

**CORPORATE SOCIAL RESPONSIBILITY AMONG SMALL AND MEDIUM
ENTERPRISES IN GHANA**

BY

FELICIA NKRUMAH

(10224894)



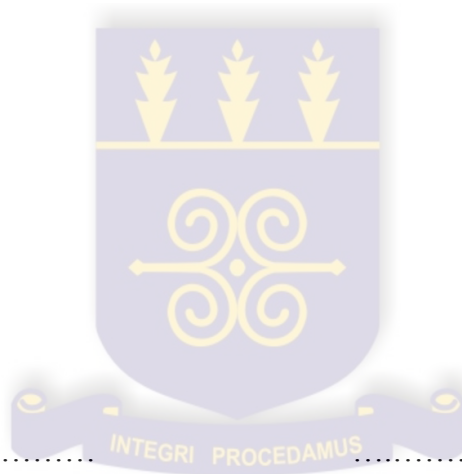
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DECLARATION

I, Felicia Nkrumah, declare that except for works of other authors which have been duly referenced, the work presented in this dissertation was done by me, under the supervision of Dr. Margaret I. Amoakohene.

I also affirm that this work has not been submitted to any other educational institution for the award of any degree, diploma or certificate.



.....
Dr. Margaret I. Amoakohene
(Supervisor)

.....
Felicia Nkrumah
(Student)

Date

Date.....

DEDICATION

This work is dedicated to God almighty for his mercy and grace. It is also dedicated to my parents, Mr. & Mrs. Nkrumah for their guidance and encouragement, which have brought me this far. To my siblings, I say, God bless you all.



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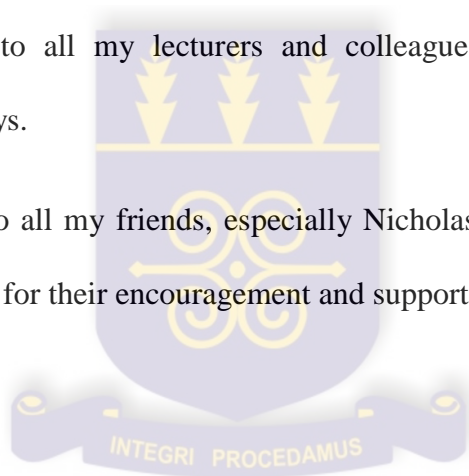


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ABSTRACT

The main objective of this research was to explore the understanding of Corporate Social Responsibility (CSR) among Small and Medium Enterprises (SMEs) and to find out among others, the CSR activities that they undertook, as well as how they communicated those activities. In-depth interviews were carried out with four managers of four SMEs who were members of the Association of Ghana Industries. The study was carried out within the framework of the stakeholder theory and the two-way symmetrical model of communication.

The findings of this research indicated that, CSR was viewed by the participant SMEs to be mainly an organization's philanthropic or benevolent responsibility towards its various stakeholders. The findings also showed that emphasis was not placed on CSR communication by the SMEs. It was as well evident that, the use of mass media, such as television and radio by the SMEs to communicate their CSR activities was seldom. Of the four SMEs studied, only one had ever employed a mass medium.

The study further found that barriers which hindered the SMEs from undertaking CSR activities included low profits, inadequate funds and high cost of production.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Corporate Social Responsibility (CSR) is defined by the European Commission, (2011) as “the responsibility of enterprises for their impacts on society”. According to Giovanna, Alfredo, and Lucio (2012), the concept of CSR also means that “organizations have moral, ethical, and philanthropic responsibilities in addition to their responsibility to earn a fair return for investors and comply with the law”. In other words, CSR requires organizations to adopt a broader view of its responsibilities that involves not only shareholders, but also many other stakeholders, including employees, suppliers, customers, the local community, local and national governments and other special interest groups.

According to the European Commission (2011), CSR at least covers areas such as human rights, labour and employment practices (such as training, diversity, gender equality and employee health and well-being), environmental issues (such as biodiversity, climate change, resource efficiency, life-cycle assessment and pollution prevention), and combating bribery and corruption. Community involvement and development, integration of disabled persons, and consideration of consumer interests such as privacy, also forms part of the CSR agenda. In pursuing such CSR ventures, organizations stand to gain some competitive advantage.

Ajala (2005) says CSR programmes offer organizations the opportunity to build goodwill and affect their corporate image and reputation. She added that CSR enhances growth of investors' confidence in a company's shares. According to Ajala, a firm which consistently fulfils its social obligations makes itself a welcomed member of the community and this may attract customers both home and abroad. Apart from providing a platform for organizations to portray themselves as good corporate citizens, CSR is also used for building good corporate reputation via the organizations wide range of stakeholders (Roberts, 2003). Other studies have found the importance of undertaking CSR to include, helping organizations to gain a competitive advantage (Wether & Chandler, 2005) and improve their financial performance (Hull & Rothenberg, 2008; Waddock & Graves, 1997).

The importance of CSR as discussed above is not limited to large and multinational organizations alone, but Small and Medium Enterprises (SMEs) as well. Yet, CSR has mostly been examined, studied and discussed from the angle of large and multinational organizations. Small businesses, however, account for the vast majority of businesses (Fitzgerald et al., 2010). Hopkins (2003) and Williams (2005) have suggested that all organizations, regardless of size, have an impact on society and environment. This implies that SMEs equally have a role to play as far as CSR issues are concerned. Available literature indicates that, while multinationals have become fully aware of their CSR responsibilities to the community and are actively pursuing it, the outlook of SMEs in terms of CSR issues are not clearly known; or at least, they are not getting the same amount of media, government and academic attention (Cochius, 2006).

In Africa and Ghana in particular, majority of the businesses fall in the SME category. SMEs are believed to account for 92 percent of businesses in Ghana (Adjei, 2012). This statistics indicates that only few organizations are multinationals in Ghana. Whilst the CSR activities of the multinationals in Ghana are known, those of the SMEs are blurry. Multinationals in Ghana, are known for undertaking CSR initiatives in the areas of community development, health and education, support to minorities and entrepreneurial development (rural based), among others. Ecobank, for instance, is known to have assisted the National Cardio-Thoracic Centre at the Korle-Bu Teaching Hospital, the Ghana Heart Foundation, The Ridge Hospital and the Korle-Bu Children Surgical Ward (Djinou, 2007). Mobile Telecommunications Network (MTN), which is also a multinational organization, is known to have invested over GH¢4 million in various community and environmental projects which included the planting of 10,000 trees during its MTN 21 Days Yello' Care program. Large companies such as Samsung Ghana, Stanbic Bank, Guinness Ghana, The Hunger Project, Ghandour Cosmetics, West African Markets Links among others have also received awards from the Ghana CSR Dairy and Awards, for their CSR activities and projects undertaken in year 2011/2012 (Today, 2012). The picture that characterizes SMEs engagements of CSR activities and the scant nature of such studies in Ghana informed this study. This study thus set out to explore the concept of CSR among selected SMEs in Ghana, as well as how they communicate their CSR activities.

1.1.2 The Concept and Definition of CSR

Although it is widely recognised that CSR is of growing concern in the current globalized economy, there is no sign of consensus on its definition, rules, structures and procedures. Different definitions of CSR have emerged (Dahlsrud, 2006). Some see it as a sound business practice (Guerra, 2002). Some also suggest it is just a forum for the “business – society” interface (Lunheim, 2003; Waddock & Boyle, 1995). Yet still, others see it as a broader stakeholder consideration in business operations (Wheeler, Fabig & Boele, 2002; WBCSD, 2002).

Various terminologies have also been associated with the concept. This is confirmed by a survey of CSR education in Europe, which found 50 different labels associated with CSR modules, 40 different labels for CSR programmes and a number of terminologies synonymous with it (Matten & Moon, 2004). The most popular terminologies which have become synonymous with the CSR concept are: business ethics, corporate citizenship, sustainability or sustainable development, corporate environmental management, business and society, business and governance, business and globalization and stakeholder management.

Carroll (1999); Garriga and Mele (2004) also reached similar conclusions regarding the multiplicity of aligned terms. Solomon (1991) argues that CSR is shared altruism or an act of

philanthropy while the World Business Council for Sustainable Development (WBCSD) gave a much broader outlook to the concept. They defined CSR as:

‘the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large’ (WBCSD, 2000: 6).

Carroll (1983) also defined the concept as:

The conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive To be socially responsible means that profitability and obedience to the law are foremost conditions when discussing the firm’s ethics and the extent to which it supports the society in which it exists with contributions of money, time and talent (p. 608).

Given the number of explanations of CSR and the wide range of activities that CSR has been used to describe, Blowfield and Frynas (2005:503) suggest that it is perhaps more useful to think of it as an umbrella term used to describe a variety of beliefs and practices which hold that, companies have a responsibility for their impact on society and the natural environment, sometimes beyond legal compliance and the liability of individuals; companies have a responsibility for the behaviour of others with whom they do business and finally companies need to manage their relationship with the wider society, whether for reasons of commercial viability or to add value to society, or both.

Carroll (1991) further considers CSR as a multi-layer concept encompassing four related responsibilities: economic, legal, ethical, and philanthropic. These four levels of responsibility are placed on an organization by society at any given point in time (Carroll & Buchholtz, 2000). She explained that the economic responsibility of the organization forms the very basic responsibility of business firms. According to her, organizations are basically responsible for providing products and services needed by a society. She indicated that this facet is considered the basis of subsequent facets.

In Carroll's (1991) definition of CSR, the legal responsibility of organizations follows the economic responsibility. She explains that business firms are also expected by society to operate within the framework of laws and regulations. Laws and regulations, according to her, are codifications of society's norms. Thus, business firms must comply with them in order to fulfil their responsibility to a society.

The ethical responsibility of organizations is next, according to Carroll's (1991) definition. she indicates that this facet reflects the ethical obligation for business firms to do things that are considered right, fair, and just by a society, regardless of whether they are codified into law or not. She explained that this facet is not just the next layer of her CSR pyramid but also a layer which has a dynamic interplay with legal responsibility. In other words, ethical responsibility regularly broadens legal responsibility and pushes organizations to operate their businesses above or at the same level required by law (Carroll, 1991).

