

UNIVERSITY OF GHANA

**EMPLOYEE PERCEPTIONS OF CORPORATE SOCIAL
RESPONSIBILITY (CSR) AND ORGANISATIONAL CITIZENSHIP
BEHAVIOURS (OCB): A COMPARATIVE GHANAIAN
STUDY**

BY

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**A THESIS SUBMITTED TO THE UNIVERSITY OF
GHANA, LEGON IN PARTIAL FULFILMENT OF THE
REQUIREMENT FOR THE AWARD OF MPhil
ORGANISATION AND HUMAN RESOURCE
MANAGEMENT DEGREE**

JUNE, 2016

DECLARATION

I do hereby declare that this work is the result of my own research and has not been presented by anyone for any academic award in this or any other University. All references used in the work have been fully acknowledged.

I bear sole responsibility for any shortcomings.

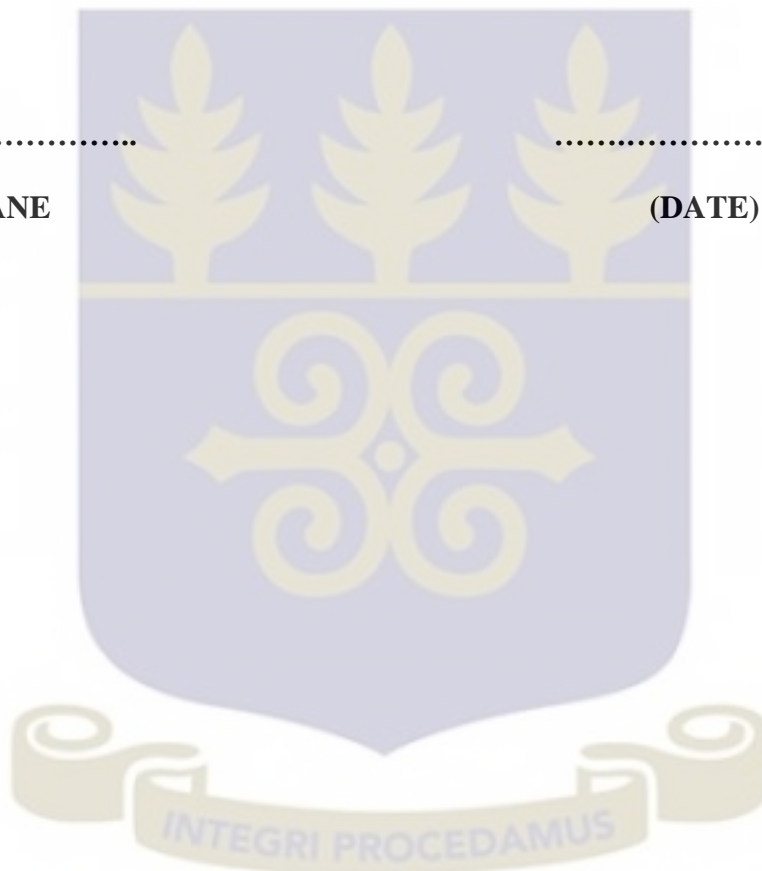
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CERTIFICATION

I hereby certify that this thesis was supervised in accordance with procedures laid down by the University.

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PROF. DAN OFORI
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DEDICATION

This work is dedicated to my family, Husband, Mr. Asaah S. Mohammed, and my children, Yinebisa Asaah, and Khamale, Asaah



ACKNOWLEDGEMENTS

I express my deep appreciation and gratitude to God the Almighty Father for His grace upon me and for guiding me throughout my study at the University of Ghana Business School (UGBS), Legon.

The next thanks goes to my supervisor, Prof. Dan Ofori, under whose critical comments and supervision this project work has become a great success, I remain exceedingly appreciative of your motivation.

My appreciation again goes to all the management and staff of MTN, Ecobank, and Fiesta Royale, for allowing me to undertake the study in their organisation and for taking time off their busy schedule to respond to the questionnaires within the limited time period. To you all, I say, thank you.

Again, my deep gratitude is also extended to Mr. R. Ngmenyelle who helped me gather data and coded the questionnaires for data analysis.

My final thanks goes to all lecturers and fellow students whose critique during dissertation defence contributed to the success of this research work. I am very appreciative.

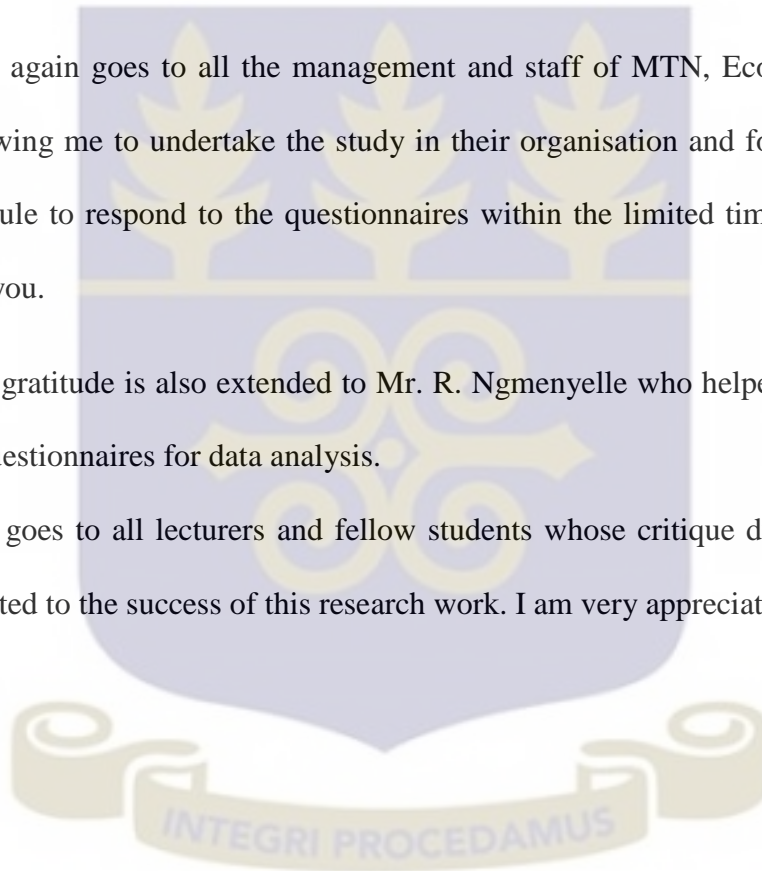


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LIST OF ABBREVIATION

AGI	Association of Ghana Industries
CC	Corporate Citizenship
CSR	Corporate Social Responsibility
EC	Employee Commitment
GHBC	Ghana Business Code
GDWP	Ghana Decent Work Programme
GEA	Ghana Employers Association
GNCC	Ghana National Chamber of Commerce
LED	Local Economic Development
MPSD	Ministry for Private Sector Development
MTN	Mobile Telecommunication Network
UNGC	United Nations Global Compact
NGO	Non-governmental organizations
OCB	Organisational Citizenship Behaviour



ABSTRACT

The study comparatively evaluates employee perceptions of CSR in the banking, telecommunication and the hospitality industries in Ghana and examines the effect of the employee perceptions of CSR on OCB of employees. The study adopted a quantitative research approach through cross sectional survey design to sample 225 employees from Ecobank Ghana, MTN Ghana and Fiesta Royale Hotel. Content and regression analysis were utilized for analysis of the research objectives/hypotheses stipulated by the study. The study found that the most common priority focus areas of the sampled organisations in relation to the nature of CSR practices include education, and health. Further, provision of support to underprivileged individuals, groups and organisations was done by Ecobank Ghana and Fiesta Royale Hotel, employment generation by Ecobank Ghana, Economic empowerment by MTN Ghana and Tourism by Fiesta Royale Hotel. It was also observed that the sectors engaged in numerous forms of CSR activities such as building of schools, provision of health facilities, scholarship to need but brilliant students and many more. The study showed that employee perceptions with regards to CSR towards government and society were stronger than towards employees and customers. The implication is that not much has been done with regards to CSR activities towards employees and customers. It was also indicated that a stronger perception was discovered greatly within the banking sector as compared to telecommunication and hospitality industry which were not significant. It was also noted that there was a positive perception of employees in the banking and hospitality industry compared to the telecommunication industry. The study found positive effects of employee perceptions of CSR activities on OCB across all the sampled organisations in relation with all the benchmarks (employees, customers, environment, and government) with the exception of society. CSR practices should be intensified in organisations especially in the hospitality industry so that positive perceptions can be developed among employees to ensure employee OCB engagement.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

The concept of exclusively developing business wealth is now diminishing against the broader concept of organisational success. The most important matter for organisations today is sustainable growth, especially in this era of global competition. This notion has made contemporary intellectuals to argue that focusing on Corporate Social Responsibility (CSR) is very important for corporations currently as it comes along with competitive advantage (Turker, 2009). The concept of CSR has gained much visibility in the years past, both in academic and practitioner fields. According to Waddock, (2008), CSR entered definitely into the debates and works of many social actors since the 1990 (Carroll & Shabana, 2010). The notion of CSR is viewed today as one of the research themes of the 21st century (Carroll, 1999; Godfrey & Hatch, 2007; Matten & Crane, 2005; Mirvis & Googins, 2006). The increasing awareness that the concept is gathering in recent times evidence well the growing incidence of issues associated with business and society, the development of national and international standards, the emergence of dedicated CSR associations and a number of activities such as workshops, consultations and other activities organized by public and private bodies discussing CSR (Neves & Bento, 2005; Waddock, 2008).

Globally, corporations like small and medium sized enterprises are now finding themselves caught up in a ceaseless set of demands from stakeholders to be more socially responsible, accountable, and transparent around environmental, social, and governance issues (Waddock, 2008). These stakeholders include customers who began to avoid what they see as socially irresponsibly made goods and services; shareholders who started to desire socially

responsible investments; potential employees who started to reveal a preference for socially responsible businesses (Observatory of European SMEs, 2002). Similarly, large corporations have gained increasing awareness of the business benefits emanating from the involvement in socially responsible initiatives. These benefits include improved sales and market share, strengthened brand positioning, increased appeals to investors, increased ability to attract, motivate and retain employees, and decreased operational costs, amongst others (Kotler & Lee, 2005; Backhaus, Stone, & Heiner, 2002; Becker-Olsen, Cudmore & Hill, 2006; Lin et al., 2010; Siegel & Vitaliano, 2007)).

Porter and Kramer (2006) contended that corporate social responsibility may be a source of competitive advantage. As a result, an increasing number of businesses has been initiating, practicing, and reporting CSR strategies and programs around the globe (KPMG, 2008). Corporate social responsibility is therefore becoming an integral part of how companies express themselves publicly and internally to their stakeholder (Waddock, 2008).

In recent times also, CSR is gaining strategic prominence in the eyes of top management, and this has resulted in companies engaging in a wide range of CSR activities including financing of employees' education, promoting ethical training programmes, embracing environment-friendly policies, and supporting societal events (Maignan & Ferrell, 2000). In the same vein, companies are investing significantly in publicizing their CSR programmes in the hope of strengthening relationships with employees, customers, investors, and the broader community (Lin et al, 2010). For example, a bank is considered to be socially responsible when it frequently approves loans to minority borrowers than required by the government regulations. Similarly, a telecommunication company reconstructing a classroom block to a deprived

community beyond the government requirements are considered good socially responsible behaviours (Siegel & Vitaliano, 2007)

Corporate Social Responsibility is generally defined as company actions addressing issues which are beyond the scope of its narrow economic, technical and legal requirements (Aguilera et al., 2007; Carroll, 2008). According to Barnett (2007), CSR is a form of business investment characterized by a dual orientation towards the improvement of social welfare and of stakeholder dealings. This emphasis on stakeholder relations explains why employees, as a stakeholder group, affect CSR policy. Firstly, employees can act as agents for social change when they push companies to embrace socially responsible behaviours (Aguilera et al., 2007). Secondly, environmental policy shows that employee support is essential to secure effective CSR programs and policies (Ramus & Steger, 2000). Thirdly, employees as a stakeholder group perceive, evaluate, judge and react to CSR programs and activities (Rowley & Berman, 2000; Rupp et al., 2006).

Employees are a primary stakeholder group of great importance for corporations, since they directly contribute with their individual performance and overall behavior to companies' functioning, efficiency and survival (Clarkson, 1995; Donaldson & Preston, 1995). According to the World Economic Forum (2002), employees are seen by firms' CEO as the key stakeholder exerting pressure and providing incentives for socially responsible behavior. As members of the organization, employees are concerned about, contribute to, and react to companies' investment in social responsibility practices (Rupp et al., 2006). Employees not only expect corporations to behave in a socially responsible way, but they are also important agents of CSR (Peterson, 2004; Rupp et al., 2006). Therefore, the daily implementation of CSR policies is, ultimately the responsibility of employees. The realization of strategic CSR

outcomes will mainly depend on their willingness to cooperate with each other and adhere to CSR strategies (Collier & Esteban, 2007). Besides their importance as agents of CSR, employees also play other roles that potentially increase their interest in and awareness of the companies' socially responsible practices. They are direct (HRM policies) or indirect (community support policies) beneficiaries and observers of the implementation of CSR strategies (Maignan & Ferrell, 2001; Peterson, 2004). In view of this triple-role, employees' perceptions of social performance might exert influence on their relationship with companies, triggering emotional, attitudinal and behavioural responses; therefore, CSR should be a topic of interest to Organizational Behaviour scholars, managers and companies alike (Rupp et al., 2006; Van Buren, 2005).

Corporate Social Responsibility has also been found to be positively related to employee performance (Jones, 2010) like attractiveness to prospective employees (Greening & Turban, 2000), Organisational Citizenship Behaviours (Jones, 2010; Lin et al, 2010; Sully de Luque, Washburn, Waldman, & House, 2008), engagement (Glavas & Piderit, 2009), retention (Jones, 2010), identification with the organization (Carmeli, Gilat, & Waldman, 2007), creative involvement (Glavas & Piderit, 2009), and improved employee relationships (Agle, Mitchell, & Sonnenfeld, 1999; Glavas & Piderit, 2009)

Given the diversity of issues that companies can address in the realm of their adherence to Corporate Social Responsibility, there are virtually an unlimited number of socially responsible practices or actions that can be carried out. This variety of CSR practices has been organised by the European Commission (2001) around two dimensions: Internal CSR dimension involves social responsibility practices for employees especially in the area of their safety, health and well-being, training and participation in the business, equality of

opportunities and work life balance (Vives, 2006). Internal CSR practices refer to CSR practices which are directly related with the physical and psychological working environment of employees (Peterson, 2004). According to Protus, Kiprop, Kemboi & Mutai (2015), Internal Corporate social responsibility is becoming more important in the business world with the more successful companies attracting and retaining the best work force. By creating a good working environment and developing the internal marketing strategies, companies can stimulate productivity and job satisfaction among employees. Engaged and satisfied employees are more likely to exhibit organisational citizenship behaviour (Bhattacharya et al, 2008).

The external CSR dimension also refers to practices related to external stakeholders notably the local community, consumers, business partners and suppliers amongst others. Also, it includes practices related to companies' relationship with these stakeholders as well as respect for human rights and global environmental concerns. According to Van Marrewijk, 2003 CSR activities by which an organisation demonstrates "the inclusion of social and environmental concerns in corporate operations and in interactions with stakeholders" are known as External CSR. This has to do with a sensitive awareness of various societal values in order to actively improve the social environment (Carroll, 1979). External CSR can also be defined as the degree to which organisations support people and communities in need (philanthropic) as well as the environment (environmental) (Crane, 2008; Moir, 2001; Pitt, 2012). The 'people' and 'communities' mentioned above refer solely to people and communities outside of the organisation, since behaving in socially responsible ways towards individual employees within the organisation relates specifically to internal CSR.

Rupp et al. (2006) suggest that, because employees are concerned with issues of fairness, they make distinct judgments about ‘socially (ir) responsible’ activities carried out by their organisations, which subsequently influence their attitudes and behaviours. More specifically, employees form perceptions about their organisation’s internal and external CSR activities and these perceptions can be argued to have an impact on individually-relevant outcomes such as organisational citizenship behaviour (OCB) (Rupp et al., 2006).

The concept of Organisational Citizenship Behaviour (OCB) introduced by Bateman and Organ in 1983 has become a focus studied area in recent years. Although the concept has been latter refined and strengthened by a number of researchers (Podsakoff, Mackenzie, Paine & Bacharach, 2000; Jahangir, 2004; Khalid & Ali, 2005; Turnipseed & Rassuli, 2005; Chi-Cheng, MengChen & Meng-Shan, 2011; Yaghoubi, Salehi & Moloudi, 2011; Sahafi, Danaee, Sarlak & Haghollahi, 2013) in different sectors of the economy. In an organisational setting, Organ and Ryan (1995) assert that organisational Citizenship Behaviour is a special type of work behaviours, and is defined as individual behaviour that is beneficial to the organisation and are discretionary, not directly or explicitly recognised by the formal reward system. It is often part of an informal psychological contract in which the employee hopes that such extra effort may be perceived and then rewarded by the boss and the organisation (Dhitiporn & Brooklyn, 2004).

Managers value OCB that creates a work environment conducive to cooperation (Buenetello et al, 2007). This makes some employees to go extra length in performing their responsibilities while others choose to withhold such appropriate work behaviours, particularly when such behaviours are not recognised, or do not result into direct or indirect benefits. Extra discretionary work behaviour has serious positive impact on work quality,

actual performance, service quality and service delivery, good reputation etc. (Dhitiporn & Brooklyn, 2004).

Organisational Citizenship Behaviour has become a necessity for organisational continuity (Bergeron, Shipp, Rosen, & Furst, 2011; Mohanty & Rath, 2012; Nielsen, Bachrach, Sundstrom, & Halfhill, 2012; Noor, 2009; Yaghoubi, Mashinchi, & Hadi, 2010; Özturk, 2010). Because it is impossible for a business entity to predict the different changes in external factors and provide contingencies to all situations while in operation, therefore, focus on internal factors especially those providing unexpected extra benefits in nature are essential for survivability (Özturk, 2010; Wang & Baum, 2008; Yaghoubi, Mashinchi, & Hadi, 2010).

An extra role behaviour, such as OCB, is not under any specified job description, not under any formal reward system, not compulsory, unexpected, and could provide extra benefits in addition to benefits derived from expected role specific behaviour (Swaminathan & Jawahar, 2013). From a social point of view, OCB benefits the organisation by enabling employees to cope with stressful situations, unexpected problems and high workload through interdependence (Mohammad, Habib, & Alias, 2011). Employees are more adaptable to unforeseen circumstances caused by external factors (Mohammad, Habib, & Alias, 2011). Employees exhibiting low levels of OCB are more likely to leave the organization, tend to have lower levels of innovation and creativity than those exhibiting higher levels (Mohammad, Habib, & Alias, 2011).

Organisational Citizenship Behaviour has also often been used as a tool of evaluation for work performance, increases in pay grade and promotions (Mohammad, Habib, & Alias, 2011). This again, is due to the extra role nature of OCB. In terms of performance for

example, it is observed that employees exhibiting OCB tend to have higher performance than most (Wang & Baum, 2008).

Organisational Citizenship Behaviour which involves engaging in work behaviours beyond what is merely expected, has also become increasingly prominent in today's workplace because of an increased focus on transparency and ethics-bound ideals such as honesty and responsibility (Appelbaum & Roy-Girard, 2007).

Employees are the group of a prominent stakeholder and they received limited research attention in the CSR literature (Etzion, 2007; Pelozo, 2009). Research tells that employee behaviours are heavily affected by fair and unfair actions of an organization (Cropanzano, & Rupp, 2008). The organisation is more attractive for employees if it focuses more on CSR activities (Greening & Turban, 2000). Managers of organizations should play an important role in developing a strong relationship between an organization and its employees, research evidence shows that those employees who are more emotionally involved with the organizations, are more likely to stay within it, concentrate more on their work and speak always in a positively way about the organization (Vandenberghe & Bentein, 2009).

According to Vlachos, Theotokis and Panagopoulos (2010) CSR is also responsible in developing trust relationship with organization and create important employee behavioural intension (loyalty, positive word of mouth). Corporate social responsibility also helps in developing and promoting organisational citizenship behaviours (OCBs) in employees, which is important for sustainability and existence of an organisation. Organisational Citizenship Behaviour is a distinct or a unique characteristic of an individual at workplace which promote the effective and efficient functioning of business operations (Organ, 1988).

Corporate Social Responsibility is a legal activity and it is important for OCBs. The perceptions of employees about the organisations legal activities largely affect the employee organisational citizenship behaviours (Dutton, Dukerich & Harquail, 1994). For example, when an employee observes that the organization is doing unethical acts like releasing chemicals, speared water pollution just to save some money, then OCB is greatly affected and highly discourage. Employee perceptions about organisational ethical and socially responsible acts have an important and significant impact on employee Organisational Citizenship behaviours (Greening & Turban, 2000). Citizens of the society expected that the business operations should be performed in an efficient and effective way and they also achieve their targets and goals within a legal way (Carroll, 1979). This helps in developing good OCBs, as employee feel proud for their identification related to a good reputation organisation (Peterson, 2004).

According to Turnipseed (2002), OCB is an ethical behaviour of employee at the workplace. Employees, who feel that their organisation is engaged in activities of corporate social responsibilities and have more concentration for the welfare of the society, develop a positive effective behaviour. They also act in a positive way which ensures an effective and positive relation between CSR activities and OCBs. Unlike CSR, which is often policy-driven, OCB consists of voluntary, prosocial behaviour that employees can choose to engage in at their own discretion (Finkelstein, 2006). It is therefore both important and interesting to question what might motivate or influence employees to enact OCB.

According to Rupp et al.'s (2006) proposition, employee perceptions of their organisation's CSR activity might be one factor that influences their subsequent OCB. Whilst substantial research has been conducted on a variety of antecedents of OCB, it does not appear as if CSR

has been widely examined as an antecedent of OCB (De Léon & Finkelstein, 2011; Podsakoff, Ahearne, & MacKenzie, 1997). In light of this gap, and in light of both OCB and CSR's link to increased profitability and the overall success of the organisation, it seems both necessary and useful to examine whether there is a link between these two constructs within the Ghanaian workplace. This exploration may allow for a greater understanding of the nature of the proposed relationship, which may in turn assist organisations to tailor their CSR activities in a manner that consequently encourages OCB.

1.2 Problem Statement

Organisations such as banks, mobile telecommunication firms and hotels are involved in environmentally responsible initiatives, activities directed at fighting poverty in their local communities, and efforts to improve their employees' well-being. Rupp, Ganapathi, Aguilera and Williams (2006) defines employees as the "non-management workforce", as this group of individuals are less likely to have fully internalized the corporate culture and be defensive of it compared to the top management, and more likely to evaluate and react to the organization's acts of CSR. Employees are insiders (part of the functioning core) and often seek identification with their employing firm. In this respect, employees differ from the general public (who are outsiders and just observers of the organization). Employees are closely integrated with the organisation, are the resources of the organization (human capital), represent the organisation towards other stakeholders and act in the name of the organisation. Given the close integration, employees are greatly affected by the success and failure of the organisation, and often depend on their work for social relationships, self-identity and self-actualization (Greenwood & Anderson, 2009). In turn, the employees are critical to an organisation's success and failure.

In spite of the potential relevance of employee management (Brammer, Millington & Rayton, 2007), Organisational Behaviour (OB) and Human Resource Management (HRM) researchers have under-investigated CSR and employees (Aguilera, Rupp, Williams & Ganapathi, 2007; Rupp, Ganapathy, Aguilera & Williams, 2006). According to Walker and Kent (2009) and Peterson (2004), CSR initiatives may serve to strengthen consumers and employees' loyalty to an organisation. Therefore, a study of CSR in relation to people specifically employees is very important.

Although some studies in relation to CSR adopted an organizational behaviour perspective (Albinger & Freeman, 2000; Greening & Turban, 2000), they mainly focused on how CSR impacted prospective employees, and increased corporate attractiveness. These studies support the idea that CSR positively affects corporate attractiveness but says little about how CSR actually influences employees. The few empirical studies investigating the internal impact of CSR on employees tend to focus on specific dimensions of organisational commitment (Brammer et al., 2007; Maignan & Ferrell, 2001a; Peterson, 2004). Because of its multidimensional nature (Husted, 2000; Wood, 1991), CSR can influence a wide range of organisational attitudes and behaviours beyond organisational commitment. Aguilera et al. (2007) and Rupp et al. (2006) suggest that CSR can frame employee perceptions of organisational justice, and Swaen and Maignan (2003) and Swanson and Niehoff (2001) suggest that CSR can affect Organisational Citizenship Behaviour (OCB).

Although studies related to CSR have increased within the past decade (Kim et al., 2010), the potential impact of CSR initiatives on employee perceptions, attitudes, and behaviours has been largely neglected (Kim et al., 2010). Therefore, this study attempts to fill this gap. Understanding how CSR impacts employees' perceptions can be of great benefit to an

organization because CSR can be used as a tactical tool to develop a more stable and loyal work force. According to Rupp et al. (2006), employees' perceptions of CSR trigger emotional, attitudinal, and behavioural responses that are beneficial to the organisation. For instance, Hickman, Lawrence, and Ward (2005) suggested that when employees perceive that their employer (organisation) supports social causes that they (the employees) are involved with, they may tend to be motivated to improve their work performance. This idea was supported by employees participating in Bhattacharya et al, (2008) qualitative study; participants noted that when their employer supported social causes they care about, they felt more inspired to work harder and felt more satisfied with their jobs. Although the articles written by Bhattacharya et al.,2008; Hickman et al, 2005 and Rupp et al,2006 proposed or found a positive relationship between CSR and employee's perceptions, more research is needed to identify the factors that affect those perceptions as well as the outcomes that such perceptions generate.

Also the relationship between CSR and OCB and the influence of CSR activities of firms on employees has not been investigated extensively in the related literature. Little is known about how employees might respond to their company's socially responsible business practices. (Serdar &, Yasemin, 2012), Empirical work evaluating the impact of CSR practices typically focuses on organisational outcomes such as customer satisfaction and financial performance (McWilliams & Siegel, 2000; Luo & Bhattacharya 2006). However, in recent years, empirical studies have begun to examine the impact of CSR practices on the workplace outcomes of individual employees (Peterson, 2004; Brammer, Millington & Rayton, 2007; Valentine & Fleischman, 2008; Turker, 2009; Kim, Lee, Lee & Kim, 2010; Hofman & Newman, 2014).

Despite this growing body of literature, most of these earlier studies have examined how CSR practices of different groups of stakeholders, influence employee attitudes like organisational commitment and job satisfaction, but do not focus on their relationship with employee behaviours in the workplace (Peterson, 2004; Brammer et al., 2007; Turker, 2009)

The relationship between CSR and OCB and the influence of CSR activities of firms on employees have not received a lot of attention in the related literature. Examining the impact of employee perceptions of CSR on OCB can benefit organisations because they can utilize CSR as a way of building OCB, and other important behaviours that positively influence the work environment and overall organisational functioning.

