


RESEARCH ARTICLE

Corporate social responsibility and competitive advantage: A developing country perspective

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Corporate social responsibility (CSR) has attracted wider research interests over recent decades. While some studies have examined the impact of CSR activities on firm competitive advantage (CA), the findings so far remain contradictory. Moreover, the role of export orientation, firm strategy, and structure on the association between CSR and CA has not been explicitly examined. Thus, the purpose of this study is to examine the moderating role of export orientation, firm strategy, structure, and firm size on the association between CSR and CA. Using a sample of 179 responses from management staff in organizations across five sectors in a developing country context of Ghana, the study found positive effects of CSR on CA. The study contributes to the resource-based view (RBV) scholarship by confirming the important complementary effect of export orientation and organizational structure as important resources and capabilities on the CSR–competitiveness relationship. However, no evidence of a moderating effect of firm strategy, or firm size on the CSR–CA relationship was found. These findings are instructive, impactful, and enrich the existing literature on CSR and strategy. Implications for theory and practice are also discussed.

KEYWORDS

competitive advantage (CA), competitive strategy, corporate social responsibility (CSR), export orientation, firm structure, Ghana

1 | INTRODUCTION

Corporate social responsibility (CSR) has attracted substantial research interest over recent decades examining the issue from different angles (Kuada & Hinson, 2012; Long, 2008; Nyuur, Ofori, & Debrah, 2016; Okpara & Wynn, 2012). Most studies have broadly acknowledged that CSR leads to sustainable development (Miska, Szócs, & Schiffinger, 2018); effective stakeholder management (Walker, Zhang, & Ni, 2019); employee engagement and retention (Mushtaq, 2013; Opoku-Dakwa, Chen, & Rupp, 2018); and company reputation (Aqueveque, Rodrigo, & Duran, 2018; Currás-Pérez, Dolz-Dolz, Miquel-Romero, & Sánchez-García, 2018; Marin, Rubio, & Maya, 2012; Porter & Kramer, 2011). However, studies that examined the role of CSR on firm competitiveness have yielded mixed,

contradictory, and inconclusive findings (Flammer, 2018; Hassel, Nilsson, & Nyquist, 2005; Marin et al., 2012; Nelling & Webb, 2009). Furthermore, some of these studies have examined the issue from a microindividual-consumer level (Du, Bhattacharya, & Sen, 2011), while others treated competitiveness as a mediator in the link between CSR and firm performance (Saeidi, Sofian, Saeidi, Saeidi, & Saeidi, 2015). Some recent studies have further indicated that the relationship between CSR and firm competitiveness is occasioned by other conditions such as the firm strategy, firm size, and industry (Marin et al., 2012). Martinuzzi and Krumbay (2013) also note that the described linkage of CSR and firm competitiveness is rather vague and requires further research to shed light on it.

Furthermore, despite the increasing scale, scope, and sophistication of firms' internationalization activities in recent decades (Boso,

Adeleye, Ibeh, & Chizema, 2019), the CSR research stream has so far not examined their impact on the association between CSR and firm competitiveness. In this study, we examine how export orientation influences the relationship between CSR and firm competitiveness. Second, although studies have hinted the moderating role of firm strategy and firm size on CSR and firm competitiveness, we still do not know whether organizational structure has moderating effect on this relationship. Additionally, there are recent calls for more research to ensure greater understanding on whether, how and why CSR activities create value, particularly in different institutional settings (Currás-Pérez et al., 2018; Du et al., 2011; Walker et al., 2019). In response to these calls, this study further seeks to examine whether or not firm strategy, firm size, and firm structure moderate the influence of CSR on firm competitiveness.

Our main purpose in this study is therefore to examine (a) whether or not CSR leads to competitive advantage (CA) among firms, and (b) whether firm export orientation, firm strategy, structure, and firm size moderate the association between CSR and CA. Examining the moderating role of firm strategy, size, structure, and export orientation is critical in enhancing our understanding of CSR influence on firm competitiveness. This is because the modern business environment has witnessed a growth in firm size and their power to impact society more than ever before (Boso et al., 2019; Kang, 2014). Hence, there has been increasing CSR research on firm size and the impact on CSR activities. These studies suggest that firm size has a positive effect on the level of CSR activities and the quality of CSR disclosed (Branco & Rodrigues, 2006; Li, Luo, Wang, & Wu, 2013). This reinforces the general belief that, larger firms are more likely to engage in and disclose their CSR activities. Besides, it is acknowledged that global consumers are becoming increasingly critical in evaluating firms' responsible activities and that firms recognize the value of integrating CSR practices into their operations in order to compete (Flammer, 2018; Yin & Zhang, 2012). It is thus relevant to examine the role of firm export orientation, strategy, size, and structure in moderating the association between CSR and firm CA.

Moreover, it is worth clarifying that a majority of the CSR studies have focused on developed countries of Europe and United States (Raj, Kuznetsov, Arun, & Kuznetsova, 2019; Saeidi et al., 2015). However CSR activities in developing countries are distinctly different, and CSR research findings from developed countries' contexts may well be inapplicable in the contexts of developing countries (Abugre & Nyuur, 2015; Ben Brik, Mellahi, & Rettab, 2013; Boehe & Cruz, 2010; Huang & Staples, 2017). Moreover, there is still lack of systematic studies of CSR in developing countries, where there are acute social and environmental crises with dramatic impact, which present distinctive set of CSR challenges and agenda in these contexts (Arli & Lasmono, 2010; Raj et al., 2019). This study is thus based on data from a developing country of sub-Saharan Africa (SSA), a context with limited CSR studies (Kuada & Hinson, 2012; Long, 2008; Muthuri & Gilbert, 2011; Nyuur et al., 2016; Ofori, Nyuur, & S-Darko, 2014; Okpara & Wynn, 2012).

Recent studies have further acknowledged the remarkable speed, scope, scale, and sophistication of African firms' internationalization

activities over the past decade (Adeleye et al., 2018; Boso et al., 2019; Boso, Adeleye, & White, 2016). Particularly, a significant level of formal and informal exporting has been taking place by these SSA firms with the potential for further scale up in their internationalization activities both within and beyond the region (Ibeh, Wilson, & Chizema, 2012). Moreover, the recently signed African Continental Free Trade Area (Af CFTA) agreement, covering almost 50 member states with over 1 billion people, has created the world's largest free-trade area and gives impetus to more exporting and other internationalization activities of African firms (African Union, 2018; Boso et al., 2019). Notwithstanding, our understanding of how the internationalization activities of these firms influence the link between CSR and competitiveness remains unexplored.

