

CORPORATE SOCIAL RESPONSIBILITY (CSR) PRACTICES OF BUSINESS ORGANIZATIONS IN SOUTH WOLLO REGION - ETHIOPIA

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Abstract

Corporate Social Responsibility (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 for the business and public. In Ethiopia, companies are spending portion of profit for developing the society and corporate under different verticals. This paper highlights the demographic and company characteristics of corporate social activities performed by the organizations in the areas of Employee, Community, Environment, Customer and Suppliers. To meet these objectives, a stratified-random sampling design was used, followed by proportionate technique. The primary data were collected from the merchandising; manufacturing and service render business organizations. To keep representativeness of the sample units, 142 business organizations were chosen based on the category A Tax payers. The data collected are analyzed by using Simple percentage and Likert scaling techniques to find out the participating companies in CSR activities. Thus the paper concludes that CSR contributions relating to community are more compare to other activities like environmental protection, customer and supplier support, employee motivation and social development.

Keywords

Corporate Social Responsibility; Business Organizations; Employee; Community, Environment; Suppliers and Customers

JEL Classification

M14; M41; O14

Introduction

Corporate social responsibility (CSR) refers to the voluntary integration of social and environmental concerns in the business daily operations and their interaction with business stakeholders. The concept of corporate social responsibility is strongly connected with the 'Triple Bottom Line' approach advocated by John Elkington in 1997. 'Triple Bottom Line' is a frame work for measuring and reporting corporate performance against economic, social and environmental parameters. The idea behind this concept is that for an organization to be sustainable, it must financially secure, it must minimize its negative environmental impact and it must act in conformity with social expectation.

The sole aim of establishing an organization is to improve the quality of life in the society. Measures need to be put in place that determine and reports the extent to which the organization has impacted on the society from time to time. This has been the basic function of the accounting systems of organizations (Francis, 1990).

Corporate Social Responsibility (CSR), which social accounting and reporting is part of, is one area that organizations can use to gain competitive advantage over firms that do not practice it (Price water house coopers, 2002). Porter et al (2006) outlined the link between CSR and competitive advantage. Society is seen to benefit when organizations implement a social approach to accounting and reporting in a number of ways; honoring stakeholder's right of information, balancing corporate power with corporate responsibility, increasing transparency of corporate activity, identifying social and environmental costs of economic success (Gray, 2000).

The process of reporting on responsible business performance to stakeholders help in integrating such practices into business practices, as well as identifying future risks and opportunities. Critics of this approach point out that the benign nature of companies is assumed and therefore, responsibility and accountability is largely left in the hands of the organization concerned (Gray, 2000). Ethiopian firms have not been left behind in the practice of corporate social responsibility accounting practices and also observed a spectacular evolution in community and investors stance towards the environment in the past few decades.

The firms do disclose their social activities in the annual statements though what they report is limited and often reflect only the positives of these activities (Kalunda, 2007; Uvaneswaran, 2017). They also use other channels of communicating such as newspapers and the company websites. The study will try to establish the nature and mode of corporate social responsibility practices amongst Ethiopian firms located in Dessie Town as per the list of Ethiopian Chamber of commerce and sectoral association and the ministry of trade whether by engaging in such practices.

Research Problem

According to the concept of Corporate Social responsibility, business corporations should incorporate social and environmental information in the annual financial reports to users of financial reports. Furthermore, with the advent of the era of transparency and accountability the demand for social costs disclosure is increasingly being of concern and desirable by products of economic activities (Kalunda, 2007). Today, active consumer groups, the public and the government departments demand it and in future, legislations promoted by these groups may make it mandatory.

In Ethiopia, the business organization are rendering variety of social service to the downtrodden community in the region as free polluted environment, employee motivation, community development and customer support etc. but they did not have practices of showing this information in the media like newspaper, magazines and also the habit of transparency in the financial statements to claim tax reduction.