However, a small number of studies begun to examine the link between employee perceptions of CSR practices and their workplace behaviours such as organisational citizenship behaviours (OCBs) (Carmeli, Gillat & Waldman, 2007; Rupp, Shao, Thornton & Skarlicki, 2013; Zhang, Fan & Zhu, 2014) in Asia, Europe and the United States. As much as these studies are comprehensive in scope in Europe and Asia, very limited of its kind have focus on Africa, specifically in Ghana.

In Ghana, a number of studies with varied results have been conducted in the area of CSR. For instance, Abugre (2015) investigated organizations' commitment and corporate social responsibility (CSR) communication. Also, Ofori, Nyuur and S-Darko (2014) examined the impact of corporate social responsibility on financial performance using empirical evidence from the Ghanaian banking sector. The findings revealed that banks in Ghana view corporate social responsibility practices to be a strategic tool. Also, although there was a positive relationship between corporate social responsibility practices and financial performance, the

financial performance of banks in Ghana does not depend significantly on their corporate social responsibility practices but rather on other control variables, such as growth, origin, debt ratio, and size. Again, Amponsah-Tawiah & Dartey-Baah, (2013) examined corporate social responsibility in Ghana and its implications for the construction industry. (Ofori & Hinson, 2007, Ofori, Nyuur & S-Darko, 2014, Atuguba, Dowuona-Hammond, 2006, Amponsah-Tawiah & Dartey-Baah, 2013). But very limited of the studies have focused on how employees might respond to the CSR practices of their organisation and how CSR practices would affect their behaviours in the organisation. It is also worth noting that, the inability of organizations and management to solicit views of employees to further enhance customer satisfactions and ensure sound corporate image of the organisation can thwart the fortunes of the organisation. It is within this context that this study seeks to examine employee perceptions as to their involvement in contributing to the sound CSR of their organisations and its impact on organisational citizenship by selecting some service companies in Ghana.

1.3 The Purpose of Study

The purpose of this study is to comparatively evaluate employees' perceptions of CSR in the banking, telecommunications and the hospitality industries in Ghana and examine the effect of the employee perceptions of CSR on OCB of employees.

1.4 Research Objectives

To achieve the main aim of the study, the following specific objectives have been formulated:

- i. Investigate the nature and forms of Corporate Social Responsibility practices in the selected companies.

- ii. Determine employee perceptions of Corporate Social Responsibility in the selected companies.
- iii. Examine the effects of employee perceptions of Corporate Social Responsibility on Organisational Citizenship Behaviours in the selected companies.

1.5 Research Questions

To attain the specific objectives of the study, the following research questions have been outline:

- i. What is the nature and forms of CSR practices in the selected companies?
- ii. What are employee perceptions of CSR practices in the selected companies?
- iii. How do the perceptions of employees on CSR affect OCB in the selected companies?

1.6 Research Hypotheses

H1a: Employees will have relatively high/good perceptions of their organisation's CSR practice

H1b: Employee CSR perceptions will differ across the companies selected from different sectors.

H2a: Employee perceptions of CSR towards the employees will have a positive influence on their organisational citizenship behaviour.

H2b: Employee perceptions of CSR towards the customers will have a positive influence on their organisational citizenship behaviour.

H2c: Employee perceptions of CSR towards the society will have a positive influence on their organisational citizenship behaviour.

H2d: Employee perceptions of CSR towards government will have a positive influence on their organisational citizenship behaviour.

H2e: Employee perceptions of CSR towards the environment will have a positive influence on their organisational citizenship behaviour.

1.7 Significance of the Study

This study will delve thoroughly into employees' perceptions of CSR and OCB in the banking, telecommunications and the hospitality industries of Ghana. The study may help to determine the types of CSR practices offered by the banking, telecommunications and the hospitality industries of Ghana. The study will bring out whether or not employees' perceptions of CSR influence OCB in the banking, telecommunications and the hospitality industries of Ghana. Employees' misperception of their organisations' CSR practices may help organizations to take a second look at the company's CSR practices to improve employees' engagement, retention and reduce turnover. Therefore, whether or not employees' CSR perceptions are significant in improving the OCB of the employees will also be revealed by this study.

Secondly, findings of the study will attempt to inform policy makers in Ghana, especially those who formulate CSR policies for the various sectors, about the need to come out with efficient and comprehensive CSR policies for the organisations. The study is also important in the sense that it is aimed at sensitizing policy makers and planners to have a comprehensive view in total CSR. Finally, the study will add to the existing literature in the area of CSR and OCB, thereby serving as a reference material to future researchers.

1.8 Scope of the Study

The study covered selected companies in the service industry particularly those in the banking, telecommunications and the hospitality industries. Specifically, one company was selected from each of the categories; Ecobank Ghana from the banking industry; MTN Ghana from the telecommunication industry; and Fiesta Royale hotel from the hospitality industry. These companies were selected because they are among the top ranked in their category. The only concerns of the study were the perceptions of employees of the companies about the CSR practices, and employees' OCBs of the selected companies. Methodologically, the study adopted a mixed but largely survey quantitative methodology to achieve its purpose. Both management and non-management employees from the headquarters of the firms was targeted.

1.9 Definition of Terms

The following are the definitions to the current study:

Corporate Social Responsibility: Turker's (2009) definition of CSR initiatives as corporate behaviours which aim to affect stakeholders positively and go beyond its economic interest

Perceptions: Perceptions are defined as the process by which an individual select, organizes, and interprets stimuli into a meaningful and coherent picture of the world (Schiffman & Kanuk, 1987).

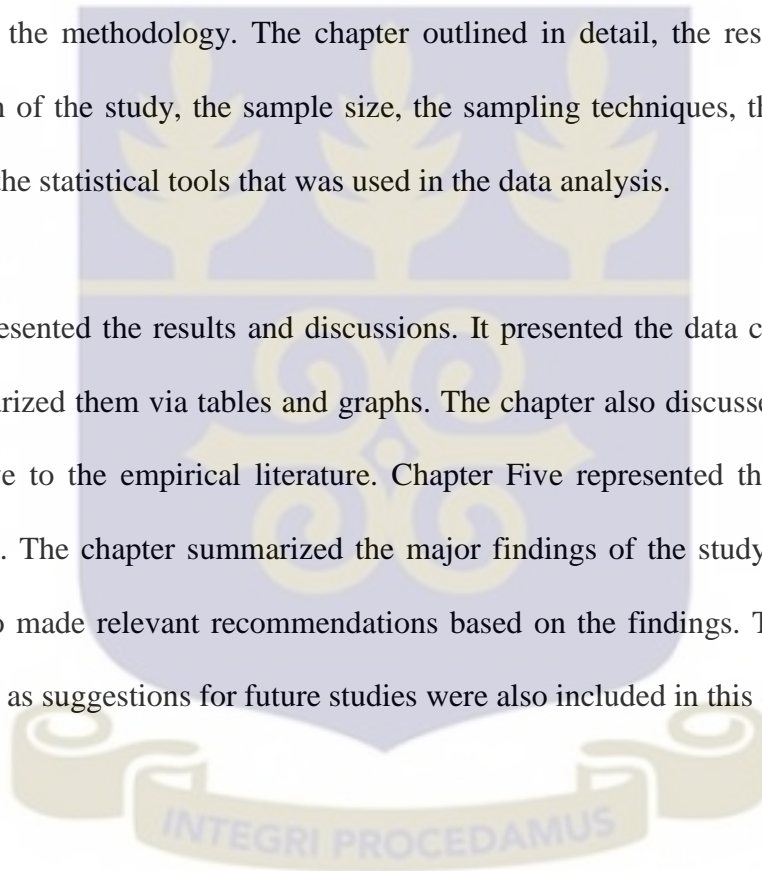
Employee perceptions: a psychological interpretation of organisation's activities that has been seen as a predictor of individual performance such as Organizational Citizenship Behaviours (Moorman, 1991).

Organisational Citizenship Behaviours: Individual behaviour that is discretionary, not directly or explicitly recognized by the formal reward system, and in the aggregate promotes the efficient and effective functioning of the organisation (Organ et al., 2006).

1.10 Chapter Outline

The study was organized into five chapters as outlined below. Chapter One was the introduction chapter which contained sections such as the background of the study, the problem statement, the purpose of the study, and the specific objectives of the study. It will further state the research questions/hypotheses, the significance of the study and finally, looks at the scope and organisation of the study. Chapter Two reviewed literature on the study area. The chapter reviewed relevant theoretical and empirical literatures on the topic. Chapter Three presented the methodology. The chapter outlined in detail, the research design, the target population of the study, the sample size, the sampling techniques, the data collection instrument, and the statistical tools that was used in the data analysis.

Chapter Four presented the results and discussions. It presented the data collected from the field and summarized them via tables and graphs. The chapter also discussed the findings of the study relative to the empirical literature. Chapter Five represented the conclusion and recommendation. The chapter summarized the major findings of the study and conclusions reached and also made relevant recommendations based on the findings. The limitations of the study as well as suggestions for future studies were also included in this chapter



CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter focuses on a review of relevant literature in relation to the underlying concepts and theories for the study as well as the development of conceptual framework for the study. The chapter consists of discussions related to definition, history, theories and conceptualization of CSR, Facets of CSR, and Motivation for CSR, Employee Perceptions of CSR and CSR Management Tools. The study will also review literature in relation OCB. Based on the preceding review, the chapter then moves on to discuss the conceptual framework employed in the study.

2.1 Theoretical Background

A number of theoretical perspectives have been examined in the literature in relation to the concept of CSR. But the main theories that are more grounded to the present study are the Stakeholder Theory, Social Identity Theory, Social Exchange Theory and Organizational Justice Theory.

2.1.1 The Stakeholder Theory

Stakeholders are defined by Freeman (1984) as individuals and groups who can affect and also can be affected by a corporation's activities. The stakeholder theory was first conceptualized by Freeman (1984) in his book: "Strategic Management: A Stakeholder Approach". Shrouded on this point of view is that establishments must perform extra-large duties to their key stakeholder corporations, which includes their workers, customers, suppliers, and communities.

The stakeholder perspective identifies the relationship between the stakeholder and corporate performance. It is suggested that stakeholder theory is closely related to CSR in terms of how corporations impact their shareholders. Based on stakeholder theory, corporations are suggested to undertake social responsibilities by taking into account the interests of all stakeholders who might be affected by their activities. Wood and Jones (1996) propose three roles of stakeholders to justify the essence of stakeholders' appraisal on CSR: stakeholders are the source of expectations of CSR, Stakeholders experience the effects of CSR and Stakeholders will make evaluation CSR.

The most important stakeholder groups whose interest must be taken into account (Clarkson, 1995) are employees since they can affect their organisation's activities and also be affected the organisation. Employees play very vital roles in the success or failure of their organisations. As a result, employees are most likely to be affected by the CSR practices.

2.1.2 Social Identity Theory

This theory was originally proposed by Tajfel and Turner (1979). The Social Identity Theory is an integrative theory about the perception of psychological foundation of intergroup discrimination. It is concerned with both the psychological and sociological aspects of group behaviour. This theory tries to explain the impact of individual's perception, social categorization and group uniqueness on individuals' attitudes and behaviours (Azim, Diyab, & Al-sabaan, 2014). It is also suggested by the social identity theory that; individuals consider themselves as members of certain social groups. When the individuals achieve positive self-esteem, they may sense an in-group's identity that differentiates themselves from the out-groups. In doing so, their behaviours will conform to the group (Taifel, 1982).

Also research shows that individuals see themselves more as similar representatives of their in-group (Turner, 2001). Their reactions thus are not regarded as individual behaviours but as the common characteristics of their group. In this study, employees are the individuals who attempt to achieve positive social identity from their perception of CSR. According to social identity theory, a corporation's engagement in CSR will promote employees' identification with their corporation. The identification will lead to a positive reaction to the organisation's CSR program (O'Reilly & Chatman 1986; Rodrigo & Arenas, 2008).

2.1.3 Organisational Justice Theory

The study of perception of fairness in the organisations is termed Organisational justice. It refers to the ways in which employees determine if their organization treats them in a fair way. Since Adams (1965) introduced the concept of distributive inequity it has greatly progressed. Justice is a basic social expectation, which will motivate work behaviours (Trevino & Weaver, 2001.) the perceived justice will guide employees' subsequent attitudes and behaviours (Mfoorman 1991). Thereby, when employees perceive justice, they will react positively to their organisation.

According to Folger, Cropanzano, and Goldman (2005), CSR and organisational justice theory have certain common principles such as to be ethical and similar impact like positive work attitudes and behaviours. What it means is that employees appraise and experience their company's CSR activities. CSR perception is anticipated to function as a fairness measurement to guide employees' decisions about their affiliation with their organisation (Liao & Rupp, 2005). The degree of the fulfilment of fairness will affect employees work attitudes and behaviours.

2.1.4 Social Exchange Theory

According to Blau (1964), Social exchange theory has to do with the fact that social behaviour is the outcome of an exchange process. He refers to exchanges as a reciprocal behaviour (Konovsky & Pugh, 1994). Particularly, the theory suggests that when employees are satisfied working in their organisation, it is highly possible for them to actively support their corporations as a mutual exchange. At times, employees may even engage in additional-role behaviour to reciprocate the behaviour that they receive from their organisation (Organ, 2006).

Studies in the time past have shown a significant relationship between perceived organisational support and individual extra-role behaviour based on the reciprocal rationale (Gonzalez & Garazo, 2006; Tepper & Taylor, 2003). According to the social exchange theory, when the CSR programs fulfil employees' expectation, employees are likely to exhibit positive work attitudes. The positive attitudes will in turn lead to their efforts in support of the corporation such as extra-role behaviours (Organ & Lingl, 2006). Hence, the social exchange theory may explain the relationship: that perceived CSR would lead to employees' work attitudes and behaviour.

2.3 The Concept of Corporate Social Responsibility

2.3.1 Historical Perspective of CSR

Although the concept of CSR has given a wide recognition, it will not be branded as a new phenomenon. This is considering the fact that that, the suggestion that, businesses have some duties to society external that of collecting gains for shareholders and should step by step undertake a more compassionate, more ethical moral, more responsible, and more transparent

manner of doing business has been around for a lot of a long time (Matten, Crane & Chapple, 2003; van Marrejkick, 2003; Bakker, Groenewegen & de Hond, 2005;).

A review of CSR literature reveals that the academic debate and writing about the topic is basically the outcome of the past fifty years (Carroll, 1999; Bakker, Groenewegen & de Hond, 2005; Carroll & Shabana, 2010). An explosion in CSR theorizations and practices took place in the 1990s (Waddock, 2008; Bakker et al., 2005; Lee, 2008). The earlier notions of social responsibility in essence were mainly charitable activities by businessmen who had grown wealthy as industrialist in late 1800s and 1900s (Waddock, 2008).

In spite of the references made to the need for social responsibility in the 1930s and 1940s in the works by Barnard (1938), “The functions of the executive”, Clark (1939) “Social control of business” and Theodore Krepes (1940) “Measurement of the social performance of business”, the so called ‘modern era of CSR’ started in the 1950s (Carroll, 1999).

In the 1950’s, the establishment of a new era of CSR, the dialogue about social responsibility was once inadequate and the concept was regarded more as a social responsibility of the businessmen than of firms. Bowen’s (1953) work entitled “Social duties of the businessman” marked the discussion of the suggestion, proposing that social responsibility refers to “the commitments of businessmen to pursue those insurance policies, to make those decisions, or to follow these lines of action which can be critical in terms of the objectives and values of our society”. For this reason of his early and seminal work, Carroll (1999) proposed that Bowen be acknowledged as the “Father of corporate Social responsibility.”

A decade on, was the enlargement in the CSR literature. The 1960s decade marked a massive development in the quest to outline the concept and its relevance to business and society, and

a notable growth of literature came about. Keith Davis occurred to be probably the greatest writers of this period defining social responsibility as the “businessmen’s selections and moves taken for reasons at least partly outside the corporation’s direct monetary or technical curiosity” (Davis, 1960). He was once the primary to explicitly say that socially responsible selections ought to frequently deliver long run financial good points to the businesses. Davis (1960) latter released an extra predominant work with Robert Blomstorm entitled “business and its atmosphere” arguing that social accountability is applied via the businessmen when they take into account the needs and interests of others who are likely to be littered with business actions (a suggestion that is in the core of stakeholders’ theory popularized by using Edward Freeman in the 1980s).

Other two predominant writers of this decade had been Frederick (1960) who argued that industry operations will have to fulfil the expectations of the public, and McGuire (1968) who introduced the idea that assuming social duties suggests going past financial and legal obligations, as latter pressured in Carroll’s (1979) much-cited four components of CSR. Additionally, Walton (1967) published another important book in this decade entitled “Corporate Social Responsibilities”, debating the numerous facets of CSR and stressing that the foremost detail of social responsibilities includes a degree of voluntarism (as stressed in recent perspectives on the concept, such as the one adopted by the European Commission, 2001

Besides, in the 1970s, CSR was marked by the proliferation of new definitions with many authors writing about the topic, revisiting and refining prior proposes, and moving towards an emphasis on corporate social performance, including Archie Carroll himself (Carroll (1979). Carroll (1979) four component model of CSR was proposed in this decade, stating that “the

social responsibility of business includes the economic, legal, ethical, and discretionary expectations that society has of organisations at a given point in time”. Interestingly, although recognizing that many think about the economic aspect as what the business does for itself and the legal, ethical and discretionary components as what business does for others, Carroll (1999) argued that “the economic feasibility was something business does for society as well”. He maintained that this was so because it assures employment and tax payment, thus helping to maintain the economic welfare of communities.

The 1980s however witnessed an increasing interest in research on CSR, the advent of alternative concepts and issues related with the role of business in society. Authors similar to Jones (1980) and Drucker (1984) provided a principal contribution to the debate on CSR. Jones (1980) accentuated that CSR must be viewed as an approach and not simply as a collection of outcomes, because of the difficulty to reach consensus regarding what constitutes socially responsible behaviour. Drucker (1984) reinforced the idea that business ought to convert its social responsibilities into business opportunities. Corporate social performance was proposed by Wartick and Cochran (1985) to be a more all-inclusive framework under which CSR might be classified. These authors recast the three CSR aspects of Carroll’s model of CSR (corporate social responsibilities, corporate social responsiveness and social issues) into a framework of principles, processes and policies, respectively.

In the 1990s, CSR further yielded to alternative subject matters. On this decade, the CSR suggestion served as the base factor, constructing block, or point-of-departure for 19 other associated concepts and themes, a greater part of which embraced CSR-thinking and were fairly suitable with it (Carroll, 1999). These include corporate social performance, stakeholder concept, corporate citizenship, and business ethics conception. Based on

Carroll's (1979) and struggle tick and Cochran's (1985) items, Wood (1991) proposed a detailed model of corporate social performance composed by way of principles, processes and outcomes.

More lately, Carroll (2010) augmented his earlier historic point of view of CSR hence stating that the 2000s became the period of global corporate citizenship. In of the views of Carroll (2010) this decade witnessed the emergence of and preoccupation with business ethics and the captivation of the business community with the notion of sustainability and sustainable development (Carroll & Shabana, 2010). He additionally noted that significant improvements had been made within the CSR domain both in the United Kingdom and Continental Europe. This contrasted with earlier discussions about CSR, which occurred traditionally in North America, thus the USA. This new era presents, therefore, another aspect to the conceptualisation of CSR: the geographic and culturally-restricted one.

Aside, these early meanings of the inspiration, many new definitions have been offered. Literature means that, the most widely used definition of CSR was proposed by using the world business Council for Sustainable progress (WBCSD, 1999) 'as the continuing dedication by business to behave ethically and make a contribution to fiscal progress at the same time bettering the quality of life of the team of workers and their households as good as local community and society at large'. The Business Council for Social Responsibility also defines CSR as attaining trade success in ways that take into account ethical values and appreciate people, communities and the common atmosphere. Steiner and Steiner (2000) maintain that social responsibility is the responsibility a corporation has to create wealth by means using that avoid harm, to protect, or enhance societal assets.

McWilliams and Siegel (2001) describe CSR as movements that appear to further some social good beyond the interest of the firm and which are required by law. Forstater et al (2002) view CSR as actions that contribute to sustainable progress by means of the corporation's core business events, social investment and public policy debate. For Ford (2003), an excellent business enterprise offers quality products and services, and a great company does all that and strives to make the world a better place''. Finally, Pearce and Doh (2005) describe CSR as the actions of an organization beyond the requirements of the law and the direct interests of shareholders.

In a broader sense, CSR can also be defined as corporate actions addressing issues which are beyond the scope of its narrow fiscal, technical and legal requirements (Aguilera et al., 2007; Carroll, 2008). In line with Barnett (2007) CSR is a type of corporate investment characterised through a dual orientation towards the improvement of social welfare and of stakeholder relations. This focus on stakeholder family members explains why employees, as a stakeholder group, impact CSR policy. First of all, employees can act as agents for social change when they push corporations to adopt socially responsible behaviour (Aguilera et al., 2007). Secondly, environmental policy demonstrates that workers' aid is essential in securing effective CSR programs and policies (Ramus & Steger, 2000). Thirdly, employees as a stakeholder group perceive, evaluate, judge and react to CSR programs and actions (Rowley & Berman, 2000; Rupp et al., 2006).

2.3.2 Concept of Corporate Social Responsibility

Many have argued about the meaning of CSR (Crane, et al., 2008; Dahlsrud, 2006; Moon, 2007). Moon (2007), for example found that corporations tend to define their CSR initiatives to reflect their useful orientations toward their stakeholders. Again, the consensus on aspects

of CSR, including what its outcomes should be or who should do what to make CSR work is very limited (Smith & Halina, 2009). The difficulty with CSR is that, it means different things to different people. (Moon, 2007; Kuznetsov, 2006). Even though there may be an agreement that CSR deals with the societal tasks of organisations, there still exists certainty about what these duties would incorporate (Smith, 2003). As a consequence, over the years more than a few propositions have been made via teachers regarding the feasible content material of CSR. The prevailing record of events incorporate movements in aid of education, employment and training, health and protection within the workplace, civil rights and equal opportunity, urban renewal and development, philanthropy, air pollution abatement, first-class of products or offerings, recreation of natural resources, culture and the arts, medical care, and so forth (Frederick, 2006).

It is evident that defining CSR by means of compiling a list of significant pursuits is problematical. Yet, formulating a universally acceptable conceptual definition proves to be a complicated assignment. One recent study has counted 37 definitions of CSR (Dahlsrud, 2006); a number that Carroll and Shabana (2010) believe to be a wild underestimation. Several of these definitions have adopted a general approach whilst others tried to be more special.

Some earlier definitions for example, Friedman (1962) proposed that an organisation's single social accountability was once to pursue maximization of returns for their shareholders within the boundaries set by using law. In turn, Carroll (1979) argued that the social responsibility of business contains the financial, legal, ethical and discretionary expectations that society has of corporations at a given time.

A number of studies, however, attempted a more focused approach by proposing that the social responsibilities of businesses lied on those stakeholders who directly or indirectly affect or are affected by organisations' operations (Jones, 1995; Donaldson & Preston, 1995). The most important drawback, nevertheless, with this approach relates to the fact that it is rather complicated to define the firm's stakeholders. The definition put forward by McIntosh et al. (1998) is more certain as they translate CSR into a collection of companies' activities within the following eight areas: corporate governance, environment, human rights and the workplace, fair trade and ethical investment, arms trade, tobacco, animal welfare and protection and education.

Apart from the definitions of CSR by academicians, various organisations have framed their own definitions. Illustratively, the World Business Council for Sustainable Development (WBCSD) sees CSR as businesses' dedication to make contributions to sustainable economic development, working with workers, their households, the regional community and society at colossal to improve the quality of life (WBCSD, 1998). The European Union (2001) green paper on CSR argued that being socially dependable entails transcending past gratifying legal expectations and investing more into human assets, environment and stakeholder relations.

According to Iatridis (2011), the situations become more elaborate as organizations even have supplied their own definitions of the subject. As it can be seen from the examples below, companies' definitions confer with routine that promote local community support and employee aid, steady improvement and mitigation of their trade impact (Iatridis, 2011).

Ecobank Ghana: To make a positive impact in many ways: through our brands, our commercial operations and relationships, through voluntary contributions, and through the various other ways in which we engage with society (Ecobank Ghana, 2015).

MTN Ghana: Living up to our heritage of social commitment we use our capabilities to enhance the lives of our employees and society at large. We believe our responsibility extends to the full value chain and view supplier sustainability as a matter of taking care of the environment and of workers' lives (MTN Ghana, 2015).

Fiesta Royale Hotel: Our Business Principles and Code of Conduct define our core values of honesty, integrity and respect for people, and are at the heart of how we manage our business. These are translated into specific requirements through a set of company-wide commitments and standards that define how we operate in socially and environmentally responsible ways (Fiesta Royale Hotel, 2015).

Regardless of the existing form of views on the meaning of CSR, it is feasible to establish distinct long-established characteristics of this phenomenon. For instance, most agree that CSR can innately move with revenue-making and focuses on assembly societal demands (Doane, 2004). Vogel (2005) argues that, nearly all contemporary writing on CSR emphasizes link to corporate profitability. On high of that additionally latest notion of CSR practices emphasize the discretionary nature of CSR and regularly understand CSR practices as movements that go past those set by way of statutory norms (McWilliams & Siegel, 2001). Moreover, CSR is perceived as events which promote self-regulation of business as a substitute for state legislation (Albareda, 2008; Crane et al., 2008; Zadek, 2001).

Nonetheless, the abundance of approaches is major in comprehending the broad array of themes that comes under the concept of CSR (Burchell, 2008). In the same vein, the abundance of definitions and methods hinders further development within the subject (Lockett, et al., 2006). Whereas practitioners get confused as a substitute than enlightened as a result of the on-going scholarly debate, academics are finding it more challenging to create

a pool of reliable data so as to enable them to compare results and realize the implications of CSR practices (Hart, 2010; McWilliams, et al., 2006). It is therefore important to explicitly examine how scholars understand CSR when finding out the inspiration of CSR.

