CSR Communication: A Study of Multinational Mining Companies in Southern Ghana

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Abstract

In recent years, there has been significant interest in communication on Corporate Social Responsibility (CSR) (Tehemar, 2012; Bortree, 2014). Yet, it is impractical to assume a one-size-fits-all definition for CSR (Crane and Matten, 2007; Walter, 2014). Therefore, this becomes an important area for research as CSR communications play a vital role in any CSR strategy in the business world, more especially in Ghana. Consequently, a good CSR communication can address the increasing cynicism about CSR when it is done effectively (Du *et al*., 2010; Kim and Ferguson, 2014).

While a body of research exists about CSR communication at a theoretical level (Brugger, 2010; Schmeltz, 2012), there is a lack of empirical research investigating the topic in a particular policy and cultural content (Emel *et al*., 2012). The aim of this study was to address the limited research on CSR communication in Ghana. It empirically investigated whether the CSR dimensions (Triple Bottom Line) and effective CSR message components are positively linked with CSR stakeholder' approval. The effects of individual characteristics including education and gender were also tested on the relationships.

The study integrates insights from stakeholder theory (Vaaland *et al*., 2008; Wang, 2008) supported by both legitimacy theory (Perk *et al*., 2013) and institutional theory (Suddaby, 2013) to explain the planned base for CSR communication. A cross-sectional survey with 817 responses was used. This consisted of government-local-authority officials, mining company employees and host community officials from multinational mining companies (AngloGold Ashanti Limited, Ghana Bauxite Company Limited and Ghana Manganese Company Limited) operating in areas of southern Ghana. A quantitative survey analysis was employed to test the relationships through multiple regression analysis.

One of the contributions pertains to the introduction of constructs of social, environmental and economic bottom lines to form a new, easy-to-remember acronym, the 'SEE' element in the CSR message contents. The results also make a contribution to knowledge by indicating that CSR message dimensions positively affect the way stakeholders approve mining companies' CSR communications. Additionally, there were clear education and gender differences amongst stakeholders in accepting and approving companies' CSR messages in Ghana. Furthermore, divergent stakeholders prefer different CSR message channels, and that certain CSR message contents are important for a particular stakeholder group.

Declaration

I declare that the composed thesis and the work in it are my own. The work has not been submitted for any other degree or professional qualification apart from as specified by the Kingston University, London.

Signature: …… Date: 2017.

Materials to be published from this work:

Corporate Social Responsibility Communication in Ghana: The Impact of Education on CSR Message's Triple Bottom Line.

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Abbreviation Table

Abbreviation	*Description*
ANZSIC	Australian and New Zealand Standard Industrial Classification
BCCCC	Boston College Centre for Corporate Citizenship
CC	Corporate Citizenship
CSD	Corporate Sustainable Development
CSR	Corporate Social Responsibility
EC	Ghana Electoral Commission
ECD	Economic Dimension
ECDGE	European Commission Directorate General for Enterprise on CSR
END	Environmental Dimension
EU	European Union
EVA	Economic Value Added
FA	Factor Analysis
FDI	Foreign Direct Investment
GDP	Gross Domestic Product
GNA	Ghana News Agency
GRA	Ghana Revenue Authority
GRI	Global Reporting Initiative
GSS	Ghana Statistical Service
IFC	International Financial Corporation
ILO	International Labour Organisation
ISCT	Integration Social Contract Theory
MC	Message Consistency
MCr	Message Credibility
ICMM	International Council on Mining & Metals
MMSD	Mining Minerals and Sustainable Development
MMCs	Multinational Mining Companies
MNCs	Multinational Companies
MNE	Multinational Enterprise
MLR	Multiple Linear Regression
MR	Message Relevance
MT	Message Transparency
NCA	National Communications Authority
NGO	Non-Governmental Organisation
OECD	Organisation of Economic Cooperation and Development
ROCE	Return on Capital Employed
ROI	Return on Investment
SA	Stakeholders' Approval
SEE	Social, Environmental and Economic
SOD	Social Dimension
SOEs	State Owned Enterprises
TBL	Triple Bottom Line
TNC	Transnational Corporations
UK	United Kingdom
UN	United Nations
UNEP	United Nations Environmental Programme