Even though some companies are voluntarily engaged in reporting several social responsibility activities in their annual financial reports and it appear that companies have progressed substantially further than literature. Apart from these the large and mid-sized companies located in Dessie are more in different sectors and the contributions towards CSR is limited or unlimited has to identify and also the application of CSR practices. Whereas many studies have been done on CSR in general and on social and accounting and reporting, none has been done to ascertain the CSR practices followed by the organizations. This paper aims to bridge the

existing gap and will address itself to the following objectives and attribute some knowledge of CSR practices in Ethiopia.

Research Objective

- To understand the demographic factors and also the characteristics of the selected business organizations.
- To identify the corporate social activities performed in the areas of Employee, Community, Environment, Customer and Suppliers.

Scope of the Study

Although there are different categories of Tax Payers in Ethiopia, this study targeted on Category A class Tax Payers companies found in Dessie Revenue Authority office and also companies located in Dessie town. Specifically, the research was confined on the organizations involved in manufacturing, merchandising and service business and also to identify the companies rendering CSR activities relating to employee, Community, environment and Customers.

Literature Review

Freeman (1984) defines a stakeholder as any group or individual who can affect or is affected by the achievement of the firm's objectives. Stakeholders of the firm include stockholders, creditors, employees, customers, suppliers, public interest groups and governmental bodies. The major objective of the firm is to attain the ability to balance the conflicting demands of the various stakeholders in the firm.

Ullmann (1985) presents a three-dimensional model for explaining all correlations among social disclosure and social and economic performance. As indicated above, he presents stakeholder power as the first dimension of the model. He explains this by indicating that the firm will be responsive to the intensity of stakeholder demands. The more critical the stakeholder resources are to the continued viability and success of the corporation, the greater the expectation that the stakeholder demands will be met.

A series of studies carried out have shown that corporate social reporting by companies is increasing (Deegan et al., 1996). Maunders (1982) carried out a survey of published accounts of 300 large companies for the period 1981 to 1982 and concluded that the largest incidence of voluntary disclosure was in the area of human resource. Gray et al. (1995) concluded that for the various categories of social disclosures which included environmental, community and safety the average amount of disclosure had steadily increased from the year 1979 to the year 1991.

Corporate Social Responsibility reports on a firm's social and environmental performance from a variety of perspectives; including community involvement, employee relations, Product safety, Philanthropy and the impacts of the firm on the environment. Numerous studies have been conducted based on the belief that a responsible company is rewarded by its good reputation. Further, these studies are conducted about the contribution of corporate social responsibility (CSR) activities and the social accounting practices in the cooperative societies in Ethiopia but none of the them studied as per source of the investigator about the application of this concept to the Manufacturing and Service companies in Ethiopia. From the summary above, it is known that the researchers have not been decisive regarding how Ethiopian companies perform their CSR activities relating to employees, customers, environment and society. Therefore, this study aims to show the gap in contributions and shortage of CSR activities in different verticals among the selected business organizations in Dessie.

Methodology

The study was carried out using a descriptive survey design, employing primary qualitative data. The target population in this research is limited to business organizations in Dessie town, Ethiopia. The population of the study is those business enterprises which are found in Dessie town. According to the data obtained from Dessie town revenue office, of the business organizations available in the town, totally 2129 business organizations have been registered as category - A (949) and category B (1180) are tax payers. In terms of firm type these business organizations are categorized under manufacturing, merchandized and service. The researcher conducts study only in the category A tax payers companies by selecting samples which are governed under Dessie town revenue office. Since these organizations are well organized, the researcher believed that they have proper financial statements and also contribute more to the corporate social responsibility activities.

Stratified random sampling was used to select sample business organizations from the population. This technique is preferred because it is used to assist in minimizing bias when dealing with the population. With this technique, the sampling frame can be organized into relatively homogeneous groups (strata) before selecting elements for the sample. In addition, purposive sampling was used to get respondents from trade and industry office of Dessie town because informants were selected intentionally/purposefully to obtain the required data.