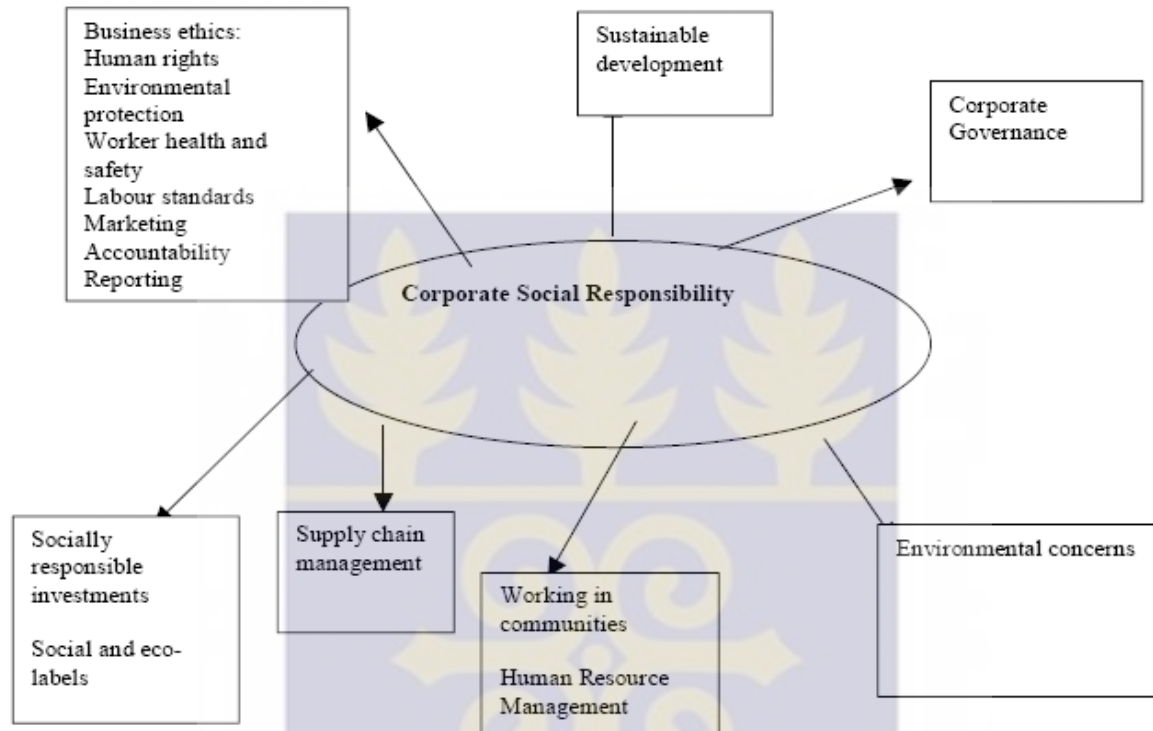
Unlike scholars who equate CSR with philanthropy (Brammer & Millington, 2005; Kramer & Porter, 2003), CSR now transcends past charitable aids or donations to a strategic role. Philanthropic activities are corporate contributions and should be treated as such. Although prior meanings of CSR have been strongly related to philanthropic actions (Heald, 1970), in latest times CSR has been modified into a business practices where it is increasingly dealt with as a core aspect of ultra-modern strategic management (Kuznetsov & Kuznetsova, 2010).

The study adopts a stakeholder-oriented conceptualization of CSR and is determined by Turker's (2009) definition of CSR initiatives as corporate behaviours which aim to impact stakeholders positively and go past its economic interest. Stakeholders are broadly defined as any individual, group, or entity that can affect or be affected by an organization's activity (Freeman, 1984). According to the stakeholder theory, the existence of companies relies on their potential to incorporate stakeholders' expectations into their business strategy due to the fact stakeholders provide most important assets and returns for the positive functioning and survival of corporations (Roeck & Delobbe, 2012). Furthermore, Ofori, Nyuur and S-Darko (2014) agree to the stakeholder dimension of CSR and notice that the concept is now being perceived as fulfilling the wants of both firms and the stakeholder, and for that reason maximizing earnings even as still meeting wider stakeholder demands.

2.3.3 Facets of Corporate Social Responsibility

CSR embraces a range of principles or ideas, ranging from corporate governance, business ethics, and sustainable development through to human rights and environmental concerns.

Figure 1 : Facets of Corporate Social Responsibility



Source: Adapted from Curran (2005)

2.3.3.1 Business Ethics

Ethical firms evaluate the ethical implications of their actions, from product development to manufacturing to distribution, with a purpose to remain competitive. Many problems fall below the rubric of trade ethics: human rights, environmental safety, worker health and defence, labour requirements, advertising, accountability, and reporting. Business ethics is involved with a compliance with inside laws and executive mandates. An ethical business will also look past its own moral practices to the practices of its industry companions and suppliers (see supply chain management). Trade ethics can be taught as an educational self-discipline to business students at undergraduate and postgraduate degree (Chryssides & Kaler, 1993). Ethics are used as a guide in legal or religious compliance and in accomplishing profit maximization. It is merely one form of decision making (Hartman, 2002).

2.3.3.2 Sustainable Development

For some people social responsibility is a subcategory of sustainable development, for others it underlines and distinguishes the social dimensions of the impacts on businesses companies, due to the fact sustainable progress has come to suggest a focus on the environment (Agenda, 2001). The UK government notes that sustainable development is set meeting four ambitions even as. These are: social development which recognizes the wishes of everyone; social progress which recognizes the needs of everyone; effective protection of the environment; prudent use of natural resources; and maintenance of high and stable levels of economic growth and employment (Performance and Innovation Unit, 2001).

2.3.3.3 Corporate Governance

Corporate governance is the premise of accountability in companies, associations and businesses, balancing company fiscal and social goals on the one hand with community and individual's aspirations on the other. The Cadbury Record (Committee on the financial points of corporate Governance, 1995) and Greenbury Committee Report (Greenbury, 1995) each type the basis of the codes that govern corporate governance probably for publicly quoted companies. Cadbury argued for an evidently accepted division of responsibilities at the head of a company to ensure a balance of power and authority, such that no individual has unfettered powers of decision. Greenbury's essential points were on the remuneration of the board of directors. The Committee was installed by the federal government to look into administrators' pay and advantages. It made recommendations within the type of a Code which all listed organizations are recommended to comply with. The fiscal Reporting Council released "The combined Code on company Governance" in July 2003

2.3.3.4 Environmental Concerns

Comfort et al., (2007) said that environmental issues are one of the top issues on lots of the companies in UK CSR agenda. They hold that organizations record on energy consumption and emissions, uncooked fabric utilization, water consumption, waste, the quantity of packaging, recycling, genetically modified meals and the usage of chemicals. The sourcing of goods and services and their sale to the consumer are commonly reported. Consistent with Curran (2005), the environmental issues of businesses may also be divided into the local and the global. All companies in the UK ought to comply with laws that forestall gross pollution of water, air, and soil. Manufacturing businesses can purchase permits or exchange tariffs in an effort to be in a position to pollute up to a unique restrict. They need to also make provision for cleansing up. Organisations ought to also resist world environmental issues; they are aware of that

their events can have broad-ranging repercussions on the environment, in particular on international warming via the emission of greenhouse gases.

2.3.3.5 Community Work, Human Resource and Supply Chain Management

Businesses have always had some sort of relationship with the communities that live around them, usually because they recruit staff locally. Businesses spend time and money assisting local communities in a variety of ways e.g. supporting education programmes and health awareness initiatives. Pirsch *et al.* (2007), Firms have always had some sort of relationship with the communities that reside around them, in general for the reason that they recruit employees in the community. Corporations spend money and time aiding neighbourhood communities in a number of ways e.g. aiding schooling programmes and health recognition initiatives. Pirsch *et al.* (2007), posited that, human resource management aspect of an organization includes recruitment of good experience people and also training people with inadequate work experience, equal opportunities for people to be trained and employed, profit sharing and share ownership schemes. Organizations undertaking corporate social accountability also evaluation their suppliers' practices encouraging suppliers to meet the challenges of a socially accountable trade in the event that they want to continue trading with them. Businesses engaging in corporate social responsibility also review their suppliers' practices encouraging suppliers to meet the challenges of a socially responsible business if they want to continue trading with them.

2.3.3.6 Socially Responsible Investment (SRI) and Eco-labels

Where SRI was in the past developed for religious groups (Quakers, Catholics, Muslims), it is available in many different formats to address issues of concern to people of any faith, or none. The proliferation of socially responsible or ethical funds has led to the creation of

indices of socially responsible companies e.g. FTSE4good, Dow Jones Sustainable index, Domini 400 etc.

Surveys have shown that consumers do not only want good and safe products, but they are additionally considering figuring out if they are produced in a socially responsible manner. European consumers are concerned about protecting the health and protecting workers, respecting human rights, safeguarding the atmosphere, and decreasing greenhouse gases. As a response a growing number of market-based (rather than regulatory) social labels are to be found on a variety of products and services. These labels originate either from individual manufacturers or industrial sectors, NGOs and governments.

2.4.3 Motivation for CSR

Consistent with Pirsch et al. (2007), currently companies are under growing pressure to embrace social responsibility activities on the grounds that of a couple of explanations such because the rising public requisites for social efficiency, the proliferation of unbiased critiques and rankings that make social efficiency extra transparent, and the scandals associated with significant tremendous organisations. But an overview of a quantity of literatures has identified a few motivations at the back of CSR practices among business corporations such as build confident company reputation, enriching market, preserve and attracts workers, tradition and executive rules.

Large number of current literature's have suggested that many successful and lucrative firms spent tremendous quantities of resources to undertake capability building training activities to increase the competencies of workers. This is a component of the goals to obtain their corporate social duties (Brammer & Millington, 2005; Kitchen & Schultz, 2002; Joyner &

Payne, 2002; Doukakis et al, 2005) argued that firms that undertake CSR practices usually build positive reputation status and profitability. This proposition is supported through both theoretical and empirical research. For example, a study undertaken by Arjoon (2000) and Marshall (2005) asserted that trade organisations that undertake social responsibility activities generate greater revenue than these companies that pursue completely profit motive approaches. Furthermore, by raising its reputation through being associated with social responsibilities activities, business corporations can experience a greater competitive advantage (Doukakis et al., 2005).

Acuff (2005) maintained that company social responsibility efforts seek to enhance the quality of life for many in the area of support, education and sustainable employment. It also creates beneficial goodwill for the organisation. A number of reviews indicated that CSR initiatives in various types are positively related to customer loyalty and brand identity (Miller 2002). A study conducted by Mackiewicz (1993) discovered that nine out of ten customers used CSR reputation as a guide to determine which product to buy. In some circumstances, customers are inclined to actively help socially responsible establishments and disperse confident information about these corporations to others (Berens et al., 2005; Davis, 2005; Maignan, 2001).

Again another motivation is that socially responsible corporations are in a position of training and keeping qualified workers including women and adorning their capacities to draw more sophisticated jobs to raise their respective standard of living (Backhaus et al., 2002; Barnett & Vaicys, 2000). For instance, studies conducted by Greening and Turban (2000) found that job applicants' perceptions of a firm's corporate social efficiency influenced their desire to work for the company. Furthermore, Aguilera et al. (2007) claimed that workers view of

businesses social policies will have an impact on their willingness to take part in, make a contribution to and initiate social change initiatives. Another study by Ramus and Steger (2000) published that after employees perceive their institution as dedicated to pursue environmental security, they are generating ideas to improve company's environmental policies.

Culture has additionally been discovered to be an influential motivation for corporation to have interaction in social interventions. Davis (1973) claimed that business is operating under some same cultural restrictions in the same manner that every other individual in society does. For this reason, any changes in society's culture and norms will exchange trade behaviour. For instance, in some constructing international locations, exceptionally in Asia, studies located that devout dedication exerts can have an impact on the attitude and behaviour of trade entrepreneur to participate in social responsibility practices (Dusuki, 2005; Muhamad & Muwazir, 2007; Nelson, 2004; Renato & Fiume, 2004).

Research also indicated that corporation engages in socially accountable behaviour to offset law through executive (Moon & Vogel, 2008). From industry point of view, new law is costly and restricts its flexibility in choice-making. Business enterprises prefer to seek out strategy to community difficulties with the aid of introducing their possessed policies, in order that they can avoid government intervention and legislation. Working out the broader context of CSR motivation can aid industry enterprise works extra without difficulty within and outside the organization. Undoubtedly, it's going to add price in the trade procedure as good as to boost sustainable administration practices.

2.4.4 CSR Management Tools

CSR management tools are being established as a result of the progressive engagement in CSR practices. These tools enable corporations to manage their activities and express their engagement in CSR activities by communicating their performance to internal and external stakeholders. As mentioned above, among the tools companies can use are codes of conduct, policies and standards, sustainability reports. The adoption of these tools helps to increase corporate behaviour transparency, which given public general distrust in companies is vital for corporate reputation maintenance and development (Waddock, 2008).

2.4.4.1 Codes of Conducts, Policies and Standards

Corporations demonstrate their commitment to CSR through developing corporate codes of conduct and CSR policies as well as signing up credible international principles or standards that provide guidance on acceptable and unacceptable behaviours and practices (Waddock, 2008). Overall, corporate codes of conduct and CSR policies are internally developed documents that encompass a set of values, aims and rules outlining the responsibilities of or proper practices for company's members in CSR domain. As they are internal documents, companies have some latitude to develop their contents. They are usually customized to company's culture, values and specific business context.

To allow them work properly, companies must gather some consensus amongst company's members and be properly acknowledged by all. Many companies are now investing in the development of corporate codes of conducts and in providing training to their employees about CSR and related issues (Valentine & Fleishman, 2008; Waddock, 2008). Standards and principles, on the other hand, are usually developed and promulgated by multi-stakeholders' platforms including business, NGOs, government and civil society among others. These

documents cover generally agreed core values that achieved a degree of consensus around them during their discussion and development.

Several codes and standards have established, like the United Nations Global Compact (UNGC) the most prominent. The UNGC was launched in July 2000 by Kofi Annan and it “is a strategic policy initiative for businesses that are committed to aligning their operations and strategies with ten generally accepted principles in the areas of human rights, labour, environment and anti-corruption” (United Nations, 2011). According to the United Nations, by mid-2011, 8700 corporate participants and other stakeholders from over 130 countries have signed the compact and, therefore, it constitutes “the largest voluntary corporate responsibility initiative in the world.

Also, other important principles are the “United Nations Millennium Development Goals that defines eight measurable goals for 2015 to combat poverty, hunger, disease, illiteracy, environmental degradation, and discrimination against women; United Nations, 2011 and the Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy, first proposed by International Labour Organization in 1977 and currently in its 4th edition that propose a set of principles intended to foster companies’ desirable behaviour with regard to labour and social policy, namely in the domains of employment, training, conditions of work and life and industrial relations” (International Labour Organization, 2011).

2.4.4.2 Sustainability Reporting

In order to increase transparency and evidence of commitment to CSR, internet (corporate web pages) and sustainability reports are ways that many companies now use to disclose their CSR practices (Gill *et al.*, 2008). “Social responsibility disclosure is seen as a crucial

legitimacy instrument employed by companies to show their adherence to CSR norms and expectations” (Branco & Rodrigues, 2008; Idowu & Towler, 2004). Also, with a growing number of companies presenting stand alone or integrated corporate social reports in addition to the traditional annual financial reports and declaring their CSR policies and practices in their websites (Business Council for Sustainable Development Portugal, 2011; KPMG, 2008).

Global Reporting Initiative (GRI) developed the most consensual and important international standard for reporting. This is “an international, multi-stakeholder effort to create a common framework for economic, environmental and social reporting, aiming at elevating sustainable reporting practices globally to a level equivalent to financial reporting” (Global Reporting Initiative, 2011). It was in 2000 that the first version of the guidelines was released, and the third version is now currently being used. It is known as G3 Guidelines and was published in 2006 an upgraded version, G3-1. It “sets out the principles and performance indicators that organisations can use to measure and report their economic, environmental, and social performance” (Global Reporting Initiative, 2011).

Using G3 Guidelines, companies can willingly describe their performance in the triple-bottom line dimensions and identify their positive and negative contributions during the period under reporting. The guidelines provide plenty indications regarding the structure of the report to be elaborated thus it should include information about companies’ strategy and analysis, organizational profile, governance, commitments and engagement and key performance indicators for each triple-bottom line dimension (Global Reporting Initiative, 2011).

There are several sector ‘supplements’ than companies can use according to their specific business sector, namely financial services, electric utilities, mining and metals, food processing and NGOs. The companies can ask for an appraisal of their reports by external entities such as Bureau Veritas, Price Waterhouse Coopers, Deloitte and Touche”. After auditing the report, these entities certify whether it is in conformity with the guidelines or provide changes and adjustment suggestions in order to become so. This gives an augmented assurance that companies are doing what they say they are doing in the CSR domain, that is, it increases transparency in reporting.

2.4.5 Dimensions OF CSR

2.4.5.1 CSR toward Society and Environment

CSR toward environment refers to a corporation’s CSR initiatives geared toward secondary stakeholders, like involvement in CSR practices which seek to reduce its effects on the natural environment, those which make lifestyles better for future generations and encourage sustainable progress, aid of non-governmental organisations that work in the community and contribution to projects and activities that promote the wellbeing of society (Turker, 2009). Such activities could come at a huge cost to organisations in the brief-term and do not immediately involve stakeholders with a direct interest in the business akin to employees, customers or shareholders.

From a social identity theory perspective, being an employee of a group that sacrifices profit for the collective benefit of society and the communities wherein they operate, is possible to improve the external reputation of the organization, invoke a sense of pride in working for the organisation and lead to increased identification with the organization (Turker,2009). As individuals who strongly determine with their organization are mostly concerned with the

wellness of the organization, they are more likely to put in additional effort to satisfy their job requirements and achieve high levels of job performance (Carmeli et al., 2007; Dutton, Dukerich & Harquail 1994). Additionally, given organisational identification will put employees to feel they possess similar features and have shared values with other members of the organisation; it is more likely that they will engage in risky discretionary behaviours that benefit other organizational members such as OCBs, and not simply focus on meeting their work goals (Bartels, et al., 2010).

Although no research has assessed the nexus between employee perceptions of CSR geared toward secondary stakeholders on job performance, recent empirical findings hint at a strong influence of CSR toward secondary stakeholders on employee OCBs (Rupp et al., 2013; Zhang et al., 2014). For instance, Rupp et al. (2013) establish a strong correlation between employee perceptions of CSR targeted at secondary stakeholders and their OCBs. In sameness manner, Zhang et al. (2014) establish a strong correlation between general measures of employee perceptions of perceived corporate social performance, thus items measuring CSR directed toward external stakeholders, and employee OCBs. More so, meta-analytical work suggests a significant connection between organizational identification and the in-role job performance of employees, in addition to their extra-role performance (Riketta, 2005).

2.4.5.2 CSR toward Employees

CSR toward workers would occur itself in a type of approaches, such as increased workplace flexibility, competitive remuneration, career development opportunities and commitment to justice (Turker, 2009). When employees have positive views that the organisation is meeting their needs and those of their colleague employees, it is highly possible that for them to

reason that the organisation shares similar values with them, and develop high levels of organisational identification accordingly. Furthermore, by taking care of employees' welfare, the organization is likely to have a positive external reputation as a good employer (Hofman & Newman, 2014). To a very high degree, this will probably further enhance the self-esteem of employees and have a resultant effect on their organizational identification.

Due to the fact the organisational identification engendered by CSR practices directed towards workers will make employees feel that they shared in common the same values with other members of the organisation (Bartels et al., 2010), they are most likely to engage in riskier discretionary extra-function behaviours akin to OCBs that benefit others in the group, as good as commit further effort to meet their work objectives and attain high levels of job efficiency (Carmeli et al., 2007).

Although the findings of recent work demonstrate that employee perceptions of CSR practices directed at employees have a strong influence on their job performance (Carmeli *et al.*, 2007), prior work has not examined the influence of such on OCB. However, recent work using a global measure to capture employee perceptions of corporate social performance, which includes items measuring CSR directed toward employees, found it has a positive influence on the OCBs of Chinese employees (Zhang *et al.*, 2014).

2.4.5.3 CSR toward Customers

The most critical primary stakeholder group are perhaps customers, considering the organisational success of the company. As the public interact with the organisation, employees relate closely with customers (Turker, 2009). The employees take direct feedback from customers about their experiences in transacting with the organisation. They receive

responses about their perceptions of service and product quality as well as about their perceptions of the organisation's broader role in the society (Turker, 2009). From a social identity theory perspective, 'if employees receive positive feedback from customers about organisational practices, including CSR practices, employees should in part interpret that positive feedback on a personal level, in terms of organisational identification'' (Turker 2009).

As indicated earlier, this should not only lead employees to put in more effort to attain their work goals and perform at a higher level, but also lead them to engage in discretionary OCBs that will inure to the benefit of other members of the organisation, thus they are most likely to consider that their colleague workers share similar values with theirs (Bartels et al., 2010), and will therefore be more willing to support them in pursuit of organisational goals. Even though, a good number of works have assessed the influence of CSR geared toward customers on employee organisational commitment (Hofman & Newman 2014; Turker 2009), a variable similar to organisational identification, and prior work has not examined its impact on employee job performance and OCBs. On the contrary, in light of prior work linking CSR toward customers to organisational commitment, and meta-analytical work showing a strong relationship between organisational identification and both job performance and discretionary behaviour (Riketta, 2005).

2.4.5.4 CSR toward Government

A firm complying with relevant government policies and regulations as well as meeting its obligations under the law refers to CSR toward government. Even though there has been but limited examination as to whether employee perceptions of CSR toward government impacts their job performance, recent work from China highlights a positive link between this

dimension and their OCBs (Hofman & Newman, 2014). Again, studies by Shen and Zhu (2011) on Chinese employees found a positive link between employee perceptions of the extent to which their employing organisation is legally compliant and their OCBs. However, works in a Turkish context (Turker, 2009b) establish no relationship between employee perceptions of CSR toward government and their organisational commitment. The implication is that Chinese employees are more sensitive and might respond more positively to CSR practices associated with meeting baseline legal requirements than in developed countries.

This may result from a growing number of “corporate scandals that have occurred in China over the past few years as a result of poor product safety and quality, environmental pollution, an increase in instances of bribery and other corrupt practices and a limited focus by firms on protecting the basic legal rights of employees” (Lin, 2010; Wang & Juslin, 2009). Hence, corporations in China that meet their obligations under the law are more likely to be viewed in a positive light than those in more developed contexts (Lin, 2010). The result will influence employees who work for such companies to develop higher levels of self-esteem and identify with the values of the organisation. As indicated earlier, it does not only influence employees to put extra effort to meet their work demands but also lead them to go above and beyond their job role and engage in OCBs in order to help other members of the organisation with whom they perceive to have similar values (Bartels *et al.*, 2010; Carmeli *et al.*, 2007).

2.5 Who is an Employee?

Employees are defined by Rupp, Ganapathi, Aguilera and Williams (2006) as a group of individuals who are less likely to have fully internalized the corporate culture and be

defensive of it compared to the top management and more likely to evaluate and react to the organisation's CSR practices.

Ruppet al., (2006) believes that employees are insiders, a part of the functioning core and who often seeks to identify themselves with their company. In view of this, they are different from the general public who are outside the organisations and just observe the institutions. The employees are 'closely built-in with the institution, are the resources of the institution that is the human capital, represent the group in the direction of other stakeholders and act within the organisation'' (Ruppet al., (2006). Greenwood and Anderson, (2009) maintains that given the close integration, employees are affected by the success and failure of the institution, and more often than not depend upon their work for social relationships, self-identification and self-actualization. In flip, the they are primary to a corporation's success and failure.

As maintained earlier, employees have largely been neglected by past literature and organisations. This is due to the perception that external stakeholders are of greater importance and weld greater influence over organisational survival compared to the internal stakeholders (Stuart, 2002).

Employees are the staff of a prominent stakeholder which have usually acquired limited research attention in the CSR literature (Etzion, 2007; Pelozza, 2009). Studies informs that worker behaviours are heavily plagued by fair and unfair movements of an institution (Cropanzano et al, 2001). The organisation is more appealing for workers if it focuses extra on CSR pursuits (Greening & Turban, 2000). Managers of firms should play a primary function in establishing a strong relationship between an organization and its staff, research proof suggests that these staff who are more emotionally concerned with the corporations,

should more likely to be keep within it, concentrate extra on their work and communicate consistently in a positively method concerning the group (Vandenberghe & Bentein, 2009). Strong relationship between employee and company raises an affective commitment (Brammer Millington & Rayton, 2007). Involvement in CSR movements' enhanced employees self-photograph, convinced their self-expressive desires and in addition fulfils their need of a significant existence inside a society (Rupp et al., 2006).

2.5.1 Employee Perceptions of CSR

Employee perceptions of the work atmosphere have drawn much concentration amongst researchers in the organisational literature. It is a psychological interpretation of organization's movements that has been noticeable as a predictor of individual efficiency comparable to organizational citizenship behaviour (Bhattacharya & Sen, 2004). Nonetheless, the connection between employee perception of CSR and their behavioural effects has no longer been recognized competently. Considering that worker perceptions can have a colossal influence on individual behaviours (Parker et al, 2003), worker perceptions of CSR is assumed to foretell character-degree outcomes similar to work attitudes and work efficiency like in-role and additional-position behaviour. Employee belief is subjective considering that it represents employee's interpretation of organizational activities and sense-making process (Weick, 1995). This perception will in turn result in staff attitudinal and behavioural reactions (Rodrigo& Arenas, 2008). For illustration, if staff has a constructive notion on an organization's socially responsible pursuits, they will recall this organization to be moral and they could reciprocate through showing OCB (Bhattacharya& Sen, 2004).

More lately, researchers have been conducting some study about how the perceptions employees preserve of their companies' social performance are concerning their attitudes and

behaviours on the workplace. Findings suggest that employees' attitudes and behaviours are positively influenced with the aid of the perceptions they keep of their corporations' social efficiency. For illustration, employees show a stronger dedication to their supplier group when they perceive it as a socially responsible corporation (Brammer et al., 2007; Peterson, 2004).

A relevant finding is that a company's social performance seems to elicit not only responses from their actual employees but also of future employees ((Brammer et al., 2007). A number of studies have shown that potential workers are extra attracted to extra socially dependable businesses and showcase a better intention to apply to them than to businesses perceived as less socially in charge (Albinger & Freeman, 2000; Backhaus, Stone & Heiner, 2002; Evans & Davis, 2011; Greening & Turban, 2000; Smith et al, 2004). Therefore, CSR could be a focus of aggressive skills and fundamental recruitment instrument, notably within the case of excessive abilities candidates with multiplied job option (Albinger & Freeman, 2000).

Studies into the have an impact on of CSR on workers' attitudes and behaviours remains scarce, at least comparing with different stakeholders, akin to purchasers and executives. As highlighted by means of Rodrigo and Arenas (2008) this is especially surprising because attraction of talent, improved loyalty to a firm, and enhanced motivation have been used to explain why CSR can be a source of competitive advantage to a company (Branco & Rodrigues, 2006; European commission, 2001; Kotler & Lee, 2005).

2.5.2 Organizational Citizenship Behavior (OCB)

The developing challenges facing most companies are the pursuit for creativity, novelty, distinctiveness and alter-oriented behaviours amongst its workers (Vigoda- Gadot, 2011) in

today's developing competitive environments. Hence companies want individuals who are powerful in these competing environments. These staff and employees make the change between potent and non-effective firms (Afshardoust, Feizabadi, Zakizadeh & Abdolhoseyni, 2013).

Organizational Citizenship Behaviour (OCB) used to be offered within the 70s of the final century, linked with psychological contract, and with benefits alternate between organizations and employees, it is not encouraged financially however emotionally (Jordan et al., 2007). The last three decades the term has had impact in companies' management and encompasses loyalty, dedication and employee's readiness to do further roles past their day-to-day responsibilities and job description, associated with moral requisites, directed via conscious to present greater than what is expected of them to do (Caldwell et al., 2012; Kinicki & Williams, 2011)

Organizational citizenship behaviour (OCB) was originally defined by Organ, Podsakoff and MacKenzie (2006), as an individual behaviour that is discretionary, no longer directly or explicitly recognized by the formal reward approach, and within the aggregate promotes the effective and robust functioning of the institution. Their definition of OCB entails three imperative facets which can be critical to this construct. First, OCBs are concept of as discretionary behaviours, which are not part of the job description, and are performed with the aid of the employee therefore of personal option. Second, OCBs go above and beyond that which is an enforceable requirement of the job description. Finally, OCBs make contributions positively to total organizational effectiveness.

