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# Corporate Social Responsibility: Perspectives of Foreign and Local Oil Marketing Companies in Ghana

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## Abstract

CSR activities in Ghana are undoubtedly receiving spectacular approval, either through companies' voluntary acts to improve social conditions of the communities in which they operate or purely as a corporate strategy to enhance reputation and potentially increase profitability in the organisation. It is in light of this that the researchers selected both foreign and locally based oil marketing companies in Ghana to examine their expressive social actions in the communities they operate in. The researchers found that as part of their CSR activities, the oil marketing companies focus on meeting educational needs, healthcare-related projects, safety issues, environmental interests, and community-related outreach programs such as providing potable water and donating towards community festivities.

**Keywords:** CSR; OMCs; Ghana; local oil marketing companies; foreign oil marketing companies

## Introduction

Corporate social responsibility (CSR) is an ethical challenge for profit and non-profit organisations globally, particularly in the 21st century. There is a remarkable history linked to the development of this idea. CSR has been given varied definitions since the 1950s, which marks the modern era of CSR. From the 1960s to 1970s, CSR gained increased attention through media proliferation; hence, many theories such as corporate social performance (CSP), stakeholder theory, and business ethics theory (Carroll 1999; Garriga and Mele 2004; Matten and Moon 2004) were propounded.

The debate about CSR is both comforting and exhilarating. Nevertheless, it is clear that there is a global concern and a mutual recognition for the need of CSR (Dartey-Baah and Amponsah-Tawiah 2011). This is because CSR is largely a contextual phenomenon, given the different descriptive definitions assigned to the term, and its application and usage. According to Carrol (1983, 608), CSR is “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.” Carrol’s definition is very broad in scope and applies to a wider jurisdiction. Erkollar and Oberer (2012) posit that CSR is a concept in which businesses incorporate social and environmental issues into their operations and in their communication with their partners freely.

Evolving from the Ghanaian context, Dartey-Baah and Amponsah-Tawiah (2011) postulate that CSR is the strategic decision taken by a firm to willingly work on militating the social factors which could affect the attainment of its business goals. They see CSR as an organisation’s responsibility to fulfil “regulatory requirements,” where they “examine and assess the impact their operations are having on their social environment and vice versa” (Dartey-Baah and Amponsah-Tawiah 2011, 125–37) as the factors that directly give the organisation a competitive edge. This follows from the fact that in Ghana, CSR has been incorporated in the nation’s development and business agenda (Ofori 2009). Both local and multi-national organisations operate in various divisions of the economy to make maximum profit, create jobs and contribute to the general growth of the nation’s economy. Given the above statement and the growing role of CSR, most multi-national firms in the extractive business are, consequently, trying to enhance their public image by organising or running social, educational and health-related programmes mostly in support of poor local communities either within the area or country from where they operate. Accordingly, CSR in Ghana is perceived as closely connected to the public relations efforts of key foreign firms, and so they are usually viewed with some form of suspicion.

Ghana, being one of the major resource-rich countries in Africa (with precious metals, gold, cocoa, and fish), coupled with the discovery of oil, has fuelled countrywide ambitions. This venture is expected to add new sources of revenue to the government’s

treasury, which would result in benefits to be shared across the country in the form of better service delivery through various institutions. However, oil and gas firms in Ghana, like their global counterparts, operate within an extensive and very complex traditional social institutions—customs and expectations that co-exist with market forces, but that are formed and designed in different ways. The expectations that these firms are required to meet include laws as well as other requirements that reflect ethical standards that might end up being as essential to the firms over the long haul as laws and guidelines. A significant number of these expectations are from the government, NGOs, and the local communities. Others might emerge from the firm's own wish to “do the right thing” in an era of instantaneous communication and less regulatory and trade hinderances, where increasingly business is transacted openly.

Ghana's oil industry is categorised under upstream and downstream sectors. The upstream sector comprises the purchase and refining of raw petroleum. On the other hand, the downstream sector is made up of the sale, promotion and supply of petroleum products, which are carried out by oil marketing companies (OMCs), and the pre-mixing of petroleum products for other industrial usage. Bass (2018) defines upstream as the phase of the production process that includes searching for and mining raw materials. He further asserts that the upstream aspect of the sector does not process the crude oil; this is because it deals solely with the search and mining of raw petroleum. Also, he defines the downstream sector as the phase of the production process where mined raw petroleum is processed into finished products. In addition, it includes the sale of these different finished products to firms, governments or private persons. Most OMCs that operate in Ghana were previously primarily multinationals; but, in recent times there has been an increment in the quantity of small- to medium-size OMCs that are owned by Ghanaians. These OMCs make use of CSR in their operations.

Some experts posit that perspectives on CSR exist on a continuum. On one hand, it is argued that the objective of a corporation is to generate wealth guided by its stakeholders' interests, while, on the other end, promotional programmes lack this broader approach to CSR and rather focus on using CSR initiatives primarily as a tool to drive product sales. Such promotional programmes generate short-term effects such as increased immediate short-term returns (Amoako, Agbola, Sokro, and Dzogbenuku 2011; Pirsch, Gupta, and Grau 2007). This follows studies that reveal strong links between CSR and sustainability (Khor et al. 2015; Kirat 2015; Spence 2007) as well as those that confirm that some of the constituents of sustainability in the triple bottom line theory are captured in CSR, which is further revealed in the findings of Ofori (2010).