The final responsibility according to her is the philanthropic responsibility of organizations. This responsibility is at the top of her CSR pyramid. Carroll (1991) asserts that businesses are

expected to be good corporate citizens by providing goodwill to a community, such as engaging in charitable events and providing financial resources to a non-profit organization. She explains that, this facet is distinct from ethical responsibility because philanthropic responsibility is not required by society like ethical responsibility is. She indicates that, people will not consider a business firm unethical if it does not have philanthropic responsibility, but it is the desire of society for organizations to fulfil this responsibility.

1.1.3 CSR Communication

Research has pointed to the potential business benefits of the internal and external communication of CSR efforts (Maignan et al., 1999). Thus organizations which undertake CSR activities but fail to communicate them may not attain some of those benefits conferred on them by undertaking CSR.

Communicating CSR appears to be one approach to achieve positive attitudes towards a brand or an organization by increasing consumers' awareness for and information about the organizations' CSR (Boulstridge & Carrigan, 2000; Choi, Eldomiaty & Kim, 2007; Pomeroy & Dolnicar, 2009; Sen, Bhattacharya & Korschun, 2006). Vanhamme and Grobben (2009) have also stated that "consumer support for CSR suggests that corporate communication about social efforts could help a company build a reputation that might protect its image against negative publicity or help restore it". Some scholars have further pointed out that the more companies expose their ethical and social ambitions, the more likely they are to attract critical stakeholder

attention (Ashforth & Gibbs 1990). In that sense, corporate CSR engagement today requires more sophisticated and ongoing stakeholder awareness and calls for more sophisticated CSR communication strategies than previously.

There was, therefore, the need to examine the CSR communication strategies employed by the participant SMEs. This study was thus hopeful to provide some insight on the current state of CSR communication by the selected SMEs.

1.1.4 Definitions and Classification of SMEs

The issue of what constitutes a small or medium enterprise is a major concern in the literature. Different writers have given different definitions to this category of business. Some define it according to the number of employees whereas others define SMEs in terms of their legal status and method of production. Some also attempt to use their capital assets while others too, use labour and turnover level.

The Bolton Committee (1971) first formulated an “economic” and “statistical” definition of a small firm. Under the “economic” definition, a firm is said to be small if it has a relatively small share of their market place; it is managed by owners or part owners in a personalized way, and not through the medium of a formalized management structure; it is independent, in the sense of not forming part of a large enterprise.

Under the “statistical” definition, the Committee proposed the following criteria: The size of the small firm sector and its contribution to GDP, employment, exports, etc.; the extent to which the small firm sector’s economic contribution has changed over time.

The Bolton Committee applied different definitions of the small firm to different sectors. Whereas firms in manufacturing, construction and mining were defined in terms of the number of employees (in which case, 200 or less qualified the firm to be a small firm), those in the retail, services, wholesale, etc. were defined in terms of monetary turnover (in which case the range was 50,000-200,000 British Pounds to be classified as a small firm). Firms in the road transport industry were classified as small if they had five or fewer vehicles.

The definition of SMEs also differs across countries. In Japan, small-scale industry is defined according to the type of industry, paid-up capital and number of paid employees. Consequently, small and medium-scale enterprises are defined as: those in manufacturing with 100 million yen paid-up capital and 300 employees, those in wholesale trade with 30 million yen paid-up capital and 100 employees, and those in the retail and service trades with 10 million yen paid-up capital and 50 employees (Ekpenyong, 1992). European Union (EU) Member States also have their own definition of what constitutes an SME. Their current definition categorizes companies with fewer than 10 employees as "micro", those with fewer than 50 employees as "small", and those with fewer than 250 as "medium". In contrast, in the United States, when small businesses are defined

by the number of employees, it often refers to those with fewer than 100 employees, while medium-sized business often refers to those with fewer than 500 employees. In Canada too, a small business is defined as one that has fewer than 100 employees (if the business is a goods-producing business) or fewer than 50 employees (if the business is a service-based business), while firms with fewer than 500 employees are termed as medium-sized (Carsamer, 2009).

The situation of SMEs being defined variously also prevails in the Ghanaian context. Kayanula and Quartey (2000) have indicated that different definitions have been given for micro, small and medium scale enterprises in Ghana, but the most commonly used criterion is the number of employees of the enterprise. In using this definition, confusion often arises in respect of the unpredictability and cut off points used by the various official sources.

According to the National Board for Small Scale Industries (NBSSI, 1990) SMEs are defined in Ghana by applying both the “fixed asset and number of employees” criteria. It defines a small-scale enterprise as a firm with not more than nine workers, and has plant and machinery (excluding land, buildings and vehicles) not exceeding 10 million Ghanaian cedis. Micro organisations on the other hand are defined as having a number of less than five employees.

The Ghana Enterprise Development Commission (GEDC), on the other hand, categorizes firms based on the value of their fixed assets. It uses a 10 million Ghana cedis upper limit definition

for plant and machinery in defining SMEs. Kayanula and Quartey, 2000) however cautions the categorization of firms based on their fixed asset's value. They indicate that the continuous depreciation of the local currency as against major trading currencies often makes such definitions outdated.

The Ghana Statistical Service (GSS) also considers firms with less than 10 employees as small scale enterprises and their counterparts with more than 10 employees as medium enterprises (Kayanula & Quartey, 2000).

In defining small-scale enterprises in Ghana, Osei et al. (1993) used an employment cut-off point of 30 employees and classified small-scale enterprises into three categories. Businesses with less than less than six people are defined as micro whilst those employing between six and nine staff are defined as very small. In their definition, businesses which employ between 10 and 29 employees are defined as small businesses.

From the various definitions, the most commonly used principle which has been identified is the number of employees of the enterprise. The Association of Ghana industries also categorizes SMEs based on the number of employees, amount of capital, total assets and sales turnover. According to the AGI business barometer (2013) organizations with more than five, up to 30 employees are regarded as small enterprises whereas their counterparts with more than 30, up to 100 employees are regarded as medium enterprises. It is this definition that has been adopted and used in this study. Since AGI members were the population from which a sample was drawn for the study, it was deemed necessary to adopt their definition as well since their categorization of SMEs, is based on this definition. The employee principle, which was considered in this

study, is also in line with the definition of small-scale enterprises adopted by the NBSSI. The idea behind this employee base principle is due to the fact that firms can easily be identified by their number of employees and in part because the process of valuing fixed assets, will poses a problem since mode of accounting system used by one enterprise will vary from another.

1.2 Problem statement

Academic discourse on CSR has largely been limited to large organizations, presuming that small-medium enterprises have lesser and negligible impact on society (Hillary 2003; Williams 2005). According to UNEP (2003), SMEs account for up to 90 percent of all registered firms in an economy and even more if the informal sector is included. This makes SMEs important providers of employment and producers of a large share of total industrial output even in developing countries (UNEP, 2003; Luetkenhorst, 2004, p.158). SMEs also seem to have some advantages over their large-scale competitors, because they are able to adapt more easily to market conditions and withstand adverse economic conditions due to their flexible nature. The sector has the potential to contribute towards reducing poverty among both rural and urban cities in most developing countries like Ghana.

In Ghana, SMEs are believed to contribute about 70 percent of the Gross Domestic Product and account for 92 percent of businesses (Adjei, 2012). With such economic and industrial contributions by this sector, one can say that SMEs play a role as far as impacting on society is concerned. Social issues, including income and working conditions of employees are impacted

upon by SMEs. Environmental issues such as pollution can also not be left out since they do not operate in a vacuum but form part of the environment.

Jeppessen et al. (2012) recommends that, as the focus on SMEs and CSR in developing countries has been relatively limited and recent in nature, many aspects are still in need of clarification. Jenkins (2004) also holds that, given the aggregate impact of SMEs' activities on society, the gap remains for researchers to examine their CSR engagement, taking into account their unique organizational characteristics. It also appears that the impacts of SMEs' activities on society are not effectively communicated.

Flowing from the discussion, it is evident that CSR has mostly been thought of and explored from the perspective of large organizations whilst very little seem to have been done as far as SMEs are concerned. It therefore seemed useful to explore CSR and its communication among SMEs in every country, given their contribution in the economy. This is what necessitated this study which set out to investigate the concept of CSR and its communication to various stakeholders by selected SMEs in Ghana.

1.3 Objectives of the study

The overarching objective of this study was to explore the concept of CSR among selected SMEs in Ghana while the specific objectives of the study were to:

- Explore how SMEs understood CSR
- Explore which CSR activities were undertaken by SMEs towards their stakeholders and how they communicated those activities
- Find out whether there were differences and similarities between small enterprises and medium enterprises in terms of their CSR communication strategies
- Explore the barriers that hindered SMEs from undertaking CSR and communicating it
- Explore the motivations for SMEs to undertake CSR and communicate it

1.4 Research Questions

The study mainly sought answers to the following research questions:

- How does the understanding of CSR by SMEs determine the type of CSR activities they undertake?
- How do SMEs communicate their CSR activities?
- Are there any differences between CSR communication by small and medium enterprises?

1.5 Significance of the Study

The findings of this study would be very important for policy formulation by the bodies that oversee CSR activities in Ghana. Specifically, the study reveals the kind of CSR activities that are embarked on by some SMEs in Ghana. It also depicts the channel(s) of communication that are used by them in communicating with their publics which would justify the need to strengthen such channels. Furthermore, the findings show some of the barriers that inhibit SMEs from undertaking CSR and communicating it. Knowledge of the specific barriers which exist could guide policy makers to come up with the right solutions to reduce or eliminate those barriers. The study is also relevant as it responds to the paucity of literature on CSR and CSR

1.6 Scope of the Study

The study is limited to SMEs in Ghana with particular focus on SMEs in Accra who are also members of the Association of Ghana Industries (AGI). The findings can therefore not be generalized to SMEs in other countries.

1.7 Organization of the Study

This study is organized into five chapters. This introductory chapter comprises the background to the study, the problem statement and research questions, objectives of the study, and significance of the study as well as the study's scope. Chapter Two discusses the theoretical framework underpinning the study, which are the stakeholder theory and the two-way symmetrical communication model. It also presents a review of relevant literature and related works, pertaining to the study. Chapter Three throws light on the methodology. This comprises the

sample selection and method of analyzing the data among others. The presentation and discussion of findings is in Chapter Four. Chapter Five contains the summary and conclusion of the study as well as the recommendations.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter discusses the theoretical underpinnings of the study. Specifically, two theoretical propositions, the stakeholder theory and the two-way symmetrical model of communication were used for the study. The chapter discusses related studies carried out to examine various aspects of CSR and CSR communication among SMEs. Such literature relating to the concept of CSR and its communication are accordingly reviewed in the second part of this chapter.

