (Freeman, 1984; Fredrick 1992; Clarkson, 1995).

The World Business Council for Sustainable Development WBCSD (1999) also defines CSR as achieving commercial success in ways that honour ethical values and respect people, communities and the natural environment. Steiner and Steiner (2000) state that social responsibility is the duty a corporation has to create wealth by using means that avoid harm, protect, or enhance societal assets in what Epstein, (1987) refers to as the Social Contracts Theory. Others also capture this in a so called Legitimacy Theory, which holds that it is society that grants power to businesses and that it expects them to use it responsibly (Lindblom, 1993; Wood, 1991; Suchman, 1995).

McWilliams and Siegel (2001) describe CSR as actions that appear to further some social good beyond the interest of the firm and which are required by law. Forstater, MacDonald and Raynard (2002) see CSR as actions that contribute to sustainable development through the company's core business activities, social investment and public policy debate. For Ford (2003), a good company delivers excellent products and services, and a great company does all that and strives to make the world a better place.

Business for Social Responsibility (2004) looks at CSR in four dimensions. Economic, businesses have a responsibility to produce goods and services that society want and sell them at a profit; legal, businesses have to obey the law; ethics, business institutions have to exhibit behaviour and ethical norms beyond what is required by law; and discretionary, business institutions have to exhibit voluntary roles driven by social norms.

For the World Bank, CSR is the commitment of business to contribute to sustainable economic development - working with employees, their families, the local community and society at large to improve the quality of life, in ways that are both good for business and good for development. Ward (2004) in presenting a report on CSR on behalf of the World Bank Group believe that, the contemporary corporate social responsibility (CSR) agenda is founded in recognition that businesses are part of society, and they have the potentials to make a positive contribution to societal goals and aspirations. CSR is at heart a process of managing the costs and benefits of business activity to internal and external stakeholders – from workers, shareholders, and investors through to customers,

suppliers, civil society, and community groups. Setting the boundaries for how those costs and benefits are managed is partly a question of business policy and strategy and partly a question of public governance. Pearce & Doh (2005) describe CSR as the actions of a company to benefit society beyond the requirements of the law and the direct interests of shareholders.

In the last decade or so, directional signals point to new trends underlying the causes of expanded actions in corporate social responsibility covering increased corporate giving, increased corporate reporting on social responsibility initiatives, the establishment of a corporate social norm to do good, and an apparent transition from giving as an obligation to giving as a strategy (*Giving* USA, 2003; KPMG, 2002; Golub, 2004; Dell, 2004; Raines, 2003; Ford, 2003; Gutierrez, 2004; Fiorina, 2003; Cantalupo, 2003; Knight, 2001). Indeed, Business for Social Responsibility (2004), also conclude from their CSR research that companies have experienced a range of bottom-line benefits including: increased sales and market share; strengthened brand positioning; enhanced corporate image and clout; increased ability to attract, motivate and retain employees; decreased operating costs; and increased appeal to investors and financial analysts.

Lawrence, Weber and Post (2005) describe business ethics as the application of general ethical ideas to business behaviour. Dimitriades (2006), notes that although quite different from one another the concepts of business ethics and social responsibility are often used interchangeably. Some researchers have conceptualized ethics as an aspect of CSR that looks at the moral rights and duties existing between companies and society, regarding CSR as the umbrella under which ethical rights and duties are debated between companies and society. Hence, Carroll (1989) and Ferrell and Fraedrich (1997) consider CSR as a multidimensional construct comprising four (4) subsets of economic; legal; ethical; and voluntary philanthropic responsibilities.