## Statement of the Problem

Frynas (2005) opines that the oil and gas industry is one of the major champions of CSR globally. This has been attributed mainly to the highly visible negative effects of their activities. Notable examples of these negative fiascos include the Exxon-Valdez, BP human rights abuses in Columbia, and the Atomic Junction and the June 3 Circle disasters in Ghana. Owing to this, there have been varied calls from scholars and CSR practitioners to investigate the constitution of CSR among oil and gas firms and how it contributes to the long-term sustainability of operating companies and their host communities, even though there is evidence of a growing rise in CSR research into the oil and gas industry on numerous fronts (Ekhaton 2014; Lisk, Besada and Martin 2013; Whelan and Muthuri 2014). Liao et al. (2017) posit that this is still in its initial stages. Furthermore, previous research on CSR and the oil and gas industry, has promoted the understanding of the concept and its linkage to the oil and gas industry in developed nations. However, research into the oil and gas industry in developing countries (such as Ghana) has not been extensively explored (Amaeshi and Amao 2009; Dartey-Baah, Amponsah-Tawiah, and Agbeibor 2015). Again, Loosemore and Phua (2011) indicate that the growing literature on CSR in the oil and gas sector, especially among OMCs, is problematic as it is simply presenting CSR as a comprehensive solution for all organisations without actually understanding the exact business environment in which it is implemented.

Furthermore, in recent years, most major oil and gas companies in Ghana have taken part in different levels of CSR initiatives in the communities within which they operate and in the country as a whole. Nevertheless, on some occasions, a lot of the projects did not have a strategic outlook and added little to organisational processes (i.e. marketing and sales, brand identity promotion, etc.) (Ofori and Hinson 2007). It is, therefore, imperative to study CSR in the oil and gas industry in Ghana (as the country depends on oil and gas to undertake significant infrastructural projects to promote its development) to ensure better understanding of the phenomenon, the factors affecting it and how appropriately CSR can be applied in this context to ensure sustainable development for the firms that make use of it and their respective host communities. In this light, the study attempts to fill these gaps by investigating:

- i. What constitutes the CSR activities of oil marketing companies (OMCs) in Ghana?
- ii. The link between CSR and sustainability among OMCs in Ghana.
- iii. How CSR activities are responded to by the societies and communities in which OMCs in Ghana operate.
- iv. How CSR complements the marketing efforts of OMCs in Ghana.

## Literature Review

### **Nature of Corporate Social Responsibility**

CSR used as a reputation-building business strategy offers several benefits to organisations because of its potential to influence and alter customers' perceptions of the organisation (Landrum 2017). CSR creates its value by utilising the knowledge that consumers usually purchase the products or services offered by socially responsible organisations. The major impacting drivers of CSR in advanced countries can be categorised under internal and external factors (Loimi 2002). Externally, CSR is driven by globalisation, environmental issues confronting the Earth, the global projects undertaken by the corporate community to deal with sustainability, political actions by governments that affect sustainability and management guidelines as well as pressures from investors, NGOs and the media. Risk management and brand value, incomes and expenses, pressure from workers and clients as well as competitive edge (Loimi 2002) constitute internal drivers.

The concept of CSR has generally been understood in the Ghanaian context as philanthropy to the neglect of its other dimensions such as ethical, legal and economic responsibility (Dartey-Baah et al. 2015; Kuada and Hinson 2012; Ofori and Ofori 2014). For example, Kuada and Hinson (2012) indicate that foreign companies are mostly directed by legal guidelines to undertake CSR initiatives, while local or indigenous businesses are led generally by discretionary and social considerations. Many organisations have jumped on the bandwagon of giving out cash presents, food stuffs, painting of buildings, and provisions of school stationery as part of their CSR drives. This relatively poor understanding and commitment of CSR has led to what Rockson (2009, 9) describes as “philanthropic CSR” or “the Santa Clause way.” He postulates that philanthropic CSR, as seen in Ghana, has led to the emergence of a cadre of beneficiary communities that lack the ability to take over the facilities set up for them by organisations. Dartey-Baah and Amponsah-Tawiah (2011) affirm that due to the economic climate in Europe, firms take a more development-oriented approach to CSR that concentrates on the creation of empowered environments for business accountability.

Businesses are responsible for maintaining equity and stability with regard to the expectations of all their individual stakeholders (De Villiers, Low, and Samkin 2014). This objective can only be realised when there is quality information and an extensive understanding of the practices of CSR. A good comprehension will help eradicate the myopic philanthropic issues indigent firms attribute to CSR. Recent studies show that large-scale multi-national firms spearhead CSR activities in Ghana as there is a demand for organisations to undertake social programmes. Similarly, the extractive industry began to implement CSR activities as a defensive mechanism in reaction to criticisms from the communities within which they operate. In addition, the several civil society

institutions that operate in this sector now utilise CSR as a practical strategy of engagement.

### **Dimensions of Corporate Social Responsibility**

Carrol (1999) identifies four types of social responsibility, which make up a complete CSR. These include economic, legal, ethical, and philanthropic responsibilities.

#### *Economic Responsibilities*

This is the duty of businesses to make profit for their investors or owners. Factually, businesses were established as commercial units created to deliver goods and services to members of communities. Therefore, their major goal was the production of goods and services that catered for the needs of people as well as earned an adequate profit in the process. However, later, the desire of making profit changed from making minimal profit to making very huge profit, which has become the norm for businesses to date.