It is worth noting that, studies on CSR have been carried out using various theoretical frameworks. Such theories and models include the triple bottom line model (Adlidoost, 2012), the social capital theory (Campopiano, De Massis & Cassia Lucio, 2012), the three domain model of CSR (Yu, 2010) and the Stakeholder theory (Kakabadse, Rozuel, and Lee-Davis, 2005; Cochius, 2006; Morsing & Schultz 2006; Tang& Tang, 2012). Just like Morsing and Schultz (2006), this study was also mainly underpinned by the stakeholder theory.

2.2 Stakeholder Theory

The traditional view of organizations is that they primarily care about improving the wealth of their shareholders (those who own shares in the company). In this view, the actions and decisions of the firm are primarily economic and are at the expense of other types of interest, such as society's best interest. The Stakeholder theory goes against this traditional view of the

corporation (Freeman, 2002). The stakeholder theory mainly proposes that organizations should focus on meeting a broader set of interests than just amassing shareholder wealth. It advocates that instead of focusing only on the firm's financial performance, organizations should focus on their social performance. They should try to understand, respect, and meet the needs of those who have a stake in the actions and outcomes of the organization.

Freeman (1984) defined stakeholders as individuals or groups who can affect or are affected by the actions and results of an organization. He also defined stakeholders as “groups and individuals who benefit from or are harmed by, and whose rights are violated or respected by corporate actions” (Freeman, 1998, p. 174). The stakeholder theory points out that in addition to shareholders, stakeholders include creditors, employees, customers, suppliers, and the communities at large.

Clarkson (1995) also distinguishes between primary and secondary stakeholders. According to him, primary stakeholders are those “without whose continuing participation the corporation cannot survive as a going concern” (shareholders and investors, employees, customers and suppliers, and also governments and communities) whereas secondary stakeholders are “those who influence or affect, or are influenced or affected by the corporation, but are not engaged in transactions with the corporation and are not essential for its survival.”

According to Donaldson & Preston (1995), the stakeholder theory can be categorized from three points of view: descriptive, instrumental and normative. The descriptive view simply states that organizations have stakeholders and that the role of organizations is to satisfy a wide range of stakeholders and not just shareholders. The instrumental view also states that firms that consider their stakeholders interest would be more successful than those who do not. Donaldson & Preston (1995) finally suggest that the normative perspective examines why firms should give consideration to their stakeholders.

By linking stakeholder management strategy to CSR, Freeman (2007) suggests that a company should recognize a wider set of responsibilities through the identification of societal expectations. The Stakeholder theory also asserts that companies have a social responsibility that requires them to consider the interests of all parties (stakeholders) affected by their actions (Branco & Rodrigues, 2007).

By applying the stakeholder theory to the current study, the researcher aimed at investigating whether the participant SMEs considered the interest of other stakeholders apart from their shareholders as asserted by the theory. The theory also helped in teasing out the various stakeholders to whom the SMEs felt obliged to undertake and communicate their CSR activities to.

Criticism of the Stakeholder Theory

A critique of the theory is that, it has not been operationalized in a way that allows for scientific inspection (Key, 1999). Critics have also argued that a glaring shortcoming of the theory is the problem of identifying stakeholders (Freeman, 2004). The theory is often unable to distinguish between who is and who is not a stakeholder.

One other area of continuing criticism has to do with the identification of salient stakeholders. Critics contend that management may not be able to attend to all stakeholder needs, so they often narrow the field of stakeholders on the basis of attributes such as power, legitimacy and urgency. However, Harison, Bosse and Philips (2010) have argued that favouring one party over the other simply due to power differentials is a violation of justice and fairness principles. In the same vein, Clifton and Amran (2011) have also indicated that using power to categorize stakeholders has significant problems.

Critics have also condemned the notion that corporate profits must be sacrificed to meet various stakeholder needs. The stakeholder theory posits that the interest of all persons or groups with legitimate interest in an organization should be considered. However, critics have argued that there is no prima facie priority of one group's interest and benefits over those of another (Donaldson et al., 1995).

Despite all these criticism however, to the extent that the theory would help the study identify the various stakeholder groups towards whom CSR activities by SMEs are undertaken and communicated to, it was considered useful for the study.

2.3 The Two-Way Symmetrical Model of Communication

The second theoretical underpinning of the study is the two-way symmetrical model of communication. The two-way symmetrical model is one of the four models of communication propounded by Grunig and Hunt (1984). The others are the press agency model, the public information model and the two-way asymmetrical model of communication. The press agency or publicity and the public information models, focuses on one way communication. They basically use persuasion and manipulation to influence audience to behave in a way that the organization wants.

The public information model for instance, uses press releases and other one-way communication techniques to relay information to audiences. Similarly, the two-way asymmetrical model also uses persuasion and manipulation to influence audience to behave as the organization desires. It however does not use research to determine what its publics feel about the organization.

The two-way symmetrical model on the other hand, is mainly based on the idea of symmetry. Symmetry basically means that there should be balance in a relationship and implies a perfectly equal division. Symmetry induces a symbiotic relationship between organizations and their

publics (stakeholders) and purports that the two are equal partners, interdependently sharing information in order to arrive at a mutual understanding. Grunig and Hunt (1984) refer to publics as a group of people who are linked by a common interest or problem. Perhaps it is this same group that the stakeholder theory refers to as stakeholders. The two-way symmetrical model, unlike the other three, however possesses a feedback element.

Thus in assessing how the selected SMEs communicate to their stakeholders, the study also looked at this feedback element. According to Hershey (2005), feedback is very vital since it enables an organization to know how effective its communication strategy is. In adopting this model, the study was hopeful to identify, as part of the assessment criteria, whether this feedback element was present in the communication of CSR by the SMEs selected for the study.

- **Criticisms of the Two-way Symmetrical Model of Communication**

Critics of this model, such as L'Etang (2008), McKie and Munshi (2007) have argued that, the model is US-centric. They have indicated that the model may not be applicable in other places since a lot of issues, including cultural and social factors, come to play in communication. Ihlen and Van Rulerd (2007) have also contested the applicability of this model in Europe. Some critics have also suggested that the model is too idealistic. Among these are scholars like L'Etang and Pieczka (1996). However, in spite of these criticisms and others, the study still adopted this

model because it was seen that it could help in learning about how SMEs communicate to their various stakeholders.

In addition to these two theories, the study also utilized Kaplan (1991) and Herschey’s (2005) Communication Strategy Scheme.

Generally, Kaplan (1991) and Herschey (2005) provide some key elements that make up a potentially effective communication strategy. According to Kaplan (1991), a communication strategy provides an orderly framework to shape concepts, language and style in ways that simultaneously satisfy the desires of the communicator and also fulfil the unmet needs of the audience. To Kaplan (1991:14), “The objective of the strategies’ process is to establish a proper fit between communicator and audience.”

Table 1: Kaplan and Herschey’s schema

Element	Kaplan	Herschey
Target	Audience Definition	Audience Definition
Content	Message	Message
Two-Way	Feedback	Feedback
Reason	Communication Objective	Communication Objective

Source: Kaplan (1991) and Herschey (2005)

In their expression, the target, audience definition, communication objective, the message, and the feedback of the message are all outlined as salient components of a good communication strategy (Kaplan, 1991). Kaplan (1991) stresses the necessity to understand the needs of the audience so that those needs are met by the communication strategy and the importance of clarity of the message. He further outlined the five communication spoilers or barriers to

communication as resistance to change, wandering focus, unwarranted expectations, distrust, and lousy listening.

Measures indicated by Kaplan (1991) and Herschey (2005) were adopted by the study to assess the various communication strategies employed by both the small and the medium enterprises. These measures include channels (the various channels which are used to send information), objective (what the communication is supposed to achieve), audience definition (who the audience of the communication are), message (what the main message of the communication is), feedback (used to help the organization know whether their communication strategy has been successful or need some changes), and timing (what is the timeline for the communication).

2.4 Implication of the Theories for Current Study

This part of the research examines how the theories adopted relate to the current study. It is worth mentioning that the stakeholder theory is not exclusively a communication theory. However, it was deemed necessary to employ it since it helped to bring to the fore, the various stakeholders to whom the SMEs felt obliged to undertake and communicate their CSR activities to.

This study is not the first study on CSR to have employed the stakeholder theory. Several authors have underscored the need to use the stakeholder theory in undertaking such studies. Hartman et al. (2007), have indicated that recent developments in the field of CSR have highlighted the need for using stakeholder theory in order to study different aspects of CSR and CSR communication

activities. Similarly, Orlitzky et al. (2003) also assert that the stakeholder theory plays an important role in the literatures regarding CSR.

Specifically, the stakeholder theory aided the research in identifying the various stakeholders towards whom CSR activities by SMEs were undertaken and communicated with. Various stakeholders, as indicated by the theory include employees, local community, shareholders, customers, suppliers, government etc. The stakeholder theory also purports that the responsibility of organizations goes beyond amassing wealth for shareholders to include being socially responsible towards other stakeholders. The study thus tried to find out whether the responsibility of the selected SMEs were are not limited to only their shareholders but other stakeholders as well.

The second theory employed by the study, i.e. the two-way symmetrical model by Grunig and Hunt (1984) however, is a communication theory of public relations. It was adopted by the study to help examine the communication of CSR activities by the SMEs to their various stakeholders. Symmetry is characterized by collaboration and compromise, as well as by using dialogue to understand all sides of an issue (Grunig & Hunt, 1992). It was thus expected that there would be a balance in communication between the SMEs and their stakeholders/beneficiaries of their CSR. Grunig and Hunt (1984) posit that, both publics (stakeholders) and the organization are expected to discuss, educate and collaborate and incorporate meritorious ideas of each other into their own approach. Further, in line with the two-way symmetrical model, communication strategy

measures proposed by Kaplan (1991) and Herschey (2005), which contain a feedback component was also introduced to aid the assessment of CSR communication by the participant SMEs.