Additionally, Lambert (2006) defines OCB as behaviour that goes past the basic requirements of the job and not part of the formal reward system. It is to a massive extent discretionary and promotes through via strengthening and preserving its social procedure (Cohen, 2006). However, one is not able to be penalized for not performing them. Within the opinion of Izhar (2009) OCB refers to “these organizationally beneficial behaviours and gestures that can neither be enforced on the foundation of formal role duties nor elicited with the aid of contractual assurance of recompense. Considering that these extra usual efforts are non-compulsory their presence cannot be enforced (Organ, 1988), and their omission is not considered as punishable in the corporations (Van Dyne et al., 1995). Turnipseed and Rassuli (2005) recounted the examples of these OCB behaviours as understanding and cooperation with colleagues, mentoring, performing extra responsibilities without delay and grievance, punctuality, volunteering, effectually use of organizational resources, sharing strategies and certainly representing the organization.

An employee’s natural tendency to have interaction in unique behaviours is strongly influenced by way of the organizational context (Hsieh & Hsieh, 2000). Organizational citizenship behaviour has been determined to be a famous discretionary behaviour which has been recognized by using some researchers to be linked to organizational commitment and like dedication; it is considered as extensively contributing to the total effectiveness of a group (Danaeefard, Balutazeh & Kashi, 2010).

2.5.2.1 Dimensions of OCB

Five dimensions of OCB were proposed, each entails variety of preferable most suitable behaviours; workers are prepared to furnish part of their efforts and time for (Bergeron, 2007; Jha & Jha, 2010; Wang et al., 2013). They include:

Altruism: Is an optional behaviour which aims to help others in special ways; colleagues in overload situations, educating them new methods of labour, new employees orientation and training, and serving firms' consumers.

Courtesy: The purpose of this behaviour is to prevent and avoid problems that concerning working with others, providing colleagues with advice, expertise and consultation which can be vital for making principal choices.

Conscientiousness: includes individual commitment and loyalty towards the organization, obeying rules and regulations, discipline, with the optimum use of time, and high levels of performance.

Sportsmanship: displays the character willingness to work underneath intractable stipulations without complaints, with tolerance and endurance in coping with others, acceptance and absorption of disagreeable occasions that could arise within the work atmosphere.

Civic virtue: it is related to employee preparedness to be part of every occasion, to participate in social activities, and attending all meetings (Karfestani *et al.*, 2013).

Again, mostly centred on Organ's (1988) 5-dimension taxonomy, Williams and Anderson (1991) also proposed a two-dimensional conceptualization of OCB: OCB-I (behaviours directed toward members; comprising altruism and courtesy) and OCB-O (behaviours directed towards organization; comprising the remainder three dimensions which are conscientiousness, sportsmanship and civic virtue).

2.5.2.2 Citizenship Behavior Motivators

Several studies have over the years been interested in investigating driving factors and stimulators of citizenship behaviour. In the lens of Salarzahi *et al.* (2011), emotional intelligence is one of these motivators, particularly for the altruism and conscientiousness dimensions. (Koys, 2001; Ahmed *et al.*, 2011; Swaminathan & Jawahar, 2013) asserts that

job satisfaction is a motivator citizenship behaviour. The results of (Jiao et al., 2011; Shin 2012) affirmed the importance of leaders' morals and beliefs, and their consciousness behaviour to be role models in raising citizenship behaviour among followers.

Even as some have occupied with human resource administration practices; Benjamin (2012) viewed training and progress applications principal stimulators for employees' citizenship, and for more value added voluntary actions.

Additionally, Lam et al. (2009) found that compensation and benefits have confident organization with citizenship behaviour. Al-bdour et al. (2010); Goudarzvandchegin et al. (2011); Lavelle et al., (2009); and Williams et al. (2002) found out that treating workers in equity and justice is positively associated with their citizenship behaviour. In addition, Zhong et al. (2011) believed that empowerment will promote the degree of voluntary work. Hansen et al. (2011) noticed that social responsibility is a way to persuade workers of the goodness intentions of their group; to be in return extra productive with high pleasant performance.

2.6 Empirical Evidence

2.6.1 Employee Perceptions of CSR

Employees as a unit of analysis have received limited attention in past CSR literature (Aguilera *et al.*, 2007: 839; Rupp *et al.*, 2006; Swanson & Niehoff, 2001). Past CSR and HRM research has mainly focused on relationships between leadership and corporate social behaviour (Swanson, 2008; Waldman, Siegel & Javidan, 2006), or defined socially responsible leadership (Waldman & Siegel, 2008). Although some theoretical models of Corporate Social Performance explicitly included employees as a level of analysis (Wood, 1991), few studies have investigated CSR's influence on employees' attitudes and behaviour. Table 1 summarizes the main findings of previous empirical studies.

Table 2.1: Studies of the Influence of CSR on organization and employees outcomes

Authors	Key Issues Examined	Methodology	Key Findings
Maignan, Ferrell, Hult (1999)	Corporate Citizenship (CC) and Employee Commitment (EC)	Survey	CC Positively influence EC by marketing executives
Greening & Turban, (2000)	Corporate Social Performance (CSP) on Job Pursuit Intention (JPI)	Experiments	Job seekers are more likely to pursue jobs from socially responsible firms than from firms with poor social responsible firms
Albinger & Freeman, (2000)	Corporate Social Performance (CSP) Organizational Attractiveness (OA) on	Survey	CSP positively related to employer attractiveness only for job seekers with high levels of job choice
Luce, Barber & Hillman, (2001)	Corporate Social Performance (CSP) on Firm familiarity (FF) and Organizational Attractiveness (OA)	Survey	CSP positively influences and indirectly OA by increasing the level of firm familiarity. FF mediated the influence of CSP on OA
Backhaus, Stone & Heiner, (2002)	Corporate Social Performance (CSP) on Employer Attractiveness (EA)	Survey and Quasi-experimentation	Environment, community relations and diversity had the largest influence on EA than other CSP. Minorities and women are more sensitive to the dimensions of CSP affecting them.
Smith, Wokutch, Harrington & Dennis ,(2004)	Corporate Social Orientation (CSO); Affirmative Action (AA); Diversity Management (DM) on Organizational	Survey	AA programs are perceived more favourably than DM activities and have a stronger influence on attractiveness for prospective students.

	Attractiveness (OA)		
Maignan & Ferrell,(2001)	Corporate Citizenship (CC) on Employee Commitment (EC)	Survey	CC Positively influence EC. It was only the discretionary component of CC is strongly correlated to EC
Peterson,(2004)	Corporate Citizenship (CC) and Employee commitment (EC)	survey	CC perceptions positively related to OC; stronger relationship among employees who believe in CSR. The effect of Ethical CC is stronger. There was a gender effect for Discretionary CC.
Aguilera, Rupp, Ganapathi & Williams (2006)	Corporate Social Responsibility (CSR) on Employee Commitment (EC) Job Performance (JP)	Survey of employees	There was a strong support for the influence of CSR on social exchange and subsequently on JP and OC
Carmeli, Gilat & Waldman, (2007)	Perceived social responsibility and Development on Job Performance (JP)	Survey	There was a positive influence of external social performance perceptions on identification, and JP
Brammer, Millington & Rayton ,(2007)	Corporate Social Responsibility (CSR) on Organizational Commitment (OC)	Survey of employees	There was a positive influence of external forms of CSR on OC subject to important gender variations
Valentine & Fleishman,(2008)	Corporate Social Responsibility (CSR) on Job Satisfaction (JS)	Survey of employees	Perceived CSR correlated and mediated ethics program and JS

Turker,(2009)	Perceived CSR (toward social and non-social stakeholder, customers, government and employees) on Employee commitment	Survey	All the different types of CSR other than CSR to the government were found to positively related with employee commitment.
Ebeid, (2010).	Corporate Social Responsibility and Organisational Commitment	Survey	Practicing social activities, especially those which are presented to the employees affect positively the employees' organisational commitment.
Ali et al. (2010)	Perceived CSR on Organisational Performance	Survey	The study found a significant positive relationship between CSR actions and employee organisational performance.
Dhanesh, (2010)	Four Dimensions of CSR (Carroll, 1979) on Three Dimensions of Organisational Commitment (Meyer and Allen 1991)	Survey	Ethical and legal dimension of CSR significantly predicted three dimensions of organisational commitment, while the discretionary and economic dimensions of CSR did not.
Zheng, (2010)	Employee Perceived CSR (Four Dimensions of CSR as identified by Carroll, 1979) mediated by Job satisfaction and organisational commitment on OCBI, OCBO, in role behaviour	Survey of employees	<p>Job Satisfaction partially mediates the OCB and perceived CSR; Normative commitment partially mediates OCB and perceived CSR.</p> <p>Job satisfaction totally mediates the relationship between perceived CSR and employees' in role behaviour.</p> <p>Job satisfaction partially mediates the relationship between perceived CSR and OCBI; Normative commitment partially mediated the relationship</p>

			between Perceived CSR and OCBI.
Tziner et al. 2011	Perceived CSR on Job Satisfaction	Survey of employees	Positive significant relationship between CSR and employee job satisfaction observed.
Kim & Park, (2011)	Perceived CSR mediated by Person-Organization fit On organizational attractiveness, and intent to apply among potential job seekers	Survey of employees	Good CSR performances appear to positively affect job seekers' intentions to apply and attractiveness to the organization.
Skudiene & Auruskeviciene, (2012)	Internal and external CSR on Employee Internal Motivation	Survey of employees	Internal and external CSR activities positively correlate with internal employee motivation. Internal CSR strongly related to internal employee motivation than all the external CSR dimensions. External CSR and customer-related activities strongly correlation with internal employee motivation than local communities and business partners related CSR activities. There was a weak relationship between internal employee motivation and business partners related CSR activities
Albdour & Altarawneh 2012	Internal CSR practices namely, training and education, human rights, health and safety, work life balance and workplace diversity on Job Engagement and Organisational Engagement.	Quantitative	Internal CSR significantly influenced employee engagement. But, the impact of internal CSR practices on Organisational Engagement was greater as compared with that of Job Engagement

Roeck & Delobbe, (2012)	Perceived Environmental CSR MV: Organizational Trust and Perceived External Prestige (PEP) On Employees Organizational Identity (OI)	Quantitative	Perceived Environmental CSR positively related to employees' Organisational Identity. Organisational trust mediated the relationship between perceived CSR and Organisational Identity
Bozkurta & Balb, (2012)	Perceived CSR MV: by employee gender on OCB Employee Perceived CSR is positively related to OCB	Quantitative	Employee Perceived CSR positively related to OCB
Sahar, (2013)	Social Responsibility on Citizenship Behaviour in a 5 Stars Hotels, Petra city	Quantitative	The results showed the strongest relationship with the legal dimension followed by philanthropic, then with the ethical, and the weakest relationship was with the economic dimension.
Lee & Kim, (2013)	Corporate social responsibility on Affective organizational commitment and Organizational citizenship behaviour Hotel employees	Quantitative	CSR perceived by employees showed an indirect effect on OCB through a full mediation of AOC, indicating that employees who believe that their hotel has a strong commitment to community outreach and charitable giving are more likely to engage in OCB.
Newman, Nielsen & Miao (2015)	corporate social responsibility on job performance and organizational citizenship behaviour social-identity theory	Quantitative	Employee perceptions of CSR toward social and non-social stakeholders strongly influenced OCB. But, employee perceptions of CSR toward employees, customers and government did not influence job performance and OCB.

Abdullah & Rashid (2012)	Organizational Citizenship Behaviour, Corporate Social Responsibility, CSR towards government, CSR towards employee, CSR towards society, CSR for environmental, CSR towards customer	Quantitative	The results showed that three dimensions of CSR were found to be significant, with CSR towards the Environment showing the biggest influence on OCB, then CSR towards the Employee and CSR towards the Customer respectively.
Khan, Zahoor, Irum, (2014).	Corporate Social Responsibility on Employees Behaviour in Telecom sector of Pakistan.	Quantitative	Findings showed that corporate social responsibility positively correlated with organisational citizenship behaviour and negatively with turnover intentions
Lee, Song, & Kim,(2015)	The Effect of CSR Participation of Employee on Employee Attitudes and Behaviours: The Moderating Role of Conscientiousness.	Quantitative	Conscientiousness totally moderated the relationship between CSR participation and two OCB.
ProtusKiprop, Kemboi & Mutai, (2015)	internal corporate social responsibility practices on employee job satisfaction:	Quantitative Kenya	Internal CSR had a significantly positive effect on employee job satisfaction.
Ramsden, (2015)	Corporate Social Responsibility, Sense of Belonging, and Organizational Citizenship Behaviour	Quantitative South Africa	Employee perceptions of their company's CSR activities predict their sense of belonging within the company, subsequently increasing the likelihood that they will engage in OCB that benefits the Organisation.

Sources: Author (2016)

A review of the studies showed in the table above shows that most of the previous studies on CSR that considered employees as their unit of analysis, focused on prospective employees rather than actual employees, and tried to measure their level of attraction to the organizations involved in CSR activities. (Albinger & Freeman, 2000; Blackhaus, Stone & Heiner, 2002; Greening & Turban, 2000; Luce, Barber & Hillman, 2001).

For instance, Albinger & Freeman, 2000 examined Corporate Social Performance (CSP) on Organizational Attractiveness (OA) and the findings indicated that CSP is positively related to employer attractiveness only for job seekers with high levels of job choice. Also Backhaus, Stone & Heiner, 2002 conducted a survey and quasi-experiment to investigate Corporate Social Performance (CSP) on Employer Attractiveness (EA) and it revealed that Environment, community relations and diversity have a largest influence on EA than others CSP facets. Minorities and women are more sensitive to the dimensions of CSP affecting them. Influence of prior CSP knowledge. Greening & Turban, 2000 examined Corporate Social Performance (CSP) on Job Pursuit Intention (JPI) and it's showed that Prospective job applicants are more likely to pursue jobs from socially responsible firms than from firms with poor social performance reputation.

These studies show how a socially responsible performance influences corporate attractiveness for prospective employees. CSR can, therefore, be seen as a useful marketing tool for attracting the most qualified employees and is an important component of corporate reputation (Fombrun & Shanley, 1990). These researches have demonstrated that, by enhancing corporate image and reputation, CSR is an appropriate tool for marketing to prospective employees. However, they said little about CSR influence on actual employees.

The studies that focused on internal employees were also found to emphasize internal CSR; i.e., CSR to the employees in the form of procedural justice, training, or other HR activities as the antecedent of their commitment or satisfaction rather than external CSR targeting the welfare of the larger community. Most of the studies focused on job satisfaction, employee engagement, job performance, organizational commitment and organizational identity (Aguilera, et al, 2006: Carmeli, Gilat & Waldman 2007: Brammer, Millington & Rayton 2007: Valentine & Fleishman, 2008). For instance, Aguilera, et al, 2006 examined Corporate Social Responsibility (CSR) on Employee Commitment (EC) and Job Performance (JP) and found a Strong support for the influence of CSR on social exchange and subsequently on JP and OC. Carmeli, et al., 2007 had a Positive influence of external social performance perceptions on identification, and JP when they examined Perceived social responsibility and Development on Job Performance (JP).

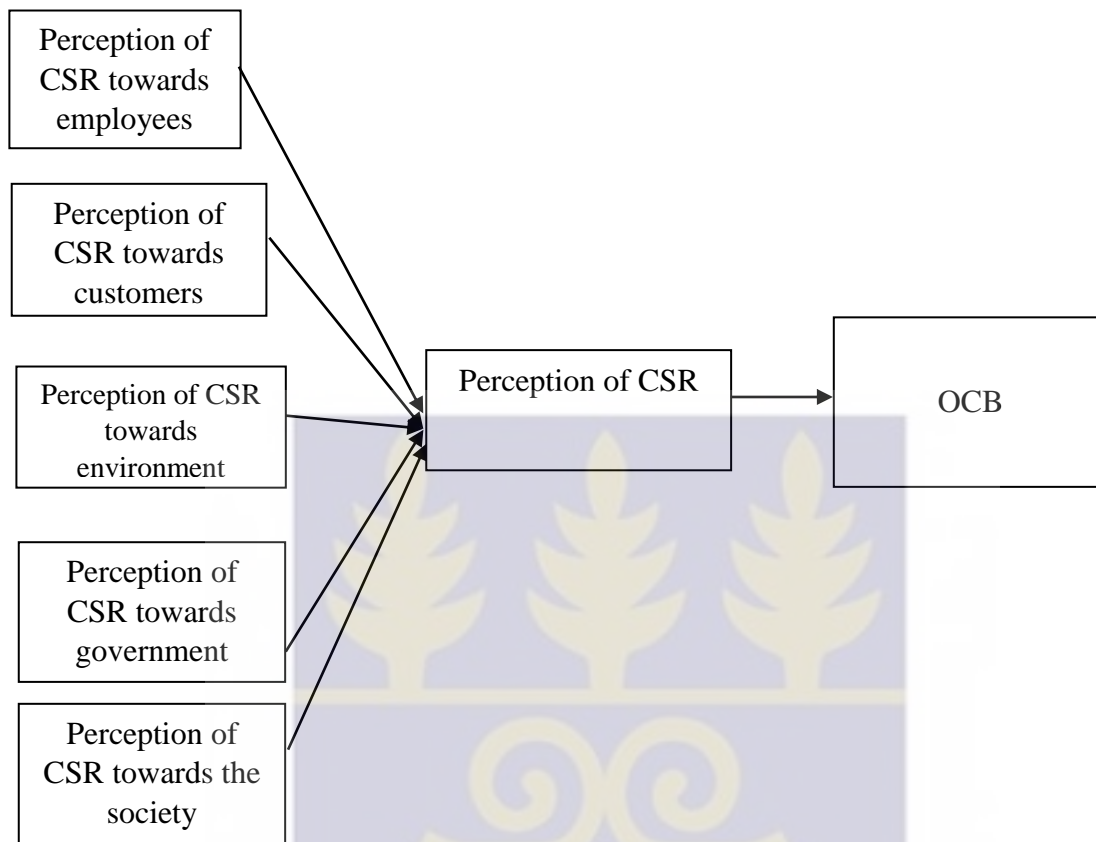
2.7 Conceptual Framework

From a theoretical perspective, stakeholder groups of employees can be seen as an “independent variable”, explaining the emergence of CSR (Aguilera et al., 2007), as a “dependent variable” influenced by CSR (Maignan & Ferrell, 2001; Peterson, 2004), or as a “mediating variable” of CSR influence on corporate performance (Barnett, 2007). In this study, the interest is in the second role played by employees as a stakeholder group. Employees are considered as a group which perceives, evaluates and reacts to CSR. Hansen et al., (2011) saw that social responsibility is a way to persuade employees of the goodness intentions of their organization; to be in return more productive with high quality performance. As such, Ali et al., (2010) and Albdour & Altarawneh (2012) focused on internal CSR and its' impact on employees positive behaviour and commitment in the banking sector of Jordan. AL-Shbiel and Al Awawdeh (2011) also assessed the relationship

of internal CSR on employees' commitment working at the Cement Manufacturing Co. in Jordan.

Growing empirical research highlights how CSR influences employer attractiveness to prospective employees (Albinger & Freeman, 2000; Greening & Turban, 2000; Luce, Barber & Hillman, 2001) and employee attitudes such as job satisfaction (Valentine & Fleischman, 2008) and organizational commitment (Brammer *et al.*, 2007; Hofman & Newman, 2014; Kim *et al.* 2010; Turker 2009b; Peterson, 2004).

Recent empirical findings highlight a strong influence of CSR toward secondary stakeholders on employee OCBs (Rupp *et al.*, 2013; Zhang *et al.*, 2014). Employee perceptions of corporate social performance, which includes items measuring CSR directed toward employees, found it has a positive influence on the OCBs of Chinese employees (Zhang *et al.*, 2014). Although there has been much examination as to whether employee perceptions of CSR toward government influences their job performance or OCBs, recent work from China highlights have been found to have a positive link between this dimension and employees' organizational commitment, a similar construct to organizational identification (Hofman & Newman, 2014). Based on empirical evidence, the following conceptual frameworks have been designed in this study.

Figure 2: Conceptual Framework

Source: Author (2016)

2.8 CSR in Ghana

According to Mensah, (2015) despite the ubiquity studies conducted on the concept of CSR across the globe, its current status, the concept is seen to be growing in Ghana's business environment due to the favourable conditions prevailing (Mensah, 2015). Atuguba and Dowuona-Hammond (2006) identified some of these conditions as globalization, the liberalization of the economic climate, a government commitment to the Golden Age of business such because the creation of a Ministry for exclusive Sector development (MPSD) to spearhead the recognition of a competitive and vibrant private sector, a promising and rising capital market with exceptional performance, significant momentum and a decided will for development. This beneficial atmosphere arguably, has culminated right into a reinforced private sector, consequently the rising discourse on CSR. Additionally, the developing

competencies about CSR and its associated problems may also be attributed to the emergence of advocacy, education and advertising efforts of some institutions including Non-governmental companies (NGO's), educational institutions, and business associations in Ghana (Ofori & Hinson, 2007; Ofori & Wilson, 2010).

According to reports by Ghana Society for Development Dialogue (2008), businesses from a wide spectrum of industries are involved several CSR activities ranging from a completion of a school block, health facility, borehole or the supply of clinical or education by one company or another. This declaration is supported through empirical findings inside the Ghanaian context that has said a variety of CSR engaged in, with the aid of corporations from telecom, financial, forestry and extraction industries of Ghana (Ofori & Hinson, 2007; Hinson & Kodua, 2012; Hinson et al., 2010; Ayine, 2008; Dashwood & Puplampu 2010; Atuguba & Dowuna-Hammond, 2006).

The practice of CSR in Ghana is predominantly in multinational corporations, whilst the reasonably small-corporations, local organization rarely engages in CSR (Ofori & Hinson, 2007; Atuguba & Dowuona-Hammond, 2006). Among different factors, studies perceived as barriers to CSR engagement by way of SMEs indicated that lack of time, lack of motivation, inadequate resources and capabilities, insufficient knowledge about social accountability and the belief that community involvement is not regarding trade inhibit the observe of CSR amongst neighbourhood SMEs (Jenkins, 2005). Nonetheless, significant multinational firms in more than a few industries are massively engaged in CSR. These comprise the telecommunication sector like MTN, Vodafone and Airtel; the mining sector like AngloGold and Newmont; the oil sector comparable to Tullow and Cosmos power; the banking sector

like Barclays, Standard Chartered, Ecobank Ghana Limited, amongst others (as indicated on their website).

These corporations strongly affirm in their values their commitments toward social responsibility. Illustratively, to Vodafone, CSR means applying its business ambitions responsibly with an awareness of its surroundings and environmental wishes with the intention to fulfil stakeholders' demands acquire profits and stay competitive. The MTN on the other hand additionally affirms its dedication to the socio-economic progress of the nation by way of improving people's lives through appropriate and sustainable social interventions in communities the place it operates (MTN 2013). In their dedication announcement, Newmont Ghana explains that key to attaining that vision and prescient is their ability to make a lasting and positive contribution towards sustainable development by way of environmental stewardship, social responsibility, and protection of health of humans within the communities where they function (NGGL, 2013).

In Ghana, corporations in formulating their CSR activities, use various benchmarks. Beyond the plethora of social and environmental problems plaguing Ghana, corporations' social responsibilities are in most cases, based on international frameworks and agreements on CSR and locally-brewed frameworks and agreements. Internationally and as reported by Atuguba and Dowuona-Hammond, (2006), these frameworks include the OECD Guidelines for Multinational Enterprises and the ILO Tripartite declaration on principles Concerning Multinational Enterprises, the Social Policy, the United Nations Global Compact, NEPAD, among others.

Locally, several initiatives were put in location to control or function as benchmarks for CSR engagements. Essentially, the 1992 structure enjoins all members and individuals to respect and uphold the right to life, the proper to private liberty and human dignity, protections from slavery and compelled labour, the right to property and more than a few other socio-economic rights among others. The 1992 constitution apart, there exist the Ghana business Code (GHBC), which used to be launched by means of the organization of Ghana Industries (AGI), Ghana Employers association(GEA) and the Ghana national Chamber of Commerce and industry (GNCCI). The one modelled alongside the global Compact, the Ghana trade Code sought to introduce and deepen the follow of CSR in industry operations (Amponsah-Tawiah and Dartey-Baah, 2011).

CSR within the employment context of Ghana can be said to be facilitated and controlled by way of both National and international laws. According to Atuguba & Dowuona-Hammond (2006), the ILO's Tripartite Declaration of Principles to which Ghana subscribes, engenders firms particularly multinational firms to implement responsible labour practices. Stiftung (2012) however studies that Ghana as a nation, has found it complex to enforce the specifications proposed by using ILO's in Tripartite Declaration Principles. The complicated one according Stiftung (2012) is C182, the convention entitled "Concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour." Child labour is nevertheless found in Ghana above all in agriculture and in the informal sector. ILO (2012) has reported success in the promotion of social safety for staff in the casual economy at the local degree by way of the local financial development (LED) factor of its Ghana decent Work Programme (GDWP).

Business institutions in Ghana have also provided proof of a commitment to promoting CSR practices in the employment class. For instance, Stiftung (2012) reports that compelled with the aid of the insufficient capabilities of employees in Ghana and the fact that it is on the whole intricate to deliver foreign workers to Ghana, German corporations provide basic and further training for their workers in Ghana. Additionally, Hinson and Kodua (2012) report that the selection criteria employed for compiling the Ghana Club 100 index includes third-party assessments of business ethics and relationships with employees. The intra-corporation CSR routine monitored for the Ghana membership 100 index relates to human and labour rights as well as environmental progress and attracts 72 percent of the total ranking whilst the communities' advantage initiative attracts 28 percentages; a clear indication of a centre of attention on CSR initiatives concerning the employment category. As more companies strive to enter or maintain their position on the prestigious Ghana Club 100 listing, it is believed that it will further CSR initiatives in the employment context of Ghana.

Overall, Ghana as a context for the study presents an emerging economic and political economy with increasing focus on CSR especially in the employment category. Additionally, giving the increased need for quality workforce in a competitive environment, Ghana presents a context characterized by inadequate quality of labour in an increasingly competitive environment. Securing and maintaining quality workforce can be seen imperative to corporate success in Ghana. The possible role of CSR based on the CSR perceptions and other individual factors in attracting quality workforce in Ghana is therefore examined in this study.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

A consideration of the methods and approaches for conducting a given study is an important aspect of doing research. Several factors influence the selection of appropriate methodology to be adopted for a study. The nature and scope of the enquiry, the set objectives among others are very important when selecting a methodology for a research study. This chapter describes the methodology used to achieve the purpose of the study. It includes the paradigm, research design of the study, the population of the study, and the sample size used. It also includes the sampling techniques employed in the study as well as the research instruments that were used and the source of data for the study and how the data is analysed.