#### *Legal Responsibilities*

Society allows firms to run in order to make profit; however, firms are expected to obey the laws and guidelines given both locally and internationally regarding business operations whenever necessary. As a partial fulfilment of the “social contract” between firms and society, companies are expected to conduct their business within the confines of the law. Legal responsibilities indicate a perspective of “codified ethics” as they symbolise the fundamental ideas of fair operations as designed by lawmakers.

#### *Ethical Responsibilities*

Even though economic and legal obligations encapsulate ethical values about fairness and justice, ethical responsibilities comprise those actions and practices that are accepted or forbidden by the society. Ethical responsibilities represent the values, customs, or expectations that mirror a concern for what customers, workers, investors, and the community perceive as fair and just, or is in line with the respect or safety of their moral rights. In other words, it consistently widens the boundaries of legal responsibility and places higher expectations on firms to do more than what laws require them to.

#### *Philanthropic Responsibilities*

Philanthropy involves those business activities that are geared toward responding to society’s expectation that organisations would be upright business citizens. This involves vigorously participating in activities or programmes that advance human welfare or altruism. The difference between philanthropy and ethical responsibilities is that the former does not imply ethical or moral sense.

## CSR and Sustainability

Sustainability has become a significant area for business analysts in the present decade because of how important it is for firms to create value for their shareholders while at the same time they have to take care of their social responsibilities so as to create a sustainable world (Lee, Pati, and Roh 2011). For an organisation to be sustainably developed, there is the need to integrate objectives of a high standard of life, health and wealth with social justice as well as to maintain the earth's ability to sustain life in all its different forms (Jasiulewicz-Kaczmarek 2013). CSR provides the basis for understanding sustainable development challenges and dealing with them in an organisation's business strategy (Uyar 2016). Even though CSR and sustainability are not alike, it is becoming progressively certain that firms, governments and inhabitants of the earth all have an important part to play in the wellbeing and sustainability of the earth and its inhabitants (Mishra, Singh, and Sarkar 2013).

By adopting socially responsible behaviour that involves economic, environmental and social performance indicators, organisations tend to facilitate a vital factor that significantly contributes to sustainable business development (Lozano and Huisinigh 2011). CSR or sustainability activities by organisations can generate enormous gains for them. According to Wang et al. (2015), it leads to increased performance and brand equity. Yet the fact remains that organisations can improve their consumers' evaluations of their behaviour and reap the benefits that come with these evaluations only through the provision of adequate information on their CSR and/or sustainability initiatives to their customers or the general public. The disclosure of sustainability-related issues to shareholders improves an organisation's accountability and makes their activities transparent, which help stakeholders to properly evaluate it (Nobanee and Ellili 2016). Implying that, increased transparency and disclosure would help organisations to prevent misconceptions about them, which in turn will yield favourable gains.

For the advancement of socially responsible investments globally, fund providers, as well as other investors, serve as a motivation for businesses to become increasingly responsible for sustainability challenges (Braam, de Weerd, Hauck, and Huijbregts 2016). Nonetheless, increased awareness of sustainability issues does not abrogate the presence of challenges or difficulties associated with socially responsible sustainable conduct or behaviour. Nigeria, as reported by Ahmed et al. (2013), is an example of the difficulties associated with attaining sustainable development in the midst of abundant resources and very high inequalities as a result of the challenges of governance. On the other hand, in a free market economy such as Ghana, the notion of CSR has been integrated into the nation's development and business goals.

## **Corporate Social Responsibility in the Oil and Gas Industry**

Ali and O’Faircheallaigh (2007) posit that extractive firms began the usage of CSR as well as the implementation of responsible policies to protect the environment because of how their activities significantly affected the environment. Frynas (2005) illustrates how multi-national companies create development and suggests that the basic challenges associated with the ability of private organisations to ensure development and meet expectations through CSR should be flawless. In support of this, the European Commission (2011) issued a new policy on CSR that directs businesses to have a strategy that would help them to incorporate social, environmental, ethical human rights and customer concerns into their corporate operations as well as a fundamental strategy that engages their partners.

Many firms whose production significantly affects the environment lead the promotion of CSR in Ghana, especially in the mining sectors and the oil and gas industries (Enimil, Agyemang, and Amankwaa 2012). For quite a long time, these organisations have been blamed for undermining human rights issues in the local communities where they operate as well as causing severe damage to the environment. The discovery of crude oil in commercial quantities in the nation should be able to tackle the issue of rural-urban migration in order to decrease the congestion in the capital city through the provision of job opportunities (Anku-Tsede and Deffor 2014). The oil and gas industry must perform their CSR by providing the needs of the community in which they operate such as schools and health facilities among others to help improve the lives of the people living in that community. Likewise, preventive health education and practices must be factored into some proposed projects that are intended for communities where explorations are being undertaken. For instance, Nduka et al. (2008) discuss the effects of acid rain in the Niger Delta, which could be related to Ghanaian communities where activities such as the drilling of oil exist. The activities associated with the drilling of crude oil is dangerous as when some harmful gases are released into the atmosphere, they might result in the formation of acid rains, which could harm the health of the people who live in the affected communities. The socio-economic development as well as the protection of the environment of mineral-rich sub-Saharan Africa nations has not been helped by foreign investments over the years (Campbell 2012).