2.5 Related Studies

Related to these theories are other studies which have been undertaken by researchers which speak to the current study. Such related studies are reviewed in the following section of this chapter.

Generally, relatively little is known about SMEs' engagement in CSR in Ghana. The few studies on SMEs engagement in CSR have also been predominantly carried out in the Western and Asian countries such as Singapore, Sweden, Malaysia, Italy and Ireland (Lee et. al., 2012; Sweeney, 2007; Nejati & Amran, 2009).

2.5.1 CSR among SME's

Literature revealed that the body of knowledge on the connection between CSR and SMEs is very scant. This has been established by a growing number of researchers such as Perrini (2006), and Hopkins (2006). Some of those studies were reviewed in this chapter to provide the researcher with knowledge on what has been found in CSR research.

Lee et al. (2012) conducted a study aimed at investigating CSR among SMEs in Singapore. This study was carried out using a triangulation of 15 in-depth interviews and a self-administered web survey among 113 senior executives from top 500 Singapore SMEs. The findings revealed that though there was moderate awareness of CSR among the selected SMEs in Singapore, comprehension of CSR was very low. The lack of various resources such as financial, manpower

and time were identified as the major barriers to Singapore SMEs' undertaking of CSR. This study by Lee et al. (2012) speaks directly to the current study since an objective of this research is to investigate the understanding (comprehension) of CSR by SMEs as well as the barriers faced in undertaking CSR. In this regard, their study gave an idea about possible outcomes to be expected with regard to the SMEs understanding of the CSR concept, as well as those barriers which existed.

Another study to investigate CSR by SMEs was undertaken by Campopiano, De Massis and Cassia Lucio (2012) in Bergamo, Italy. SMEs in Bergamo were sampled for this study. Their research sought to find out whether there was any major difference between family and non-family SMEs regarding their CSR understanding and practices. The results from their exploratory survey of 19 SMEs showed that the SMEs were generally unaware of the concept of CSR. It also showed that those SMEs did not report their CSR activities though they engaged in some form of social actions towards their closest stakeholders. Regarding the differences between family based SMEs and the non-family based ones, the results were that the family business owners were more concerned with social activities relating to their employees and their immediate local communities. The study further found that the SMEs paid higher attention to philanthropic activities towards, for example, churches and amateur sport clubs. Findings of their research were discussed and analyzed in the context of the social capital theory which basically purports that relationships and the interrelation with the environment and communities are relevant for the sustainability of businesses.

Similarly, Sweeney (2007) undertook a study which had the aim of uncovering the difference between large firms' and SMEs' understanding of CSR in Ireland as well as the type of CSR activities undertaken by them. This study was carried out through semi-structured in-depth interviews with 13 firms operating in Ireland. The research focused on the way in which firms operating in Ireland defined CSR. It further differentiated between the management and activities of CSR among SMEs and large firms and uncovered some barriers and opportunities experienced by SMEs when undertaking CSR. The study found that, the respondents were familiar with and had knowledge of the term CSR, though the management of CSR in larger firms was more formal and structured than in SMEs in which case, CSR was described as an unplanned issue. The findings of this study provided the current study with possible results to expect on the objective of investigating how SMEs understand CSR and the sort of activities undertaken by them.

Unlike Sweeney's (2007) study, Suprawan, Bussy and Dickinson (2009) undertook a study in Australia which focused only on SMEs without comparing them to large firms. They examined how small-to-medium sized enterprises (SMEs) understood and implemented CSR. In all, eight in-depth interviews were conducted with SME managers. Their findings suggested that the managers primarily understood CSR in terms of stakeholder engagement. From their research, the most salient stakeholder groups for SMEs with regards to CSR were employees, customers and community members. Their findings also suggested that SMEs use different tools to communicate CSR-related messages to different stakeholder groups. They indicated that whilst

one-to-one communication and an ‘open door’ policy seemed to be effective with employees, direct corporate involvement in community initiatives relevant to the firm’s core business was an appropriate strategy for societal stakeholders. They concluded that whilst large companies often emphasized the importance of formal reporting when communicating about their CSR record, SMEs are much more likely to adopt an informal approach based on personal communication. A major limitation of the Suprawan et al. (2009) study was the small sample size involved. However, since their study helped provide some insight into CSR and CSR communication by SMEs, it was deemed relevant for the current study.

2.5.2 CSR Communication

Other studies have also looked at various aspects relating to the communication of CSR to the various stakeholders of an organization. Some of such studies include the study of Chaudhri and Wang (2007). They conducted a study to examine the form of CSR communication undertaken by the top 100 information technology (IT) companies in India on their business web sites. The study was done with a critical attention on the dimensions of prominence of communication, magnitude of information, and style of presentation. The findings indicated that the number of companies with CSR information on their websites was strikingly low and that these leading companies did not control the web sites to their advantage in terms of the quantity and style of CSR communication.

Similarly, Park and Reber (2008) undertook a study in the USA which examined the dialogic features of corporate websites in order to determine the website practices of the corporations for building relationships with their publics. They content analyzed the Web sites of 100 companies who belonged to 'Fortune 500'. Their findings revealed that the corporations designed their Web sites to serve important publics and foster dialogic communication. The corporate Web sites appeared to promote control mutuality, trust, satisfaction, openness, and intimacy. The study however recommended that, the corporations needed to maintain repetitive interactions with their publics to enhance trust, commitment, and exchange relationship.

In Ghana, a study on how banks operating in Ghana communicated their CSR programs through their corporate website was also undertaken by Hinson et al. (2010). The study adopted a qualitative content analysis approach and content analyzed the websites of 16 banks. The findings of this study was that one of the banks, which had won the most CSR awards at the Ghana Banking awards, had the poorest CSR communication content on its corporate website. The study also noted that banks which had never won a CSR award previously, seemed to have a better organized structure in respect of their CSR activities. Their study is significant to this study as it brings to light the situation in Ghana with regards to how CSR communication through one medium, i.e. corporate website has been done by another sector of the Ghanaian Economy (Banking Sector).

A joint study carried out by Ofori & Hinson (2007) in Ghana also revealed that for the SMEs (local companies), 38.4 percent select a company's responsibility to society as their first choice, 33 per cent choose CSR as an element of image building as their second option, with the company's ethical values coming in as the third choice, at 15.2 per cent. According to them "this shows a clear difference between the SMEs (local companies) and the internationally connected companies". The point to note about this finding is that, in Ghana, there is anecdotal evidence to suggest that, internationally connected firms working in Ghana have annual marketing communications budgets that are in the ratios of about 1:15, in comparison with local (SME) Ghanaian firms (Ofori & Hinson, 2007). According to Hinson, (2007) local (SME) Ghanaian firms find it expedient to add CSR activities to the plethora of marketing communications tools they employ so that they can achieve corporate and sometimes product image building/enhancing objectives and also achieve their objectives of being ethically sound companies.

Thus the overall key findings of the study were that, although local companies are familiar with the concept and do, indeed, practice some amount of CSR, they subscribe less to the contemporary notion of CSR; they are less strategic, less moral and ethical in their approach to CSR. Thus, internationally-connected Ghanaian firms seem to have a better grasp of the various dimensions of CSR and how these could be used to business and strategic advantage (Ofori & Hinson, 2007).

Nielsen and Thomsen (2009) also carried out research among Danish SMEs managers regarding CSR and CSR communication and the purpose was to examine how corporate social responsibility appeared and how it was communicated by SMEs. They used a qualitative case

study to unearth the attitudes and beliefs of Danish SME managers with regards to CSR and CSR communication. Findings of the research revealed that, CSR was mainly considered as an ethical and moral issue and so did not form part of their strategic communication in anyway. It was also found that CSR was primarily regulated by the individual values and beliefs of the Danish managers who were studied. With regard to communication, findings were that the SMEs mainly relied on word-of-mouth communication in conveying their CSR related messages to their internal and local stakeholders. They also found out that the SMEs had a problem regarding communication of their CSR to their external stakeholders.

Another study to investigate CSR communication was carried out by Planken, Sahu and Nickerson (2010). The research studied SMEs in India to investigate their CSR platforms and communication surrounding those platforms. The study was quantitative and employed the survey research design. Their research concluded that the Indian corporations surveyed pursued a primarily philanthropic platform with a major focus on community development projects. Similar to their study, this research is also interested in CSR and their communication mediums. This current study however employed a qualitative approach by which selected SME managers were interviewed for their thoughts.

2.5.3 Studies on SME's motivation for undertaking CSR

Nejati and Amran (2009) researched the motivations underpinning why SMEs undertake CSR from a Malaysian perspective. Their research was carried out qualitatively by interviewing ten

Malaysian SMEs. Specifically, semi-structured interviews were used to gather data from the managing directors, managers or owners of the companies from manufacturing, supplying, retail and service sector. The results of this research revealed that most of the SMEs were not receiving any benefits for practicing CSR activities. Rather, they were doing it for the sake of their own beliefs and values. It also discovered that apart from the existing legislation regarding environmental issues, pressure from customers and suppliers was another factor which encouraged SMEs to engage in environmental friendly practices and apply for environmental certificates. In sum, the findings of their research revealed that Malaysian SMEs were practicing CSR because of their own beliefs and values, religious thoughts, and pressure and encouragement from stakeholders.

2.6 Summary

Much has been researched in this area in the western world and Asia at large. However, in the context of Africa and Ghana in particular, it appears that, not much research has been undertaken on CSR and its communication among SMEs. In the light of the known gaps in the literature, this research explored the concept of CSR among SMEs in Ghana and how they communicate CSR activities.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter focuses on the methodology employed in gathering data for the study. It outlines the research design, population, sample size, sampling technique, instruments, sources of data, method of data collection and analysis. The study was carried out qualitatively and involved in-depth interviews with managers of four (4) SMEs who identified with CSR concepts and activities.

3.1 Research Design

The general approach to this study was the qualitative approach. This was to allow the researcher study selected issues in depth and identify and attempt to understand the categories of information that emerged from the data (Terr Blanche and Durrheim, 1999). By employing this approach, the researcher was interested in understanding the meaning people had constructed (Merriam, 2009). According to Creswell (2007), those who engage in this form of inquiry support a way of looking at research that honours an inductive style and a focus on individual meaning. This method was also chosen because the focus of issues was on depth rather than numbers.