In this study for the purpose of sample size determination Cochran, (1977) statistical model was used. Accordingly, the appropriate sample size used for this study at 93% of level of significance with marginal error 7% was determined using the Cochran formula. As a result, 142 samples were taken out of 949 business organizations for this study. The total population was stratified as manufacturing, merchandized and service under category A tax payment. Then, from each stratum proportional samples were randomly selected by applying proportional sampling technique. The table below shows the proportion of sample size used from each firm type and category of tax payment.

In order to realize the target, owner/ managers/ operators of the enterprises and government officials from trade and industry office of Dessie Town were the sources of primary data. The study employed quantitative methods as an important means of generating the required primary information from the field. The quantitative method was functional through administrating a household-based survey using questionnaire. To collect relevant data from the selected samples a questionnaire which consist both closed and open-ended questions had been applied. The questionnaire was prepared in English language. Since the sources of data were business enterprises owners/managers, it is translated into Amharic in order to make the questions simple, clear, and understandable to respondents.

Table 1: Total number of population and sample size in each stratum

Nature of Industries	Category A	
	No. of firms	Sample size
Merchandise	585	87
Manufacturing	25	4
Service	339	51
Total	949	142

Source: Survey Results 2018

In this study, questions related to CSR activities were rated on a 5-point Likert response scale. Based on this, an internal consistency reliability test was conducted with a sample of 20 business organizations and the Cronbach's alpha coefficient for the instrument was found about 0.809, which is highly reliable. Typically, an alpha value of 0.70 or higher is taken as a good indication of reliability, (Internet source). Since instruments were developed based on research questions and specific objectives; it is possible to collect necessary data from respondents.

Results and Discussion

To achieve this objective, data were gathered through questionnaire from 142 business organizations rendering manufacturing, merchandising and service operation in Dessie. The data collected about Demographic factors like Age, Gender and educational qualification of the respondents are shown.

Table 2: Demographic factors of the respondents

S.No	Item	Category	Frequency	Percentage
1	Gender	Male	95	66.9
		Female	47	33.1
		Total	142	100
2	Age	Below 20 Years	56	39.4
		21-30 Years	54	38
		31-40 years	32	22.5
		Total	142	100
3	Education Status	Second Grade	84	59.2
		Diploma	56	39.4
		First Degree	2	1.4
		Total	142	100

Source: Survey Results 2018

As indicated in the above table, regarding to the sex of the respondents, from total respondents, 66.9% of the respondents are males. With regard to age of the respondents, 39.4 % of them are found in the age group of below 20 years, 38.1% of them are between the age of 21 and 30 years, and the rest 22.5% of them found between the age group of 31 to 40 years. This implies that the majority of respondents who were running the business firms are relatively young. Concerning to the educational qualification, the information in the above table reveals that about 59.2% of the respondents are second grade completed, 39.4% are diploma complete and 1.4% of the respondents are First Degree holders. This implies that a majority of the business organizations entrepreneurs are educated up to second grade.

From the table 3 reveals that about merchandise firms constitute a sizeable number of business organizations in Dessie town when compared to service and manufacturing sectors. 23% of the sample respondents are pursuing family owned business only as per the above table. This shows that the majority (67%) of business organization in Dessie town is owned by sole proprietors and at the same time 56 respondents are running merchandise business in this category. With regard to the age (years) of the company that the 50 respondents are merchandising and 39 of them are service sectors having 1-10 years of business experience from the total sample respondents. This means that majority (87%) of the business organization have 11-20 years of experience in merchandising business from the study area.