3.1 Research Paradigm Assumptions

A research paradigm is a perspective about research held by a community of researchers that is based on a set of shared assumptions, concepts, values, and practices (Johnson & Christensen, 2004). To put it more simply, it is an approach to thinking about and doing research. According to Taylor, Kermode, and Roberts (2007), a paradigm is “a broad view or perspective of something”. Additionally, Weaver and Olson’s (2006) definition of paradigm reveals how research could be affected and guided by a certain paradigm by stating, “paradigms are patterns of beliefs and practices that regulate inquiry within a discipline by providing lenses, frames and processes through which investigation is accomplished”. Paradigms shape the way researchers perceive the research methodology adopted and the techniques to be used (Krauss, 2005). Therefore, to clarify the researcher’s structure of

inquiry and methodological choices, an exploration of the paradigms adopted for this study are discussed.

The three major research paradigms or approaches are *quantitative research*, *qualitative research* and *mixed research*. The choice of these research approaches depends on, as noted by Guba, (1990) their distinctive *ontology* (What is the nature of the knowable? Or what is the nature of reality?); *Epistemology*-What is the relationship between the knower (the inquirer) and the known (or knowable)? Or what is the paradigm's theory of knowledge; and *methodology*- "How should the inquirer go about finding out knowledge?" or, more specifically, what methods should be used in research? Later, two more dimensions of paradigms were added: *Axiology*-What is the role of values in the inquiry process? And *Rhetoric*-What kind of language and communication should be used in research?

The differences between quantitative, qualitative, and mixed research depend on these assumptions (Bryman, 2004). By definition, pure quantitative research relies on the collection of quantitative data (numerical data) and follows the characteristics of the quantitative research paradigm. It relies on analysing numeric information in the statistical form (Bryman, 2004). The qualitative approach is used to answer questions about the complex nature of phenomena and its purpose is describing and understanding the phenomena (Leedy & Ormrod, 2005). Pure qualitative research relies on the collection of qualitative data (i.e., non-numerical data such as words and pictures). Mixed research involves the mixing of quantitative and qualitative research methods (Creswell, 2009). The exact mixture that is considered appropriate will depend on the research questions and the situational and practical issues facing a researcher.

According to Johnson and Christensen (2004) most researchers use *inductive* and *deductive* reasoning when conducting research. For example, *inductive reasoning* is used when the researchers search for patterns in particular data gathered, when making generalizations (from samples to populations), and when making inferences as to the best explanation. Ultimately, the logic of confirmation is inductive because conclusive proof is not arrived at from empirical research. Researchers also use *deductive reasoning* when deducing from hypotheses the observable consequences that should occur with new empirical data if the hypotheses are true. Researchers also use deductive reasoning to conclude that a theory is false. If this conclusion is drawn, the researcher then moves on to generate and test new ideas and new theories.

Quantitative approaches are usually associated with a *positivist* paradigm. The positivist paradigm assumes that there are social facts with a single objective reality, which is separated from the feelings and beliefs of individuals. However, qualitative approaches are typically associated with the *interpretivist* paradigm. Interpretivism sharply contrasts to positivism and forms a basis of criticism towards positivist ideology. An important contributor to interpretivism is the school of thought that is symbolic interactionism. Interpretivist theorists, contrarily to positivists, do not believe that there is one reality that is objectifiable and measurable. Rather, the belief is that there are limitless numbers of realities, and that these realities can differ and change across time and place. This is because reality is made up from the minds of the people; reality is internally experienced, created through the interactions of people. The mixed method approach is associated with the philosophy of critical realism which offers a useful and pragmatic interface to the opposing notions of positivism and interpretivism. It also affords the inquirer the philosophical justification of combining quantitative and qualitative methodological techniques.

The approach of *critical realism* offers a useful alternative to the established paradigms of positivism and interpretivism (Houston, 2001; McEvoy and Richards, 2003) and a theoretical basis for mixed-method justification. According to Bhaskar (1978) (a significant proponent of this philosophical paradigm), and Delorme (1999), critical realism distinguishes between three different modes of reality: (1) the empirical (the facets of reality that can be experienced either directly or indirectly); (2) the actual (the facets of reality that occur but are not necessarily experienced); and (3) the real or ‘deep’ structures and mechanisms that generate phenomena. The latter are not open to direct observation, but can be inferred through a combination of empirical investigation and theory construction. Therefore, for critical realists, the goal of research is not to identify generalizable patterns (positivism) or to identify the experiences or beliefs of social actors (interpretivism) but to develop explanations that result in our understanding what structures and/or mechanisms underpin phenomena.

Table 2 summarizes the difference between quantitative and qualitative paradigms based on the philosophical assumptions that are ontological, epistemological, methodological, axiological, and rhetorical.



Table 3.1: difference between quantitative and qualitative approaches based on paradigms assumptions

Assumptions	Research Paradigm	
	Quantitative	Qualitative
Ontological Assumption	Objective, apart from researcher	Reality is subjective and multiple as seen by participants in the study
Epistemological Assumption	Researcher is independent from what is being researched	Researcher interacts with that being researched
Axiological Assumption	Value free and unbiased Values are emotive and therefore outside the scientific inquiry	Value laden and biased Values are personally relative; need to be understood critique of ideologies will promote needed social change
Methodological Assumption	Deductive process Cause and effect Context free	Inductive process Mutual simultaneously shaping factors Emerging design Context bound
Rhetorical Assumption	Formal Based on set definitions Impersonal voice	Sometimes informal Evolving decisions Personal voice
Purpose	To explain and predict	To understand and interpret To critique and to identify potential

Summer, 2003.

The question of whether or not to adopt either quantitative or qualitative methods alone or combine quantitative and qualitative methods has become a controversial topic for debate. Methodological pragmatists, such as Tashakkori and Teddlie (2006) and Johnson and

Onwuegbuzie (2004), contend that researchers should switch between the alternative paradigms if this results in an optimum level of understanding and a more complete analysis. The above researchers also assert that the differences between quantitative and qualitative methods are not always as extreme as researchers are made to believe, and can be used to effectively complement each other. Conversely, methodological purists take exceptional view to this and argue that these methods are incommensurable as the two methods are founded on mutually exclusive philosophical assumptions (for example, positivism vs. interpretivism) with almost no common ground between them (Guba & Lincoln, 1989). For example, Leininger (1994) cautions against the use of a mixture of quantitative and qualitative research methods as the differences in the two paradigms, which are so radically different, cannot be reconciled.

Adopting the view of the methodological purists, the current study adopted the quantitative paradigm to achieve its purpose. A quantitative methodology was adopted because the method facilitates comparison and statistical aggregation of the data and gives a broad, illustrative set of findings presented concisely and economically as compared to qualitative methods which typically produce a wealth of detailed information about a much smaller number of people and cases. The qualitative paradigm increases understanding of the cases and situations studied, but also reduces the possibility of generalizing (Quinn, 1990). Also, the quantitative approach provides objectivity because the respondents are the ones who provide the numbers; therefore, researcher's opinion does not have any impact on testing the hypothesis. In a general sense, this approach is used in explanatory researches as this study.

3.2 Research Design

A research design can be described a detailed outline of how an investigation takes place. It usually includes how data is collected, what instruments are employed, how the instruments are used and the intended means for analyzing data collected (Cuthill, 2002; Taylor et al, 2002). This calls for a systematic research approach to achieving it. Research approach explains the systematic and logical steps taken towards the collection and analysis of data to obtain information for a study (Eriksson & Wiedersheim-Paul, 2001). This study adopts the quantitative research approach. The quantitative research approach as part of the mixed method approach of this study involves the generation of data in quantitative form which was subjected to quantitative analysis in a formal and rigorous manner (Saunders *et al*, 2009).

The quantitative method can be described as an extreme form of empiricism, which relies on the control and interpretation of the phenomenon under study (Creswell, 2012). Quantitative research design can be explained as an excellent way of finalizing results and proving or disproving a hypothesis. Though quantitative research experiments can be difficult and expensive and require extensive statistical analysis, which can be difficult, due to most scientists not being statisticians, it is important to note its significance in social research. Quantitative experiments also filter out external factors, if properly designed, and so the results gained can be considered as valid.

According to Yin (2011) the best method to use for a study depends on the purpose of the study and the accompanying research questions. This study is also explanatory because it mainly aims at determining the relationship between perceptions of CSR and organisational citizenship behaviour (OCB) of employees of selected service industry in Ghana.

In planning a research study, an important question arises as to whether the study is going to be done in a particular time or it is going to be done over a given period. According to Saunders *et al.* (2009), a study of a particular phenomenon taken at a particular time constitutes a cross-sectional research. On the other hand, those studies taking place over time are called longitudinal studies. The main strength of longitudinal studies is their capacity in studying change and development over time (Saunders *et al.*, 2009). The current study is cross-sectional because it focuses on the phenomena (perception of CSR and employees OCB) within a specified time of the study (as of 2015/2016) as opposed to longitudinal research which focuses on the phenomena at successive time interval (Saunders *et al.*, 2009).

3.3 Population and Sampling

3.3.1 Target Population

The population is the larger pool from which sampling elements are drawn and to which findings can be generalised. The population encompasses all the elements that make up the unit of analysis (Terre-Blanche *et al.*, 2006). The study specifically targets employees of companies selected from service industries in Ghana, Banks, the Telecommunications sector, and the hospitality industry. These service industries in Ghana have been rife with intense competition to gain competitive advantage. This is mainly due to the attractive nature of the industries which have led to several competitors. These service industries mentioned above have adopted a marketing tool known as Corporate Social Responsibility. Specifically, the study targeted employees of Ecobank Ghana which is ranked among the top biggest banks in the country, MTN Ghana which has the largest market share in the telecom industry, and Fiesta Royale Hotel also one of the best in the hospitality industry.

3.4.2 Sampling Size

The size of the sample determines the statistical precision of the findings. The size of the sample is a function of change in the population parameters under study and the estimation of the quality that is needed by the researcher (Wegner, 2000). Generally, larger samples result in more precise statistical findings (Terre Blanche *et al.*, 2006). To determine the number of

employees of the organisation to be selected, the Yamane (1967) formula was adopted:

$$n = \frac{N}{1 + Ne^2}$$

In this formula, “*n*” represents the sample size to be calculated, while “*N*” is the relevant population. The value of “*e*” (standard error) depends on the required confidence level set by the researcher. If the confidence level is 95 percent, then the “*e*” value would be 0.05. In this study 95% confidence level was adopted. Knowing the total population of the staff of the companies in the Accra (Headquarters), the required sample size was calculated.

$$n = \frac{2,700}{1 + 2,700(.05)^2} = \frac{2,700}{1 + 6.75} = \frac{2,700}{7.75} = 348.4$$

Using the sample determination formula indicated above, a total sample size of 349 was chosen. Overall 225 respondents were obtained. This sample size was chosen as representative sample of the entire study. It allowed a fair inclusion of the subjects concerned for the study by using proportion to total population parameters. Table 3 presents the sampling distribution.

Table 2.2: Sample size distribution

Company	Number of staff (N)	Proportion of staff	Estimated sampled size (n)	Actual Sample size	Response rate (%)
Ecobank Ghana	1,200	45%	157	79	50.3%
MTN Ghana	1,000	38%	133	74	55.6%
Fiesta Royale	500	17%	59	72	122.0%
Total	2,700	100	349	225	64.5%

Author (2016)**3.3.3 Sampling Technique**

According to Neuman (2011), by sampling, the primary goal of researchers is to get a small collection of units from a much larger collection or population, such that the researcher can study the smaller group and produce accurate generalizations about the larger group. In this study, non-probability sampling techniques such as purposive and convenience sampling technique were used to select the companies. Purposive or judgemental sampling technique was used because the companies selected were among the largest in their categorised industry. Convenience sampling techniques was used to select the participants (employees). Convenience sampling techniques was adopted because only employees of the company who were present at the time of the data collection and willing to volunteer information as required considered.

3.4 Sources of Data

In this study, both primary and secondary sources were used for data. A structured questionnaire was used as the main primary data collection instrument while secondary information in the form of CSR practices of the selected companies within a period of (2014-2015) were obtained from the Records of the companies.

3.4.1 Design of the questionnaire

A questionnaire is a data collection instrument used to gather primary data in survey-based studies. A structured questionnaire consists of well-formulated questions and fixed response alternatives that are directly related to the research objectives (Wegner, 2000). The rest of the questionnaire were organised as followed:

The questionnaire was organised into three sections outlined as follows. The first section (section A) assessed the demographic profile of the respondents which included items such as: gender, age, level of education, position held in the company and tenure of work.

Section B measures the perceptions of the employees of the selected companies about the CSR practices of their respective organisations. In line with recent work (De Roeck & Delobbe 2012), the study used Turker's (2009) scale to measure employee perceptions of organizational CSR practices toward four main groups of stakeholders (social and non-social stakeholders, employees, customers and government). The 18 items from Turker's (2009) scale loaded onto four subscales comprised eight, five, three and two items. Sample items for each of the subscales include 'Our company participates in the activities which aim to protect and improve the quality of the natural environment', 'Our company implements flexible policies to provide a good work and life balance for its employees', 'Customer satisfaction is highly important for our company' and 'Our company complies with the legal regulations completely and promptly'. Items were measured on a five-point Likert scale (Likert, 1932): 1= strongly disagree; implies the respondent completely rejects the assertion, 2= Disagree; implies the respondent does not accept the assertion, 3 =Neutral; implies the respondent is indifferent, 4= Agree; implies the respondent accepts the assertion 5 =strongly agree; Implies the respondent completely accepted the assertion.

Section C determined the organisational citizenship behaviour (OCB) of employees of the selected companies. Eighteen items from Lee and Allen (2002) including the scales; 1-Never, 2-Rare, 3-Sometimes, 4-Often and 5-Always were used to measure OCBs. The employees were asked to rate their level of engagement with the organization (commitment, intra-role and extra-role job performance). Sample items included: 'I defend the organization when other employees criticize it' and 'I take action to protect the organization from potential problems'.

3.4.2 Validity and Reliability of Research Instrument

The importance of validity and reliability in the study were critical to the usefulness of the study and “can be approached through careful attention to a study’s conceptualization and the way in which the data are collected, analysed, and interpreted, and the way in which the findings are presented” (Shadish et al., 2002). Frank and Wallen (2003) defined validity as the degree to which correct inferences can be made based on results from an instrument.

To ensure validity, the questionnaire was validated by research experts in Human Resource management in terms of its content and construct. To ensure the validity of the questionnaire, 15 samples of the questionnaire (5 to each company) will be pre-tested. Any inconsistency found in the questionnaire was corrected before full scale data collection.

The reliability scale used in the study is the Cronbach’s alpha. Struwig and Stead (2001) describe Cronbach’s alpha (Cronbach, 1951) as a measurement of how well a set of items measure a single one-dimensional talent construct. The measure ranges from 0 to 1. A value of 1 indicates perfect reliability, and the value 0.70 is considered to be the lower level of

acceptability (Hair, Anderson, Tatham & Black. 1998). Therefore, a Cronbach's alpha of at least 0.70 was deemed acceptable in this study.

3.4.3 Data Collection Methods

An introduction letter from the University of Ghana Business School (UGBS) was first sent to the selected organisations to seek their consent. The validated questionnaires were then distributed to the target individual of company through personal contact. The respondents were allowed ample time (two weeks) to respond questionnaire. The questionnaires were then being retrieved through personal contact for sorting and analysis. According to Creswell (2009), using self-completion method can give participants chance to fill out the questionnaire in their own time, and quick to complete the questions.

3.5 Data Analysis Methods

In this study, both descriptive and inferential statistics were used. Descriptive statistics such as frequency distribution mean and standard deviation will be used to present employee perceptions of CSR practices, and their employee OCBs. The means values represent the average response for all respondents regarding a particular item on the scale while the standard deviation is the spread of the response about the mean. To test for the hypothesis, one sample t-test, and correlation and regression method were used to evaluate the relationship between employee perceptions of CSR and OCB. Also a parametric ANOVA test was used to compare the three companies in terms of their perception of CSR and OCB. Data analysis was done using the Statistical Product and Service Solutions (IBM SPSS Version, 20).

3.6 Profile of the companies

Profile of Ecobank

Ecobank Ghana Limited is a member of the Pan-African Ecobank chain which operates in thirty two (32) countries. The stock of Ecobank Ghana is listed on the Ghana Stock Exchange, where its shares are traded under the symbol: EBG. The bank is a fully networked commercial bank in Ghana licensed by the Bank of Ghana, the national banking regulator with branches in almost all regions of the nation (Ghana Stock Exchange, 2010).

Ecobank Ghana Limited is engaged in merchant banking, investment banking and retail banking. It also operates through two wholly owned subsidiaries Ecobank Investment Managers Limited, engaged in the management of investments, and Ecobank Leasing Company Limited, which is engaged in providing finance lease facilities. The Bank is a subsidiary of Ecobank Transnational Inc (Ghana Banking Survey, 2014). The bank was formed in 1990. In December 2011, Bank of Ghana, the central bank of the country, gave approval for Ecobank Transnational to acquire 100% interest in The Trust Bank (TTB), another licensed commercial bank. At the time, the total asset valuation of TTB was approximately US\$119 million (GHS: 220 million) (Ghana Banking Survey, 2014). Ecobank has successfully merged TTB and EBG. The new bank is known as Ecobank Ghana. Ecobank is the leading Pan-African bank with operations in 36 countries across the continent. The bank has over the years made substantial contributions towards the socio- economic development of Ghana by giving various support to individuals, institutions and communities across the country (Ghana Statistical Service, 2013). Ecobank through various CSR initiatives has significantly impacted positively on the lives of the local communities where we have presence within the country. Their focus is on the following areas; Education, Health, Employment Generation, Underprivileged Individuals, Groups and Institutions Environment.

Profile Mobile Telecommunication Network (MTN)

In December 1995, Scancom was awarded the first national license to operate and maintain 900GSM network in Ghana. In November 1996, Scancom became the first private GSM mobile service provider in Ghana under the service name Spacefone, covering all major cities in Ghana that is Accra, Tema, Kumasi, Takoradi, as well as the major mining cites like Obuasi and Babiani. In August 2005, Scancom announced that they have rebranded Spacefone and it was to be known as Areeba. Areeba was a single brand name of Scancom in Europe, the Middle East and Africa. By the year 2005 Areeba had about 1.4 million subscribers making it the largest Mobile service providers in Ghana (Ghana Statistical Service, 2014). In July 2006 Mobile Telecommunication Network (MTN), acquired Investcom Limited which owned Scancom Ghana Limited operators of areeba in Ghana. The brand name areeba was changed to MTN, Scancom was still the registered owner of the brand expect the Scancom is now owned by MTN group. After one year of rebranding MTN in Ghana the organization if focused on consolidating its position as the leader in the market and to fulfil its commitment of bringing world class telecommunication service in Ghana (Ghana Statistical Service, 2010).

In this regard, MTN has invested much in network expansion initiative meant to enhance speech quality, improve coverage intensity and to extend coverage to new areas. MTN has integrated mobile telecommunication into the development of a brand that has become a lifestyle. MTN Ghana acknowledges its responsibility towards its stakeholders to sustain long term mutual value. In this regards MTN, has establish a very good relationship with the Government and community groups to enables them to work together to achieve profitability.

MTN Ghana has established MTN Ghana Foundation which is driving its Corporate Social Responsibility programs. The Foundation currently has three focus areas – Health, Education and Economic Empowerment. The Foundation is set up as a separate legal entity with its own independent Board of Directors and Patrons who oversee the operations of the Foundation. Its commitment is centered on the socio-economic development of the country through the roll out of appropriate and sustainable social interventions in communities all over the country (Ghana Health Service, 2013). The main aim of the Foundation is to have a broad community impacting and supporting national and international development priorities. It facilitates partnership and sharing of resources to achieve mutual objectives. MTN's global policy is to have a proportion of each operating unit's profit after tax dedicated to undertaking corporate social responsibility activities. These funds are what the Foundation uses for its projects.

Fiesta Royale Hotel

Fiesta Royale Hotel was opened on 5th November, 2003 as the Cresta Royale Hotel. The Hotel's name was changed to the Fiesta Royale Hotel in December, 2006 after a rebranding exercise. The Fiesta Royale Hotel is now a member of Sterling Hotels of the Preferred Hotel Group Partner. The Fiesta Royale Hotel also provides facilities expected from a first class hotel, such as a swimming pool, gym, business Centre and conference rooms. We focus on the business and leisure traveller as well as conference delegates. The buildings comprise of a public area and two guestroom wings (www.fiestaroyale.com). The later enclose extensive well-manicured gardens and an elegant pool area. All rooms on both wings have a view of the pool area and garden. The Fiesta Royale hotel offers uncompromising luxury accommodation with generous room sizes.

3.7 Ethical issues

In conducting any study, ethical issues will definitely arise in relation between the researcher and the research participants. In this study, there were four ethical considerations need to be elucidated by the researcher:

(1) Maintaining the Privacy/Anonymity of the Respondents.

The researcher had to convince the respondents on their anonymity at all time. The respondents were informed about the uses of the information they provide and their identity will never be documented. Privacy of the respondents also includes the right of the respondents to give and decline information in the study.

(2) Data Confidentiality

Data confidentiality implies that when the respondents provide information that is believed to be confidential, the information must be kept as confidential by the researcher (Kennedy, 2001; Babbie, 2013). Therefore, in this study, the researcher had to give assurance that the information provided by the respondents will only be used for the purpose of the study and people other than the researcher will not be able to get access to the information.

(3) Informed Consent

Informed consent is important in order to invite respondents to participate in the study (Kimmel, 2007). In this study, the researcher provided a cover letter together with the mail survey to briefly describe the purpose of study and explain to the respondents that their participation in the study is voluntary. It is also important to state that they have the right to withdraw the information from the study at any time.

(4) Deception and Harm

The respondents were informed that the researcher will give assurance that all the information submitted will be handled in a sensitive way. The respondents had also been

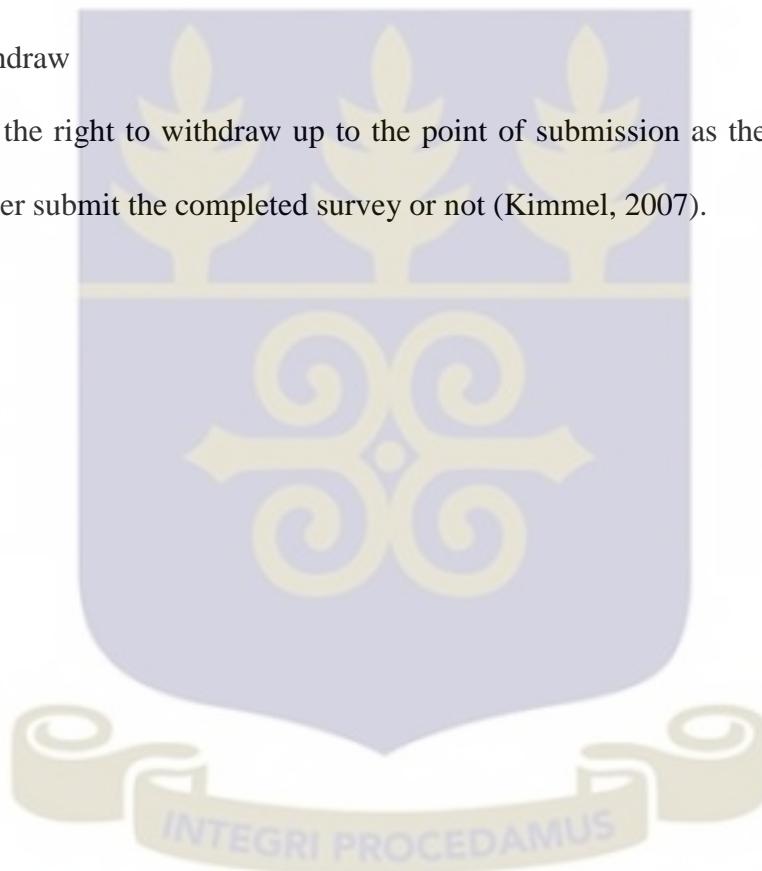
informed that their identity and information provided will be protected and not be disclosed to the organisation they represent.

(5) Debriefing

In order to ensure that participants are debriefed, a summary of the overall findings of the research will be provided to the Human Resources Department or contact person at each organisation to distribute upon completion of the research (Kimmel, 2007).

(6) Right to Withdraw

Participants had the right to withdraw up to the point of submission as they could use their discretion to either submit the completed survey or not (Kimmel, 2007).



CHAPTER FOUR

ANALYSIS AND DISCUSSION

4.1 Introduction

This chapter of the study presents the data analysis, interpretation and discussion of the outcomes from data collected in the subject area. In this study 349 self-administered questionnaires were distributed to employees of Ecobank Ghana, MTN Ghana and Fiesta Royale. A total of 225 questionnaires were retrieved and eligible for further analysis in line with the study objectives. The Statistical Package for Social Science (SPSS) program was used to analyze the data. To achieve the first objective for this study, a content analysis was carried out using the secondary gathered from Ecobank Ghana Limited, MTN Ghana and Fiesta Royal Hotel. These were examined and inferences made concerning the kind of CSR activities that they carry out. Further, objective two and three were achieved through the use of SPSS version 20. The study generated frequencies for the demographic profile of respondents as well as descriptive statistics of relevant data. A test for reliability of the scale items for this study was conducted. Finally, the study utilized statistical tools for achieving objective two and three which included one-sample t-test, ANOVA, correlation and linear regressions.

4.2 Demographic Characteristics of Respondents

Table 4.2.1 shows the result of sample distribution of demographic characteristics of respondents from the descriptive statistics information.

Table 4.2.1 Sample Distribution of Demographic Characteristics of Respondents

Demographic Characteristics	Categories	Frequency	Percent
Age of Respondents	Below 20	2	0.8
	20-29 years	121	53.8
	30-39 years	80	69.6
	40-49 years	21	0.9
	50-59 years	1	0.4
	Sub-Total	225	100.0
Gender of Respondents	Male	110	49.0
	Female	115	51.0
	Sub-Total	225	100.0
Educational Level of Respondents	SSSCE/WASSSCE/Technical cert.	36	16.0
	HND	36	16.0
	Degree	104	46.2
	Master's Degree	49	21.8
	Sub-Total	225	100.0
	Work Experience	Below 2 years	51
2-5 years		109	48.4
6-10 years		57	25.3

	11-15 years	7	3.1
	More than 20 years	1	0.4
	Sub-Total	225	100.0
Position Held by Respondents	Non-management	195	86.7
	Management	30	13.3
	Sub-Total	225	100.0
Marital Status of Respondents	Single	132	58.7
	Married	90	40.0
	Divorced	2	0.9
	Widowed	1	0.4
	Sub-Total	225	100.0
Profession of Respondents	HR	4	1.8
	Marketing	80	35.6
	Finance/Accounting	84	37.3
	Telecom engineering	10	4.4
	Hotel Management	47	20.9
	Sub-Total	225	100.0

Source: Field Survey, 2016

- **Age of Respondents**

The result in **table 4.2.1** indicates that out of 225 respondents, 121(53.8%) were within age 20-29, 80(69.6%) age 30-39, 21(0.9%) age 40-49 and 1(0.4%) within age category of 50-59. The results of the study indicate that, there are economically active work force within the three Organizations that took part in the study namely; MTN Ghana, Ecobank Ghana Limited and Fiesta Hotel. Implicitly, these organizations have employees who have long work life and can contribute their knowledge and skills in enhancing and achieving organizational goal through friendly activities with customers. This friendliness increases customer base of the organization and builds a good corporate image for the organization. In the opinion of Clarkson (1995) employees of an organization must be taken seriously when it comes to their contributions regarding the growth and development of the organization as well as their personal interest. On the other hand, employees within the age 40-49 and 50-59 are insignificant as in percentage terms. Since those within the economically active population are more, organizations stand the chances of maintaining and sustaining the interest clients.