The findings of the study make a number of contributions. First, the findings contribute to the resource-based view (RBV) debate by confirming that export orientation serves as a strategic resource that strengthens the contribution of firms' CSR activities on their competitiveness. Second, in support of both the RBV and legitimacy perspective, the findings depict CSR as a differentiation strategy and trust signaling capability that enhances firms' competitiveness. Third, this study is the first to explore the complementary effect of organizational structure on the CSR–competitiveness relationship and reveal that simple structure strengthens the relationship while complex organizational structures weakens the relationship. These findings are instructive and provide further explanation of CSR's role on firm competitiveness in developing countries. The remainder of the paper is organized as follows. We next provide a brief review of the literature followed by a discussion of the research methodology. The next section presents the findings of the study, which leads to discussion of the findings. Finally, the implications of the findings for theory and practice are set out. The limitations and recommendations for further research conclude the paper.

2 | LITERATURE REVIEW

The role of CSR activities on CA of firms has increasingly become a topical research issue (Flammer, 2018; Opoku-Dakwa et al., 2018; Porter & Kramer, 2006; Vilanova, Lozano, & Arenas, 2009). Scholars have employed variety of theoretical underpinnings including, the institutional, legitimacy, and RBV perspectives in exploring CSR initiatives and activities (Flammer, 2018; Walker et al., 2019). The institutional perspective suggest that CSR initiatives, activities, and impact are collectively a function of the bundle of both formal and informal institutional arrangements (Amaeshi, Adegbite, & Rajwani, 2016; Walker et al., 2019). The inadequacy or otherwise of the interlocking formal and informal institutions constrain firms or provide them with opportunities to pursue certain strategic choices (Walker et al., 2019). The institutional contexts are therefore relevant in shaping firms' strategy, structure, behavior, and how they interact with stakeholders to enhance competitiveness (Matten & Moon, 2008). Recent studies have also acknowledged that the diffusion of CSR practices is

profoundly influenced by various institutional factors (Baldini, Dal Maso, Liberatore, Mazzi, & Terzani, 2018).

The legitimacy and trust perspectives on the other hand reflect the resulting impact/reward of CRS activities on the firm. Accordingly, CSR enable firms to gain legitimacy and trust from multiple stakeholders such as customers, employees, government policy makers, suppliers, and others (Abugre & Nyuur, 2015; Hinson, Boateng, & Madichie, 2010; Walker et al., 2019). Based on the legitimacy, stakeholders reward the firm in terms of improved productivity, employee satisfaction and engagement, consumer loyalty, and other beneficial outcomes that maximize its corporate image and competitiveness (Arli & Lasmono, 2010; Du et al., 2011; Zhang, Ma, Su, & Zhang, 2014). The RBV also underscores that CA and superior performance stems from a firm's internal resources and capabilities that are valuable, rare, inimitable, and nonsubstitutable (Barney, 1991). In this regard, export orientation is a source of valuable resource and capability that shapes firms' CSR activities and their competitiveness (Flammer, 2018; Walker et al., 2019). Moreover, organizational structure, strategy, and size are all arguably important resources and capabilities that influence both CSR and firm competitiveness (Schreck & Raithel, 2018; Symeou, Zyglidopoulos, & Williamson, 2018; Zhang et al., 2018).

Studies on the link between CSR and CA have thus become increasingly focused with a wide debate around the business case for CSR and its real capacity as a driver for improving competitive performance (Apospori, Zografos, & Magrizos, 2012; Battaglia, Testa, Bianchi, Iraldo, & Frey, 2014; Branco & Rodrigues, 2006). For instance, the European Commission noted that CSR has the potential to play a critical role in contributing to sustainable development while at the same time enhancing Europe's innovativeness and competitiveness (European Commission, 2005). Accordingly, one of the key impetus for firms engaging in CSR is the possibility of improving and strengthening their competitive position (Du et al., 2011; Flammer, 2018). This is underpinned by the legitimacy-based view of the firm, which suggests that CSR activities enable firms to gain and sustain legitimacy within the society, and that it helps the firm to maximize its corporate image as well as other benefits (Du et al., 2011; Singh & Agarwal, 2013; Walker et al., 2019). However, several studies examining the role of CSR on firm competitiveness have presented mixed results (European Commission, 2008; Margolis & Walsh, 2003; Salzmann, Ionescu-Somers, & Steger, 2005; Walker et al., 2019). Other studies further suggest that, the impact of CSR practices on competitiveness is still unclear (Boehe & Cruz, 2010; Mackey & Mackey, 2007). For instance, Margolis and Walsh's (2003), study which reviewed 127 multiple regressions on the relationship between social performance and financial performance from 1972 to 2002 yielded mixed results without establishing a clear correlation between the two variables.

The foregoing notwithstanding, studies have proposed that CSR is increasingly important for organizational success and can contribute to strategic CA (Opoku-Dakwa et al., 2018; Porter & Kramer, 2008). Accordingly, CSR is often justified in terms of enlightened self-interest, moral appeal, license to operate and rotation enhancement. This

is in line with the legitimacy-based view that CSR activities are mutually reinforcing, such that stakeholders would evaluate the firm favorably leading to superior performance (Flammer, 2018; Hinson et al., 2010; Martinuzzi & Krumay, 2013). The positive evaluation by stakeholders accord firms with legitimacy, improves their reputation, and provides opportunity for synergistic value creation, all of which are essential in enhancing the firm competitiveness (Aqueveque et al., 2018; Carroll & Shabana, 2010; Singh & Agarwal, 2013). In the context of small and medium-sized enterprises of fashion industries, studies have found that CSR activities significantly improve the innovation processes of firms, both from the technical and organizational points of view (Battaglia et al., 2014). Scholars have therefore indicated that many organizations across the globe are increasingly leveraging CSR to gain CA and achieve long-term success (Du, Bhattacharya, & Sen, 2015; Flammer, 2018; Porter & Kramer, 2011).

Additionally, recent studies examining CSR using microlevel approaches suggest a positive individual stakeholder reaction toward CSR such as higher human resource productivity which leads to higher CA (Gond, El Akremi, Swaen, & Babu, 2017; Lee & Chen, 2018). Their results further indicate that firms with higher corporate social performance attract productive human resources, which give those firms an advantage over others with lower corporate social performance. As quality and satisfied workforce becomes very critical to the success of organizations (Lee & Chen, 2018; Opoku-Dakwa et al., 2018; Pfeffer, 1994), it may be appropriate for organizations to promote their CSR activities to attract prospective job applicants. CSR has the capability of enhancing trust and corporate reputation among stakeholders (Aqueveque et al., 2018; Singh & Agarwal, 2013). According to Flammer (2018) organizations particularly in highly competitive industries use CSR as a differentiation strategy and trust signaling capability to ensure their survival and competitiveness. CSR is seen as a differentiation strategy that attracts trust from stakeholders, and increase the firm's chances of its products and services being preferred.