Leadership and CSR

Singhapakdi et al, (1995) claim that, an individual's perception about whether ethics and social responsibility contribute to organizational effectiveness is likely to be a critical

antecedent of whether s/he even perceives an ethical problem in a given situation. This is a pragmatic view based on an argument that managers must first perceive ethics and social responsibility to be vital to organizational effectiveness before their behaviours will become more ethical and reflect greater social responsibility. Furthermore, to Singhapakdi et al (2001), ethics and social responsibility should have a positive impact on the success of an organization, because consumers make ethical judgments that are likely to influence their purchase. As Gorman (2008) puts it, regardless of its size, a business must make a contribution to the global marketplace that impacts humanity with a rippling effect – and the organisation's leader must choose whether that ripple will be felt positively or negatively.

Singhapakdi et al (2001) further believe that countries have different economic and business environments, including the legal environment and societal expectations about business ethics in a given country. In developed countries such as the USA and Australia, the business environment is typically characterized by powerful business enterprises, a legal environment aimed at eliciting ethical behaviours on the part of businesses and societal expectations that businesses should be more ethical and socially responsible. On the other hand, in developing countries such as Ghana, the business and economic environmental forces are still evolving and hence the marketers' perceived importance of business ethics and social responsibility may be lower relative to their counterparts in developed countries.

Lantos (2002) states that ethical CSR is morally mandatory and goes beyond fulfilling a firm's economic and legal obligations to its ethical responsibilities to avoid harm or social injuries, even if the business might not appear to benefit from this. Hence, a corporation is morally responsible to any individuals or groups where it might inflict actual or potential injury from a particular course of action.

Johnson and Scholes (1997), however, note that there is a potential conflict for managers between what strategies are best for their own career and what strategies are in the long term interest of their organization. However, the balancing of the conflicting interest of

different stakeholders is strongly determined by the ethical stance of the organization and the individual managers. To this end Halal (2002) believes that, the basic cause of today's continuing conflict between profitability and responsibility is that managers do not seem to understand that these two interests can be united. To Halal, to make such complex relationships work, a new breed of manager is needed who can inspire stakeholders to share responsibility for the enterprise, listen carefully to different points of view, and build bridges between conflicting interests. According to Halal, managers generally look upon their stakeholders poorly in terms of morality and social responsibility as opposed to economic value and competitive advantage.

O'Dwyer, (2003) in examining the managerial conceptions of corporate social responsibility, highlighted three key somewhat overlapping rationales: proactive enlightened self interest, the voluntary recognition of corporate social responsibility by companies as long as this enhanced or failed to inhibit corporate economic welfare; reactive enlightened self- interest, being primarily instigated by external pressure imposed on companies deriving from many, often overlapping, sources such as legislation, local communities, pressure groups with single issue agendas, and the print media. With some managers believing that there is no doubt that there are cases where you act out of a sense of obligation because you think it is a good cause and it does not necessarily have any payback for you.

RESEARCH QUESTIONS

Given the foregoing and in line with the objectives of the study, the basic research questions have been stated as follows:

- What is the nature and extent of CSR in Ghana
- How do management attitudes affect CSR in Ghana
- Who determines CSR policy and at what level
- Do Ghanaian companies derive any benefits from their CSR?

METHODOLOGY

Design

The study adopted an in-depth, comparative and exploratory approach to operationalise the research questions. A detailed questionnaire was designed using a cross-sectional approach in which data were sought from the sample companies.

Sampling procedure and Sample Set

The corporate sample for the study was made up of companies listed in the Ghana Club 100 since its inception in 1998. The Club 100 is a ranking of Ghana's best performing companies as drawn up by the Ghana Investment Promotion Centre (GIPC). The GC 100 award system is usually guided by a set of transparent and provable criteria and a methodology to avert mistakes and partiality in the choice of winners. The criteria includes: all entrants must be limited liability companies; companies with state interest must have Government's shares below 50 per cent; all competitors must have cumulative net profits that are positive for the three years preceding the entry; and must have engaged corporate responsibility.