Gender of Respondents

The result of the study shows that, 115(51%) were females and 110(49%) were males. This is an indication that, society is now moving towards gender equity not only in the share of national resources, but in getting involved in corporate social responsibility.

Educational Level of Respondents

The result of the survey indicates that, on educational level of respondents indicates that respondents have some appreciable level of education. The results shows that 104(46.2%) of the respondents had completed undergraduate studies, 49(21.8%) had their masters degree, HND 36(16%) and SSSCE, WASSCE, technical certificates combined to give 36(16.0%).

Generally, the results reveals that the current workforce stand the chance of imploring the current technological knowhow to maintaining and sustaining the interest of clients of organization to improve organization corporate image.

Work Experience

Findings of the study shows that, 109(48.4%) had worked for 2-5 years, 57(25.3%) 6-10 years, 51(22.7%) below two years and 1(0.4%) more than 20 years. The result shows that very few of the respondents had vast work experience. This has negative effects on the organizations since besides knowledge, work experience is a pivot on which effectiveness and efficiency of an organization strives. Pirsch *et al.* (2007) established that, employees with inadequate work experience lacks the knowledge of practical work with its consequences of wasting organizational resources in production. However, the majority who do not have the vast work experience would need some in-service training or refresher courses to be able to acquaint themselves with the skills in organizational development. In the views of Brammer & Millington, (2005); Doukakis *et al.*, (2005); Kitchen & Schultz, (2002); Joyner & Payne, (2002) employees with inadequate work experience can be given the necessary training to enhance their capacity for a higher productivity.

Position Held by Respondents

In terms of position held by respondents it was found that more than half of the sampled respondents are non-management staff representing 195(86.7%) and the least represented were those who are part of management representing 30(13.3%).

Marital Status of Respondents

In relation to marital status of respondents the it was discovered that majority of the sampled respondents were single representing 132(58.7%), followed by married respondents representing 90(40.0%) and the least represented are those who are widow/widower representing 1(0.4%).

Profession of Respondents

The result on sample distribution of profession of respondents shows that greater number of the sampled respondents are within finance/accounting profession representing 84(37.3%), followed by those within marketing representing 80 (35.6%), next to it was hotel management representing 47 (20.9%) and the least represented are those in HR representing 4(1.8%). This shows sampled distribution across professions.

Cross Tabulation Results on Demographic Characteristics

Table 4.2.2: Gender vrs Industry Cross Tabulation

		Industry			Total	
		Banking	Telecom	Hospitality		
Gender	Female	Count	38	39	38	115
		%	33.0%	33.9%	33.0%	100.0%
	Male	Count	41	35	34	110
		%	37.3%	31.8%	30.9%	100.0%
Total	Count	79	74	72	225	
	% within gender	35.1%	32.9%	32.0%	100.0%	

Source: Field Survey (2016)

Further statistical analysis of the Chi Square revealed no significant association between gender and industry ($\chi^2=0.441$, $df=2$, $p=0.802$) since $P>0.05$. This implies that the proportion of each gender category was about the same across industry. It can also be established that, since there is no significant association between gender and industry, there is equally no bias towards employment or in employing female in to industries. This goes a long way to

empower women in the formal sector and in the production of goods and services. When this happens, the standard of living of the households will increase and members of households including infants stand the chance of benefiting a lot in social services. According to Backhaus et al., (2002); Barnett & Vaicys, (2000) socially responsible organisations are capable of training and retaining high quality employees including women and enhancing their capacities to attract more superior jobs to boost the standard of living of their households. Out of the female respondents 115, 33.0% came from the hospitality industry, 33.9% Telecom industry and 33.0% from the banking industry. Regarding the male respondents (110), 30.9% came from hospitality industry, 31.8% Telecom industry and 37.3% from the banking industry. This affirms the fair representation of the gender across the industries.

Table 4.2.3: Age vrs Industry Cross Tabulation

		Industry			Total	
		Banking	Telecom	Hospitality		
Age (yrs)	Below 20	Count	0	2	0	2
		%	0.0%	100.0%	0.0%	100.0%
	20 -29	Count	33	43	45	121
		%	27.3%	35.5%	37.2%	100.0%
	30 -39	Count	39	24	17	80
		%	48.8%	30.0%	21.2%	100.0%
	40 -49	Count	7	5	9	21
		%	33.3%	23.8%	42.9%	100.0%
	50 -59	Count	0	0	1	1
		%	0.0%	0.0%	100.0%	100.0%
Total	Count	79	74	72	225	
	%	35.1%	32.9%	32.0%	100.0%	

Source: Field Survey (2016)

Regarding the age of respondents who were below 20 years (2), all the respondents, 100% were from the Telecom industry. Of the numbers that were between 20-29 years of age (121), 37.2% were from the hospitality industry, 35.5% from the Telecom industry and 27.3% came from the banking industry. Of those who were between the ages of 30-39 years of age (80),

21.2% were from the hospitality industry, 30.0% from the Telecom industry and 48.8% from the banking industry. Regarding the respondents with 40-49 years of age (21), 42.9% were from the hospitality industry, 23.8% from the Telecom industry and 33.3% came from the banking industry. The one person who was found to be 50-59 years came from hospitality industry.

Table 4.2.4: Education vrs Industry Cross Tabulation

			Banking	Industry Telecom	Hospitality	Total
Education	SSSCE/WASS	Count	0	5	31	36
	CE/Technical Certificate	%	0.0%	13.9%	86.1%	100.0%
	HND	Count	8	12	16	36
		%	22.2%	33.3%	44.4%	100.0%
	Degree	Count	45	40	19	104
		%	43.3%	38.5%	18.3%	100.0%
	Masters' degree	Count	26	17	6	49
		%	53.1%	34.7%	12.2%	100.0%
	Total	Count	79	74	72	225
		%	35.1%	32.9%	32.0%	100.0%

Source: Field Survey (2016)

The cross tabulation revealed that, in the banking industry, the proportion of respondents by educational background increased steadily from 0% (SSSCE/WASSCE/Technical Certificate) and peak at 53.1% (Master's degree). In the Telecom industry, however, the proportion increased steadily from 13.9% (SSSCE/WASSCE/Technical Certificate) to a maximum value of 38.5% (Degree) and declined 34.7% (Master's degree). In the hospitality industry, the age proportion of the respondents in each education group saw a steady decline from 86.1% (SSSCE/WASSCE/Technical Certificate) to 12.2% ((Master's degree) opposite to the that of the banking industry.

Table 4.2.5: Position held vrs Industry Cross Tabulation

			Industry			Total
			Banking	Telecom	Hospitality	
Position	Management	Count	17	12	1	30
		%	56.7%	40.0%	3.3%	100.0%
	Non-management	Count	62	62	71	195
		%	31.8%	31.8%	36.4%	100.0%
Total		Count	79	74	72	225
		Count	35.1%	32.9%	32.0%	100.0%

Source: Field Survey (2016)

Table 11, revealed that, majority of the management staff (56.7%) were obtained from the banking industry, followed by the Telecom industry (40.0%) and then the hospitality industry (3.3%). However, regarding the non-management staffs, 31.8% were from the banking industry, 31.8% from the Telecom industry, and 36.6% came from the hospitality industry.

Table 4.2.6: Work Experience vrs industry Cross tabulation

			Industry			Total
			Banking	Telecom	Hospitality	
Work Experience	Below 2 yrs	Count	9	19	23	51
		%	17.6%	37.3%	45.1%	100.0%
	2 -5yrs	Count	38	36	35	109
		%	34.9%	33.0%	32.1%	100.0%
	6 - 10 yrs	Count	28	18	11	57
		%	49.1%	31.6%	19.3%	100.0%
	11 -15 yrs	Count	4	0	3	7
		%	57.1%	0.0%	42.9%	100.0%
	More than 20 yrs	Count	0	1	0	1
		%	0.0%	100.0%	0.0%	100.0%
Total		Count	79	74	72	225
		%	35.1%	32.9%	32.0%	100.0%

Source: Field Survey (2016)

Regarding the tenure of work of the respondents across industry, of the number of that had below 2years working duration in their organization (51), 45.1% were from the hospitality industry, 37.3% from the Telecom industry and 17.6% came from the banking industry. Of the number of that had 2-5years working duration in their organization (109), 32.1% were

from the hospitality industry, 33.0% from the Telecom industry and 34.9% came from the banking industry. Of the number of that had 6-10years working duration in their organization (57), 19.3%were from the hospitality industry, 31.6% from the Telecom industry and 49.1% came from the banking industry. Regarding the number of that had 11 -15 years working duration in their organization (7), 42.9%were from the hospitality industry0.0 from the Telecom industry and 57.1% came from the banking industry. The one person that worked for more than 20years came from Telecom industry.

4.3 Objective 1: The nature and form of CSR practices in selected companies.

The study investigated the nature and form of CSR practices of Ecobank Ghana, MTN Ghana and Fiesta Royale Hotel. The secondary data gathered was systematically examined and inferences made on the activities of the three organizations as in serving the Ghanaian public. Thorough examination of the secondary data revealed that, the commonest CSR of the three organizations are health and education. The provision of employment, support to underprivileged individuals, groups and institutions, tourism, and economic empowerment are also among some of the activities extended by some of the organisations.

It can be asserted that, the three organization's support for human development is in line with the Directive Principle of State Policy enshrined in chapter six of the 1992 Republican Constitution of Ghana. Implicitly, these organizations are not just occupying space in Ghana, but supporting Ghana and the Ghanaian publics to attain an appreciable quality of life. Formal education is among the means by which people can obtain quality employment. Employment provides for the Ghanaian publics financial empowerment which enables individuals to further support the education of their families and relatives. In the opinion of Backhaus et al., (2002): Barnett & Vaicys (2000) when members of a household attains

quality education, they stand the chance of gainfully employed and can support their immediate families and relatives. Education and financial empowerment also serves as a lubricant to families and relatives in a number of ways including financing healthcare, putting up decent accommodation, preparation of nutritious meals, thus enhancing their standard of living. When people are well fed, their health is improved and the number of times they would have visited the hospital for healthcare services would also reduce, thus improving both their finances and standard of living. Acuff (2005) opines that when people are well employed, their social lives would definitely improve and the number of times they fall sick will also be reduced. The detailed CSR activities of the three organizations are presented in the table below;

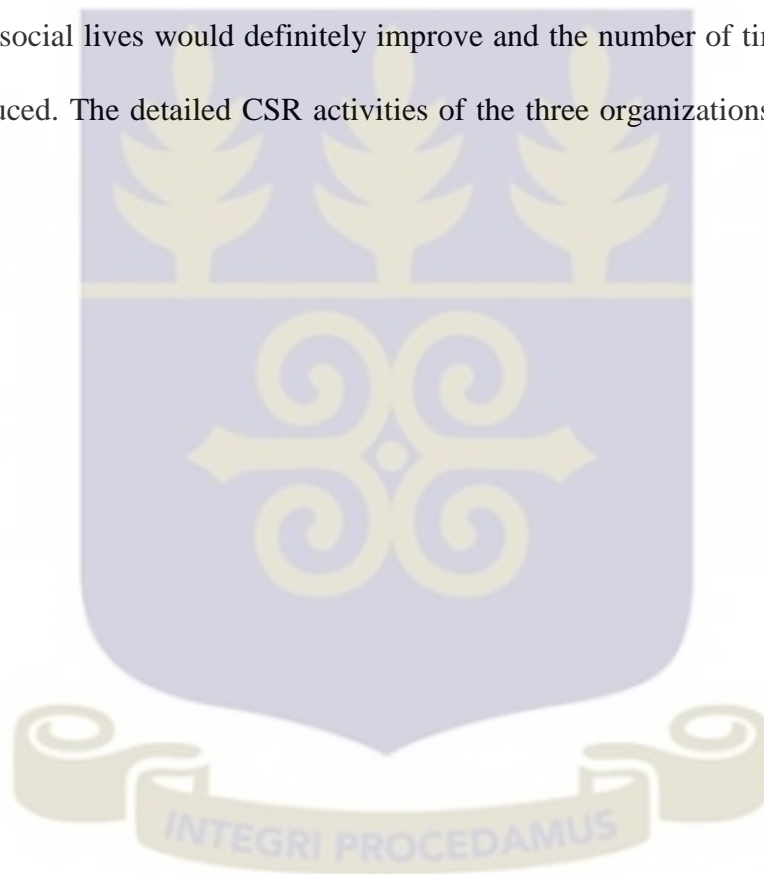


Table 4.3.1: Nature of CSR Practices of the selected companies

No	Company	Nature (i.e. the focus areas of company CSR)	Form (i.e. the details of CSR activities of companies)
1	<i>Ecobank Ghana</i>	Health	<ul style="list-style-type: none"> • Support to Korle Bu Teaching Hospital • Leukemia project Foundation • Ecobank Day for 2014 was on health and thirteen communities were supported to the value of USD 140,000.00 • Ecobank in 2014 donated GHC 160,500 to the Ghana Red Cross for the completion of a Head office complex. • Ecobank contributes to the fight against malaria • Transplant Links Community • Ecobank Ghana in partnership with MTN organized a blood donation exercise which resulted in over 1000 pints of blood for major hospitals in Ghana to save lives. • Ecobank Ghana financed the full cost of open heart surgery for two underprivileged children at the National Cardiothoracic Centre. • Ecobank supported the Akuapem Community Foundation to organize a medical outreach program and a health talk in respect of women and adolescent reproductive health. • Ecobank Ghana made a contribution to the June 3rd Disaster victims at the 37 Military

			<p>Hospital by donating 6 patient</p> <ul style="list-style-type: none"> • Ecobank partnered with Onuapa Foundation, an NGO in the Eastern Region to offer medical screening to the aged within the community
		Education	<ul style="list-style-type: none"> • Refurbishment of projects for Achimota secondary school. University of Ghana Alumni Association, Medical Student's Association • Ecobank financed the construction of an Administration / Classroom Block for the Village of Hope College at Gomoa Fetteh (in the Central region of Ghana) at a cost of GHC 300,000. • Ecobank Ghana in collaboration with the Marshallan Relief Development Services has made a donation in support of Girls Mathematics and Science Education in deprived communities across the country. • Ecobank made a donation towards the completion of a two unit classroom to Prampram Wesley Methodist Basic School • Ecobank refurbished the St Michael's JHS at Kpando in the Volta region which was in a deplorable state to give it a facelift. • Ecobank Ghana supported Biblionef to organize a reading festival at Hohoe in the Volta Region • Ecobank Ghana during the year put

			<p>in place a mentoring program to mentor young students and entrepreneurs across the country</p> <ul style="list-style-type: none"> • A set of school parade drums, football jerseys, reading books, exercise books, pens, pencils and crayons were donated to Tapa R/C Primary School to enhance effective teaching and learning at the basic level. • Ecobank awarded scholarships to 19 brilliant but underprivileged students
		Employment Generation	<ul style="list-style-type: none"> • Ecobank trains and inspires women entrepreneurs to take advantage of financial opportunities and develop their businesses. Ecobank sponsored this worthy cause to promote excellence for women in business. • Ecobank Ghana sponsored the Securities and Exchange Commission to help project the capital market in Ghana as a platform for economic growth. • Ecobank Ghana supported the International Advertisers Association to organize a conference which was aimed at promoting businesses and help Ghanaian Industry players to understand the current compliance issues affecting investment in Ghana. • A donation was made to the Aburi Old Girls in respect of their Entrepreneurship Fund.
		Underprivileged individuals, Groups and	<ul style="list-style-type: none"> • Ecobank sponsored 15 orphans in 2014 through secondary education • Ecobank Ghana supported the International Migration for Organization to rescue, rehabilitate and reintegrate children in Ghana.

		Institutions	
		Other Areas	<ul style="list-style-type: none"> • Ecobank supported the Asantehemaa Golf Tournament in Kumasi to promote the development of junior golfers. • The Bible Society of Ghana received a donation from Ecobank to organize a forum which was aimed at promoting the use of the Bible as a tool for leadership Transformation
2	<i>Fiesta Royale Hotel</i>	Health	<ul style="list-style-type: none"> • Fiesta Royale Hotel has donated some items to the Children’s ward of the Ridge hospital in Accra 2016
		Education	<ul style="list-style-type: none"> • Hosted 20 students from across the 10 regions of Ghana (2016) • Fiesta Royale Hotel hosts 2015 Nestle MILO Award Winners
		Underprivileged individuals, Groups and Institutions	<ul style="list-style-type: none"> • Fiesta Royale Hotel Supports June 3 Disaster Fund(2015) • Fiesta Royale Hotel & Fiesta Residences supports “Walk of Hope2015 • Fiesta Royale Hotel & Residences donates to survivors of the June 3rd flood disaster in Accra, Ghana. • Fiesta Royale Hotel donates several items to the Christ Faith Foster home located in Fafraha in the Greater Accra region
		Tourism	<ul style="list-style-type: none"> • Fiesta Royale Hotel Donates To Ministry Of Tourism
		Other Areas	<ul style="list-style-type: none"> • Fiesta Royale Hotel celebrates Mothers • Fiesta Royale Hotel Celebrates Woman

3	<i>MTN Ghana</i>	Health	<ul style="list-style-type: none"> • hepatitis B Campaign project • Annual blood donation projects • Korle Bu Maternity Ward: Physical refurbishment of the 2nd floor Labour Ward & the provision of equipment such as delivery beds and theatre machines. • Princess Marie Louise Children’s Hospital: Partial funding for the construction of an intensive care unit for the hospital. • Workshops on drug abuse & HIV for SHS Greater Accra, Northern, Central and Western: Project involved the facilitation of workshops for 500 SHS students at each location on HIV AIDS & Drug Abuse. • Northern Ghana Water & Sanitation Project in Upper West: Project was in partnership with Concern Universal & Pronet Ghana where 20 boreholes were drilled for communities in the Lawra & Wa East • Shama District Health Project in Western: provision of mobile haemoglobinometers, Ultra sound Machine, Call Credits, Desktop Computer & revised printed pregnancy registers to support their Pregnancy Register & Handing over System (PRHOS) project to address maternal health issues in the district.
		Education	<ul style="list-style-type: none"> • KNUST Library Project : Project entails the refurbishment of the medical school library • Attuna DC Community School in Brong Ahafo: Construction of a 6-unit classroom block, office & store. • MTN Joy Read 100 Project: Reading Clubs established in 5 disadvantaged communities in Accra.

			<ul style="list-style-type: none"> • Owerimman School Project in Ashanti: Construction of a boy’s dormitory block for the school. • Srafa Immuna School Project in Central: Refurbishment of a 6-unit classroom block and construction of an ICT block • Kpanfa School Project in Upper West: Construction of a 6-unit classroom block office & store • Provision of text books and school uniforms • Ahantaman Senior High School Project in Western: Construction of a 6-unit classroom block, office & store.
		Economic Empowerment	<ul style="list-style-type: none"> • MTN Hit Makers is a TV reality show that seeks to unearth new musical talents and performers who have composed their own music. • Tizaadini Shea Butter Production : Project involved provision of seed capital of GHC500 to each woman • MTN Group provided a decent means of livelihood for persons with disabilities (PWDs). 150 tri-cycles were provided and they are motorised and powered by solar panels • Enablis Project: Capacity building & creation of opportunities for Ghanaian graduates to develop their entrepreneurial skills.

Source: Ecobank Ghana Limited, MTN Ghana and Fiesta Royal Reports (2014-2015)

Table 4.3.1 shows that the three organizations common priority areas include education and health. However, Ecobank Ghana and Fiesta Royale has extended their priority areas to include support for the underprivileged, groups and organization as the need may be. Again, a closed examination of the information gathered from the three organizations reveals that, the three organizations also has their distinctive focus areas of support to society. For instance, Ecobank Ghana creates opportunities for employment; MTN Ghana delves into Economic empowerment and Fiesta Royale also pioneers Tourism. This, however, presents the nature and similarities of the three organizations regarding their CSR.

The indication of health and education as the most common areas focused by all the institution shows clearly the importance of adequate health and educational system towards socio-economic development of the country. It must be noted, that a healthy nation is considered as progressive nation therefore better access to quality health is a major pre-occupation for development. In addition, quality education cannot be disparaged within the developmental milestone of Ghana. In the sense that, access to quality education ensures greater intellectual development leading to greater progress. It can be suggested that the nature of CSR practices helps to supplement government and constitutional mandate of bringing development to the people. This support the views expressed in the policy report of Ecobank Ghana Limited, MTN Ghana and Fiesta Royal Reports (2014-2015). The reports indicate diverse dimensions of CSR practices exhibited by diverse organization in Ghana. The report posited that education and health issues are the most common area of CSR practiced by organizations in Ghana.

The study further, examined the forms of CSR practices in the three sampled organization. The result shows that the forms of CSR practices are dependent on the nature of CSR practice

focus areas of the organization. In connection with CSR activities towards employees Fiesta Royale provides free medical support, training, funeral grants, wedding grants, donation to needy employees. In view of Ecobank scholarships are given to brilliant students of workers, funeral support, free training, wedding supports and interest free loan for employees. In similar vein, MTN provides free medical screening quarterly for workers, free training, funeral support grants, wedding loan and general donations.

Further, with regards to CSR activities towards customers, the study discovered that in Fiesta Standard authority comes in regularly to check on food or products for customers, regular body check by medical officers, and free medical screening by doctors. Similarly, Ecobank provides free entrepreneurship training for customers, and lower interest loans. In view of MTN, customers receive free air time during occasions, promotional opportunities, free night calls and many more.

Further, in connection with Ecobank Ghana issues of health CSR practices include support to Korle Bu Teaching Hospital; Leukemia project Foundation, Ecobank Day for 2014 was on health and thirteen communities, donation to Red Cross office complex, contribution to fight against malaria, transplant links community and many more. In that of MTN Ghana, this include hepatitis B Campaign project, annual blood donation projects, Korle Bu Maternity Ward: Physical refurbishment of the 2nd floor Labour Ward & the provision of equipment such as delivery beds and theatre machines. In view of Fiesta Royale this include donation to Ridge Hospital Children's ward and many more as indicated in table 4.3.1.

Further, in relation to education this CSR activity included donation to schools, building of schools for rural communities and contribution to educational programs by all the sampled

institutions. However, employment creation has been one of the major practices of Ecobank Ghana in relation to provision of work for the youth and as well providing entrepreneurship advice and many more (See table 4.3.1). In addition, continuous donation to the tourism industry has been a major practice by Fiesta Royal while economic empowerment through the organization of MTN hit maker and Tizaadini Shea Butter Production has been a major CSR practice by MTN (See table 4.3.1). Most organizations have incorporated the forms of CSR practices in relation to their areas of focus because of inter-linked or complementarily function of the nature and forms.

The critical review suggests that the different forms are basically dependent on type of business and activities being performed by the organization. Fiesta Royale contributing towards the tourism industry suggest clearly their linked with the industry and therefore providing the basis for the development of the industry. Ecobank concentrating on economic empowerment provides ground to infer that through economic empowerment individuals will invest in their banks and therefore contributing to the overall sustenance of the bank. This clearly suggests that the social intervention and help provided by organizations through CSR practices has the propensity of helping build their area of business focus indirectly. Despite this indirect agenda the forms of CSR practice by the sampled organizations, has the capacity and propensity to contribute greatly towards national development.

This finding is consistent with Ofori (2010) who empirically examined the views of top executives and management on corporate social responsibility and ethics in Ghana. The study adopted an in-depth, exploratory, and comparative approach to sample seven key companies listed in the major business sectors of the Ghana club 100 database, an annual ranking of the most prestigious firms in Ghana. The initial findings of the study were that, although there is

no legal framework for CSR in Ghana, companies are involved in various CSR activities like support for education, sponsorship of events and cash donations.

Also the findings similarly re-affirms the study by Moir, (2001); Van Marrewijk, (2003); Crane, (2008); and Pitt, (2012) that are of the view that CSR activities and practices by organisation demonstrates “the inclusion of social and environmental concerns in corporate operations and in interactions with stakeholders” the authors are of the view the forms of CSR falls within the business frame of any organization and have the ability of contributing greatly to national development. Juxtaposing the findings to the views eluded by the authors shows the crucial nature with regards to CSR practices. The practices provide grounds for organization to fulfil their constitutional mandate of provision of social responsibility towards society, community and the nation.

4.4 Reliability Analysis

The reliability of a scale items seeks to determine the absence of error and the degree to which a test is consistent and reliable in measuring the same underlying factor (Pallant, 2010). In order to determine the reliability of the scale for this study, Cronbach’s alpha coefficients were calculated for all of the scales and their respective subscales to establish internal consistency reliability (Stangor, 2011). Cronbach’s Alpha Coefficient is the most common estimate and is a number that ranges from 0 to 1 (Terre Blanche et al., 2006). Typically, values of 0.75 and greater are considered reliable, in that the items are considered to have good internal consistency reliability (Terre Blanche et al., 2006). As is evident in Table 4.4.1 below, all of the scales had excellent internal consistency ($\alpha = 0.813$ or above).

Table 4.4.1: Reliability Analysis

Variables	Number of Items	Cronbach's Alpha
Organisational Citizenship Behaviour (OCB)	18	0.854
CSR toward Employee	10	0.892
CSR toward Customer	6	0.873
CSR towards Government	11	0.889
CSR toward Society	10	0.854
CSR towards Environment	4	0.813

(Source: Field Data, 2016)

4.5 Test of Data Normality

The normality of the data was assessed using univariate tests of normality (skewness and kurtosis). The z-scores for skewness ranges from -4.13 to -5.06, suggesting that the data on the basis of skewness is not **normally** distributed since they did not meet the rule of thumb value of less or equal to 3. The **kurtosis** results showed that half of the variables were normally distributed since they are within the recommended threshold of less or equal to 3. It must however be noted that data normality is often assess with focus on the dependent variable. The kurtosis value for OCB, the dependent variable was 2.78 which is within the recommended threshold. Since, the dependent variable is normally distributed; it means that the assumption of data normality is met.

Table 4.5.1: Test of Normality

Variables	<u>Skewness</u>			<u>Kurtosis</u>		
	Stat.	S. E	Z-score	Stat.	S. E	Z-score
Environmental CSR	-0.69	0.16	-4.31	1.13	0.32	3.53
Customer CSR	-0.81	0.16	-5.06	0.38	0.32	1.19
Employee CSR	-0.80	0.16	-5.0	0.11	0.32	0.34
Society CSR	-0.71	0.16	-4.44	1.19	0.32	3.72
Governmental CSR	-0.81	0.16	-5.06	2.38	0.32	7.44
OCB	-0.66	0.16	-4.13	0.89	0.32	2.78

(Source: Field Data, 2016)

4.6 Objective 2: Employee Perceptions of CSR practices in the selected companies.

The second study objective examined employee perceptions of CSR practices in Ecobank, MTN and Fiesta Royale Hotel. As alluded in the chapter one of the study, two research hypotheses were stipulated to be investigated by the study. The results and discussion in congruence with literatures is presented as;

H1a: Employees will have high/good perceptions of their companies' CSR activities towards some stakeholders.