## **Corporate Social Responsibility and Marketing**

The American Marketing Association (2013) postulates that marketing is the activities, set of foundations as well as procedures for the creation, communication, delivery, and exchange of contributions that are in the interests of consumers, clients, stakeholders, and society in general. Marketing communication, on the other hand, is defined by the Business Dictionary (2015) as “Coordinated promotional messages delivered through one or more channels such as print, radio, television, direct, mail, and personal selling.” Therefore, it is implied that promotion communications tools have a key role to play in transmitting a firm’s CSR messages as well as depicting a more socially responsible image (Jahdi and Acikdilli 2009).

Maignan and Ferrell (2004) revealed that at the time, marketing analysts began to express concern for CSRs in the 1960s and 1970s as their attention was on the social obligations associated with the marketing field and not on the general social role of an organisation (for instance, Kotler and Levy 1969; Lazer 1969). Consequently, the subject of social marketing has developed and focuses on how marketing initiatives contribute to socially acceptable behaviours and objectives (Andreasen 1994). In support of the above, Bhattacharya, Korschun and Sen (2009) indicate that in order to adequately exploit corporate social responsibility value indirectly, programmes have to be done through more conventional and advanced business functions. Therefore, firms ought to involve their marketing teams in their CSR projects. Furthermore, Bhattacharya, Korschun and Sen (2009) also indicate that marketers usually possess the expertise to carry out effective promotions and measure profit on investment.

### **Cause-Related Marketing**

The fourth and final objective of this study was to investigate how CSR complements marketing efforts. The study revealed that CSR activities undertaken by these oil-marketing companies are mostly humanitarian and philanthropic and, therefore, are classified as cause-related marketing (CRM) issues. However, in terms of marketing, these companies have good relationships with the media. It is noteworthy that the media is the main tool for communicating CSR activities to a community and the nation as a whole.

As indicated by Business Dictionary (2015), cause-related marketing is the collaborative funding and promotional strategy where an organisation's sales are connected (that is, a percentage of its sales income is given out) to a charity or public cause. Nevertheless, in contrast to charity, funds used in CRM are seen as an expense from which the company expects to make profit. In addition, Varadarajan and Menon (1988) posit that CRM signifies the convergence of points of view from different specialised fields of study including marketing for non-profit organisations, the promotion mix, business philanthropy, corporate social responsibility, fund-raising management and public relations. Moreover, Sheikh and Beise-Zee (2011) indicate that CRM is generally incorporated into CSR; but, in practice, both can be used as separate public relations tools. Their findings show that both CRM and CSR have comparable positive influence on consumers' attitude.

## Methodology

### Research Design

This research is both descriptive and exploratory in nature and employs a practical survey method in assessing the effect of CSR initiatives performed by organisations in the oil and gas industry in Ghana. In an effort to gather as much relevant information as possible, the qualitative research technique was used to help gather data on a range and the complexity of the activities of companies and the society's concerns in relation to the operations undertaken by the selected companies under study.

### Population

The study selected four OMCs in Ghana. The selected companies were two (2) international oil-marketing companies: Total Petroleum Ghana Ltd and Engen Oil Ghana; as well as two (2) locally owned OMCs: Ghana Oil Company Limited (GOIL) and Top Oil Limited. The firms were selected from the discretionary list (CSR) of the GIPC and Ghana Club 100 report (GIPC 2016). These firms are part of the top performing OMCs in Ghana. These selected OMCs have presence in all the sixteen administrative regions in Ghana.

### Sample and Sampling Procedure

The study adopted a purposive sampling approach in selecting 12 employees from the four companies selected for the study. The criterion of sampling was employees with at least eight (8) years of experience working with their respective organisations. The respondents were made up of one (1) lower-level employee, one (1) middle-level employee and one (1) senior management staff from each of the selected organisations. Respondents were purposively sampled because they were highly experienced and represented the officers who run CSR within their respective firms and could contribute vital information that was essential for the analysis.

The sample size determination was done using the “information power” concept as Malterud, Siersma, and Guassora (2015, 2) propose. They propose this concept as a guide for suitable sample sizes in qualitative analyses. Information power as a concept indicates the higher the amount of relevant information a sample has to contribute to a study, the fewer the number of participants required. According to Malterud, Siersma, and Guassora (2015), the size of a sample that has adequate information power is determined by (a) the purpose of the study, (b) the sample specificity, (c) the utilisation of recognised theory, (d) the quality of discourse, and (e) the analysis strategy.

## **Data Collection**

The study relied mainly on primary data and, therefore, employed structured interviews for the collection of data. Consequently, an interview guide was developed for this purpose using themes drawn from the literature. The interview guide was segmented into two sections. The first section allowed participants to give information on the CSR activities of their firms and how they are involved in their organisation's drive for sustainability. The second part of the instrument allowed respondents to describe in their own words the direction of their firm's CSR initiatives and how that complements their organisation's marketing direction. Before the data collection began, the instrument was initially given to HR and CSR managers of some selected firms in Ghana to validate in line with the study's aims and objectives. This enabled the instrument to be checked for content and face validity, and reliability prior to the actual data collection. Again, transcribed responses were later sent to some selected respondents to confirm that what they had said had been accurately captured in the transcription. The data collected was first recorded, then transcribed and coded.