The guidelines for determining social responsibility of companies include: health concerns, education, poverty alleviation, environmental concerns; issues relating to the socially vulnerable; and contribution to sports development. As a result of the inclusion of CSR, a new weighted ranking system has been introduced. It comprises size of business (20 percent), profitability (25 percent), growth (30 percent), employment level (15 percent) and social responsibility (10 percent). (Source: *The Ghana Statesman*, 14 December 2006). A purposive sampling method was used to select a sample size of seven (7) companies from a list of members of the Ghana Club 100. Companies which had consistently been listed among the 1st ten (10) members since the inception of the Club and were within the Accra/Tema metropolis were selected. These are: Scancom Ghana. Ltd, Shell Ghana, Guinness Ghana Breweries Ltd., Produce Buying Company Ltd., Unilever Ghana., Volta River Authority, and Standard Chartered Bank, Ghana.

Data Instrument

A three-section questionnaire was designed and sent to each respondent organisation. Section I of the questionnaire covered respondent profile. It sought information on managers'/executives' biographical data and position within the firm. Section II covered organization profile. It sought information about the key organisational characteristics: nature of institution, ownership, areas of operation, origin, age, company operations and market profile. Section III of the questionnaire had twenty-two (22) questions that examined companies' social responsibility and ethical imperatives, dimensions, strategies, actions and activities. Questionnaires were administered to three levels of management, namely senior level, middle level, junior level management in each of the selected companies and in all forty-two (42) questionnaires were administered. Given the exploratory nature of the research and to answer the main research questions, a thematic analysis and clustering of findings from each question and section was executed. A combination of descriptive accounts of the companies as well as summary statistics in terms of frequencies and percentages are used to examine the findings.

COMPANY PROFILES

MTN Ghana Limited

MTN Limited is Ghana's premier GSM network operator. The company entered the Ghanaian telecom industry in 1996. Until May 2006, it was part of Investcom. It is now a part of MTN Worldwide, a multinational telecommunications group. MTN currently holds sixty (60) percent of the mobile market in Ghana. MTN has successfully been listed five consecutive times (2001 – 2005) among the 1st ten (10) members of the GC 100. (www.gipc.org.gh).

Guinness Ghana Breweries Limited

Guinness Ghana Brewery Limited is a subsidiary of Diageo Highlands BV, a company incorporated in Holland. Guiness Ghana manufactures and sells beer, stout, malt drinks and their ancillary products. Guinness Ghana Breweries Limited has been listed four (4) consecutive times (2002 -2005) among the 1st ten (10) members of the GC 100 since the inception of the club.

Produce Buying Company Limited (PBC)

PBC was incorporated on November 13th, 1981 and is a major licensed buying company involved in the internal marketing of cocoa. Currently, the company has about 40% market share of the cocoa purchasing business. PBC until December, 1999 was a wholly owned subsidiary of the Ghana Cocoa Board. The PBC was privatized and listed on the Ghana Stock Exchange (GSE) in 2000. PBC has been listed four times (1999, 2000, 2003, and 2004) among the first ten (10) in the GC 100.

Unilever Ghana Limited

Unilever Ghana is a public company listed on the Ghana Stock Exchange. It is the largest manufacturing and marketing company in Ghana. Until July 14, 1992 the company operated under the name Lever Brothers Ghana Limited when it merged with UAC Ghana Limited to form Unilever Ghana Limited. Unilever today manufactures and markets two broad categories of products: Home and Personal Care (HPC) and Foods.
Unilever Ghana has been listed four (4) times (1998, 2001, 2002, 2003) among the 1st ten members of GC 100 since 1998.

Shell Ghana Limited

Shell Ghana Limited is an oil marketing company, which has been in operation in Ghana since 1926. The company markets and transports fuels, lubricants, bitumen, and specialty products and also provides technical services. Shell Ghana Limited is a subsidiary of Shell Petroleum Company Limited, UK. Shell Ghana Limited has successfully being listed four (4) times (1998, 1999, 2000, 2003) among the 1st ten members of the club since it inception in 1998.