Furthermore, experimental results of a study conducted by El-Garaihy, Mobarak, and Albahussain (2014) from a sample of 300 companies that measured the impact of CSR practices on CA, demonstrated that CSR initiatives are affected by economic, legal, ethical, and discretionary activities. The study also confirmed that a strong, positive, and direct relationship exists between CSR and CA. Nyuur, Ofori, and Debrah (2014) in their study on hindering and supporting factors of CSR in Sub-Saharan Africa (SSA), also concluded that CSR that is well aligned with the core business activities of organizations would create value and enhance firms' CA. Based on the above, we hypothesize that:

Hypothesis 1: *Corporate social responsibility has a significant positive influence on firm competitive advantage.*

This study also examines the role of firm strategy as a key element of firm CSR and its competitiveness within the Ghanaian context. Scholars have developed different typologies of strategies that firms employ (Miles & Snow, 1978; Porter, 1991), but the success of any strategy depends on the effective alignment of that strategy with the firm's internal competencies as well as the external opportunities

(Flammer, 2018; Lee & Chen, 2018). Accordingly, CSR activities should support the exploitation of firms' internal resources and capabilities that are valuable, rare, and costly-to-imitate (Barney, 1991). This is the central tenet of the RBV of the firm which suggests that CA and superior performance stems from a firm's internal resources and capabilities that are valuable, rare, inimitable, and non-substitutable (Barney, 1991). A firm's competitiveness is therefore reliant on the strategy matching and strengthening valuable internal competencies together with the external opportunities in order to gain CA (Falkenberg & Brunsael, 2011; Flammer, 2018). However, for any CA to be sustainable, the adopted strategy should be able to exploit the opportunities or minimize the threats in the wider environment in which the organization competes (Barney, 1991). Miles and Snow (1978) identified four strategic orientations as a competitive strategy typology in every industry: defenders, prospectors, analyzers, and reactors. They suggest that defenders, prospectors, and analyzers are groups that engage in proactive strategies, and hence have an equal chance of being successful in developing their activities leading them to outperform reactors. In this study, we examine proactive and reactive CSR strategies.

Marin et al. (2012) also examined this issue and found that, when a company adopts and implements a proactive strategy, it contributes to a stronger positive association between CSR and CA. According to their study, firms with proactive strategies are able to anticipate future responsibilities and adapt accordingly, which also influence stakeholders' evaluations of their CSR initiatives as sincere. Moreover, a proactive strategy enables firms to disseminate information aimed at creating a socially responsible image before any potentially damaging CSR information about the company gets to its stakeholders (Wagner, Lutz, & Weitz, 2009).

As suggested by the legitimacy-based view, the positive outcomes of CSR depend on the attributions of stakeholders regarding the genuineness of the company's motives (Flammer, 2018; Singh & Agarwal, 2013; Walker et al., 2019). Arguably, a reactive strategy pursued by a company tends to attract unfavorable stakeholder evaluation of its CSR activities as dishonest or acting in compliance of the law. This perception dissuades stakeholders from rewarding the company by not purchasing their products. On the other hand, a proactive competitive strategy, such as broad innovation strategy pursued by a company, would lead to stakeholders evaluating its CSR initiatives as sincere and genuine. In this respect, stakeholders are more likely to consider such a company as legitimate and reward it, leading to improvement on its competitiveness. Stakeholders therefore like engaging with organizations that proactively contribute to creating meaningful benefits that enhance their lives (Flammer, 2018; Rupp et al., 2018; Singh & Agarwal, 2013). In summary an organization's CSR strategy, whether proactive or reactive, influences its CSR impacts on its competitiveness. The above reasoning leads to the next hypothesis:

Hypothesis 2: *A company strategy moderates the relationship between CSR and its CA, such that the impact will be stronger for proactive strategies than reactive strategies.*

In his seminal work, Thompson (1965) opines that organizational structure (OS) is the organization's internal pattern of relationships, authority, and communication. OS explains the way responsibility and power are allocated inside the organization and work procedures are carried out by organizational members (Olson, Slater, & Hult, 2005). In line with the RBV, organizational structures are considered as a higher-order resource or capability for integrating and coordinating activities effectively (Barney, 1991; Zhang et al., 2018). Accordingly, the appropriate combination of organizational resources and reporting process can influence CSR and the reporting quality of CSR (Adams, 2002; Zhang et al., 2018). The existence of a CSR board, committee, dedicated officer or department demonstrates the CSR commitment of the organization to its stakeholders. In such organizations, management tends to ensure that CSR is institutionalized within the organization's core decision-making (Adams, 2002). Management is also more likely to understand the importance of strategic CSR and reporting by directing that the organization pursues sustainability reporting to address the demands of its stakeholders. However, a highly complex OS with confusing reporting patterns and communication may also dampen the effective leverage of CSR activities to enhance competitiveness.

In addition, gender diversity of board of directors, a feature of a company's structure, can affect the way information is disseminated in an organization. Gender diversity is shown to be positively associated with corporate social reporting and better social and environmental performance (Galbreath, 2018). Williams (2003) argues that organizations with a higher proportion of women directors engage in more charitable activities. Using information collected from 22 countries, Fernandez-Feijoo, Romero, and Ruiz (2012) showed that boards with more women disclose more CSR information; that boards with three or more women are associated with a higher quality of CSR reporting by disclosing more information and including an assurance report to provide credibility for their reports. They further note that the presence of female directors mediates the production of stand-alone reports and moderates the masculinity and individualism of CSR strategy disclosure. Galbreath (2018) further discover that women on boards influence CSR, and their interaction effect linked to high performance.

Hambrick, Cho, and Chen (1996) found that an organization with a heterogeneous top management team structure that consists of diverse functional backgrounds and education are bolder in competitive actions. Panapanaan, Linnanen, Karvonen, and Tho Phan (2003) in their study on CSR practices in Finland found that lack of information, structures, and management systems lead companies to manage CSR haphazardly and thus stressed the importance of organizational arrangements for CSR. Based on the RBV, we argue that the complementary effect of organizational structure, as a resource or capability, and CSR would enhance firm competitiveness.