UNGC	United Nations Global Compact
US	United States of America
WBCSB	World Business Council for Sustainable Development

Chapter One

Thesis Introduction

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1.1 Introduction

Corporate Social Responsibility (CSR) is extremely complex, and debatable issue for both academics and other practitioners. This is due to the lack of consensus regarding its definition and nature of activities (Dahlssrud, 2008; Carroll and Shabana, 2010; Taneja *et al*., 2011; Fadun, 2014; Amo-Mensah and Trench, 2015). According to Walter (2014), CSR definition is not a multipurpose one. The concept is defined to fit a purpose with different meaning to different organisations (Weber, 2009). The new paradigm shift of defining CSR in the mining industry worldwide has been the aim of reducing some of the bad perceptions through effective communication to stakeholders. Communicating on CSR activities to key stakeholders is one way in which mining industry can be used to reduce their bad reputations (Kemp, 2010; Emel *et al*., 2012).

This chapter presents the outline of the study and the foundations for the fieldwork. It also spells out the main reasoning and the scope for conducting the research into the need of CSR communication in the mining industry of Ghana in section 1.2. A comprehensive literature review which touches on pertinent theoretical perspectives underpinning current research paradigms on the CSR concept are captured in subsequent chapters.

In addition, this chapter besides discussing the rationale for carrying out this study in section 1.3 also considers the overview of the mining industry in Ghana in section 1.4. In this chapter, the problem statement is stated in section 1.5. The section 1.6 presents the purpose of the study. The aims and objectives are clearly defined in this chapter which introduces the reader to the main research questions. The overview of the methodology used in this study is discussed in section 1.7. The chapter focuses on a summary of the study's justification, its contributions and other anticipated outcomes in section 1.8. The section 1.9 reflects on the complete structure of the thesis in figure 1.1. Finally, the summary of the whole chapter is outlined in section 1.10.

1.2 Background of the Study

The past decades have experienced a noticeable focus on corporate ethical behaviour and the environment (Du *et al*., 2010). Nowadays, attention has shifted from shareholder value (maximising profit) to stakeholder value where companies are ever eager to balance people (social), planet (environment) and profit (economic) (Issaksson and Jorgesen, 2010; Du *et al*., 2010; 2011). The focus has progressively put more power in the hands of stakeholders who are increasingly demanding transparency in corporate communication from their activities. Creating stakeholder awareness is now a key requirement than ever for companies if they want to reap the benefit from any CSR initiative (Sen *et al*., 2006; Du *et al*., 2007; Bhattacharya *et al*., 2009). Companies are now expected to act responsibly with regards to their internal and external environments which have raised key issues about CSR communication to stakeholders. Major factors that can affect the effectiveness of CSR communication have nowadays become a company's strategic priority (Waddock, 2008; Du *et al*., 2010; Mitra, 2011; Waller and Conaway, 2011).

Some stakeholders such as host communities in Southern Ghana have developed wrong perceptions towards the multinational mining companies (MMCs; foreign companies with operations in Ghana). This is partly because some companies are perceived not to be complying with local laws on the environmental and social aspects such as proper waste disposal and human rights. The non-compliance of the local laws can sometimes lead to disagreements between MMCs and communities or other interest groups (Frynas, 2005; Gulyas, 2009). For example, over one hundred and fifty senior employees including expatriates working for one of the MMCs were taken hostage due to violent actions of disgruntled employees asking for a pay rise (GNA, 2013). This is against the backdrop why the companies are engaged in various CSR initiatives (Frynas, 2005). For instance, between 2004 and 2011 mining companies spent US$144,014,177 on CSR activities (Ghana Chamber of Mines, 2012)

The purpose of this study is to investigate whether CSR dimensions (Cdimensions) and effective CSR message components (EMC) have a link with stakeholder' approval of the CSR message (SA). It also examines the association of Cdimensions and EMC with stakeholders' approval through the moderating effects of education and gender. Thus, examine whether the moderating effects of education and gender can enhance the effectiveness of CSR communication. The assessment would allow us to uncover how CSR

messages can be effectively communicated to stakeholders to create awareness of CSR programmes in order to decrease their negative perceptions towards the programmes. It is expected that stakeholders' positive perception on CSR programmes would lead to their acceptance and approval of the message (Hilson, 2012; Kim and Ferguson, 2014).