## **Ethics**

Research procedures require that one deals with ethical issues; hence, the researchers asked for the consent of all the participants. Participants were informed of the aims and objectives of the study. They were also informed that participating in the study was completely voluntary and that an individual had the right to withdraw from participating in it if he/she wished to do so at any time. Respondents were then assured that the researchers would respect their privacy and as such all information provided were treated as confidential. Data obtained was de-identified, that is, identifiers were removed and replaced with codes. Data was secured safely and access to files on laptop computers and recorded interviews was protected with a password. Respondents were initially contacted and asked what day and time were suitable for them. A meeting was then scheduled. Respondents were assured of confidentiality and were asked to choose their own preferred venue for the interview.

## **Data Processing and Analysis**

The data collected was coded and analysed utilising thematic and clustering of findings from each question. This was to help the researchers to map out salient nuances with respect to the study variables (Braun and Clarke 2012). This aided in determining if there were significant concerns among the various individuals interviewed and/or to potentially detect patterns of meaning within a dataset that answer the research question.

## Company Profile

### **Total Petroleum Ghana Limited**

Total Petroleum Ghana Limited (TPGL) constitutes part of the Global Total Group, which is the fifth biggest publicly traded integrated international oil and gas organisation in the world and is a major oil marketing company in Ghana. Total Petroleum Ghana Limited operates with absolute priorities in relation to industrial hygiene, employee health and product quality. For Total, CSR has many implications. Due to its sector of activity and its worldwide locations, the organisation has made it a duty to respect the environments in which it operates. In this context, Total has partnered with civil society organisations in its collective aspiration for sustainable development; and is committed to developing and proposing accessible energy solutions suited to the needs of rural communities and households (Total Ghana 2013).

### **Engen Oil**

Engen Oil is an Africa-based energy firm that deals in refined petroleum commodities and related businesses. The firm's key functions are the refinement of crude oil, the promotion of primary refined petroleum commodities and the provision of convenience services through its large retail network. From the perspective of the traditional petroleum products value chain, Engen Oil is a "downstream-focused" organisation. Due to the company's role as a refiner-marketer of petroleum and associated commodities, they continuously direct investment into the Engen Oil Refinery, a major South African refinery. Nevertheless, at the centre, focus is given to the promotion of commodities through different channels, under the umbrella of Engen Oil Sales and Marketing (ESM). To them, success is determined by the degree to which targets are met, the long-term value created for stockholders, the pride of staff in their achievements, the satisfaction of their clients as well as their partners, and the degree to which both local and international communities see the company's actions as beneficial to them (Engen 2018).

### **Ghana Oil Company Limited and Top Oil**

Ghana Oil Company Limited (GOIL) is a limited liability firm that has the goal of marketing petroleum and related commodities, especially fuel, liquefied petroleum gas (LPG), lubricants, bitumen, and specialty products in Ghana. However, the organisation's key business is the promotion and supply of petroleum commodities in the country. Its highest revenue is from its sale of diesel and gasoline (Ghana Oil Company 2015). Top Oil, on the other hand, is also a wholly Ghanaian-owned company that has 67 branches nationwide.

## Results and Analysis

In light of the fact that the data instrument used for this paper was developed from themes drawn from the literature and presented in sections, the findings were also presented with reference to the above-mentioned sections. The findings are presented using hand-merged themes derived from careful analysis of the answers given by respondents. Consequently, the findings are presented under the following headings:

1. Conceptualisation of CSR by OMCs in Ghana.
2. CSR and Sustainability among OMCs in Ghana.
3. How the communities of operation and the general public respond to the CSR activities of OMCs.
4. How CSR Complements the Marketing Efforts of OMCs

## Findings and Discussions

**Table 1:** Summary of Responses

<b>Question</b>	<b>Total's Response</b>	<b>Engen's Response</b>	<b>GOIL's response</b>	<b>Top Oil's Response</b>
What constitutes CSR activities in your company?	"Our CSR activities are centred on four main areas, namely, education health road safety solar energy."	"CSI activities include: -education, -safety, -health, -environment and -community outreach programmes."	"Providing potable water is our main focus, but then we do help health/medical, we do sports, we do cultural, we do education, and many other activities."	"I would say culture, because most of our stations give to communities during their festival celebration. We also focus on education."
What is the link between CSR and sustainability?	"CSR is our sustainable development strategy because we undertake activities that have a long-term effect and that will bring continuous benefits to the society."	"Sustainability is complementary to CSR. In Engen's CSI strategy, it entails the support of worthy causes that are aligned with the country's national initiatives and imperatives (sustainable development)."	This respondent agreed that CSR is sustainability. He further notes that if CSR is not sustainable, it would be difficult for a business to keep its operations.	"It is the same because, once you are in a community okay, I believe your CSR policies should even be geared towards the community and its environment."