Studies have also suggested that firm size plays a role in the nature of CSR activities a firm undertakes (Schreck & Raithel, 2018). The general argument is that large companies tend to be more socially responsible than small ones (Giannarakis & Litinas, 2011). Others however argue that just like large firms, small and medium enterprises

(SMEs) are equally able to initiate and implement effective and strategic CSR activities (Russo & Perrini, 2010; Schreck & Raithe, 2018). This notwithstanding, others conclude that the lack of time, high costs, and insufficient returns associated with SMEs serve as main obstacles for their CSR implementation (Longo, Mura, & Bonoli, 2005). However, according to Giannarakis and Litinas (2011), large companies tend to be more socially responsible than small ones. Marin et al.'s (2012) empirical study of 144 companies revealed that company size has a moderating effect on the relationship between CSR and CA. According to the study, large firms are able to initiate and implement more efficient CSR activities that generate positive stakeholder evaluation and reaction than SMEs. SMEs may have more difficulties than large companies when taking social actions that do not have immediate return, which will in turn require systematic changes due to lack of financial resources (Lepoutre & Heene, 2006).

According to Marin et al. (2012), organizational visibility and the fact that in small companies the owner of the company also doubles as the manager, are arguments that justify the moderating effect of company size on CSR and CA. Brammer and Millington (2005) take the view that visible (larger) organizations are likely to receive a greater level of scrutiny and regulations from their stakeholders. Gibb (1997) also postulates that, in small companies, the pressure from outside investors and people who demand transparency, accountability, and strategic renewal is less since the owners of these companies are the same managers. Based on the above discussion, the following hypotheses are formulated:

Hypothesis 3a: *Company structure moderates the relationship between CSR and CA.*

Hypothesis 3b: *Company size moderates the relationship between CSR and CA.*

Moreover, recent studies have suggested that internationalization activities are important drivers of CSR and that export-oriented firms are recognizing the value of CSR to their global competitiveness (Symeou et al., 2018; Yin & Zhang, 2012). Accordingly, internationalization help improve firms' CSR capabilities and performance which can further facilitate their international expansion (Symeou et al., 2018). Export-oriented firms are more exposed to greater range of stakeholder pressures and are more stringent about their CSR practices to increase value (Symeou et al., 2018). These firms recognize the value of meeting higher environmental, and social standards, and integrating responsible practices into their operations in order to effectively compete in the global market place (Gugler & Shi, 2009). CSR may positively influence product differentiation in the export market, and therefore enhance firm performance (Boehe & Cruz, 2010). Export-oriented firms thus tend to be open to international CSR influences in order to enhance the appeal of their products in the global market place. This is because of buyers' increasing critical evaluation of firms' responsible production processes. Based on the above argument, we therefore propose to test the following final hypothesis:

Hypothesis 4: *Export orientation moderates the relationship between CSR and CA.*

3 | RESEARCH METHOD AND DESIGN

3.1 | Research design

The mixed-method approach of data collection in a single study (Creswell, 2009) was employed in this study. This involved the gathering and analyses of both quantitative and qualitative data. Accordingly, quantitative and qualitative approaches have their own particular weaknesses or biases, which make the mixed method ideal to complement each other and counteract biases or generate more adequate and balanced data. Creswell and Plano-Clark (2007) indicate that qualitative and quantitative approaches are used to reinforce each other; hence, the overall strength of a study is greater when the mixed-method approach is used. Nonetheless, this study relies heavily on the quantitative data from the survey, which has the potential to provide a lot of information obtained from quite a large number of individuals within the area of study (Frankel & Wallen, 2000).

3.2 | Sample size and sampling selection

The study adopted purposive and convenience sampling techniques to select firms and industries from the Ghana Club (GC) 100. The focus on these groups of firms was based on their active engagement and reporting of CSR activities, which form part of the criteria in joining the Ghana Club 100 (GC100) of firms. The GC 100, launched in 1998, is an annual compilation of the top 100 companies in Ghana, by the Ghana Investment Promotion Centre (GIPC). The GIPC is a government institution that facilitates business operations and international activities in the country. The process used to determine a company's rank on the GC 100 is based on the size, profitability, growth, and CSR reporting of listed firms. The guidelines for determining social responsibility of companies include health, education, poverty alleviation, environmental concerns; issues relating to the socially vulnerable; and contribution to sports development.

Purposive and convenience sampling techniques were therefore used in the selection of companies listed on the GC 100. Purposive sampling was first used to select competing companies based in the Accra/Tema metropolis of Ghana that have been consistently listed on the GC 100 from 2010 to 2012. Respondents were selected from management members based at the head offices of the firms. The choice of Accra/Tema metropolis was motivated by the fact that the majority of businesses in Ghana are headquartered in the enclave. Members of top management teams were also selected because they tend to formulate CSR policies and are expected to possess thorough and in-depth knowledge of their firms' CSR practices. Moreover, CSR policies are usually formulated at the head offices which makes it appropriate to collect data from head offices (Nyuur et al., 2014). Finally, convenience sampling was used to select management

members and persons in charge of CSR activities from the various companies, and who were willing to participate in the study.

The researchers then made the decision to distribute 350 questionnaires to managers and directors of these companies in March, 2016 and after a series of follow ups, a total of 179 completed questionnaires were retrieved. After eliminating returned questionnaires with missing data, we ended up with usable information from 169 respondents, constituting a 48.29% response rate. These responses were from companies in different sectors of the economy including the financial, manufacturing, mining, education, and automobile sectors. These sectors were also selected because they are pillar industries in the Ghanaian economy in terms of employment, productivity, and profitability. Firms operating in these sectors also tend to actively engage in developing, implementing, and reporting CSR activities. Following the survey, a decision was made by the researchers to interview some managers to further flesh out the issues and enrich our findings. In this regard, 10 different CSR managers of the GC100 firms were interviewed and that increased the respondents to a total of 179 for this study. Seven of the managers interviewed represented large firms while the remaining three were from three medium firms. Table 1 below presents the details of the respondents, the participating firms, and industrial sectors of the firms.

We adopted semistructured interviews with the 10 different CSR managers to elicit their views on the relation between CSR and firm competitive performance. This is because interviews play a vital role in any research activity in helping to discover certain facts that the researcher has not even thought of, especially when a good rapport is established between the researcher and the respondent (Kumar, 2005). The interview took place in June 2016 and each lasted between 30 and 45 min per informant. One of the researchers conducted a face to face interview with each respondents. The questions discussed covered themes relating to the impact of CSR activities on firm CA as well as their overall performance. Most of the interviews were recorded and later transcribed for analyses. In a few cases where the informants were not comfortable with being recorded, field notes were taken during the interviews (Miles & Huberman, 1994). In these few instances, we followed the "24-hr rule" as the guideline for writing up the field notes comprehensively. This was to ensure that while the information was still fresh in the interviewers' mind, every detail

was captured (Gioia & Thomas, 1996). Thus, the data-collection techniques employed were the standardized questionnaire survey and semistructured interview methods. The transcribed data and the written field notes were eventually analyzed to complement the quantitative analysis.