Specifically, in-depth interviews were employed for this study. This was because it enabled the researcher to break down and rephrase questions for the respondents to understand and provide

the necessary answers. It was also employed to enable the researcher get detailed information. Wimmer and Dominick (2000: 121), posit that “the biggest advantage of the in-depth interview is the wealth of detail that it provides”. One-on-one in-depth interviews were carried out with managers of the selected SMEs since they are directly involved in running the organizations and overseeing their CSR activities as well.

3.2 Target Population

The population of a study is seen as “a group or class of subjects, variables, concepts, or phenomena” Wimmer and Dominick (2011, p. 87). Considering the broad nature of SMEs in Ghana, the complexities involved and time constraint, the study could not look at interviewing all SMEs in Ghana. As a result the researcher selected Accra based SMEs which were members of the Association of Ghana Industries (AGI) as the study population from which a sample was drawn. AGI is a voluntary business association of over 1200 members, made up of small, medium and large scale manufacturing and services industries. Of this number, about 20 percent are medium and large scale industries while the remaining 80percent belong to the small and micro scale category (AGI, 2013).

AGI members were selected for the study because 1) SMEs form the majority of the association’s membership and 2) various training programmes aimed at promoting their development have been put in place. Similarly, these members are also privy to certain opportunities through the association’s SME charter that other SME’s do not have. Such opportunities include having access to markets created by AGI both within and outside Africa.

With such gains, it was expected that these SMEs were in a better position to fulfil their corporate social responsibilities.

3.3 Sample and Sampling Technique

A sample, according to Wimmer and Dominick (2003), is a subset of a population that is representative of the entire population. Spata (2003) also posits that samples are the units which are selected from the population to participate in the research project. The study purposively selected four SMEs from AGI as the sample. This was made up of two small enterprises and two medium enterprises to enable the researcher explore differences relating to CSR and its communication, within and between cases when necessary.

With purposive sampling, the researcher subjectively selects the members to be studied based on certain specific qualities or characteristics. In this study, the four SME's were selected because they were known to have ever engaged in some form of philanthropic activity. The study set out to investigate how SME's in Ghana understand the concept of CSR (which includes philanthropy) and how they communicate it, thus there was the need to select SME's who had engaged in some sort of CSR activities before. According to Carrol's (1991) CSR pyramid, philanthropy forms part of the component of the various responsibilities of an organization towards its stakeholders. This was in addition to other considerations such as the readiness and willingness of the organization to give out information as well as the proximity of these institutions to the researcher.

In every SME, the topmost manager, who wielded the utmost power and control of the SME was also purposively selected for the interviews. This was because preliminary investigations showed that such managers (who were also mostly the owners) were in charge of such CSR activities. They were thus thought of as the people in the best position to offer information and insight on the topic of study.

Although there is the potential for inaccuracy in the researcher's criteria and resulting sampling selections, this form of sampling is often used when working with very small samples. Despite its inherent bias, purposive sampling can provide reliable and robust data. The strength of the method actually lies in its intentional bias (Bernard 2002, Lewis & Sheppard 2006).

3.4 Procedure and Data Collection

Unstructured interview guide (Appendix 1) was designed to serve as a blueprint guiding the researcher in the process of data collection. It enabled the researcher have some flexibility to be able to make an in-depth inquiry based on the responses given by the SMEs. It also aided in bringing out information that answered the research questions and objectives of the study. Unstructured interviews (sometimes referred to as "depth" or "in- depth" interviews) have very little structure at all. In this case, the interviewer undertook the interviews with the aim of discussing a limited number of topics and framed questions on the basis of the interviewee's previous response.

A structured interview guide was not adopted for this study since it would have introduced some rigidity to the interviews.

Using an in-depth interview, the researcher collected data on CSR and its communication from the four selected managers of the four SMEs. These managers were interviewed on different dates and time.

The researcher followed the following steps with each interview: made an appointment with each participant at a time convenient to them; created conducive atmosphere to facilitate conversation; arranged chairs to enhance face-to-face interviewing and made a tape recorder ready to record the discussions.

Before an interview session started, the researcher also thanked the participant for the time and willingness to be part of the study; reminded the participant about the interview agreement; explained that the interview was to be unstructured and that probing questions would be determined by the information given by the participant and also sought permission to record the interview. The researcher's request for permission to conduct the study was forwarded to the Head office of the Association of Ghana Industries. Written permission was also obtained from management of the association and copies forwarded to selected members to partake in the interview session. Permission (informed consent) was then sought from participants for the interviews (LoBiondo-Wood & Harber 2002:273; Polit & Hungler 2004:151).

Moral, ethical, confidentiality and anonymity issues were also considered in the process of collecting data for the study. This was to enable the participants freely give out information. The

researcher had the moral obligation to strictly consider the rights of the participants who were expected to provide information (Streubert Speziale & Carpenter 2003:314). There was also the need to establish trust between the researcher and the interviewees and to respect them as autonomous beings (Burns & Grove 2003:65; Streubert Speziale & Carpenter 2003:314). Ethical measures considered also included honest reporting of the results.

Polit and Hungler (1999:143) state that confidentiality means that no information that the participant divulges is made public or available to others. The anonymity of a person or an institution is thus protected by making it impossible to link aspects of data to a specific person or institution (LoBiondo-Wood & Harber 2002:273). The researcher assured the SME managers of the confidentiality and anonymity of their information. No names were thus attached to the information obtained in this study. However, codes were assigned to differentiate one SME from the other. Specifically, the SMEs involved were referred to as, SME 1, 2, 3 and 4. In this case, SMEs 1 and 2 were the small enterprises whereas 3 and 4 were the medium ones.

3.5 Data Analysis

Collected data was analyzed and presented in a narrative form. The data was analyzed under themes (sub headings) to give meaning to the study and to put the gathered data into perspective. Themes were centred on the research objectives and questions.

3.6 Summary

The chapter spells out the research design, the sample and sampling technique, as well as the procedure. It further details how data was collected and analyzed. The chapter also made known factors such as ethical, confidentiality and anonymity issues which were considered in the study. Chapter Four highlights the main research findings.

CHAPTER FOUR

FINDINGS

4.1 Introduction

This chapter analyzes the qualitative data obtained for the study from the field in relation to the objectives of the study as well as the central research questions that were to be answered. It begins with brief background information on the participant SMEs. This is followed by a presentation on how SMEs understand CSR and the CSR activities they undertake towards their various stakeholders, as well as the barriers they encounter in undertaking those activities. Additionally, the chapter examines the differences and similarities between small and medium enterprises in terms of their CSR practices and communication strategies. It ends by looking at how they communicate those CSR activities to their stakeholders and the barriers that hinders them from communicating their CSR activities. Essentially the findings here form the basis for the discussions.

4.2 Background of Companies

The SMEs studied were all involved in different lines of businesses. There was the need for diverse sectors to be chosen to help attain a good understanding of how the SMEs found in different sectors viewed the issue of CSR and how this goes a long way to influence their choice of CSR activities and its communication. SME1 dealt in stationary printing whereas SME2 dealt in food engineering and food processing equipment. SME3 and SME4 were into sachet (pure) water production and the manufacturing of cosmetics respectively. The study involved interviews with three males and one female from the selected four SMEs. The males were found

in the SMEs which were into the production of sachet water, stationary printing and food engineering and equipment sectors, whereas the female was the manager of the SME which produced cosmetics. With regard to ownership of the businesses, both small enterprises (SME1 and SM2) were owned by their managers (who were interviewed) and were primarily family businesses. SME3 and SME4 on the other hand were owned by a board of a number of partners. It was concluded from the discussions that decision making procedure on CSR initiatives in the small enterprises were much simpler and done within a short space of time as compared to decision making in the medium enterprises where a number of managers needed to be consulted for deliberation before any activity was carried out. With regard to their staff strength, SME 1 and 2 had staff strength of 15 and 19 respectively whereas SME3 and 4 had staff strength of 64 and 55 respectively. All four SME's studied had been operating between four and 10 years. The interview for SME 1, SME 2 and SME3 were carried out on 12th, 22nd and 30th August 2013 respectively, whereas that of SME 4 was carried out on 9th September 2013. The length of each interview varied between one hour, forty minutes and two hours. Each interview session was recorded and transcribed afterwards.

4.3 SMEs Understanding of CSR

From the discussion it was evident that the concept of CSR was not totally new to the managers interviewed. It however appeared that they equated CSR to only their philanthropic or benevolent activities.

SME1: To my understanding CSR is trying to assist the community, assisting needy children, those who cannot feed themselves, and paying of school fees of students in need.

SME2: We believe that our company, as an entity operates in an environment and so where we operate, we believe that we need to contribute to the development of the people there.

For another SME, the meaning of CSR was corporate citizenship/corporate conscience. This was obscure and so an attempt at getting further explanation was made by the researcher. Adding to what had earlier been said the manager for SME3 mentioned that, to his company, CSR means that the organization had the responsibility to impact positively on the society since they do not operate in a vacuum.

SME3: CSR is about corporate citizenship/corporate conscience. For us we think we are part of a society and so our actions and inactions have effects and influence on the society and the community within which we find ourselves. And so we need to impact positively on the society as well. Where we need to help, we do our best to help.

SME4: CSR means that an organization should be responsible in its activities and should help the society by making donations and sponsoring programs and things like that. We live in a society and so whatever we do impacts on it in one way or the other. This means that we as an organization have a duty to strive to help the society where we operate.

The above meaning of CSR by the manager of SME 4 clearly indicates that the concept is not completely new to them. Taking a critical look at the responses they gave as to what constitute CSR, it is clear that both small (SME1, SME2) and medium (SME3, SME4) enterprises assume they have some sort of philanthropic responsibility towards people in the various communities within which they are located.

4.4. CSR Activities of SMEs

The researcher sought to find out whether these SMEs had done anything for their stakeholders based on their definition and understanding of CSR. The manager of SME1 indicated, among others, that they had assisted a government school during its speech and prize day and the chief of the community during a ‘Homowo’ Festival, by providing them with free invitation cards, sachet water, refreshment (drinks) and some money to support those activities. SME2 also indicated that they had sponsored a programme which elicited an award from the University of Ghana. In addition to this, the manager of SME2 indicated that they had also sponsored a program which brought all district assemblies together.