How are CSR activities responded to by the societies and communities in which the company operates?	“Total has not only been responded to and recognised, they have been often rewarded by the Police and the king of the Ashanti (Otumfuo) Kingdom and institutions such as the CIMG. ”	“Goodwill and recognition by beneficiaries, corporate institutions and governments.”	“Because providing potable water is the major concern, it mostly ensures goodwill. The members in the community express sincere gratitude when such is accomplished. ”	“Communities and society of operation embrace help from the company, and this helps in land acquisition for more developments. In other words, goodwill.”
How does CSR complement marketing efforts?	The CSR activities undertaken by these oil-marketing companies are mostly on humanitarian and philanthropic basis and, therefore, are classified as cause-related marketing issues. However, in terms of marketing, these companies have good relationships with the media. It is noteworthy that, the media is the main tool in communicating CSR activities to the community and nation as a whole.			
How are CSR activities funded in your organisation?	“We prepare a budget, an internal budget to fund CSR but when we get involved in bigger projects, we get the group at Paris to also support us.”	“Engen Petroleum Limited and its affiliate companies. In effect, funding is in-house.”	“We do have budgets purely from internal resources. Occasionally we’ll partner with another organisation.”	“When the people present their request and we see the need for it, we give out the money.”
What communication tools do you use to communicate your CSR activities and how effective are they?	“‘Nkabom’ a yearly magazine and a bi-monthly internal magazine called ‘One Voice’ basically for staff. And it’s very effective.”	“-Local radios -Local news Newspapers and magazines -Engen news (The Pipeline).”	“The media, and it’s been quite effective because in recent times, we are getting a lot more requests.”	“The media but if the people don’t advertise or put it in the airwaves, we get practically nothing.”

Who is responsible for CSR, and how is it driven?	“The External Affairs Department (EAD) is responsible for Sustainable Development (CSR), for Communications and for Stakeholder Relationships.”	“Corporate S.I. (corporate social investment) Manager & Steering Committee.”	“The Corporate Affairs Departments, headed by a manager, are responsible. It is driven more towards resources.”	“There is a department for Business Development. But with regard to CSR and sustainability, like I said, we don’t have a clear-cut team in charge of CSR, so here, that will naturally be under the HR department.”
How does your organisation define “CSR”?	“CSR is a terminology used by most organisations but, here, defining our CSR activities, which we term as sustainable development look at the long-term benefits for the society.”	“It is a policy to engage in and contribute to a continuum of social and economic advancement programmes so as to accomplish the company’s corporate social investment obligations.”	“As the name says, Corporate Social Responsibility, things you do for the less fortunate in the society, that’s about it, without expectation of profit.”	“CSR is a marketing tool that organisations explore for publicity as well as help and protect the community and environment within which the company operates.”

### Conceptualisation of CSR by Oil Marketing Companies in Ghana

The analysis indicates that CSR definitions vary across organisations irrespective of the industry they belong to. Per the researchers’ discussions with the various companies’ departmental representatives, though definitions differed, an abridged definition that would represent all four is “CSR is an activity undertaken for the long-term benefit of a society.” With that said, the common areas that constitute these companies’ activities include education, health, safety, environment (i.e. providing solar energy), and community outreach (such as providing potable water and donating towards community festivals). In addition, these companies tend to focus mainly on the deprived communities of the country in the areas indicated above. The data analysis yielded two findings to measure the conceptualisation of CSR among OMCs. They include:

1. How OMCs in Ghana define CSR
2. CSR activities of OMCs in Ghana

### *How the OMCs in Ghana define CSR*

In sum, it was discovered that OMCs in Ghana define CSR along three strands. These include sustainability, a social investment obligation, and a marketing tool. For instance, a respondent from TPGL defined CSR in terms of sustainable development (both for the organisation and the broader society), where “the organisation pursues activities that bring long-term benefits of their company to the society.”

With regard to CSR as a social investment obligation, a respondent from Engen Oil defines their organisation’s CSR in a much broader light as: “A policy to engage in and contribute to a continuum of social and economic development programmes so as to accomplish the company’s corporate social investment obligations.”

In the same vein, a respondent from GOIL noted that the organisation’s CSR encapsulates: “The things we do for the less fortunate in the society, that’s about it, without an expectation of profit.”

Also, an official from Top Oil gave the overview of his organisation’s CSR as: “A marketing tool that organisations explore to gain publicity as well as help and to protect the community and environment within which the company operates.” Hence, given a clear indication that Top Oil conceptualises CSR as a marketing tool.

It is worth noting that the definitions from both TPGL and GOIL are similar to the phrase, “giving back to society” as discussed in Amponsah-Tawiah and Dartey-Baah (2011, 108). Again, the definitions of Engen Oil and Top Oil are affirmed by Grosser and Moon (2005) in a report on CSR and Friedman’s (1970) assertion that, “The social responsibility of a business is to increase its profit” as cited by Amponsah-Tawiah and Dartey-Baah (2011, 106). These definitions, therefore, corroborate and are well grounded on Amponsah-Tawiah and Dartey-Baah’s (2011, 108) position that, “Organisations exist in a constellation of relationships with market and non-market forces impacting on their success or failure.” These definitions further confirm the assertions of Ofori (2006; 2007), Enimil, Agyemang, and Amankwaa (2012) and Amponsah-Tawiah and Dartey-Baah (2016), which indicate that the understanding of CSR is mainly due to the political, socio-economic, and cultural environment within which Ghanaian firms operate. As reflected in the responses of the respondents sampled, the majority of the oil and gas companies, like other businesses in Ghana, view CSR as a cost borne by organisations in an attempt to deal with social, political and environmental issues sometimes created as a result of their operations and not as a tool for gaining shared value for both the firm and society. Enimil, Agyemang, and Amankwaa (2012) posit that CSR in Ghana is steeply grounded in the culture of successful people giving back to the community as a means of showing appreciation. This understanding of CSR as an external practice is probably the reason why majority of the OMCs in Ghana (Engen Oil and GOIL) do not view CSR as an internal business process but rather as a social investment and a philanthropic tool.