3.3 | Measures

This study relies heavily on previous research for items to measure key constructs examined quantitatively. Specifically, items were adapted from previous studies by making changes to words and sentences to enhance understanding of CSR in the Ghanaian context. The researchers pretested items before the actual survey to ensure face validity (Hair, Black, Babin, Anderson, & Tatham, 2010). We explain below the specific items used to measure the constructs.

3.3.1 | Corporate social responsibility

CSR was measured using Maignan and Ferrell's (2000) scale and applied by Marin et al. (2012). The scale consists of 18 items that measure four dimensions: economic, ethical, legal, and discretionary responsibilities. In this study, the four dimensions were combined into a single CSR composite. The Cronbach's alpha coefficient yielded an internal consistency coefficient of 0.89 for the entire questionnaire. Respondents answered on a 5-point Likert scale ranging from 1 (*strongly disagree*) to 5 (*strongly agree*).

3.3.2 | Competitive advantage

CA was measured by using 16 items from Zhang (2001) and Bratic (2011). The 16-item scale was organized into five dimensions focusing on price and cost, quality, delivery dependability, time to market, and product innovation. The five dimension items were combined into a single CA composite scale in this study (Cronbach $\alpha = 0.92$). The responses to these items were rated on a 5-point Likert-type scale with anchors ranging from 1 (*strongly disagree*) to 5 (*strongly agree*).

3.3.3 | Proactive and reactive strategies (STRAT)

The multi-item scale for identification of realized competitive strategies was selected to measure strategic orientations. This scale was adapted from Conant, Mokwa, and Varadarajan's (1990) with 11 items, corresponding to the 11 competitive strategy dimensions of Miles and Snow (1978) typology. The instrument, according to McLaren, Head, Yuan, and Chan (2011) was reported to have a Cronbach's alpha coefficient of 0.74. However, for the purpose of this study, the scale was adapted and competitive strategy categorized into proactive and reactive strategies, and presented as a dummy variable in the regression analysis.

TABLE 1 Sample size of the study

Company category	Number of cases	Members of management	CSR manager	Total
Financial				
Insurance	3	22	3	25
Banking	7	97	4	101
Manufacturing	3	30	1	31
Mining	1	10	1	11
Education	1	2	1	3
Automobile	1	8	0	8
Total	16	169	10	179

3.3.4 | Organizational structure

OS was measured with a 15-item scale (Cronbach $\alpha = 0.73$), adapted from an original 16-item scale developed by Hage and Aken (1967) and used by Nicholson (1983). Respondents indicated on a 5-point Likert-type scale with anchors ranging from 1 (*strongly disagree*) to 5 (*strongly agree*), how accurately each statement described the OS of the firm.

3.3.5 | Company size (CSIZE)

Following Marin et al. (2012), company size in this study was equated with the total number of employees in a firm. Accordingly, larger firms have more resources available to engage in CSR activities and reap the benefits than small firms (Harjoto, Laksmana, & Lee, 2015). In this regard, the number of employees was used to categorize the firms into small and large companies. In the present study, companies with less than 100 staff were classified as small organizations, while those with 100 or more staff were classified as large. This was further presented as a dummy variable in the regression analysis. Export orientation (*EXPORT*) was also presented as a dummy variable. Finally, industry sector and firm age were controlled in the analyses as they have the potential to influence the results.

4 | ANALYSIS AND RESULTS

Because the scales used in this study were already validated in previous studies, we examined their reliability levels using Cronbach's alpha (α). The resulting values from the analysis satisfy the level of recommended acceptable reliability (Hair et al., 2010; Nunnally, 1978). Moreover, we inspected the potential presence of multicollinearity in our dataset, which is considered to exist when correlation coefficients of variables are 0.9 or above and are highly correlated (Pallant, 2007). Although some of the correlation coefficient values of the variables are strongly correlated as shown in Table 2, most of these coefficient values are below ± 0.50 . This suggests that multicollinearity is not a major issue in this study. This notwithstanding, we further inspected the variance inflation factors (VIFs) of the hierarchical regression output and found the scores to be between 1 and 2, with a highest VIF value of 1.441. These low VIFs scores are below the recommended rule-of-thumb level of 10 (Cryer & Miller, 1994), and thus eased any further concerns of multicollinearity among our variables (Nakos & Brouthers, 2002) Figures 1 and 2.

In addition, we mean centered the variables before forming the interaction terms in our regression analysis to inspect if the inclusion of the interaction term resulted in multicollinearity problems (Jaccard, Wan, & Turrisi, 1990). Table 3 reports the results which are not materially different from the earlier results not reported here. These together showed that multicollinearity among our variables is not an issue of concern in this study. Following these checks, the analyses were completed using simple linear and hierarchical regression

TABLE 2 Means, standard deviations, and correlations

Variable	Mean	SD	1	2	3	4	5	6	7	8	9	10	11
1. Firm age	3.62	0.51											
2. Sector of firm	1.93	1.39	0.201**										
3. Firm size	2.82	0.42	0.286**	-0.299**									
4. Corporate social responsibility (CSR)	4.13	0.49	0.171*	-0.248**	0.271**								
5. Competitive advantage (CA)	4.15	0.53	-0.059	-0.235**	0.202**	0.504**							
6. Strategies (STRAT)	0.86	0.10	-0.160*	-0.149	-0.024	0.041	0.156*						
7. Organizational structure (ORGSTRE)	2.93	0.46	-0.089	0.236**	-0.019	-0.124	0.110	-0.116					
8. Export orientation	1.25	0.43	-0.164*	-0.102	0.089	-0.023	0.066	0.014	0.072				
9. STRAT_X_CSR	0.00	0.58	0.016	-0.248**	0.083*	0.728**	0.458**	0.711**	-0.150	-0.010			
10. Firm Size_X_CSR	11.68	0.81	-0.297	-0.337	-0.828**	0.761**	0.428**	0.011	-0.086	0.041	0.546**		
11. ORGSTRUCT_X_CSR	-0.17	0.87	0.115	0.016	0.154*	0.540**	0.415**	-0.048	0.764**	0.058	0.356**	0.415**	
12. EXPORT_X_CSR	5.15	1.88	-0.104	-0.168*	0.159*	0.304**	0.244**	0.022	0.939**	0.042	0.225**	0.277**	0.243**

Note. N = 169.

* $p < 0.05$. ** $p < 0.01$.