SME1: I quite remember that we supported a government school which is located about 25 meters away from here, during their speech and prize giving day. They came to us for help and we were able to print their invitation for them for free. We also bought some pure water and refreshment for them. Then also during the ‘homowo’ festival, the chief came here for some token to help the celebration. You know, we don’t have much. In terms of the school, we spent about one thousand cedis (Gh ₵ 1000) on them. For the festival; we gave out about hundred cedis (Gh₵ 100.00) because they were going round to other organizations for funds. So we added our share. And then also, some time ago when business was good, we helped a village in the central region called Abanko to get access to electricity and also paid school fees for a lot of people.

SME 2: We organize young people to clean the gutters and also gather them to brief them about our vision and to sensitive them to create jobs for themselves. We also sponsored a program called fokrick which won us an award from the University of Ghana. It was organized by a branch of the university at Kade and that’s why they gave us this award. Besides this, in 2007 and up to 2009, we did a lot of sponsorships. One of such was bringing all the district assemblies in Ghana, for a program. The theme was to sensitize the district assemblies to be able to venture into agro processing in the areas where they operate, and we spent a lot of money. We sponsored from A-Z. In fact we spent not less than 40, 000 US dollars on the DCE meeting and about five hundred cedis (Gh₵ 500) on the University of Ghana fokrick program. We also gave them fruit juices to quench their thirst.

For SMEs 3 and 4, activities undertaken by them included the provision of potable water to a community, the provision of computers to a school which had none and the making of donations to hospitals among others.

SME3: We have provided a big water tank at Suhum to supply potable water to the community. We have also provided six brand new computers and accessories to Supong Dunkwa Basic School because we realized they don't have any exposure to IT at all. We are also concerned about the spate of accident on our roads and so we have provided public address systems for all the major transport stations in Accra and Takoradi so that they would use it to educate their drivers, especially during Christmas and other festive season. We plan all these things. We don't believe in doing things haphazardly. Everything we do is planned before we implement it

SME4: We have given several natural skincare products out to people for free. We have also made some donations to a hospital before and this is part of our plans so we try to set some money aside for that.

One may infer from their responses that most of their CSR activities were mostly philanthropic.

Further discussions with the SME managers revealed that they engaged in various forms of activities and had no preference for specific forms of activities.

SME 1 we don't have any particular area of interest. We have sponsored programs before and have also paid school fees before. We have even helped with electricity acquisition too, so we don't concentrate on a single type of activity.

SME 2 We don't have any specific areas of interest but when we receive invitations/requests, we look at what is within our budget at that particular time and then we give what we can to help. We haven't gone there yet, where we strategically put a program as part of our management objectives. But now we are operating on the basis of who comes in. Depending on our budget at that particular time, we try to assist. This is where we are operating now. But maybe in future, when we are grown a bit, we will decide that we are venturing into the payment of school fees for about 5000 students from our community.

SME4: We have no particular type of activities that we embark on. But every year, we try to do something so we put some little money aside for those activities.

From the responses it appeared that most SMEs interviewed do not have specific areas of interest with regard to CSR. SME2 explained that they had not reached the stage where they would start looking at specific interest and that in the future when they are a full grown business they will decide on a budget for some specific interest areas.

The SME managers indicated that, in undertaking the activities mentioned above, they are faced with a number of inhibiting factors. Low profit, inadequate funds and huge electricity tariff were the major reasons that emerged as barriers to undertaking CSR. A minor reason from the response was that of trust in the beneficiaries.

SME1: We try to do something but we have serious challenges. The electricity bills and the income tax are so huge that sometimes we are unable to get any other money to support our society. Then also getting the job is difficult. Sometimes you may spend money to get a tender and at the end of the day, you will not even get the job. In a way I will just say that a financial constraint is the main hindrance.

SME2: It's the profits, if the profits are not good, you cannot do much. Sometimes, profit may not be good because volume of business may go down, depending in the period of time that we find ourselves in. This year, 2013 has been very bad for us in terms of profits and so we haven't been able to do much in terms of CSR.

SME 3: The major reason why we do little is because of inadequate funds. If we get more money, then we can also do more for the society and nation at large. The sachet water business is seasonal, and so sometimes, especially during the rainy season, consumption is low and so profits drop heavily. Another minor reason, especially relating to our medical support for outsiders, why we don't do much is that, sometimes it turns out people are not truthful. They come for money

even when they have no health issues and so we are also sceptical and careful with whom we give out money to. It's not possible for us to get to the roots of issues to ascertain the truth or otherwise so we tread cautiously.

SME4: Well the main issue has to do with inadequate funds. We don't have much funds so it makes it difficult for us to do more of these CSR activities.

The finding showed therefore that profit margins of SMEs determined their CSR undertakings. That is, high or low profits result in whether they would engage in CSR activities or not. The findings also showed that the bureaucratic bottlenecks in trying to win contracts and the frequent power instability coupled with huge electricity tariffs affect the smooth running of SMEs and in turn affect profits. Thus when profits are affected as a result of these bottlenecks, their ability to carry out some CSR activities is limited.

4.4.1 Environmental Safety

The study also discovered that, the SMES engaged in some form of other CSR activities even though they did not refer to these as CSR activities. These included some measures put in place to support the environment. Environmental safety concerns of SMEs have been a major concern for most government because of the impact (or pollution) of heavy polluting industries. The responses from the SMEs interviewed showed that these concerns were somehow being address by them. Ensuring hygiene and spraying with insecticides and pesticides were some measures put in place by one SME

SME1: We have some gentlemen who usually come here to spray with insecticides and pesticides.

SME2: We highlight more on hygiene. Agro produce are one of the areas where you can easily encounter rots and more or less destabilize the environment if you don't take care of the chaffs and effluents. These are areas where you bring in a lot of flies, a lot of rodents and insects so we highlight on these points when we

are doing our trainings for our employees and the people who buy our food processing equipment.

With SME4, environmental concerns were embedded in the vision of the company since according to the manager they implement Eco-friendly practices at every opportunity and choose materials that are safe and known for its recyclability.

SME4: We always strive to do our bit to preserve the planet by implementing Eco-friendly practices at every opportunity. Materials that are safe and known for its recyclability are areas where we chose. We do not use any animal content in our products nor do we do any testing on animals.

Thus, one can infer that internal environmental safety concerns of the participant SMEs may depend largely on the nature of product they manufacture and the materials they used in their activities as revealed from their responses.

SMEs 1 and 3 went further with their internal environmental concerns, to ensure external environmental safety as well. According to the manager for SME3, the company pays monthly allowance to the Accra Metropolitan Assembly (AMA) plastic waste management association, so that they can employ people to go round and pick the plastic waste. SME2 ensures external environmental safety through community education on issues of sewage and disposal of residues.

SME2: We occasionally meet the community and impart knowledge on sewage and how residues can be disposed.

SME3: Since we are into the production of sachet water, we pay monthly allowance to the Accra Metropolitan Assembly (AMA) plastic waste management association. This is basically aimed at tooling them to employ people who go round and pick the plastic waste.

4. 4.2 CSR and Employees

As part of the discussion to draw out the various CSR activities undertaken by the SMEs for their various stakeholders, and also in line with the stakeholder theory, their employees, who form one stakeholder group, were focused on. The responses given were mainly centred on employee salaries and other financial packages, health and training avenues, among others.

SME1: We usually look into the production and pay according to what we are getting. Also if the workers are in difficulty, they can apply for loan. There's a scheme like that. In order to motivate the worker to do their best we assist them. The management sits and decides on how much should be given out. And then also, even though we have the health insurance for them, in case they go to hospital and they prescribe some drugs for them to buy, it is our responsibility to buy it for them. And then at the end of the year, we give them 100 percent bonus on their salary. We also try to organize end- of- year party for them. For those who have contributed much to the company, we try to buy them some items like fridge, cookers, etc at the end of the year

CSR measures put in place by SME2 for their employees differed from those of SME1. SME2 indicated that training on how to operate their working equipment was provided occasionally for employees. Salary issues were also discussed by the manager.

SME2: We usually train our workers to equip them with the requisite know-how of our equipment. These are the areas where we give them training from time to time. When it comes to people being satisfied with their job, besides good management practices, the person would like to have a good salary, but good salary comes with the ability to pay and also the individuals input. So these are the two areas that we match to be able to justify what the person should take

Further, for SME3 and SME4 the managers explained that they gave opportunities to their employees to set up their own businesses with support from management. SME3 also stated that they sponsor their employees to further their education when they get offers for further studies whereas SME4 mentioned that they usually arrange and pay for their employees to attend workshops and training programs.

SME3: For our staff, we give all of them opportunities to set up their own businesses and management supports them. The main aim of this is to motivate our employees and make them happy. We also sponsor them to further their education. If an employee gets an offer for further studies, management assess the offer and we sponsor it.

SME4: As for the employees, we try our best to make sure they are okay. Financially, I think we pay them well and we also have a system where we give them loans to support them if they need to do something important. Apart from that sometimes we arrange and pay for them to attend workshops and training programs which would help them improve on their skills.

The interviews with the managers of the SMEs on what they do for their internal stakeholders (mainly employees) showed differences in their approach. Whereas the small enterprises focused on humanitarian needs of the employees, the medium enterprises went a step further to support the educational needs of their employees. They also discussed measures put in place to ensure the safety of their staff. The provision of masks for the workers to use to cover their nose so that dust cannot get into their system were some internal environmental safety measures put in place by one SME.

SME1: We've also bought masks for the workers to use to cover their nose so that the dust cannot get into their system. They use it when operating machines like the Perfect Binding machine. Also some of the machines here get heated when in use by staff so we buy them milk to drink as soon as they finish working to prevent their system from being affected by heat.