This study contributes to the debate on CSR communication which according to Birth *et al*. (2008) and Arvidsson (2010) has received little attention within the body of CSR research. Though the focus on CSR communication has changed and attention is now on how CSR message should be disseminated effectively in order to satisfy information needs of stakeholders. Studies that have examined three stakeholders (government, company and community) all at once are lacking. Similarly, there is also lack of studies in this area that have examined three stakeholders in mining sector that uses the Triple Bottom Line with the three stakeholders involved in the study residing in both urban and remote rural areas.

The CSR dimensions used in this CSR communication study is measured by using social, environmental and economic parameters (Triple Bottom Line) with which big international organisations, such as the United Nations, adhere to and use as a benchmark. It is generally accepted for companies to adhere to similar principles but it is not obligatory since there is no formal act of legislation in many countries to back it. This is one of the first studies to measure CSR communication message components against a set of metrics – capturing TBL during a process of company's wealth creation in Ghana (Elkington, 2011). The study adopts a positivist position as epistemology in which an empirical quantitative approach is followed to organise its design. The research strategy adopts a cross-sectional design.

1.3 Rationale for the Study

In recent years, there has been a growing interest by many academics and managers examining corporate social responsibility (CSR) practised by organisations (Frynas, 2005). CSR policies which function as a built-in but self-regulating by these organisations, are supposed to ensure the compliance of the law, ethical standards and the international norms of business (Gulyas, 2009). A good CSR policy warrants that a company's actions have a positive impact on stakeholders such as communities, consumers, employees, and the environment they are operating in (Godfrey, 2005). Critics of CSR argue that it is just a distraction from businesses' economic role and a mere window-dressing, while its proponents

believe that companies can make long-term profits while making a positive contribution to society (Tyrrell, 2006).

Some authors have argued that CSR is a deliberate attempt to pre-empt the role of government as a watchdog over these powerful companies (Frynas, 2005). On the contrary, others think the companies have gone beyond normal expected CSR by taking up the duties of their host governments which in the long run becomes a detrimental to communities, government and the companies themselves (Basu and Palazzo, 2008).

The above issue has been the case in Southern Ghana, Ogoniland in Nigeria, and some parts of the developing world where local communities expect the mining companies to invest in employees, health, education and general infrastructural development. For example, a total of 150 senior staff including expatriates working at the Newmont mining company at New Abirem in the Eastern region of Ghana sought a refuge in Accra due to a violent action undertaken by 900 employees of the company. Some employees wielding guns and clubs kept some senior personnel hostage to increase their basic salary (GNA, 2013). Having witnessed some of these industrial agitations as a native of Southern Ghana, the area has been chosen for this study due to numerous mining activities in the area by both multinational and small scale mining companies.

In view of the stakeholders demands, mining companies tend to ignore some aspects of the three tenets of sustainable development – social, environmental and economic performances (Frynas, 2005; Matten and Crane, 2010). The companies concentrate heavily on economic but partially on social, environmental, and even having an effective CSR communication of their businesses to these stakeholders can be a problem. According to Jenkins and Obara (2008), mining companies tend to focus on things which affect the community the most while stakeholders may not be aware or consider these initiatives as sufficient. The questions are; what do the companies communicate to stakeholders? Are the stakeholders not getting the right information from mining companies? Are these MMCs not using the appropriate CSR communication channels? Or how do they communicate CSR initiatives to their stakeholders? And finally, even if they do communicate, how do they make this communication very effective for stakeholders' approval?

Nonetheless, the type of CSR dimensions, the CSR message components and how these are linked with stakeholders' approval of CSR message through an effective communication to create stakeholders awareness of CSR programmes have been increasingly questioned

(Frynas, 2005; Hilson, 2012; Kuada and Hinson, 2012; Kim and Ferguson, 2014). The three issues mentioned have also received little attention in literature, with few comments from both academics and managers. Using a study of three MMCs in the Southern Ghana, namely, AngloGold Ashanti Ltd, Ghana Bauxite Company Ltd and Ghana Manganese Company, a contribution is made to the three research gaps.