Volta River Authority (VRA)

VRA was established in 1961. The Authority's primary function is to generate and supply electrical energy for industrial, commercial, and domestic use in Ghana. VRA started with the development of the hydroelectric potentials of the Volta River and the construction of a nation – wide grid transmission system. Today, the company has assumed responsibility for the development of other energy potentials of the economy.

VRA has been listed among the 1st ten (10) Club 100 members for three (3) consecutive times (1998 – 2000) since the inception of the club.

Standard Chartered Bank Ghana Limited

Standard Chartered Bank (SCB) Ghana Limited was established in 1896, as British Bank of West Africa Limited (BBWAL).The Bank's areas of business include retail banking, corporate banking, trade banking, small and medium enterprises, and treasury services. The bank is ranked among the 3 biggest banks in the country. SCB Ghana has been listed three (3) times (1999, 2000, 2002) among the 1st ten members of the GC 100 since the inception of the Club in 1998.

PRELIMINARY FINDINGS

Some selected findings are presented in the proceeding section. Table 1 shows that, based on what companies reported, maintaining 'company reputation' was the principal driving factor for firms' CSR activity; followed in second position by company ethical values. This would seem to suggest that perhaps some Ghanaian companies are in tune with Business for Social Responsibility's (2004) research that postulated that firms experience bottom-line benefits including enhanced corporate image from CSR. Table 1, however, further raises interesting dichotomies; it also shows that for firms, CSR is an important 'company ethical value,' with this point being ranked second. They also regard 'rising international standards' as an important driving factor, and rank it third. This is followed by 'benefits to company' and 'increasing awareness' in fourth. Ghanaian companies therefore seem to be going for a balance between what might be expected of them and what they might expect to gain from engaging in CSR.

Table 1. Driving factors of CSR activities

Factors	Ranking	Responses	Percent (%)
Rising International standards	3rd	4	10.0
Rising Domestic standards	6th	1	2.0
Domestic Regulation	6th	1	2.0
Increasing Awareness	4th	3	7.0
Company Reputation	1st	17	41.0
Company Group Pressure	5th	2	5.0
Company Ethical Values	2nd	11	26.0
Company Benefit	4th	3	7.0
Total		**42**	**100.0**

Source: Field survey, 2007

Table 2 below presents respondents' opinions on the benefits of being socially responsible. A clear majority assert that they derive benefits in the form of improved corporate image through CSR activities.

Table 2. Benefits companies derive from CSR activities

Benefit	Frequency	Percent (%)
Financial Rewards	4	8.0
Improvement in company image	29	61.0
Increase in sales of goods	7	15.0
Reduction in cost/expenses	4	8.0
Others	4	8.0
Total	**48**	**100.0**

Source: Field survey, 2007

Table 3 below also shows that 77% of respondents assert that ethics and social responsibility have a positive impact on the success of an organization. A further 77% of respondents state that managers have an ethical duty to consider the broad social impacts of business decisions.

Table 3. CSR and ethics

Impact of ethics and CSR on firm		
Response	**Frequency**	**Percent (%)**
Strongly Agree	24	77.0
Agree	7	23.0
Total	**31**	**100.0**
Managers' ethical duty on CSR		
Response	**Frequency**	**Percent (%)**
Strongly Agree	24	77.0
Agree	7	23.0
Total	**31**	**100.0**

Source: Field survey, 2007

Table 4 presents a ranking of the factors that determine managers' attitudes toward CSR. It shows that ethical standards ranks first, followed by industry standards and traditional beliefs and customs. Interestingly, educational training and family upbringing were ranked last. The question that arises here is that, what forms the ethical behaviours of managers since ethical values do not arise in vacuum?