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Table 3: Business Organization Characteristics

S.No	Item	Category	Frequency			Percentage	
1	Business	Manufacturing	4			2.8	
		Merchandising	87			61.3	
		Service Render	51			35.9	
		Total	142			100	
2	Family owned Business	Category	Frequency			Percentage	
			Yes	No			
		Manufacturing	2	2		4	
		Merchandising	22	65		87	
		Service Render	9	42		51	
		Total	33	109		100	
3	Type of Ownership	Category	Frequency			Percentage	
			Manufacturing	Merchandising	Service Render		
		Sole proprietor	2	56	37		67
		Partnership	0	31	14		32
		Joint stock	2	0	0		1
		Total	4	87	51		100
4	Age of company	Category	Frequency			Total	
			Manufacturing	Merchandising	Service Render		
		1-10 Years	2	50	39		4
		11-20 Years	2	32	10		87
		21-30 Years	0	5	2		51
		Total	4	87	51		100

Source: Survey Results 2018

Regarding to the CSR activities relating to employees from the table 4, from total 142 respondents, about 27% of the employees doesn't encouraged by the organization to develop real skills and long term careers through Performance Appraisal and Training & Development. The majority of the organizations take adequate steps at some extent to solve the problems of the employees. 25% of them say that the organizations consult some extent to take important decisions on issues. This implies that a majority (27 %) of the organizations are committed on employee's health and safety at very little extent only. About 32% of the respondents replied that the firm ensures the work /life balance to some extent, the majority (35%) of the employees getting average wage rate when compare to the concerned sector's average wage rate.

Table 4 : CSR activities relating to employee

S.No	Statements	Total	Not at all (%)	Very little extent (%)	Little extent (%)	Some extent (%)	Great extent (%)	Total (%)
1	To what extent does your organization encourage employees to develop real skills and long term careers (via Performance Appraisal and Training & Development)	142	27	19	26	17	11	100
2	To what extent does your organization ensure adequate steps are taken against all forms of discrimination?	142	13	24	9	39	15	100
3	To what extent does your organization consult employees on important issues?	142	14	23	23	25	15	100
4	To what extent is your organization committed to the health and safety of employees?	142	17	27	18	21	18	100
5	To what extent does your firm ensure a work/life balances among employees?	142	19	17	23	32	8	100

Source: Survey Results 2018

From the table 5, it is clear that more than 50% of the facilities like Gender equality/diversity, Representation of women as Board of Directors and Organizing day care centers and pre-schools children are provided to employees by the firm. Similarly, less than 60% of the facilities like Training, Freedom of association, collective bargaining and complaint procedure, Medical Facilities/health care/ Health assistance /Maternity leave, Promotion policies for women and minorities and Prevention child labour, Labour discrimination (Women) were not provided by the firm.

Thus, it can be concluded that the majority of facilities like Gender equality/diversity, Canteen offering subsidized refreshment / free lunch, Representation of women as Board of Directors and Organizing day care centers and pre-schools children are provided at maximum level and at the same time certain facilities like Prevention child labour, Freedom of association, collective bargaining and complaint procedure, Labour discrimination (Women), Promotion policies for women and minorities, Residential Complexities and Medical Facilities/health care/ Health assistance /Maternity leave are provided to the employees at minimum level.

Regarding to the CSR activities relating to Social and community in the table 6, from total 142 respondents, about 25% of the firms donate funds to charity at some extent

Further, 36% of the organizations make their staff to involve in charity work voluntarily on behalf of the company. About 31% of the respondents expressed that the organizations will favor at some extent. On the other hand, about 27% of them express as very little extent and 20% of organizations replied that their recruitment policies don't favor to the local community the 15% of them were not at all involved in supporting of community projects. Majority (32%) of the organizations are some extent favor in their purchasing policies to the local community.