This hypothesis sought to determine the extent to which employees agree or disagree that their organisations engage in CSR activities toward some key stakeholders. Their perceptions were assessed in respect of their companies CSR towards employees, customers, government or regulatory agencies, society, and environment. One-sample t-test utilizing mean scores was conducted to achieve this hypothesis. In order to obtain meaningful interpretations of the results, the following intervals: $1.0 \leq \text{score} < 1.8$: strong disagreement; $1.8 \leq \text{score} < 2.6$: disagreement; $2.6 \leq \text{score} \leq 3.4$: not sure/low agreement; $3.4 < \text{score} \leq 4.2$: medium agreement; $4.2 < \text{score} \leq 5.0$: strong agreement) were adopted from Gravetter and Wallnau (2009).

The results as shown in the **Table 4.6.1** indicate that employee perceptions of CSR towards employees has a mean (M) value of 3.636 with a standard deviation (S.D) of 0.737, suggesting that there was a significant moderate agreement among the employees that their organisations engaged in CSR activities towards the employees. This suggests that the agreement with regards to the perceptions of employees that their organisation engaged in CSR activities towards employees had positive effects on their lives as employees. According to Turker (2009) when organizations are doing well with regard to their CSR activities, employees of such organizations are tagged with the image of excellence and subsequently rewarded by way motivation.

The significant moderate agreement between the employees could be attributed to fair treatment of employees by management, good organizational policies and career development training and skills acquisition. Tziner *et al*, (2011) established that, careers development of employees, good salaries and allowances and other important CSR practices that can raise the satisfaction of workers in the organisation are vital determinants to organizational development. Therefore, the onus lies on organisations to recognise that employees are important asset to an organisation and extending CSR activities is very important in raising the level of employees' morale. This eventually influences employee performance. This is in line with the opinion of Carmeli, Gillat and Waldman, (2007) that, employees need to be well motivated to put in their best for an organization. Therefore, it necessary to state that organisations ought to work hard to raise the image of employees through the provision of adequate salaries, wages, bonuses, travel allowance and other CSR activities which will foment the interest of workers to stay with the company.

Similarly, there was a significant [$t(224) = 12.947, p < 0.05$], moderate agreement by employees that their organisations engaged in CSR activities towards customers [$M = 3.793, S.D = 0.450; t(224) = 26.416, p < 0.05$] as well as towards the environment [$M = 3.941, S.D = 0.687; t(224) = 20.554, p < 0.05$]. As argued by Zhang, Fan and Zhu, (2014) customers forms the live wire of any organisation and therefore the level of treatment given to customers determine their loyalty to the company concern. The finding suggests that CSR activities engaged by organisations towards customers are perceived by employees as well formulated and executed. Skudiene and Auruskeviciene (2012) opines that, good employee-customer relationship and customer satisfaction with services provided are very crucial for organizational survival and growth.

This finding re-affirms the study conducted by Thornton and Skarlicki, (2013) in Europe. The authors established that providing CSR activities towards customer (who are the heart of business) create opportunity for commitment and retention in an organisation from employee. This is because employees receive feedbacks from customers which are in line with their personal values and moral standards. The authors argued that CSR activities towards customers are very vital towards the overall survival of the business. Therefore, is necessary to align the activities and operations of the business towards the expectation of customers.

Also, Employees however, strongly agreed that their organisations extend CSR initiatives toward the government [$M = 4.408, S.D = 0.588; t(224) = 36.880, p < 0.05$] and the society [$M = 4.581, S.D = 0.588; t(224) = 40.329, p < 0.05$]. The results further suggested that most of the sampled organisations' CSR activities are geared towards the society, since it had the highest mean ($M = 4.581, S.D = 0.588$). Government and society are key stakeholders when

it comes to CSR practices. Since CSR activities has mainly focused on these two variables, the need to fulfil such mandate has been great.

This suggests that government and society play significant role in the socio-economic development of every nation. The strong perception as discovered suggests that organisations are really contributing adequately towards CSR activities in relation to society and government. This can be attributed to organisation following the ethical and legal consideration of business, social and environmental business transaction, provision of adequate social services such as schools, health supports, infrastructure development, payment of companies taxes, being honest in every business dealings and many more. These positive feedbacks when observed by employees raise their perception level on CSR activities of the organisation towards the government and society. This indicates that a strong positive perception of employees foments a positive image towards the organisation. Therefore, the responsibility lies on organisations to continue to offer CSR activities towards society and the government, by so doing these two constructs will increase employee perceptions towards the organisation.

Dhanesh, (2010) argued that changes within society and government have serious consequences on organisational progress, therefore society and government should still continue to be a major focused of organisations in relation to CSR practices in order to foster development. This is consistent with the study by Shen and Zhu (2011) who found a positive relationship between employee perceptions of the extent to which their employing organisation is legally compliant (government) and their organisational commitment. Similarly, Rupp *et al.*, (2013) found that employee perceptions towards society in relation to CSR activities influence job performance. The finding clearly shows that employees of

Ecobank, MTN and Fiesta Royale are more sensitive towards their environments and therefore might respond positively towards performance when CSR activities are made towards then society.

Also, with the least mean value of 3.636 and *S.D* of 0.737, CSR towards employees received the least attention. Additionally, it is important to state that the *S.D* values ranged from 0.430 to 0.737, suggesting less variability or difference in the perceptions of employees about their organisations' CSR actions towards these selected stakeholders. Furthermore, employee perceptions of the overall CSR actions of their company was moderate and significant [$M = 4.072$, $S.D = 0.430$; $t(224) = 37.413$, $p < 0.05$]. Thus, the findings from these results indicate that there was a significant agreement among employees that their companies engage in CSR actions to support their employees, customers, government, organisations, society and the environment.

The general indication suggest that employees exhibit positive perception towards all the benchmarks utilized, however, perception in relation to CSR activities towards society was much greater. This is consistent with the study by Turker, (2009). The author examined perceived CSR (toward social and non-social stakeholder, customers, government and employees) on Employee. It found positive relationships of CSR activities towards all the benchmarks with the exception of government. This therefore explains the reason why employees of the sampled organization are very sensitive towards issue of legality or law.

Table 4.6.1: One Sample t-test Results of Employees' Perception of CSR Activities

<i>Variables</i>	<i>Mean (M)</i>	<i>S.D</i>	<i>t</i>	<i>df</i>	<i>p-value</i>
Employee CSR	3.636	0.737	12.947**	224	0.000
Customer CSR	3.793	0.450	26.416**	224	0.000
Government CSR	4.408	0.572	36.880**	224	0.000
Society CSR	4.581	0.588	40.329**	224	0.000
Environmental CSR	3.941	0.687	20.554**	224	0.000
Overall CSR Perception	4.072	0.430	37.413**	224	0.00

*Sample size (N) = 225 t-values = 3 ** Significant at 1% (0.01) (Source: Field Data, 2016)*

H1b: Employee perceptions of CSR will differ significantly by sectors.

This hypothesis sought to establish whether employee perceptions of CSR by companies differ significantly by sector of operation. To achieve this purpose, One-Way ANOVA test and Tukey HSD Multiple Comparison (Pairwise Comparison) tests were performed. The mean scores in Table 4.6.2 showed that employees in the banking sector had the highest ($M = 4.149$, $S.D = 0.449$) perceptions of their organisations' CSR activities, followed by the telecommunication sector employees ($M = 4.124$, $S.D = 0.486$) with the hospitality employees having the least ($M = 3.933$, $S.D = 0.298$) perceptions. This suggests that employees within the banking sector are very sensitive to CSR activities and give greater importance to social responsibilities that the bank provides both within and external. This is very critical because of the intense competition within the banking industry as compared to the other sectors. The implication is that CSR activities has greater impact on company's image both within the banking, telecom or hospitality industry and must provide the needed assistance towards the intensification of CSR activities within the company. These sectorial differences can be observed in AGM reports (2014-2015) as presented in table 4.3.1.

In order to determine whether these sectorial differences in CSR perceptions were significant, the F-test was used. The results showed that there was a significant difference in employee perceptions of CSR by sectors [$F_{(2, 222)} = 5.800, p < 0.05$].

Table 4.6.2: ANOVA Test of Sector Differences in Employees' Perception of CSR

<i>Sectors</i>	<i>N</i>	<i>Mean</i>	<i>S.D</i>	<i>F-test</i>	<i>df</i>	<i>p-value</i>
Banking	79	4.149	0.449	5.800**	(2, 222)	0.004
Telecommunication	74	4.124	0.486			
Hospitality	72	3.933	0.298			
Total	225	4.072	0.430			

** Significant at 1% (Source: Field Data, 2016)

Also, because the ANOVA results showed that there was a statistical significant difference in employee perceptions of CSR across sectors, the Tukey HSD Multiple Comparison Test was performed to ascertain the sectors or groups that were driving the difference. From the **Table 4.6.3** below, difference in employee perceptions of CSR in the banking and the telecommunication was 0.024 (M.D = 0.024). The F-test however, showed that this difference in perceptions was statistically insignificant (M. D= 0.024, $p > 0.05$). There was however, a significant difference in employee perceptions of CSR in the banking and the hospitality industries (M.D = 0.215, $p < 0.05$).

In addition, there was a significant difference in employees' perception of CSR between telecommunication sector employees and hospitality sector employees (M.D = 0.191, $p < 0.05$). Thus, the Tukey HSD pairwise comparison test showed there was significant difference in employee perceptions of CSR in the hospitality and banking sectors as well as hospitality sector employees and telecommunication sector employees. However, there was no significant difference in CSR perceptions of employees in the telecommunication and banking sectors. Hospitality employee perceptions therefore were a major difference in employee perceptions of CSR across sectors in Ghana.

Table 4.6.3: Tukey HSD Multiple Comparison Test of Sector Differences in Employee Perceptions of CSR

Sector (I) value	Sector (J)	Mean Difference (M.D) (I-J)	S.E	P-
Banking	Telecomm	0.024	0.068	0.931
	Hospitality	0.215**	0.068	0.005
Telecommunication	Banking	-0.0244	0.068	0.931
	Hospitality	0.191*	0.070	0.018
Hospitality	Banking	-0.215**	0.069	0.005
	Telecommunication	-0.191*	0.070	0.018

** Significant at 1% * Significant at 5% (Source: Field, Data, 2016)

4.7 Objective 3: Effects of Employee Perceptions of CSR on Employee OCB

In order to examine the effects of employee perceptions of CSR on OCB in organization, a number of hypotheses were formulated;

H2: Employee OCBs will differ significantly by sectors

Table 4.7.1 below presents the results of one-way ANOVA in line with the hypothesis (**H2**). This hypothesis sought to ascertain if there are significant differences in employees' OCB. One-Way ANOVA test and Tukey HSD Multiple Comparison (Pairwise Comparison) were used to test this hypothesis. The results in **Table 4.7.1** with the mean scores showed that banking sector employees demonstrates the highest OCB ($M = 3.975$, $S.D = 0.512$). The results again indicates that, ($M = 3.911$, $S.D = 0.364$) was reported for the hospitality sector employees. The telecommunication sector came the least with ($M = 3.890$, $S.D = 0.495$) OCB as compared to Ecobank and MTN Ghana. Given the mean scores presented, it can be concluded that there is no significant difference in employees' OCB across sectors. This was further tested with a F-test and the results showed that there is no significant difference in OCB of employees across sectors or it is statistically insignificant as it indicates [$F_{(2, 222)} = 0.701$, $p > 0.05$).

The finding suggests that organizational citizenship behaviour of employees within the three services organization do not differ significantly. This indicates that employees within the organizations receive high-quality incentives, which impels them to work with common vision for the good of their organizations. These motivational packages given them by the employer enables the employees to be committed to achieving the organization goal and also enhances the corporate image of the organization. This assertion is in line with the opinion of Maignan, Ferrell, and Hult (1999) that the only way employees can work to achieve their goal of the organization is by given fair and quality incentives. Maignan, Ferrell, and Hult (1999) added that, this ensures the continuity of good corporate citizenship and employee commitment to duty and making known the goodness of the organization to the corporate society.

Table 4.7.1: ANOVA Test of Sector Differences in Employee OCBs

<i>Sectors</i>	<i>N</i>	<i>Mean</i>	<i>S.D</i>	<i>F-test</i>	<i>df</i>	<i>p-value</i>
Banking	79	3.975	0.512	0.701	(2, 222)	0.497
Telecommunication	74	3.890	0.495			
Hospitality	72	3.911	0.364			
Total	225	3.927	0.463			

Source: Field Survey, 2016

Further statistical analysis using the pairwise comparison based Tukey HSD test showed no significant difference between each pair of sectors as it all revealed that, banking and Telecommunication sectors' ($M.D = 0.085, p > 0.05$), banking and hospitality sector ($M.D = 0.064, p > 0.05$), hospitality sector and that of telecommunication employees' OCB ($M.D = -0.021, p > 0.05$). Since, there is no significant difference in employees' OCB across sectors, the hypothesis that employee OCBs will differ significantly by sectors is not valid, thus

indicating employees in the selected organisations are likely to have the same organisational behaviours. This is in consonance with the opinion of Bartels et al., (2010): Carmeli et al., (2007) that organizations with similar culture are most likely to have employees exhibiting a similar attitude towards their OCB.

Table 4.7.2: Tukey HSD Multiple Comparison Test of Sector Differences in Employee OCBs

Sector (I)	Sector (J)	Mean Difference (M.D) (I-J)	S. E	P-Value
Banking	Telecomm	0.085	0.075	0.495
	Hospitality	0.064	0.076	0.673
Telecommunication	Banking	-0.085	0.075	0.495
	Hospitality	-0.021	0.077	0.960
Hospitality	Banking	-0.064	0.076	0.6.73
	Telecommunication	0.021	0.077	0.960

Source: Field Survey, 2016

4.7.1 Correlation Analysis

In order to establish whether there is a significant relationship between the variables, a Pearson correlation was performed. The correlation matrix in **Table 4.6.1** showed the relationships between the study's variables. From the results, there is a significant positive relationship between OCB and employee CSR ($r = 0.34, p < 0.01$). Customer CSR also relates positively and significant with OCB ($r = 0.31, p < 0.01$). There is also a significant positive correlation between government CSR and OCB ($r = 0.35, p < 0.01$). Similarly, the results showed that society CSR had a significant positive relationship with OCB ($r = 0.31, p < 0.01$). More so, a significant positive relationship between OCB and environmental CSR was found ($r = 0.38, p < 0.01$). The findings show that holding other variables constant CSR activities in organisation has a direct positive association with OCB. This suggests that an

increase in CSR activities and practices towards employees, customers, society and government and an organization will help to ensure a positive increase in organizational citizenship behaviours. The implication is that, increasing a viable CSR activities are necessary indicators for observing OCB within the organization by employees. According to Bhattacharya & Sen (2004) when organizations perform well on the CSR, it is likely to reflect well on their employees OCB.

It is equally worth noting that, for organizations achieve the desired OCB, the responsibility lies on them to design better and effective CSR practices which can motivate their employees to establish OCB in their organisations. When this happens, the overall performance of the organisation will improve. Zhang *et al.* (2014) presents this assertion as, measures of employee perceived corporate social performance, including items measuring CSR directed toward external stakeholders, and employee OCBs must be effective to ensure good performance of the organization. According Waddock (2008) organizations that do not put much emphasis on their CSR activities are most likely not to do well in their OCB. In the opinion of Greenwood and Anderson (2009) the failure of organizations to gain a resounding OCB affects their organizational corporate image. This suggests that CSR practices have a direct bearing on employee engagement of OCBs hence, organizations should design systems that will help them intensify CSR practices which have the ability to foment OCB in the organization resulting in overall organizational performance.

The correlation coefficients between the independent variables (employee CSR, customer CSR, government CSR, society CSR, environmental CSR) ranged from 0.21 to 0.50. This indicates little or no issue of multicollinearity and the two independent variables are highly correlated. A highly correlated variable indicates that, almost all the variable dependent on

each other or each variable dependent on the other for its success. This calls for holistic assessment of all the variables and the measures to make each of them effective for the success of the other (Albinger & freeman, 2000). However, further analysis was made to investigate multicollinearity among the independent variables using variance inflation factor (VIF). According to rule of thumb, a VIF value greater than 10 suggest presence of multicollinearity. As shown in the table, the VIF values ranged from 1.31 to 1.66 were all within the recommended threshold of 10.

The demographic dummies were included in order to ascertain those that have positive relationship with OCB so they can be controlled or used as control variables in further regression analysis. However, none of these variables were significant. This means that these demographic variables failed to satisfy important condition of significant relationship with the outcome variable to be controlled. Since, all of them did not have significant relationship with OCB in this study; they were not used as control variables in the regression analysis.

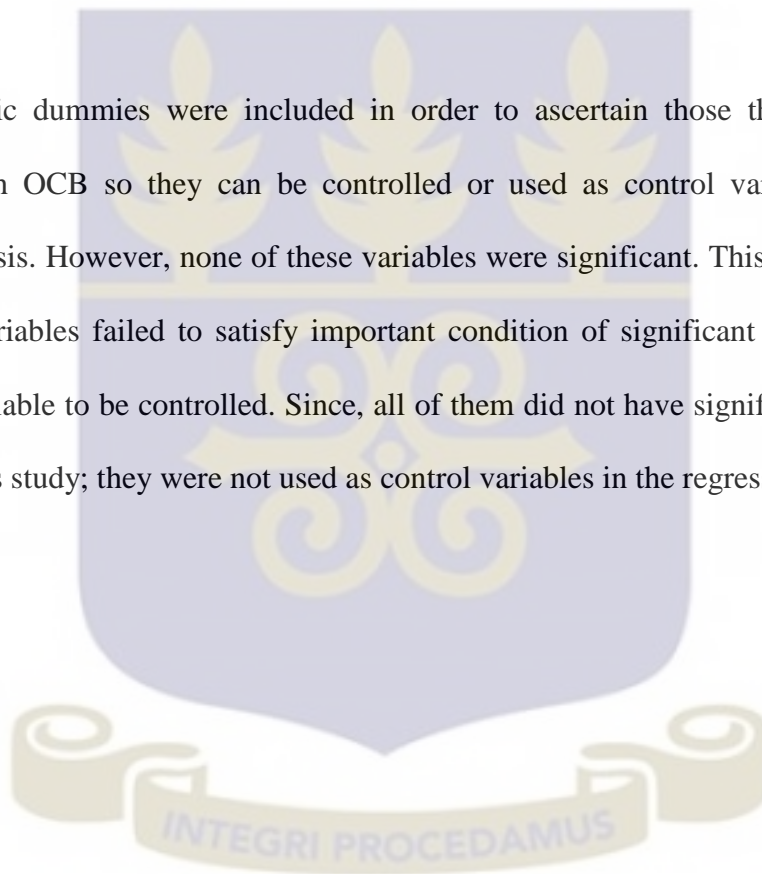


Table 4.7.3: Correlation Matrix of the Study's Variables

Variables	VIF	1	2	3	4	5	6	7	8	9	10	11
1. OCB		1										
2. Emp. CSR	1.52	.34**	1									
3. Cust. CSR	1.31	.31**	.33**	1								
4. Govt. CSR	1.50	.35**	.50**	.39**	1							
5. Society CSR	1.66	.31**	.43**	.37**	.29**	1						
6. Environ. CSR	1.46	.38**	.32**	.21**	.32**	.53**	1					
7. Age	-	-.002	.14*	-.02	.08	.07	.10	1				
8. Gender	-	.07	.06	-.02	.01	.04	.07	.11	1			
9. Education	-	.09	.44**	.001	.27**	-.05	-.07	.29**	.07	1		
10. Tenure	-	.07	.29**	.11	.18**	.17*	.18**	.52**	.05	.25**	1	
11. Position	-	-.03	-.23**	-.10	-.13*	-.03	.004	-.37**	-.01	-.33**	-.31**	1

Sample size (N) = 225 ** Significant at 1% * Significant at 5%

Source: Field Survey, 2016

H3a: Employee perceptions of CSR towards the employees will have positive influence their organizational citizenship behaviour.

Hypothesis three (A) sought to determine if employee perceptions of CSR towards employees will have significant influence on their OCB. In order to achieve this aim, regression analysis was employed. The regression results in Model 1 below showed that employee perceptions of CSR towards employee has significant positive effect on OCB in all sectors ($\beta = 0.135$, $p <$

0.10). This suggests that all things being equal, when a perception of CSR towards employees increases, OCB will also increase.

Implicitly, CSR towards employees have a significant impact towards employee work behaviour. It goes to explain that, the extent to which organisations are concerned with their employees' needs and wants had significant positive influence on OCB. It must be noted that the satisfaction of employees needs are very vital for OCB. Therefore, a positive perception of employees that organisations have inculcated their needs and values within the CSR policy plan enhances OCB and performance. This means that employees feel ownership and shares similar values with their organization which can impact positively on their OCB. Turker (2009) buttresses the fact that, when employees are made part of an organization, in that, their contributions towards the welfare of the organization is adhered to, it creates positive relationship between employees and motivates them to develop positive attitude towards building good organizational climate. Turker (2009) maintained that when this happens, it reshapes employee's perception towards their organizations. Wood (1991) is of the view that, when organizations are able to transform the negative perception of employees to a positive one, it creates we-feeling among employees and serves as a motivation for good performance.

Newman, Nielsen and Miao (2015) are of the contrary view that an employee perception of organisational corporate social responsibility practices does not influence their performance and organisational citizenship behaviour. However, evidence from this study reveals that, employee perception of CSR toward employees has significant effect on their OCB. Although authorities such as Newman, Nielsen and Miao (2015) argue against this assertion, Hansen et al (2011) maintains that, the settings and context of a study informs the results of the study. Hansen et al (2011) added that, organizations all over the world differ in their

policy directive which is determinant to the performance of an employee. Waldman and Siegel (2008) further established that, the perception of an employee can change based on how effectiveness of their internal CSR.

Generally, the results of each sector of the three organizations studied showed that there was a significant positive effect of perceptions of employee CSR on OCB in the banking sector as it indicates in the **Model 2** below ($\beta = 0.240, p < 0.10$) and the telecommunication sector in **Model 3** below ($\beta = 0.414, p < 0.10$). The results for the hospitality sector also revealed an insignificant negative influence in Model 4 below ($\beta = -0.060, p > 0.05$). In summary, employee perceptions on CSR have a significant positive effect on OCB in general and specifically in the banking and telecommunication industries. It however predicted a positive OCB for the telecommunication sector compared to the banking sector. In respect of the hospitality sector, employee perceptions on CSR did not significantly influence OCB.

The findings suggest that the needs of employees in relation to CSR activities are strongly connected within banking industry and the telecom industry. This means employees within the banking sector perceived that, organisations shared similar values with them, which positively influence their OCB in Banking and telecom industry. However, the values of the two organisations are relatively different from the expectations of employees within the hospitality industry, leading no impact on OCB. Newman, Nielsen and Miao (2014) present this assertion as, employee perceptions of CSR in some sectors of the economy such as manufacturing and service industries does not actually contribute to their OCB.

H3b: Employee perceptions of CSR towards the customers will have positive influence their organizational citizenship behaviour.

Hypothesis three (B) sought to assess the influence of employee perceptions of firms customer CSR on OCB. The regression results in Model 1 showed that perceptions of customer CSR has significant influence on OCB in all sectors ($\beta = 0.154$, $p < 0.05$). This result means that when employee perceptions towards CSR and customers increase by 1%, it will result in 15.4% increase in employee OCBs all things being equal.

The sector results in Model 2 and Model 4 showed that employee perceptions of CSR towards customers had a significant positive influence on OCB in the banking sector ($\beta = 0.293$, $p < 0.05$) and in the hospitality sector ($\beta = 0.200$, $p < 0.10$). The results in Model 3 however showed that employee perceptions of CSR towards customers in the telecommunication sector did not significantly influence OCB negatively ($\beta = -0.078$, $p > 0.05$). It is clear that employees prefer to work in an organisation which considers the needs of its customers. Customers are very crucial asset to any company and mostly the survival of the company is determined by their commitment to the organisation (Lee, Song & Kim, 2015).

Following the examination of results of study presented above, it can be implied that, CSR activities towards customers are very important because it has the ability of retaining customers or losing them. When employees receive positive feedbacks from customers on CSR activities as well as general organisational practices, it foments better interpretation which the employee will normally link it with organisational identification leading to OCB. The finding is congruence with the study by Turker, (2009). The author posited that organizational identification is mostly developed by employees when employees receive a

positive feedback from customers with regards to CSR practices. When such happens OCB behaviours are exhibited automatically by employees.

In addition, employee perceptions of customer CSR had a significant positive influence on OCB in general. These results therefore, to a large extent, provided empirical support for the hypothesis that employee perceptions of CSR towards customers will significantly influence OCB.

The sector analysis also revealed significant positive influence of employee perceptions of customer CSR on OCB in the banking and the hospitality sectors, even though the influence was 9.30% higher in the banking sector. In addition, employee perceptions of customer CSR did not have significant negative influence on OCB in the telecommunication sector.

The finding suggests that feedbacks received from customers in relation to CSR practices by employees are highly positive in the banking and hospitality industry. Customers' expectation with regards to adequate investment plans, business advisory services, effective communication, better loan packages, economic empowerment issues are being met and these has influence employee OCB within the two industries. One of the best ways to grow a company is to pay attention to staff of the organization that are closed to clients by listening to their concerns on customers and motivating them for higher performance (Lee, Song & Kim, 2015). Newman, Nielsen and Miao (2014) again argue that, employee perceptions of CSR toward social and non-social stakeholders strongly influence their OCB. However, employee perceptions of CSR toward customers influenced neither their job performance nor OCB.

H3c: Employee perceptions of CSR towards the society will have positive influence their organizational citizenship behaviour.

Hypothesis three (C) also sought to ascertain if employee perceptions of society CSR will significantly and positively influence OCB. The regression results in Model showed that perception of CSR towards society did not significantly and positively influence OCB in general or in composite industries ($\beta = 0.024, p > 0.05$). This means that increases in perception of societal CSR will not make employees exhibit more OCB. Surprisingly, this insignificant influence of perception of CSR towards society on OCB was also found in the banking sector in Model 2 ($\beta = -0.095, p > 0.05$), telecommunication sector in Model 3 ($\beta = 0.081, p > 0.05$) as well as in the hospitality sector in Model 4 ($\beta = -0.009, p > 0.05$).