### *CSR Activities of OMCs in Ghana*

From the responses provided, the analysis indicates that OMCs in Ghana have made substantial investments in the areas of infrastructure, education, healthcare, community development, environmental issues and energy. For instance, a senior staff of TPGL listed education, health, road safety campaigns and provision of energy as the main activities that underlie the organisation's CSR. In addition, it was discovered that although Engen Oil channels its CSR activities similarly through education, safety measures and health, they also give priority to environmental issues and community outreach programmes. Likewise, Ghana Oil Company Limited noted the provision of clean and potable water as their main focus. However, they also help in sport and cultural related activities, as well as in education and health/medical-related services. Furthermore, the Top Oil respondent indicated that because most of their oil stations are situated within rural communities, they are able to help these local communities during their festivals even though they also pay attention to their educational needs.

From the abovementioned, it is evident that education, followed by health and community development are the activities that stand out prominently in the CSR interest of both the local and foreign OMCs operating in Ghana. Also, it may be worth noting that, perhaps, because both Top Oil and Ghana Oil Company Limited are locally and philosophically identical to the African cosmology, they tend to give more prominent attention to cultural-related issues that more readily define the identity of their host communities. This significant pointer shows the difference between Ghanaian-based companies and their foreign competitors. The findings also corroborate earlier findings of Kuada and Hinson (2012) and Rockson (2009) who reported in earlier studies that CSR in Ghana is hugely influenced by socio-economic, political factors and development gaps. This follows from the point that CSR in the Ghanaian context is seen as philanthropic, with organisations jumping on “the bandwagon of dolling out cash presents, donation of social amenities” and seeing that as the pinnacle of their social responsibility.

### *The Link between CSR and Sustainability*

The second part of the study was to investigate the link between CSR and sustainability. It was discovered that CSR was undertaken for the long-term benefits of society. The interview analysis explained that, because CSR is quite an expensive project, it is beneficial for companies to invest in a project that will have a continuum effect for the community. These companies, therefore, see CSR as a sustainable development, and not as a separate department, and agree to the fact that the link between CSR and sustainability is indeed complementary.

Additionally, the analysis indicated that while OMCs in Ghana admit to a linkage between their organisations' CSR and sustainability efforts, they all viewed the linkage

between CSR and sustainability differently. For TPGL, CSR is seen to be equal to sustainable development. This is observed in the response provided by a senior staff member of TPGL who explained: “We undertake activities that have a long-term effect and that will bring continuous benefit to the society.”

To Engen Oil, the analysis revealed that sustainability was seen as complementary to the organisation’s CSI. As indicated by a respondent from Engen Oil: “Our CSI strategy entails the support of worthy causes that are aligned with the country’s national initiatives and imperatives” (sustainable development). Unlike Engen Oil, which sees the linkage as a complementary activity, GOIL considers CSR and sustainability as synonymous. This is captured in the response of the CSR officer for the company who puts it this way: “If CSR is not sustainable it would be difficult for a business to keep its operations.” In the same vein, Top Oil concluded that their CSR and issues of sustainability are viewed as the same. According to a respondent from the organisation, “Once you are in a community, okay, your CSR policies should be geared towards the community and its environment.”

These findings give credence to a study by Amponsah-Tawiah and Dartey-Baah (2016) who advance that the multi-faceted nature of the problems in Ghana, which include but are not limited to “low per capita income, high population rate, weak currency, capital flight, low productivity, low savings etc.” (9), make it imperative for firms to direct their CSR initiatives towards solving such problems. Hence, it is not surprising that the CSR of firms in the mining industry generally view their CSR activities as contributions towards the sustainable development goals of Ghana. It is, however, interesting to note that sustainability was not linked to the growth and long-term development of their respective organisations. A plausible reason for this can be found in the assertion of Kuada and Hinson (2012) that CSR in Ghana is hugely influenced by socio-economic and political factors, and development gaps; consequently, many organisations view CSR as their social contributions towards external stakeholder.

#### *How CSR Activities are Responded to by the Society*

The third objective of the study was to assess how CSR activities respond to the needs of communities and the society. Analysis showed three out of the four companies planned their CSR activities and these were geared towards meeting the needs and not wants of the community and society. Whereas the one company undertook their form of CSR, which is mostly community outreach as and when requested by members of the community after careful decisions have been made by its management. The analysis further revealed that companies were appreciated for their CSR engagements in different ways such as through publicity and awards, which in turn boosts the organisations’ reputation and goodwill as well as cause them to want to do more.

In addressing the issue of how the CSR activities of OMCs are responded to by stakeholders, the study first sought to understand how OMCs in Ghana fund their CSR

activities. It was discovered that the majority of OMCs sampled in the study funded their CSR projects with their organisations' resources through yearly budgets for CSR projects. As indicated by a CSR officer from TPGL: "We prepare a budget, an internal budget to fund CSR but when we get involved in bigger projects, we get the group at Paris to also support us."

Clearly, for the foreign companies, although they fund CSR projects with their local resources, their mother company often supports them. However, it was discovered that Engen Oil funds its CSI interests through the Engen Petroleum Limited and Affiliate Companies, which are in-house focused programmes. A respondent from GOIL indicates that though they occasionally partner with other organisations, they "do have budgets purely from internal resources."

On the contrary, it was revealed that Top Oil does not have specific funding sources for their CSR projects but rather prepared ad hoc budgets whenever the need arose to undertake a CSR activity. This is indicated in the response of a respondent from Top Oil, who noted that: "We do not have budgetary allocations for CSR in this organisation. It is when the people present their request and we see the need for it that we give out the money."