Table 5: Facilities provided to the Employees by the organizations

S.No	Facilities	Total	Frequency			
			Yes	%	No	%
1	Transportation	142	58	41	84	59
2	Gender equality/ diversity	142	83	58	59	42
3	Residential Complexities	142	48	34	94	66
4	Training	142	44	31	98	69
5	Medical Facilities/health care/ Health assistance /Maternity leave	142	39	27	103	73
6	Occupational Safety	141	62	44	79	56
7	Canteen offering subsidized refreshment / free lunch	142	69	49	73	51
8	Training and placing displaced workers	142	61	43	81	57
9	Provide credit /finance for housing /car/ sponsor for higher education	142	59	42	83	58
10	Offer Bonus/Reward	142	53	37	89	63
11	Recreation facilities like gym, club membership	142	58	41	84	59
12	Freedom of association, collective bargaining and Complaint Procedure	142	49	35	93	65
13	Promotion policies for women and minorities	142	49	35	93	65
14	Representation of women as Board of Directors	142	74	52	68	48
15	Welfare facilities insurance; sports; organizing functions	142	69	49	73	51
16	Organising day care centres and pre-schools Children	142	73	51	69	49
17	Prevention child labour, Labour discrimination(Women)	142	37	26	105	74

Source: Survey Results 2018

Table 6: CSR activities relating to social/ community

S.No	Statements	Total	Not at all (%)	Very little extent (%)	Little extent (%)	Some extent (%)	Great extent (%)	Total (%)
2	To what extent are staff members involved in charity volunteer work on behalf of the firm	142	26	15	13	36	10	100
3	To what extent is your company actively involved in a project(s) with the Local community	142	15	34	9	23	19	100
4	To what extent does your company have purchasing policies that favour the local communities in which it operates	142	15	22	18	32	14	100
5	To what extent does your company have recruitment policies that favour the local communities in which it operates	142	20	27	7	31	14	100

Source: Survey Results 2018

As indicated in Table 7, that the organizations contribution to the society. More than 50% of the respondents don't provide any contributions to the establishment of Educational Institutions and support for education, Recreation and public clubs, Road construction, Sponsor sports tournament, encourage employees to community development activities and Organizing awareness Programmes about prevention of

diseases like HIV, AIDS, CANCER .

On the other hand, more than 50% of organizations providing funds to Rural Development, Donations to NGO for social activities, Religious charities and Organizing video/audio programmes short films, Poster presentation / distribute pamphlets for understanding the causes of drug addicts like alcohol, chat chew, Cigarettes.

This shows that, the majority of business firms do not provide funds to community developments like establishment of Educational Institutions and support for education, Recreation and public clubs, Road construction, Sponsor sports tournament, and Organizing awareness Programmes about prevention of diseases like HIV, AIDS, and CANCER.

Table 7: Contributions provided to the societies

S.No	Contributions	Total	Frequency			
			Yes	%	No	%
1	Establishment of Educational Institutions and support for education	142	50	35	92	65
2	Recreation and public clubs	142	60	42	82	58
3	Road construction	142	64	45	78	55
4	Rural Development	142	82	58	60	42
5	Donations to NGO for social activities	142	87	61	55	39
6	Religious charities	142	86	61	56	39
7	Sponsor sports tournament	142	61	43	81	57
8	Encourage employees to community development activities	142	55	39	87	61
9	Organizing video/audio programmes short films, Poster presentation / distribute pamphlets for understanding the causes of drug addicts like alcohol, chat chew, Cigarettes, etc.	142	84	59	58	41
10	Supporting services for elders, children and disabled person	142	54	38	88	62
11	Organizing awareness Programmes about prevention of diseases like HIV, AIDS, CANCER etc	142	61	43	81	57

Source: survey results 2018

From the table 8, statements 1, regarding to the extent of CSR activities relating to customers, from total 141 respondents, about 28% of the firms don't provide accurate information's about products and after sales service, (43%) of the organizations show interest on resolving the customer's complaints on time. About 38% of the companies provide quality assurance at some extent and shows that the organization provide adherence on production criteria to some extent on quality assurance to the products. Further, 35% of the organizations are committed at some extent to provide value to the customers and 33 % of the respondents expressed that the organizations consider little extent on issue of accessibility. On the other hand, about 24% of them express as some extent, 19% of organisations replied that their issue of accessibility as very little extent and 12% of the respondents shows that great extents and not at all accessibility issues. This implies that a majority (33%) of the organisations have little extent on the issue of accessibility (disabled to the customers).