TABLE 3 Main effects of CSR, STRAT, FS, and ORGSTRUCT on CA (standardized coefficients)

Variables	Competitive advantage (CA)			VIF
	Model 1	Model 2	Model 3	
<i>Hypothesis</i>		<i>H1a & H1b</i>	<i>H3a & H3b</i>	
Control variables				
Firm age	−0.012	−0.103	−0.121*	1.178
Sector of firm	−0.233**	−0.093	−0.123	1.441
Main effects				
Corporate social responsibility (CSR)		0.498***	0.141	1.255
Firm size		0.073	−0.253	
Firm strategies (STRAT)		0.129*	0.619	
Organizational structure (ORGSTRE)		0.199**	1.81*	
Export orientation		0.028	−1.33*	
Interactions				
STRATEGY_X_CSR			−0.066	1.423
FIRM SIZE_X_CSR			0.509	1.209
ORG. STRUCTURE_X_CSR			−1.91*	1.197
EXPORT ORIENTED_X_CSR			1.45*	
R^2	0.055	0.338	0.382	
Adjusted R^2	0.044	0.309	0.339	
ΔR^2		0.226	0.044	
F change	4.867**	13.735***	2.803*	
Durbin Watson	1.821	2.145	2.203	

Note. $N = 169$.

* $p < 0.05$. ** $p < 0.01$. *** $p < 0.001$.

approaches on SPSS to examine the direct and moderating effects of the variables.

The descriptive statistics, reliability coefficients, and correlations among the variables are presented in Table 2, while Table 3 presents the results of the regression analysis. Model 1 of Table 3 contains the control and dependent variables and form the baseline model for further analyses. Firm age does not have any significant impact on CA, while sector of the firm has a significant and negative impact on CA. In Hypothesis 1, we suggested that CSR has a positive impact on firm CA. Model 2 presents this direct relationship with a coefficient of 0.498 that is significant at the 1% level ($\beta = 0.498$, $p < 0.05$). The results show that CSR has a positive and significant impact on CA as hypothesized. Hence, Hypothesis 1 is supported. Moreover, the qualitative data collected via interviews with persons in charge of CSR in some of these institutions further confirmed this association. On whether engaging in CSR initiatives is a potential source of CA, all of the respondents reported that CSR indeed helps them to achieve

CA. Table 4 illustrates exemplary quotations from some respondents on the impact of their CSR activities on their firm competitiveness.

From the foregoing statements by the respondents on Table 4, it further confirms that CSR activities play a role in gaining CA in the sampled firms. As indicated by Robinson and Pearce (2009), one of the sources of CA is the business' ability to differentiate itself from its competitors through CSR activities. Thus, differentiation requires businesses to provide their buyers with something uniquely valuable to them. Similarly, Porter (1991) supports this assertion as his approach to CA is based mainly on a firm's ability to be unique in its industry in some aspects that are popularly valued by customers (Porter, 1991). This finding is consistent with Marin and Ruiz (2007) who are of the view that customers collectively get attracted to socially and environmentally conscious businesses.

In Model 3 of Table 3, we test the moderating role of strategy, firm size, organization structure, and export orientation in the association between CSR and CA. Hypothesis 2 suggests that a company strategy moderates the relationship between CSR and its CA, such that proactive strategies positively strengthen the association. In Model 3, the strategy (STRAT)–CSR interaction term is negative and not significant ($\beta = -0.066$, $p > 0.05$), rejecting our prediction. Similarly, Organization structure–CSR interaction term in Model 3 shows a significant and negative coefficient ($\beta = -1.91$, $p < 0.05$). A plot of this moderation effect in Figure 1 confirms that a highly complex organizational structure dampens the relationship between CSR and CA than a simple organizational structure. This indicates that our Hypothesis 3a which predicts that company structure (ORGSTRUCT) moderates the relationship between CSR and CA is supported. Hypothesis 3b suggests that firm size moderates the relationship between CSR and CA, such that the impact is higher in large firms than in small firms. However, firm size–CSR interaction ($\beta = 0.509$, $p > 0.05$) in Model 3 is positive but insignificant. This is inconsistent with our prediction and Hypothesis 3b is therefore not supported. Finally, Hypothesis 4 proposes that export orientation of firms moderates the association between CSR and firm CA. The results as shown in Model 3 of Table 3 confirms a positive interaction of export orientation and CSR ($\beta = 1.45$, $p < 0.05$) on the CSR–CA relationship. We plotted the results graphically (Figure 2) to explore the form and nature of the significant interaction. Figure 2 confirms that export orientation strengthens the significant influence of CSR on firm CA. This finding is significant and provides support for H4.

5 | DISCUSSION

The purpose of this study is to contribute to the CSR and strategy literature by examining the direct impact of CSR on firm competitiveness. The study established that CSR activities strengthen companies' competitiveness. This finding is consistent with the experimental results of El-Garaihy et al. (2014) whose study confirmed a strong positive and direct relationship between CSR initiatives and CA. Besides, our findings are also consistent with Battaglia et al. (2014) who reported a significant relation between CSR and CA

TABLE 4 Quotations illustrating the role of CSR on firm competitive advantage

Dimension	Exemplary quotations from the fieldwork
How CSR contribute to firm competitive advantage (CA)	<p>“... CSR activities help this organization to attract more customers, investors, and talented employees which in turn gives us an upper hand over our sister organizations who are not practising CSR”. (Resp. 1).</p> <p>“...when we become socially responsible, we attract more customers and this in turn helps us to satisfy the needs of our shareholders and the community at large, which in turn makes us have more customers to purchase our product and services”. (Resp. 2).</p> <p>“...the practice of CSR activities here brings in more customers and this increases our customer base. We get more income from them when they use our services and the profit we make is invested into other things like service innovation to differentiate ourselves from our competitors or do things that our competitors have not even thought of doing”. (Resp. 3).</p> <p>“... CSR ensure cordial relations between our company and its customers especially in the immediate communities, and help us to stay on top of competition”. (Resp. 4).</p> <p>CSR boosts the company's reputation and ranking, since there are criteria for rating the social performance of companies, which potentially affects share price performance of the firm”. (Resp. 5).</p> <p>“... Our CSR activities help us create a very good relationship with the community and this in turn creates a good image of our company to the public. This in one way or the other leads us to achieve competitive advantage.” (Resp. 6).</p> <p>“...when we support our immediate community with our CSR activities, we need not make advertisement by ourselves. The same people in the community advertise for us, by referring friends and families to use our products and services. This tend to expand our customer base and help us to get more profit than our competitors”. (Resp. 8).</p> <p>“... the joy and relief a community experiences when we assist in providing potable water, organizing health and medical screening, building classroom blocks among others, make them get connected to our company and this goes a long way to help us gain competitive advantage.” (Resp. 10).</p>