Though there is some similarity with regard to the fact that all the organisations sampled relied primarily on internal resources for their CSR activities, they differed completely in relation to their operational strategies.

This is evident in how the majority of OMCs, aside from Top Oil, make a deliberate effort to fund and support CSR activities. This perhaps has translated into how the deeds of the sampled OMCs are accepted in their host communities and in the larger Ghanaian society. For instance, it was revealed that apart from the fact that TPGL enjoys great goodwill from the chiefs and people of their operational communities, they have often been awarded by other institutions such as the Ghana Police Service, CIMG and the King of the Ashanti Kingdom, Otumfuo Osei-Tutu II. Engen Oil has, likewise, received goodwill messages and recognition from their beneficiaries, corporate organisations and various governments on several occasions. Also, GOIL continues to receive sincere gratitude from the various communities in which it has provided potable drinking water. A respondent from Top Oil also disclosed that because the communities in which they operate accept help from their organisation, it helps them in their land acquisition for expansion. This finding is in line with Ofori and Hinson's (2007) assertion that companies that pay attention to CSR and make conscious efforts to invest resources into their CSR policies, projects and programmes are more likely to enjoy goodwill from their operational communities.

### *How CSR Complements the Marketing Efforts of OMCs in Ghana*

With regard to how CSR complements the marketing efforts of the OMCs sampled, it was discovered that TPGL has a yearly magazine called “Nkabom” and a bi-monthly internal magazine called “One Voice” basically for staff, to communicate its business operations as well as to publish their CSR activities in the society. It was also indicated by respondents that these magazines were very effective communication tools. Although Engen Oil uses its own publication called Engen News (The Pipeline), unlike TPGL, it employs local radio stations, newsprint and magazines to relay information and communicate its CSI activities. Respondents from GOIL also revealed that in recent times they “are getting more requests” because of their effective use of mass media. On the other hand, Top Oil responded that they “get practically nothing” if they do not advertise in the media.

### **Practical Implications**

These findings have different implications for CSR research and practice, particularly in the oil and gas sector of Ghana. Firstly, in moving oil and gas management and CSR research forward, the study provides an insight into how OMCs in Ghana conceptualise CSR and provides critical information on areas where OMCs channel significant portions of their CSR investment. Similarly, the findings serve as a useful guide for future CSR studies in that the study shows that the current models of CSR, while useful, remain limited due to their static nature and their failure to reflect how firms that work in the oil and gas sector adjust their CSR plans to suit the social, environmental and economic needs of the local communities in which they operate in order to create shared value. For the management of OMCs in Ghana, this offers some practical implications in the operationalisation of their CSR as the results indicated that companies in the oil and gas sector could profit essentially from adhering to some key ethics of good CSR practice. This includes choosing CSR causes that are in line with a company’s core business values and goals (i.e. marketing and sales targets) and inculcating CSR policies as well as programmes that will drive sustainable development internally. Not only will this maximise returns on the firm’s CSR investments, but it will also ensure that firms are more transparent and legal in their dealings and, as a result, treated with less scepticism by stakeholders. Furthermore, the study shows how effective CSR can be to the development of strong partnerships between communities, the organisation itself, its employees and other external stakeholders. This comes on the footing that CSR among the OMCs sampled was largely conceived as an external element used to gain buy-in from the communities within which they operate.

For policy purposes, this study re-emphasises the need for firms in the industry to encourage the participation of technical workers in CSR policy formulation and implementation as not only are they deeply involved in the work within local communities but the nature of their work gives them a better appreciation of the issues that require the organisation’s attention. This is important because it allows the

organisation to develop CSR policies that concentrate on problems, which are of concern to both external and internal stakeholders and foster credibility with stakeholders while ensuring the long-term sustainability of CSR initiatives.

## Conclusion

Evidently, CSR remains an important entry point for understanding sustainable development challenges and dealing with them in a company's business strategy. Even though CSR and sustainability are not equivalent, it has become progressively evident that organisations, governments and citizens all have an interconnected part in the continuous shared development of the society and business, which has resulted in the creation of a new global paradigm for CSR and sustainability issues. The evidence suggests that CSR has the greatest potential for creating sustainability for both the firms practicing it and the communities within which they operate when they are strategically aligned with organisational objectives and processes. Cause-related marketing has, therefore, emerged as an important avenue for gaining buy-in within host communities. OMCs in Ghana seem to be buying into this new trend and appear to be gaining tangible benefits in the communities in which they operate and in the Ghanaian society at large. However, if OMCs are to derive utmost benefits and remain sustainable, more conscious efforts ought to be made in terms of budgeting and streamlining CSR activities in a way that benefits both internal and external partners. Again, it is important that OMCs encourage the participation of technical workers in CSR policy formulation and implementation because not only are they deeply involved in the work within local communities, but they also have a better appreciation of the issues that need the organisation's attention and can be useful ambassadors of the organisation within their host communities. Most crucially, CSR-inspired marketing initiatives must be designed to ensure win-win outcomes for both organisations and their stakeholders.

## Limitation and Direction for Future Research

Our sample of four oil companies imply that our findings may be limited in terms of the generalisability of the findings. Future research could use a larger sample size of OMCs in Ghana and, perhaps, Africa and greater variations in sizes and countries of origin. This may make the findings more generalisable to OMCs in Ghana.

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