Table 8: CSR activities relating to the customers

S.NO	Statements	Total	Not at all (%)	Very				Total (%)
				little extent (%)	little extent (%)	Some extent (%)	Great extent (%)	
1	To what extent does your company supply clear and accurate information and labeling about products and services, including after sales service	141	28%	21%	12%	19%	21%	100%
2	To what extent does your company resolve customer complaints in a timely manner	142	11%	23%	17%	43%	7%	100%
3	To what extent are quality assurance criteria adhered to in production	142	16%	21%	18%	38%	8%	100%
4	To what extent is your organization committed to providing value to customers	142	9%	30%	14%	35%	13%	100%
5	To what extent has the issue of accessibility (disabled customers for example) been considered in the company	142	12%	19%	33%	24%	12%	100%
6	To what extent have standards and voluntary codes for advertising	142	26%	19%	22%	28%	5%	100%
7	To what extent directly involved in providing products to the economically disadvantaged	142	16%	38%	25%	15%	5%	100%

Source: survey results 2018

Regarding to the extent of CSR activities relating to environment in table 9, from total 4 Manufacturing companies, about 28 % of the organizations consider to some extent about environment impact on developing new product such as energy, usage, recyclability and pollution. This indicates that the majority (31%) of the organizations not at all using environmentally friendly packaging and containers for their products.

Table 9: CSR activities relating to environment

S.No	Statements	Total	Not at all (%)	Very little extent (%)	little extent (%)	Some extent (%)	Great extent (%)	Total (%)
2	To what extent does your organization use environmentally friendly (i.e. biodegradable/recyclable) packaging/containers	4	31%	27%	25%	11%	7%	100%

Source: survey results 2018

It is clear from the table 10 that the more 75% of the organization did not have any environmental protection in energy conversation, air pollution reduction, purchase of dust absorption machine, packaging reduction and no companies have waste products recycling machine.

Table 10: Availability of environmental protection in manufacturing companies

S.No	Environmental protections	Total	Frequency			
			Yes	%	No	%
1	Energy conservation	4	1	25	3	75
2	Water conservation/ Reduction of water consumption	4	2	50	2	50
3	Conservation campaign	4	3	75	1	25
4	Air Pollution reduction	4	1	25	3	75
5	CO2 emission	4	0	0	0	0
6	Waste products recycling	4	0	0	4	100
7	Purchase of dust absorption machine	4	1	25	3	75
8	Packaging reduction	4	1	25	3	75
19	cleaning the environment	4	2	50	2	50
10	Planting trees: herbal and avoiding soil erosion	4	3	75	1	25

Source: survey results 2018

Conclusion and suggestions

The conclusions were made following the foregoing discussions above, each corresponding to the specific objectives of the study. This study found that the majority of business organization having the ownership of sole proprietors with less than 10 years of experience. With regard to the CSR activities relating to employee certain facilities were not provided such as training, medical, bonus, child labor prevention and relating to Community few amenities are very less like Education support, community development engagement, funding for disabled person and relating to environment protection certain facilities are lacking such as energy conservation, waste products recycling, dust absorption and relating to Customers and suppliers needs to concentrate more in about labeling of products and service and maintaining of standard and voluntary code of advertising .

In respect to the conclusions made in the study, the companies should concentrate or contribute some percentage of profit to engage in CSR activities relating to the areas of employee, community, environment, customers and suppliers. Additionally, the MOFED and Commercial code of Ethiopia can formulate stringent norms to the companies for contribution in CSR activities based on the scale of operations which will definitely leads the country to the betterment of economic and social conditions and also impart that the CSR contribution amount is fully exempted from tax as per IFRS and GRI.

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