From the responses internal environmental safety in the area of personal health safety of the employees emerged as a major priority area for the two small enterprises

4.5 Communication of CSR Activities by SMEs

In-depth interviews carried out with the SMEs revealed that much emphasis was not placed on communication of their CSR activities to their stakeholders. Some of them communicated their CSR, mostly through interpersonal channels. Interpersonal channels were preferred by some SME's other than mediums such as annual reports, organizational websites, television, radio etc. For some others, the strategy of silence or not communicating at all was employed. An SME manager indicated that the reason for not communicating their CSR was because they consider it to be unethical. He further added that, another reason for not communicating was the fear of employees interpreting such ventures to mean that the organization was in good financial standing. He added that employees tend to make certain financial demands that they may not be able to grant once they see them undertake such CSR related ventures.

SME1: 'We don't communicate our CSR activities to our employees. I think it's not ethical. If you give something to someone, why should you tell other people about it? Most of the things done are communicated at the management level. This is because, when you inform the employees, they think the company is rich and they will start making all sort of demands that we can't satisfy. So unless it's very necessary, we don't tell them.'

For another SME manager, their CSR activities are only communicated to their stakeholders who 'matter' or are directly involved in a particular activity. He cited an example of the accountant

who is always privy to information on what they want to do since money is involved. Apart from the few specific employees who may be directly involved in a CSR activity, the other party who CSR information is communicated to is the external party to whom a gesture is directed towards.

SME2: As for the communication, it depends on who and which area is involved. For example if there are monetary implications in an activity, then the accountant needs to know because he will disburse the money. When it comes to our external publics, we usually talk about our CSR programs to those who we have done something for.

However, for some other SME's, they rely on interpersonal communication channels when relaying information about their CSR to their stakeholders, particularly their employees. They indicated that they operate an open-door policy where employees easily have access to management without any barriers.

According to them, a free approach to information access is effective because it allows for free information sharing and transparency. An SME manager also mentioned that information on CSR is mostly communicated to their employees during monthly meetings and other group forums but they did not dwell so much on it. He indicated that, they mostly mentioned it in passing. To this manager, mass medium were employed only when the activity involved a lot of people. Otherwise, most of the CSR communication employs only internal mediums such as the intranet and notice boards.

SME3: Internally we inform our workers through the notice boards and also during monthly meetings. We use TV and radio only when we have done something that we want the outsiders to know about. Or something that involves a lot of people, like the public address system that we bought for the transport institutions to educate their drivers. But usually we keep it internal.

In general, with the exception of one SME, it appears that the other three SMEs employ non-formal means of reporting when communicating their CSR activities or not communicating at all. It also appears from the in-depth interviews that, for those who do not communicate their CSR activities, they assume that CSR activities need to be communicated only when a lot of money is involved.

SME 1: Maybe in future when we get more money, and we do something big, then we can communicate it to all our stakeholders but for now, we don't do that.

4.6 Differences in CSR communication strategies

The study sampled two small enterprises and two medium enterprises. The objective here was to analyze whether there were any differences or similarities between the CSR communication strategies used by the two groups. As indicated earlier, communication strategy measures established by Kaplan (1991) and Herschey (2005) was adopted to assess the various strategies employed by both the small and the medium enterprises. These measures included channels, objectives, audience definition, message, feedback and timing.

Communication of CSR initiatives by the two small enterprises was at the barest minimum as they mostly regarded it as not much of a priority. They also seem to see CSR communication as having the potential of garnering unwarranted requests and expectations from their employees. That notwithstanding, it appeared that communication was not totally absent and so there was still the need to assess their communication strategy. From the interviews carried out with the

medium enterprises, it appears that they tend to place some emphasis on communicating their CSR activities than the small enterprises.

By looking at the communication channels used by the two groups (small and medium enterprises, it was realized that the two small enterprises mainly employed the personal communication medium in relaying information on their CSR. One of the small enterprise managers mentioned that at the initial contact stage, an organization/individual seeking assistance in any form would usually write a letter to them. This medium is also employed by them in response, after which a chunk of their communication is done through the personal communication means. By the personal communication medium, they mean that, no formal channel bridging a face-to-face interaction is employed. The statement below was made by the manager of SME 1.

SME1: We usually have people walking in with letters to request for assistance. When management decides and we want to help them, then we also prepare letters and call them to come for it. But that is where it ends, as for the rest; it is done on a face to face basis.

A manager mentioned that, the face-to-face medium is employed because it is highly effective and affords them the ability to express themselves freely and get their message across to their target audience. He also added that, the personal medium afford their stakeholders the chance to also explain in detail what exactly they require of the organization.

SME 2: Employing the face to face approach is very important because it is very flexible and even allows us to switch the language to a local one when necessary. So we are able to know what exactly is expected of us and we are also able to explain to them any information that we want them to know.

With regard to differences between the two, not much difference in channel can be pointed out since they both employ the face to face approach in relaying their CSR information to their target stakeholders.

As regards the medium enterprises, one employs both internal mediums such as the intranet and notice board when communicating their CSR to their internal stakeholders. The other however only employs interpersonal mediums and relays CSR information to internal stakeholders during monthly meetings and other group forums. Another difference in their channels of communication is that, one medium enterprise employs mass media channels such as radio and TV when they have undertaken an activity which involves masses of people. The other medium enterprise manager mentioned that, they have never made use of mass medium to communicate their CSR activities.

SME 4: We are yet to use television and radio or any of those mediums to broadcast what we have done in terms of our CSR. When we do something really big which would impact on a lot of people then we can go on air.

In summary, it can be said that with regard to communication channels, the major medium employed by the small enterprises was the interpersonal medium whereas the medium enterprises employed other mediums such as the intranet, notice boards and even mass media in some cases, in addition to the interpersonal mediums.

The second component of the communication strategy which was probed for, was the objective for their CSR communication. Discussions with the two small enterprises revealed that the main

objective for communicating their CSR was just for informational purposes. In this case they indicated that they inform community members who have benefited from their CSR and some employees in some instances.

SME1: We do not usually talk about our CSR activities, but if we do, then it's purposely just to inform the people involved. We don't hope to gain any benefits or favours in return.

It was mentioned by another manager, that their communication does not seek to increase their customer base or advertise themselves but rather, its main purpose was just to inform the stakeholders involved.

On the issue of differences between the two small enterprises on their objective for communicating their CSR very little can be said since there were no formally established reasons or objectives which directed their communication.

The two medium enterprises involved in the study are also not any different from the small enterprises in terms of their communication objective.

SME4: Usually when we talk about our CSR, we don't seek to win any favour or gain any recognition. It's mainly for informational purposes. There's no laid down specific objective that our communication seeks to achieve.

Another component of the communication strategy, as indicated by Kaplan (1991) and Herschey (2005) is the audience definition. The interest of this study was to look at the target audience (stakeholders) to whom CSR communication by the two small enterprises and two medium enterprises were usually directed at. The study found that CSR communication by the small enterprises was mostly directed at external stakeholders whom a CSR activity had been

undertaken for. However, whilst one communicated its CSR activities to some of its selected employees who were directly involved in an activity, one did not communicate it to any of their employees at all. In that particular SME, only management was privy to CSR information.

SME 1: Internally, most of the things done are communicated at the management level only. We don't involve our employees at all because they have their own way of viewing such CSR actions by us.

This quote clearly demonstrates that CSR information in that SME is only known to management and not revealed to employees due to management's perception about their employees. This backs up the assertion that their management fear more demands from employees once they have knowledge about the organisations CSR initiatives.

In the middle enterprises however, CSR activities were communicated to internal stakeholders as well as some external stakeholders.

In terms of the message component of the strategy, the two groups appeared to be similar in their approach. According to the SME managers, content of messages were couched according to the stakeholders they were communicating to. A manager said that sometimes they would introduce themselves to the beneficiary, tell them about their company and their services and then inform them about what exactly they had done for them/given to them. Another one also hinted that, their communication was not centred on any particular key issue but was usually based on what was at stake.

SME 3: our messages always differ based on who and what is involved. There are no particular issues that we talk about other than the fact that we are also contributing our share to their development.

According to Herschey (2005), feedback is a very important aspect of every communication strategy because it helps an organization to know whether their communication strategy has been successful or need some changes. This feedback element is also an important component of the two-way symmetrical model of communication.

Findings from interviewing both the small and medium enterprises revealed that the feedback component of their communication was virtually absent. Very little priority was placed on this component of their communication. No channels or strategies had also been put in place to ensure that they got feedback from their stakeholders regarding the communication of their CSR activities.

Finally the study explored the component of timing. Timing here referred to the timeline for the communication. Here too no precise timelines were put in place by both the small and medium enterprises interviewed.

Interviews with the managers on their communication strategies further revealed that, in trying to communicate their CSR ventures, they faced a number of barriers. The main barriers were related to ethics and management's perception of employees. As indicated earlier in the study, some of the managers said that, they think it is ethically not right to communicate what they had done for other people, whilst some also said that communication of their CSR would propel employees to start making unwarranted demands from them. It was also said by one manager (SME3) that the cost of using mass media was also a barrier to employing such channels.

4.7 SMEs Motivation for undertaking CSR

Another major objective of the research was to find out what motivated these SMEs to undertake CSR and communicate it. Findings revealed that drivers for undertaking CSR included religious, moral and ethical reasons.

SME 2: Our root is from the scriptures, the holy bible. God told the people of Israel that when they get to the land and they have produced and they are living well, they should not forget about people who are strangers and people who lack in life. So this is the foundation of our belief to assist the community, where we operate.

SME 3: We do these activities purely out of goodwill, we believe in giving. We don't do it because we want to get anything in return. We believe in giving back some of our profits to society. It is ethically right to do so.

SME4 like I said earlier, we do these things because we believe that as an organization we have a duty to help society. We don't hope to achieve anything. We are just contributing our share to societal development. It is morally right that you help other people in society.

4.8 Stakeholder Groups towards whom CSR activities were undertaken

The study drew out the various stakeholder groups that the SMEs undertook their CSR activities for. These stakeholders were primarily their local communities and their employees. However, the SMEs did not consider activities undertaken towards their employees to be part of CSR.

4.9 Discussion of Major Findings

The findings of this study provide some insight into how the sampled SMEs viewed CSR and how they communicated it to their various stakeholders. Generally, this study set out to seek answers to the following research questions:

- How does understanding of CSR by SMEs determine the type of CSR activities they undertake?