Table 4. Factors that determine managers' attitudes toward CSR activities

Factors	**Ranking**	**Frequency**	**Percent (%)**
Family upbringing	4th	2	6.0
Traditional beliefs & customs	3rd	3	10.0
Industry practices	2nd	9	29.0
Educational training	5th	1	3.0
Ethical standards	1st	16	52.0
Total		**31**	**100.0**

Source: Field survey, 2007

These findings contrast somewhat with Rashid and Ibrahim (2002) who found that in Malaysia, family upbringing was the most influential factor determining the attitudes of executives and managers towards CSR. In their study, traditional beliefs and customs was ranked second, whilst common practices in industry ranked third. In their study, religious training, which was not examined in this study, ranked fourth, whilst educational training only came in seventh.

Table 5 below shows that, a majority of managers consider the broad societal needs foremost before engaging in CSR.

Table 5. Factors that determine CSR considerations

Factors	**Frequency**	**Percent (%)**
Societal Needs	20	65.0
Organizational Benefits	10	32.0
Pressure from civil society organization	1	3.0
Total	**31**	**100.0**

Source: Field survey, 2007

SUMMARY

The following preliminary findings were made from the study.

Ghanaian managers believe that operating in a community involves supporting the community through social programmes. Although it may well be the case that executives and managers may have simply embraced the language of ethics, managers seem to have a mindset on CSR that goes beyond corporate philanthropy, to strategic actions that respond to the different needs of the communities in which businesses operate.

Based on their responses, Ghanaian managers seem to have positive attitudes toward CSR and these attitudes are largely influenced by both individual and organizational ethical values. However, managers and executives in Ghana engage in CSR activities primarily to

enhance their corporate image among customers and second, for the well-being of the society.

Overall, even though companies in Ghana are involved in various forms of CSR activities, such as education and sponsorship of events no comprehensive policy framework setting the parameters of CSR activities in Ghana exists.

Furthermore, there is no institutional body regulating corporate activities on CSR and as such reporting on CSR is not consistently done among corporate bodies.

RECOMMENDATIONS

Based on the findings of the study, some tentative recommendations can be made:

- There should be a national policy framework to set clear-cut parameters for CSR in Ghana .This will help ensure proper accountability on CSR activities by corporations. Again, it will help to reinforce what corporations are already doing by giving it a legal backing and enforcement.

- There should be a regulatory body for CSR in Ghana to streamline both performance and reporting of CSR activities to meet international standards.

- Reporting on CSR should be made part of the requirement for listed companies and this should reflect in the code of ethics of businesses in order to improve CSR in Ghana.

CONCLUSION

CSR is a helpful concept especially to a developing country like Ghana where it is quite impossible for the government alone to meet the diverse needs of the society. It is therefore important for corporations to contribute at all levels and at all stages to the government developmental effort through corporate social responsibility. In view of this the concept of CSR needs to be clarified in Ghana and all efforts be made to bring the full import of the concept to all stakeholders particularly the government, corporations, and the general

community. Although, corporations in their own efforts are providing social programmes in different forms, the regularization of these efforts would ensure maximum benefits both for the companies and the country in general.

Furthermore, competition and globalisation have made it necessary for companies in Ghana to fully align with the contemporary notion of CSR in order to achieve competitiveness both nationally and internationally. In this respect, the inclusion of CSR as a parameter for selecting the Ghana Club 100 members is a step in the right direction and other institutional bodies that regulate the activities of companies in Ghana should all help to consolidate the concept of CSR amongst Ghanaian companies.

LIMITATIONS

Findings from an earlier study by the author, Ofori (2005), seemed to suggest that internationally connected Ghanaian firms are more ethical, more legal and more socially concerned in their CSR actions than purely Ghanaian-owned or indigenous companies. However, this present study did not seek to distinguish between respondent responses on the basis of company origin of ownership. Secondly, the methodology relied heavily on self-reporting from respondent companies, without additional external data to verify the collected data. These deficiencies could be corrected by a follow-up study that would also compare findings on the basis of company origin of ownership as well as getting verifiable external data on real CSR performance.

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