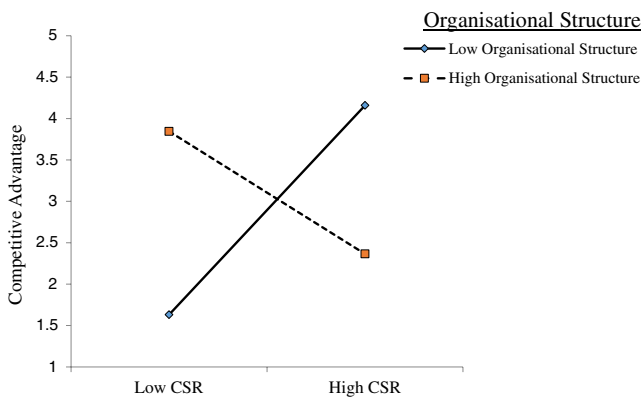


FIGURE 1 Organization structure as a moderator for firm CSR and its competitive advantage [Color figure can be viewed at wileyonlinelibrary.com]

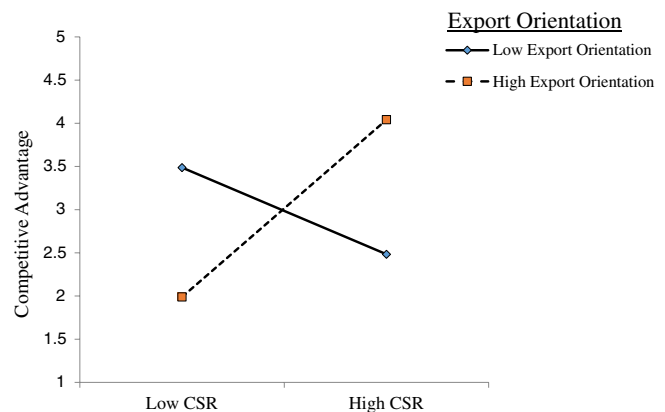


FIGURE 2 Export orientation as a moderator for firm CSR and its competitive advantage [Color figure can be viewed at wileyonlinelibrary.com]

within the fashion industries of France and Italy. Similarly, the outcome of this study affirms Marin et al.'s (2012) conclusions that competitiveness is a strategic outcome of CSR. The results of this study suggest that firms in the research context would enhance their competitiveness through CSR practice. Thus, for businesses to sustain and promote their competitiveness, continuous engagement in CSR activities is imperative.

Second, the study examined the role of organizational structure in moderating the relationship between CSR and firm competitiveness (CA), and the results yielded a significant and negative interaction

effect. This finding suggests that a highly complex organizational structure with varying reporting and communication relationships will dampen the positive impact of CSR on firm CA. This suggests that firms with simplified and clear organizational structures, and clear communication lines would benefit more from their CSR activities in terms of competitiveness. Admittedly, there is a dearth of studies that explored the moderating role of organizational structure in CSR and CA relationship. This notwithstanding, Panapanaan et al. (2003) argue that problems in relation to lack of information, structures, and

management systems may lead companies to manage CSR haphazardly. Our finding is therefore informative and raises the need for further studies to exclusively examine this issue in detail quantitatively, qualitatively, and across different contexts and sectors.

Third, we explored and established that export-oriented firms would benefit more from their CSR activities in terms of competitiveness than domestic-oriented firms. Export orientation thus strengthens the association between CSR and CA. Accordingly, such firms usually access international CSR practices and adapt such practices in order to enhance the appeal of their products in the global market place (Boehe & Cruz, 2010). Moreover, the finding is in line with recent suggestions that export-oriented firms recognize the value of CSR to their global competitiveness (Yin & Zhang, 2012). This finding is thus novel and enriches our understanding of the role of export orientation on the CSR–CA link.

The study further examined the potential moderating role of strategy, in leveraging the power of CSR in firm competitiveness (CA). The results reject any moderating role of firm strategy on the CSR–CA association. This finding departs from existing studies with findings that suggest strategy strengthens the relationship between CSR and CA (Du et al., 2011; Marin et al., 2012; Wagner et al., 2009). For instance, Du et al. (2011); Marin et al. (2012); and Wagner et al. (2009), all note in their studies that, competitive strategy moderates the relationship between CSR and CA especially when companies engage in a proactive strategy rather than a reactive strategy. According to Marin et al. (2012), proactive firms have the capacity to anticipate future responsibilities while their dynamism and adaptation influence stakeholders to perceive their CSR initiatives as sincere.

The explanation from this finding could be that CSR is inadequately integrated into strategy formulation within companies in the research context. Alternatively, CSR activities are not strategically formulated and implemented within the context. This perspective aligns with the findings of earlier studies in the context that CSR activities are mainly philanthropic in nature and usually undertaken as an ad hoc, afterthought, or imitation of other companies' activities (Nyuur et al., 2014). This therefore signals the lack of integration of CSR initiatives into strategic thinking, formulation, implementation and evaluation, and the need for firms within the research context to begin to do so. The qualitative responses from the executives interviewed revealed that their firms do not have a specific strategy in conducting CSR. A majority of the respondents said they perform CSR when it becomes necessary and because of that, they do not need to follow a special strategy. The majority of these firms do not have well-developed CSR policies or documents and only initiate CSR activities because they want to give back to the society in which they operate. Moreover, it emerged that there are no stand-alone CSR departments or specific budgetary allocations for CSR activities, making it difficult to plan. This was emphasized by one of the respondents thus:

“... here in my organization, management do not allocate funds specifically for conducting CSR so we do CSR when we see that we don't have any choice especially when other competitors are helping their

communities to develop. We are forced to also do something”.

The absence of dedicated CSR departments in most of the organizations as well as the lack of budgetary allocations means that less attention is given to CSR activities by management. Thus, this may offer one plausible explanation for the lack of integration of strategy into CSR activities in the research context. Moreover, there appear to be a lack of information and education on the CSR needs in firms leading to a gap in the knowledge and implementation of CSR activities in their organizations.

Finally, the study further reveals no interaction influence of firm size on the CSR and CA relationship. This finding also departs from other studies that revealed a significant moderating effect of firm size on the relationship between CSR and CA (Marin et al., 2012).

According to these studies, large companies undertake more effective CSR activities that enhance their competitive position than small companies. This posture consequently generates more positive stakeholder reaction to large firms than small firms, providing them with greater competitiveness. As Gibb (1997) puts it, large firms are more likely to be scrutinized and feel pressured from their stakeholders which in turn forces them to take stakeholders' demands into consideration. This then creates positive reactions from large-firm stakeholders thereby leading to the attainment of CA. On the flip side, Lepoutre and Heene (2006) note that small firms may have more difficulties than large firms in taking social actions that do not have immediate return. The reasoning for our finding in the present study may therefore be due to the restriction of the sample to the GC100 firms that tend to exclude small and micro firms. Arguably, GC100 firms are mainly medium and large firms that make it difficult to disaggregate in terms of size in this study. Expansion of the sample size in future studies to include micro, small, medium, and large firms may yield more nuanced findings.