Findings of this research revealed that the SMEs mainly equated CSR to philanthropic activities. To this end, it can be said that their general comprehension of the term is low, since philanthropy is just one aspect of CSR (Carrol 1991, p.42). This corroborates the study by Lee et al (2012) which revealed that though there was moderate awareness of CSR by SMEs in Singapore, their comprehension of the term was low. There seems to be a link between the understanding of CSR by these SMEs and the kind of activities that they carried out which they considered as CSR. From the research such typical activities included donations and sponsorships towards activities in their local communities. This again supports a study by Katamba et al. (2012), which found that strategic philanthropic activities are the most common CSR practices in Uganda. Their study also concluded that, the majority of CSR practices in Uganda take the form of cash donations and sponsorships to some groups of stakeholders such as schools and hospitals.

As the findings of this study also indicated, the understanding of the SMEs managers made them undertake CSR activities towards certain groups of stakeholders. Discussions with them revealed that though they undertook some forms of CSR activities towards their employees, such as training, they did not consider these as CSR. The main stakeholder groups for their activities were the communities in which they operated. In line with the stakeholder theory, the study found that the SMEs were actually going beyond generating income for their owners and

shareholders (who were mostly the managers interviewed) and undertaking some activities for other stakeholders.

Further, as the findings in the previous chapter suggest, major barriers which hindered the SMEs from undertaking CSR included financial constraints, high cost of production and inadequate funds. It also came up that the barriers faced had implications on the CSR activities undertaken by the SMEs. They mentioned that they are unable to undertake major activities to benefit a larger part of society because of these barriers. With regard to the implications of these barriers on the communication medium employed, an SME manager indicated that they hardly employ mass media because of the high cost involved. It can thus be inferred that the barriers which affect the CRS activities that they undertook also had some replicating effect on their communication mediums as well.

- How do SMEs communicate their CSR Activities?

The study revealed that the SMEs did not place much emphasis on their communication. Some even indicated that when they communicated their CSR, it was only done in passing. Some also said that they did not communicate their CSR activities to their employees. Generally however, they all mentioned that when they had to communicate their CSR, they employed the interpersonal medium. This supports the research finding by Suprawan et al. (2009). Their research concluded that whilst large companies emphasized the importance of formal communication mediums, SMEs are more likely to adopt an informal approach based on personal communication. This finding however did not substantiate what goes on in Uganda. The

Uganda study revealed that about 70 per cent of the business entities in Uganda use press releases as the major medium to communicate their CSR. This was followed by their annual reports (26 per cent), newsletters (23 per cent), and brochures (22 per cent) (Katamba et al, 2012)

According to the findings of this current study, the interpersonal medium was employed because they considered it to be highly effective since it afforded them the ability to express themselves freely and get their message across to their target audience. Another manager also said that this medium was flexible and so allowed them to even switch to local language when necessary. In addition to the interpersonal medium, the study revealed that the medium enterprises employed other mediums such as notice boards and intranets. The study also revealed that only one SME had ever employed a mass media like TV and Radio. This finding perhaps corroborates the study by Nielsen et al. (2009) which found that the Danish SMEs studied had a problem regarding communication to their external stakeholders.

- Are there any differences between CSR communication by small and medium enterprises?

The study explored answers to this question through the schema of communication strategies indicated by Kaplan (1991) and Herschey (2005). The results showed that there were some

differences on some of the measures, like the communication channels, whereas for some, there were no differences. Indicators such as communication objectives, timelines and feedback were areas where both the small and medium enterprises were similar in their approach. As indicated by Grunig and Hunt (1992), the two-way symmetrical model of communication incorporates feedback. It considers feedback to be useful in communication. However this feedback element was not incorporated into the CSR communication of the SMEs. A study by Morsing and Schultz; (2006) has also shown that most firms practice one-way CSR communication

4.10 Summary

The chapter mainly presented the findings of the research as well as discussed the findings in relation to studies carried out by other researchers. The study yielded some interesting findings. Among them were the findings that the SMEs mainly understood CSR in term of philanthropy, undertook activities such as donation and sponsorships, were concerned about environmental safety and also had some measures in place for their employees but did not refer to them as CSR. The managers also indicated that they did not place much emphasis on CSR communication. A look at the differences in their communication strategies also revealed that the small enterprises and medium enterprises were similar in their approach on some of the measures whilst they differed on some others.

CHAPTER FIVE

CONCLUSION

5.1 Introduction

This chapter draws out the main findings of the study. Among them are how CSR was understood by the SMEs, the kind of CSR activities undertaken by them and how they communicated their activities. Highlighted in addition are the limitations and recommendations for future studies.

5.2 Summary of Findings

The study set out to find among others, how SMEs understood CSR, the CSR activities that they engaged in and most importantly how they communicated their CSR activities. The study purposively sampled four SMEs who were interviewed and results of findings were analyzed and presented under themes.

The findings revealed that the SMEs viewed CSR to be mainly an organization's philanthropic or benevolent responsibility towards its various stakeholders. SME managers revealed a somewhat familiarity with the CSR concept but they viewed it as only philanthropy related. The research also revealed that emphasis was not placed on CSR communication. There were no specific objectives which drove their communication, neither were there any timelines set for their communication. That notwithstanding, there seemed to be some form of CSR communication undertaken by the SMEs. A major channel which was employed by all the four SMEs studied

was the interpersonal medium. However, the study found that, while some employed only the interpersonal medium, others further employed other media such as notice boards and intranets. It was also evident that the use of mass media channels such as television and radio by the SMEs to communicate their CSR was seldom. Only one SME had ever employed a mass media. Still on communication, the study revealed that medium enterprises were more open to their stakeholders especially in terms of communicating their CSR activities than the small enterprises.

The study also revealed that the main barrier which hindered SMEs from undertaking CSR included low profits, inadequate funds and high cost of production such as huge electricity bills. Another reason which hindered their CSR activities was trust of the SMEs in the organizations/people who were supposed to be the beneficiaries. The study also realized that a reason why some SMEs did not communicate their CSR activities, especially to their employees was because of management's fear of employees making financial demands once they see the organization undertaking such ventures.

In addition to the main objectives that the study set out to achieve, other findings came up in the course of the study. Prominent among them was the fact that, in most of the SMEs, CSR related activities and communication were handled by management in these SMES. The study also found that even though the SMEs engaged in other ventures such as providing training

opportunities for employees and supporting the safety of the environment, they did not directly refer to these activities as CSR practices.

5.3 Limitations

A major limitation of the study had to do with the methodology used. The study collected data through in-depth interview. This methodology is open to bias (Boyce & Neale 2006). It was also time consuming in terms of conducting the interviews, transcribing and analyzing the findings. One way of reducing the impact of this limitation was to carry out a mixed method study that will explore the topic from both qualitative and quantitative perspectives. However, this could not be done due to time and resource constraint.

Another limitation had to do with the number of SMEs used. There are many SMEs in Ghana which are members of the Association of Ghana Industries (AGI), yet the study selected only four Accra-based SMEs members of AGI since it was impossible to study all members of the AGI, given the duration of the study. Therefore it would not be feasible to generalize these findings to all SMEs in Ghana.

One way of improving on the quality of information gathered would have been to review internal company documents to compliment the study. However this could not be done and forms another limitation to the study. This was mainly due to lack of record keeping by the SMEs involved in the study. CSR activities undertaken in the past were recalled from memory and so there was the probability that omissions and inaccuracies may have occurred in some of the information they

supplied. Notwithstanding these limitations, which could be the basis of further research, the results of this study are still valid.

5.4 Recommendations

For most of the SMEs studied, CSR and its communication were not strategically embedded in their overall organizational corporate strategy and so it is recommended that SMEs should start seeing CSR from a strategic angle. SMEs should incorporate CSR in their fundamental objectives and pursue it rigorously.

Furthermore, the results indicate that the SMEs did not place much emphasis on their communication thus there is the need for them to be educated or exposed to the need to communicate their CSR. It is also recommended that the SMEs incorporate the element of feedback into their CSR communication. This is because feedback would help them better to evaluate their CSR activities and communications. The SMEs would also need to be encouraged to adopt other advanced means of communicating their CSR activities to the public. The use of especially the mass media should be considered by them as a major tool in communicating their CSR activities in order to make the public know of some of their CSR activities.

For further studies, the following are also recommended: the study was carried out qualitatively and so only four SMEs out of the whole lot of SMEs were sampled. This was due to time and

resource constraint. It is thus recommended that a future study on CSR and CSR communication by SMEs should be carried out quantitatively with a larger sample size to determine how widespread the notion of CSR and its communication is, among SMEs in Ghana.

A future study can also do a comparative analysis of CSR and its communication among SMEs and large organizations in Ghana, to be able to draw out clear cut differences between the two types of organizations.

5.5 Conclusion

In summary, this research showed that the participant SMEs mainly understood and equated CSR to philanthropy. However, according to scholars like Carrol (1991) and Giovanna, Alfredo, and Lucio, (2012) the concept of CSR is much broader and includes moral, ethical and economic responsibilities as well. As mentioned in the introduction, The European Commission, (2011) also indicated that CSR at least covers human rights, labour and employment practices (such as training, diversity, gender equality and employee health and well-being), environmental issues (such as biodiversity, climate change, resource efficiency, life-cycle assessment and pollution prevention), and combating bribery and corruption. Community involvement and development, integration of disabled persons, and consideration of consumer interests such as privacy, also form part of the CSR agenda.

However, only few of these components (labour and employment practices, environmental practices, community involvement and development) were seen to have been considered by the SMEs in undertaking their CSR. Other factors such as the integration of disabled persons, combating bribery and corruption and the consideration of consumer interests were not mentioned at all by them to be part of their CSR.

The study also found that much emphasis was not placed on communication of CSR by the SMEs. However communication is very important to attain the benefits associated with undertaking CSR, thus there is the need to put efforts in place to ensure that SMEs are fully exposed to the importance of communicating their CSR, as well as its broader components.

Clearly, the results of this study also indicated that, in line with the stakeholder theory, the SMEs considered the interest of other stakeholders in addition to their shareholders. These were mainly their employees and communities. However in the case of the two-way communication model, the study found that the feedback element, which is a major element of the model, was not present in the communication strategy of the SMEs.

Finally, this study has suggested among others, that further studies be done on a larger sample to explore how widespread the concept of CSR and its communication are, among SMEs in Ghana.

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