The results suggest that CSR activities by the organisations towards the society do not impact much on OCB. This result contradicts earlier findings that perceptions towards the various stakeholders and employee was high as indicated in **table 4.6.1**. But this high perception has on significant effect on employee OCBs. Although a cross-section of society might not acknowledge the activities of some organization for human development, those activities invariably impacts on human life (Brammer, Millington & Rayton, 2007). Implicitly, some might see the activities of CSR towards society as something that does not benefit them directly and therefore has no value for them. It can also be thought as normal practices of organisations where they give back to the society and as result no impact on their OCBs. Following the above findings of the study, the hypothesis was rejected. Carmeli *et al.*, (2007) and Newman, Nielsen and Miao (2014) emphasized, employees had high perceptions of firms CSR activities towards the society, but are not moved because they see it as a duty for organisations to accomplish.

H3d: Employee perceptions of CSR towards the government will have positive influence their organizational citizenship behaviour.

Hypothesis three (D) sought to ascertain if employee perceptions of CSR towards the government have significant positive influence on OCB. The regression results in Model 1 showed that employees' perception of CSR towards the government has significant positive influence on OCB in composite industries ($\beta = 0.135$, $p < 0.10$). This suggests that when employee perceptions of CSR towards government increase, their OCB also increases. The implication is that organisation recognizes the importance of laws and therefore the need to adhere to those laws within a society. This suggests that organisation work within the basic legal requirement which is in line with carrying out CSR activities which has an influence on employee OCB in an organization. The opinion presented here affirms that of Shen and Zhu (2011) that organization are able to carry out their CSR activities effectively when working within the limits of the rules and relations laid down by their organizations.

The results again indicate that there is no significant influence of employee perceptions of Government CSR in the banking and telecommunication sector and employee OCB as it indicates ($\beta = 0.016$, $p > 0.05$) and ($\beta = 0.030$, $p > 0.05$). However, the hospitality sector shows a statistically significant results as it reveals ($\beta = 0.343$, $p < 0.01$). Thus, the empirical results showed that employees' perception of CSR towards government has no significant influence on OCB in the banking and telecommunication sector. However, results manifest positive on the hospitality sector. The implication is that the banking and telecommunication industries showed less attention to the legal aspect of business, which is perceived by employees as negative attitude towards influencing their OCB. This is however not the same within the hospitality industry, suggesting that their adherence to legal aspect of business is

very high. In the wisdom of Bozkurta and Balb (2012) employee perceived CSR is positively related to OCB and becomes greater as the organizations follows the required laws, procedures and government policies in carrying out their activities.

H3e: Employee perceptions of CSR towards the environment will have positive influence their organizational citizenship behaviour.

The hypothesis three (E) sought to investigate whether employee perceptions of CSR towards the environment will have significant positive influence on OCB. The regression results in **Model 1** below showed that perceptions of CSR towards the government has significant positive influence on OCB ($\beta = 0.244$, $p < 0.01$). This suggests that a percentage increase in employee perceptions of CSR towards the environment will lead to an increase in their OCB.

Similarly, a positive influence of employee perceptions of CSR towards the environment on OCB was found in the telecommunication industry ($\beta = 0.278$, $p < 0.05$) and hospitality industry ($\beta = 0.250$, $p < 0.05$), except the banking sector ($\beta = 0.193$, $p > 0.05$) where there was insignificant positive influence on OCB. The environment is considered as one of the secondary stakeholders of which CSR practices are targeted. The positive effect of CSR practices towards the environment on OCB shows that employees are environmentally conscious.

The implication is that telecommunication and hospitality industries give greater attention to their businesses and natural environments of which the business operates, which is perceived by employees as good. When such happens, employees align positive feedbacks from the environment with their own environmental values which influences OCB. However, this is not greatly observed within the banking sector. According to Bartels, et al., (2010), the external environment of an organization is very important if the organization aim is to build

an excellent corporate image. Bartels, et al., (2010) is of the view that, when employees considers their CSR activities critical and sensitive, its can influence their OCB and overall organisational performance.

Table 4.7.4: Multiple Regressions Predicting Organisational Citizenship Behaviour (OCB) from Employee Perceptions of CSR

Variables	<u>All Sectors</u>	<u>Banking</u>	<u>Telecom</u>	<u>Hospitality</u>
	Model 1 (β)	Model 2 (β)	Model 3 (β)	Model 4 (β)
Employee CSR	0.135*	0.240*	0.414***	-0.060
Customer CSR	0.154**	0.293**	-0.078	0.200*
Government CSR	0.135*	0.016	0.030	0.343***
Society CSR	0.025	-0.095	0.081	-0.009
Environ. CSR	0.244***	0.193	0.278**	0.250**
<i>R-square (R²)</i>	0.240	0.216	0.415	0.246
<i>F-test</i>	13.788***	4.029***	9.631***	4.317***
<i>N</i>	225	79	74	72

*** Significant at 1% ** Significant at 5% * Significant at 10% N = Sample size

Source: Field Survey, 2016

Generally, the findings of the study have provided support to stakeholder theory; organisational justice theory and social identify theory. These theories posit that, organizations must be responsible to the needs of society and conduct their businesses ethically and have standard expectations of the employees. Employees are not only concerned about the paying them for their work, but also on how the organization consider their work.

When organisations are able to perform CSR functions well, they are perceived by their employees to be good and fair corporate citizen. This also enhances the employees OCB engagement at workplace. Therefore, it makes sense for organisations to invest in CSR practices, as it projects motivates employees to give out their best with strong sense of fairness and boosts higher CSR perceptions of employees. In addition to that, such CSR

practices enhance the organisation's reputation, thereby attracting prospective employees, while keeping the current employees happy. However, while investing in CSR practices is important, the key point is that employees have to perceive the CSR acts. This perception is not something that can be rushed, and needs to be reinforced over time. Therefore, organisations should embed CSR practices into their operations.

Also, the findings suggest that a positive image or perceptions by employees can be attributed to the way and manner in which their organisations treat them, the process in which employees identify themselves with the organisation and feel satisfied as well as the ability of the organisation to operate with the concept of fairness in all departments of the organisation. When such critical observations are made by employee positive attitude towards work and the organisation, automatically comes to play which influence OCB of organisation. This assertion does not differ to that of Payne (2002), that, when employees are made part of an organization and their ideas concerning organizational and personal growth are well considered, they stand the chance of making the organization proud in their delivery.

Practically, the implication is that greater positive impact is experienced in the banking sector when factors which are internal such as those related to employees and customers as compared to when is highly external such as the society, government and the environment. More positive effects are discovered in relation to the latter three than the former. This clear shows that the banking sector considered highly issues that impact on internal operations as compared to external operations.

4.8 Limitations of the Study

In relation to the findings of the study, it must be understood that the study is limited in a number of ways. For instance, many companies practice CSR in Ghana, but for time, proximity, cost and literature the study adopted only these three which is limited and makes generalization somehow problematic. However, the findings obtained provide enough grounds for generalization. The concentration of the study was also on employees in the sampled organisation which is also a limitation.



CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

The study sought to comparatively evaluate employee perceptions of CSR in the banking, telecommunications and the hospitality industries in Ghana and examine the effect of the employee perceptions of CSR on OCB of employees. The study stipulated three research objectives to act as guide post for the investigation as well as comparatively analysis. The findings discovered in the preceding chapter, were in relation to the data obtained from respondents as well as the systematic review. This section presents the summary of the findings in relation to the stipulated objectives and the tested research hypotheses. The chapter also provides the conclusion of the study as well as practical recommendation for organisations.

5.2 Summary of Study Findings

CSR practices in organisations have been one of the critical components that scholars have established its impact on satisfaction and general performance. The impact of CSR practices on employee OCB is very significant for employee development and achievement of general organisational goals. CSR practices have been mostly linked with perceptions. Employee perceptions of CSR trigger emotional, attitudinal, and behavioural responses that are beneficial to the organisation. For instance, Hickman, Lawrence, and Ward (2005) suggested that when employees perceive that their employer organisation supports social causes that they (the employees) are involved with, they may tend to be motivated to improve their work performance. In this view the study sought to comparatively evaluate employee perceptions of CSR in the banking, telecommunications and the hospitality industries in Ghana and

examine the effect of the employee perceptions of CSR on OCB of employees. The study stipulated three research objectives to act as guide post for the investigation as well as comparatively analysis. The findings in relation to the stipulated objectives are presented as;

The first research objective of the study is to investigate the nature and forms of CSR practices in Ghana. It was discovered that CSR is highly practiced by the Ecobank Ghana, MTN Ghana and Fiesta Royale in Ghana. And this mostly is observed in the nature of CSR practices among the institution focus areas namely health, education, employment provision or generation, support to underprivileged individuals, groups and institutions, tourism, and economic empowerment. However, it was discovered that the most common priority focus areas of the sampled organisation in relation to the nature of CSR practices include education, and health.

Further, provision of support to underprivileged individuals, groups and organization is done by Ecobank Ghana and Fiesta Royale. It was also found that the sampled organisations also focuses on other priority areas in relation to the mission of the organisation and this is indicated in the areas of employment generation by Ecobank Ghana, Economic empowerment by MTN Ghana and Tourism by Fiesta Royale. In relation to the forms of CSR practices the study found that the forms of CSR practices are dependent on the nature of CSR practice focus areas of the individual sampled organisations.

In addition, the second research objective of the study was to examine the perception of CSR practices in the three sampled organizations. In order to achieve this objective, the study stipulated two research hypotheses to act as guide lines for such an investigation. The study found a statistical significant agreement among employees that their companies engage in CSR actions to support their employees, customers, government, organisations, society and

the environment. The study found a statistically significant difference in employee perceptions of CSR by sectors. Comparative review indicates a greater positive perception within the banking industry as compared to telecommunication and hospitality industry among employees. The finding also indicates greater positive perception of CSR practices among employees of telecommunication industry as compared to hospitality industry.

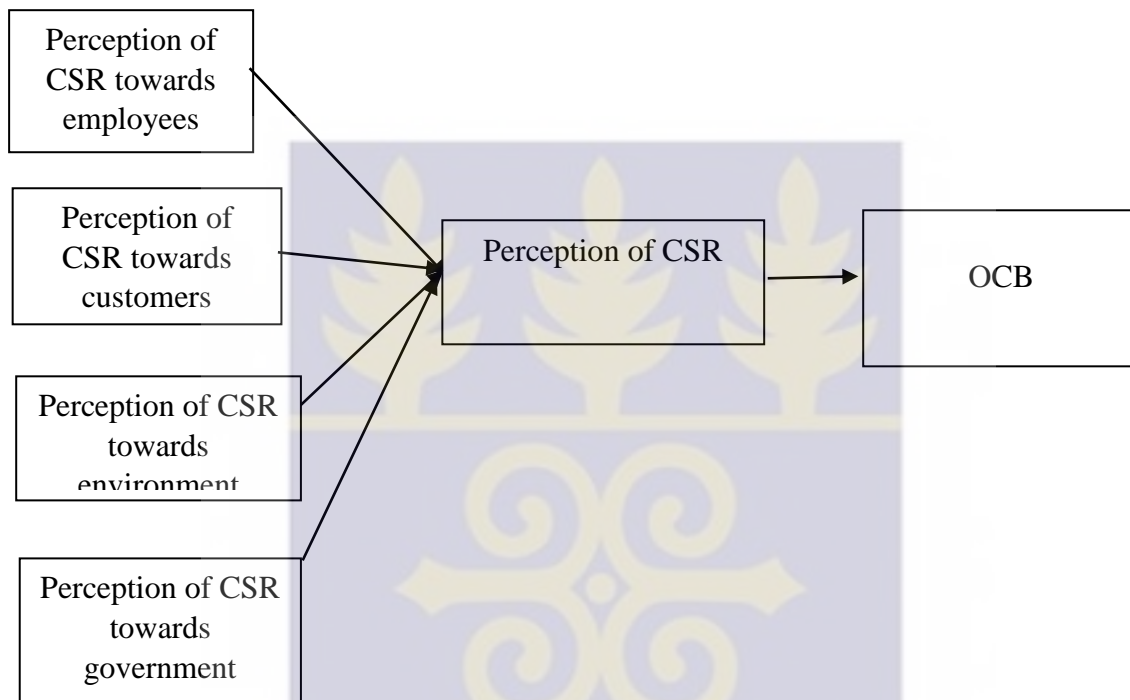
Further, the study examined how do perceptions of employees on CSR affect OCB in the selected organizations. The study stipulated five research hypotheses to act as guide post in order to achieve the stated objective of the study. The study found a statistical significant positive effect of employee perceptions of CSR towards the employees on OCB in general. However, this was achieved specifically in the banking and telecommunication industries only excluding hospitality industries. Comparatively, the positive effects were higher in the telecommunication sector compared to the banking sector.

The study discovered a statistical significant positive influence of perceptions of CSR towards the customers on OCB in general. The banking and hospitality industry observed greater significant influence of employee perceptions of CSR towards customers on OCB as compared to telecommunication sector which was not significant. In addition, the study found no statistical significant effects of employee perceptions of CSR towards the society on OCB. The study found that employee perceptions of CSR towards government have significant positive influence on OCB in general, and specifically in the hospitality sector. It however did not influence OCB in the banking and the telecommunication sector. Further, the study found positive influence of employee perceptions of CSR towards the environment on OCB, specifically in the telecommunication industry and hospitality industry except the banking sector which was insignificant. The findings in general show a positive effects of employee

perceptions of CSR in the entire sampled organisation as well as variable indicators with the exception with society.

5.3 Conceptual Framework after the Analysis

Figure 3: Conceptual Framework



Source: Author (2016)

Based on the literature reviewed, the researcher came up with the theoretical framework indicating that employee perceptions of firms CSR practices towards employees, customers, government, environment and society will positively affect OCB as earlier proposed. The **figure 3** shows the final conceptual framework with regards to the findings obtained from the study. The findings show that almost all the benchmarks (employees, customers, environment, and government) observed a significant effect on OCB in the sampled organization. However, society was not considered because stronger perceptions of employees was discovered on CSR activities towards society, but did not observed any significant effects on organizational citizenship behaviour. Therefore, it can be concluded

that all the indicators; employees, customers, environment, and government except society imparted OCB. The result of this study is consistent with the works of Abdullah and Rashid (2012) who found that employee perceptions of CSR towards the society did not affect OCB.

5.4 Conclusion

The study sought to comparatively evaluate employee perceptions of CSR in the banking, telecommunications and the hospitality industries in Ghana and examine the effect of the employee perceptions of CSR on OCB of employees. It was discovered that CSR is highly practiced by the Ecobank Ghana, MTN Ghana and Fiesta Royale in Ghana. And this mostly is observed in the nature of CSR practices among the institution focus areas namely health, education, employment provision or generation, support to underprivileged individuals, groups and institutions, tourism, and economic empowerment. However, it was discovered that the most common priority focus areas of the sampled organization in relation to the nature of CSR practices include education, and health. Further, provision of support to underprivileged individuals, groups and organization is done by Ecobank Ghana and Fiesta Royale.

It was also found that the sampled organization also focus on other priority areas in relation to the mission of the organization and this is indicated in the areas of employment generation by Ecobank Ghana, Economic empowerment by MTN Ghana and Tourism by Fiesta Royale. The study found a statistical significant agreement among employees that their companies engage in CSR actions to support their employees, customers, government, organisations, society and the environment. The findings in general show a positive effects of employee perceptions of CSR in all the sampled organizations as well as variable indicators with the exception of society. This suggests that the critical role of CSR in relation to customers'

perception influence OCB. It also indicates that a positive image by employees about CSR impact on OCB and organizational growth and survival.

5.4 Recommendations

5.4.1 General Recommendations

In relation to the findings the following recommendations are provided by the study;

Largely, the banking industry, Telecom industry, and the hospitality industry engage in some form of corporate social responsibility in the nature of health, education, and citizen empowerment reported in their annual reports and websites. The recommends that the companies can as well report more on CSR practices towards employees and customers in their CSR reporting.

The study recommends for the selected companies to turn their attention to environmental issues. They can contribute their support to the nationwide clean-up exercise to the get the environment off filth thereby creating a healthy environment to the citizenry. The companies are also urged to respond to global issues concerning the environment by contributing towards re-forestation especially in the Savannah belt of the country. This will help to minimize the devastating impact of global warming on the natural environment, and will also make life better for future generations and will encourage sustainable development, and finally promote the wellbeing of society (Turker, 2009).

The performance of any organisation largely depends on the performance of its employees. Successful organisations are increasingly realizing that there are number of factors that contribute to performance but human resource is clearly the most critical (Mello, 2005). Employees in the organisation therefore should be well motivated to improve upon the job

performance. The CSR towards the employees should be taken seriously. This can be done by increasing workplace flexibility, competitive remuneration, career development opportunities and commitment to justice (Turker, 2009a).

Also, in today's dynamic and competitive business environment, the need for organizations to create and maintain customer loyalty is unquestionable. Customer loyalty is beneficial because businesses reduce marketing costs, profits increase, loyal customers engage in positive word-of-mouth behaviours, and loyal customers always try new products and make useful suggestions for service improvement (Wallace, Giese & Johnson, 2004; Bushoff & Du Plessis, 2009). These emphasise the need to maintain loyalty so as to attract new ones. The companies are therefore urged to tailor some of the CSR activities towards the customers aiming at creating customer loyalty. This is because a number of studies indicated that CSR initiatives in various forms are positively related to customer loyalty and brand name (Kroll, 1996; Miller 2002).

Again, the companies are also advised to continue to perform their legal mandate of implementing CSR towards the government. CSR toward government ensures that firm meet their obligations under the law and complying with relevant government policies and regulations. This will help foster good relationship and interagency collaboration between the firms and government. It can serve as basis for companies to demand for tax incentives from government. It may enhance employees' commitment of to the organization if employees get the sense that their companies are operating within a legal framework of CSR. Turker (2009b) found no link between employee perceptions of CSR toward government and their organisational commitment. Shen and Zhu (2011) established a positive relationship between

employee perceptions of the extent to which their employing organization is legally compliant and their organisational commitment.

CSR practices should be intensified in the organisations especially in the hospitality industry so that positive perceptions can be developed among employees to ensure positive OCB. In the intensification process, employees' needs should be matched against organizational goals so that employees can identify themselves with the organization.

The banking industry should also intensify their practices in relation to CSR especially to areas that deal with external factors such as government, society and the environment. This will help them incorporate CSR secondary stakeholder issues into general organisational practices which will ensure OCB growth among employees in the organisation.

Further, the finding of this study is a great document for policy makers on CSR policies who can adopt it for decision making. Policy makers and management of organizations can utilise the documents in order to understand the general perceptions of employees in relation to CSR practices and OCB issues in organisations.

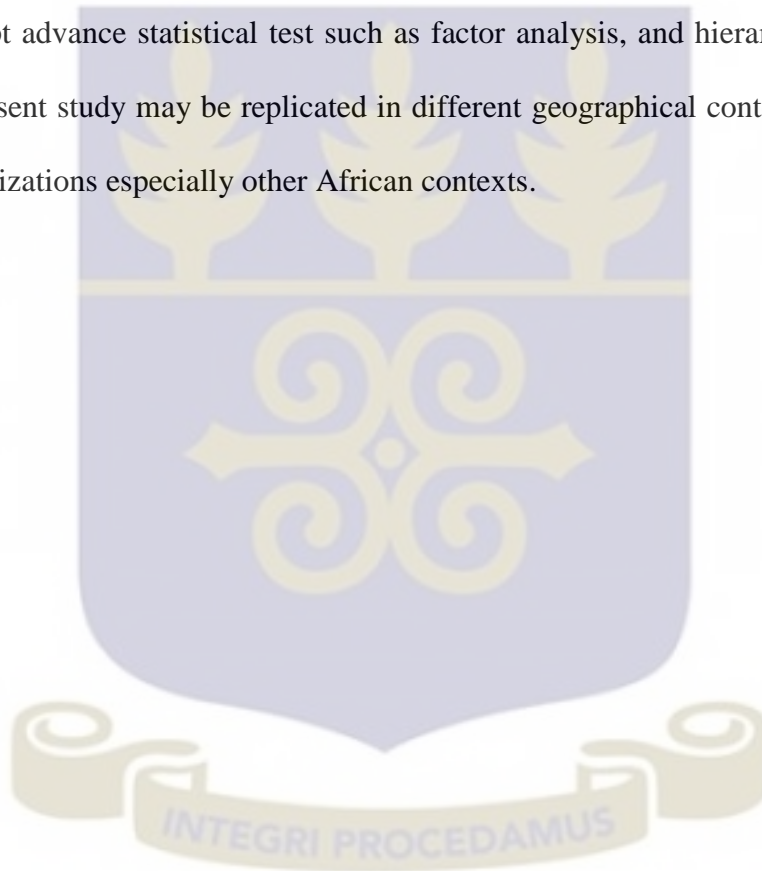
The management of the selected companies are advised to establish a CSR department in their outfit that will come out with CSR policies and procedures for implementation to ensure co-ordination of the CSR practices in the organisations.

Finally, the organisations being profit making organisations, effective implementation of CSR practices will help build positive corporate reputation and profitability. It will also

enhance the competitiveness of the firms in the intensive competitive banking, Telecom and hospitality industries.

5.4.2 Recommendation for Future Studies

Future study can increase the sample size as well as other variables in order to obtain enough data for generalization. In addition, other variables can be introduced as moderating variables by future studies such as employee satisfaction, employee commitment etc. Further, future studies can adopt advance statistical test such as factor analysis, and hierarchical regression models. The present study may be replicated in different geographical contexts over a larger number of organizations especially other African contexts.



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APPENDIX I: SURVEY QUESTIONNAIRE

UNIVERSITY OF GHANA BUSINESS SCHOOL

Department of Organization and Human Resource Management

Dear Respondent,

This questionnaire aims at soliciting information for an MPhil thesis being undertaken to establish whether “**Employee Perceptions of Corporate Social Responsibility Influences Organizational Citizenship Behaviours?**” Your opinion is very important to the study and any information provided will be treated as **confidential** and for the use of **academic purposes only**. This questionnaire will take less than 10 minutes to complete. There are three sections. **Section 1** contains Demographic Information; **Section 2**: Employee Perceptions of CSR (*Employees, Customers, Government and Environment*); **Section 3**: OCB (OCBI, OCBO).

SECTION 1: Demographic Background (Please tick [] in the box that which best describe you)

1. Age

Below 20yrs []

20- 29yrs []

30- 39yrs []

40- 49yrs []

50- 59yrs []

Above 60yrs []

2. Gender:

Female []

Male []

3. Highest level of education achieved:

SSSCE/WASSCE/Technical Certificate []

HND []

Degree []

Master’s Degree [] others, Specify:

4. How long have you been working with this organization:

Below 2 yrs. []

2-5 yrs. []

6-10yrs []

11-15yrs []

More than 20yrs []

5. Position Held: Please

Specify.....

6. Marital Status: Single [] Married []

7. Profession

.....

SECTION 2

Listed below are a number of statements that could be used to describe a variety of factors relating to the perceptions employees have about CSR practices in the organization. Please read each statement carefully and indicate the extent to which you AGREE or DISAGREE with each statement by ticking the appropriate number on the following scale.

1= Strongly Disagree 2=Disagree 3=.Not Sure 4=Agree 5=Strongly Agree

		1	2	3	4	5
<i>CSR Towards the employees</i>						
1	Our company provides a wide range of indirect benefits to improve the quality of employees' lives.					
2	Our company policies encourage the employees to develop their skills and careers.					
3	The management of our company primarily concerns itself with employees' needs and wants.					
4	Our company implements flexible policies to provide a good work and life balance for its employees					
5	The managerial decisions related with the employees are usually fair					
6	Our company supports employees who want to acquire additional education					
7	There are sufficient numbers of opportunities to develop my skills in my current job.					
8	The employees in our company receive a reasonable salary to maintain an acceptable quality of life.					
9	Our company policies provide a safe and healthy working environment to all its employees.					
10	I believe that our company provides equal opportunities to all its employees					
<i>CSR Towards Customers</i>						
11	One of the main principles of our company is to provide high-quality products to its customers					

12	Our products comply with the national and international standards					
14	Our company provides full and accurate information about its products to its customers					
15	Our company respects customers rights beyond the legal requirements					
16	Customer satisfaction is highly important for our company					
17	Our company is responsive to the complaints of its customers					
<i>CSR Towards Government (legal)</i>						
18	Our company always pays its taxes on a regular and continuing basis.					
19	Our company complies with legal regulations completely and promptly.					
20	Our company tries to help the government in solving social problems.					
21	Our company acts legally on all matters					
22	Our company's main principle is honesty in every business dealings.					
23	Our company cooperates with its competitors in social responsibility projects.					
24	Our company competes with its rivals in an ethical framework.					
25	Our company always avoids unfair competition.					
26	Our company believes that social responsibility of a firm is essential to its long-term profitability.					
27	Our company believes that businesses have a social responsibility beyond making profit.					
28	Our company believes that the overall effectiveness of a business can be determined to a great extent by the degree to which it is socially responsible.					

<i>CSR Towards the Society</i>						
29	Our company targets sustainable growth which considers future generations.					
30	Our company makes investment to create a better life for future generations.					
31	Our company makes investments to create employment opportunities for future generations.					
32	Our company conducts research & development projects to improve the well-being of society in the future.					
33	Our company makes sufficient monetary contributions to charities.					
34	Our company contributes to schools, hospitals, and parks according to the needs of the society.					
35	Our company contributes to campaigns and projects that promote the well-being of the society.					
36	Our company supports nongovernmental organizations working in problematic areas					
37	Our company considers every warning of nongovernmental organizations.					
38	Our company encourages its employees to participate in voluntarily activities.					
<i>CSR Towards the Environment</i>						
39	Our company implements special programs to minimize its negative impact on the natural environment.					
40	Our company participates in activities which aim to protect and improve the quality of the natural environment.					
42	Our company has the necessary equipment to reduce its negative environmental impact.					
42	Our company makes well-planned investments to avoid environmental degradation.					

SECTION 3

The following are a number of statements that could be used to describe a variety of factors relating to Organizational Citizenship Behaviours (OCB) in the organization. Please read each statement carefully and indicate the extent to which you often show with each statement by ticking the appropriate number on the following scale.

1 = Never 2= Rare 3= Sometimes 4=Often 5=Always

		1	2	3	4	5
	<i>OCB Towards the Individuals</i>					
1	I help others who have been absent.					
2	I willingly give my time to help others who have work-related problems.					
3	I adjust my work schedule to accommodate other employees' requests for time off.					
4	I go out of the way to make newer employees feel welcome in the work group.					
5	I show genuine concern and courtesy toward co-workers, even under the most trying business or personal situations.					
6	I give up time to help others who have work or nonwork problems.					
7	I assist others with their duties					
8	I share personal property with others to help their work.					
9	I always shows consideration for others, even when especially busy or stressed.					
10	I goes out of his or her way to congratulate others for their achievements.					
	<i>OCB Towards the Organization</i>					
11	I attend functions that are not required but that help the organizational image.					
12	I keep up with developments in the organization					
13	I defend the organization when other employees criticize it.					
14	I show pride when representing the organization in public.					

15	I offer ideas to improve the functioning of the organization.					
16	I express loyalty toward the organization.					
17	I take action to protect the organization from potential problems.					
18	I demonstrate concern about the image of the organization.					

Please kindly provide answers to the following questions.

What are some of the corporate social responsibility (CSR) activities that your organization undertakes?

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What perceptions do you have about the CSR activities of the organization that you work?

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How does your perception of CSR activities of your organization influence your behaviour?

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