6 | CONCLUSIONS AND IMPLICATIONS FOR THEORY AND PRACTICE

We believe that the study makes a significant contribution to the existing literature in several ways. First, the study adds to the RBV scholarship by noting the important complementary effect of export orientation and organizational structure as important resources and capabilities on the CSR–competitiveness relationship. In particular, the finding signals that export orientation exposes firms to stakeholder pressures that enable them acquire the right skills and capabilities of designing value-oriented CSR activities that lead to competitiveness (Symeou et al., 2018). To the best of our knowledge, this study is the first to explore the complementary effect of export orientation and organizational structure on the CSR–competitiveness relationship. It therefore serves as a first step in examining how various internationalization activities mediate or moderate the relationship between CSR and firm performance. Moreover, research on the moderating role of organizational structure in the CSR–firm

competitiveness scholarship is scarce (Saeidi et al., 2015). Given the extensive literature on CSR and firm performance, it is long overdue that research explored the moderating role of these important factors on the CSR–CA relationship. The finding that organizational structure has a moderating effect on the CSR and CA relationship, is instructive and novel. Organizational structure as an important resource and capability (Zhang et al., 2018), the findings again provide support for the RBV argument (Barney, 1991). By examining and establishing this interaction effect, the study has enhanced our understanding of the limitations and potential impact of organizational structure on firm competitiveness in the context of CSR activities.

Second, the study provides support for the legitimacy perspective by providing empirical evidence to suggest that CSR serves as a trust yielding and a legitimizing mechanism by stakeholders (Flammer, 2018; Walker et al., 2019). This influences stakeholders' favorable evaluation of firms' CSR activities and reward them with patronage of their goods and services, leading to good performance. The question of whether or not CSR improves firm competitiveness has been debated and still remains a big contested issue with calls for further studies to shed more light on the vague description of the linkage between CSR and firm competitiveness (Carroll & Shabana, 2010; Martinuzzi & Krumay, 2013). Past studies mainly from developed economies have generated conflicting and inconclusive findings with some studies in this stream of research suggesting that CSR activities provide firms with legitimacy that leads to sustained competitive advantageous positions of such firms (Becchetti, Ciciretti, Hasan, & Kobeissi, 2012; Vilanova et al., 2009). Other studies on the other hand found no or negative influence of CSR on firm competitiveness (Hassel et al., 2005; Nelling & Webb, 2009). The findings in this study offer support to the former view and therefore adds clarity to the growing stream of research on CSR and firm competitiveness. The finding that CSR activities contribute significantly to CA strengthens the business case of CSR particularly in developing countries of SSA with institutional voids.

The third contribution comes from our effort to examine the intervening role of firm strategy and firm size in the association between CSR and firm competitiveness. Studies examining the intermediate factors and their role in reinforcing the CSR–CA relationship are limited and imprecise (Saeidi et al., 2015). The finding that these factors do not have a strong interacting influence in this research context, which sheds more light on the issue and adds to the limited scholarship on this. Moreover, by integrating CSR and strategy literature to explore these issues in the study suggest that CSR is a complex phenomenon that requires the integration of different streams of literature and theoretical lenses to fully examine firms' CSR activities with meaningful outcome. Finally, it is suggested that the effectiveness of CSR depends on the institutional, political, cultural, and environment context (Saeidi et al., 2015). By exploring these issues from an under researched and developing context of a sub-Sahara African country adds a different contextual perspective to the overall debate on the issue.

The findings of this study are also relevant to practitioners. First the results emphasize that CSR can be used as a strategic tool to

achieve CA. This present study has shown among other things that when firms practice CSR, they gain defensible positions and thus, revealing the need for firms to embrace CSR activities in order to attain and sustain competitiveness. Moreover, the findings reveal that highly complex organizational structures tend to dampen CSR impact on firm competitiveness, than much simple organizational structures. Highly complex structures muddle communication lines leading to haphazard implementation and management of CSR activities, which further diminish the CSR impact on firm competitiveness, than in firms with simplified structures. Thus, to enhance competitiveness managers should endeavour to adopt simple structures when implementing CSR in the research context.

Additionally, the study's finding show that firms with export orientation would be more competitive through their CSR activities. Moreover, with the recently signed AfCFTA agreement, which has created the world's largest free-trade area for African firms, managers could take advantage of this trading block to export their goods and services, in addition to the other international markets. By exporting, firms would gain better insight into international CSR practices, which they could adopt to enhance their competitiveness. Managers can therefore enhance the competitiveness of their firms, if they are more export oriented. Furthermore, the study could not find support for a significant impact of both firm size and strategy type on the CSR–CA association. Thus, firm size and strategy types per se do not make any significant difference in accentuating CSR contribution to firm competitiveness. Proper integration of CSR into firms' activities is more important in enhancing firm competitiveness, notwithstanding the firm size or the type of strategy implemented by the firm. Continuous CSR engagement and integration in a firm's strategic activities is an essential ingredient in achieving and sustaining CA. Thus, firm competitiveness is a function of properly integrated CSR. Finally, the study hints that lack of proper integration of strategy and CSR together would not generate the maximum desired results and that, organizations within the research context should endeavor to strategically develop, implement, and evaluate CSR activities in line with the corporate strategies. CSR activities should not be treated as ad hoc or afterthought activities, but resource allocations should be made annually to enable the firm gain maximum benefits from their CSR activities.

7 | LIMITATIONS AND DIRECTIONS FOR FUTURE RESEARCH

This current study focused on management members and executives responsible for firm CSR. However, studies have shown that product and service quality contribute in achieving CA in organizations. It will therefore be insightful for future studies to consider other stakeholders such as consumers and suppliers to determine the quality of product and services provided by organizations. This will help to do away with biases that management members provide in data collection. The study used moderators such as competitive strategies, company structure, and company size. Variables such as company

location, company age, leadership styles, customer, and employee satisfaction could also be used as moderators in future research to assess their effects on the relationship that exists between CSR and CA. This study adopted a cross-sectional approach, where data was collected from respondents as a snapshot and thus their responses may be influenced by conditions pertaining at that particular point in time. The use of a different approach such as longitudinal research may provide significant differences in the results. Finally, the external validity of findings in this study beyond the Ghana context is quite limited and other studies could seek to broaden the context across the SSA region.

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