This CSR communication study is expected to help these companies communicate their CSR policies effectively in order to operate sustainably in a community and create wealth with a minimum or no interruption at all. In addition, the study of how CSR message is understood in Ghanaian context will help companies and their managers to better understand what expectations are placed on them.

1.4 Overview of Mining Industry in Ghana

Mining is the method whereby naturally occurring minerals are dug or extracted from the earth either on the surface, underground or under water (Ghana Chamber of Mines, 2015). In Ghana and across Africa, due to the high unemployment rates and barren economies, thousands of people are engaged in mining activities. These mining activities can either be unregulated or regulated (Amponash-Tawiah and Dartey-Baah, 2011). Indeed, while most of the miners use primitive extractive techniques to earn a living by risking their lives, there are also large scale mining companies (private or multinational) in this sector which use highly mechanised equipment (Ghana Chamber of Mines, 2015).

Currently, there are over 60 MMCs extracting gold, bauxite, diamond, manganese and oil (recently discovered) in Southern Ghana with over 85% foreign ownership (Mineral Commission, 2012; KPMG, 2014). According to Boon and Ababio (2009), the mining activities from both large and small companies cover an area of 31,237km^2 (13.1%) of the total land area of Ghana (238,608km^2). Minerals accounted for over 9.8% of the country's GDP in 2013, and also contributed 14.3% of Government revenues (Minerals Yearbook, 2013). Gold and petroleum only contributed 64% towards the total export earnings. These two minerals or commodities were estimated to account for about US$8.6 billion in revenues (Bank of Ghana 2014; Ghana Chamber of Mines, 2014).

Despite the mineral strength in Ghana, poverty is still pervasive in the country more especially, in the mining communities where social investments from the multinationals were

supposed to be available (Boon and Ababio, 2009). According to International Council on Mining and Metals (ICMM, 2007), although levels of poverty have reduced progressively in recent years, overall, poverty in Ghana remains high in absolute terms. The overall incidence of poverty for the country is 30.2% with the three northern regions; Upper East, Upper West and Northern regions having the highest levels of poverty incidence rates of 45.9%, 69.4% and 44.2% respectively in 2010. Similarly, two other regions, Central and Eastern have poverty rates just above the national average of 40% (Ghana Statistical Service, 2010). Nonetheless, poverty rates of the regions with higher concentrated mining activities for example, Ashanti and Western are 13.6% and 19.2% respectively which are much lower than the national average.

ICMM (2007) states that, the condition of most of the roads in Obuasi town, a major mining town in Ashanti Region, is poor. Also, dust and litter nuisance is a problem in the communities. Though the main road has lately been surfaced properly, in recent years, the majority of side streets are either not tarred or in a poor state requiring repair. Many other aspects of municipal infrastructure are not enough, for instance, the provision of water supply and waste management.

However, it is noted that mine employees and their families enjoy better access to quality housing, education and healthcare than the majority of the community. Albeit, except the mine buildings which are attractive and demonstrate a history of successful mining community, similar to Johannesburg in South Africa, this cannot be said to be a success story (ICMM, 2007). These investment issues have prompted some stakeholders, for example the Ghana Chamber of Mines, to call for social investments for the communities through the CSR initiatives which the companies undertake (Boon and Ababio, 2009; Ghana Chamber of Mines, 2012).

Despite the call for social investment, the mining companies argue that their social investment efforts should not be translated as an alternative to government as their CSR initiatives are complementary to what government provides (Boon and Ababio, 2009). In addition, mining companies in the Ghana Chamber of Mines membership's list have set up social development funds for social-economic development of host communities (Ghana Chamber of Mines, 2009). For example, between 2004 and 2011, these MMCs in Ghana spent over USD144 million on various CSR activities (Ghana Chamber of Mines, 2012).

Most MMCs concentrate their CSR activities in areas such as education, health, resettlement action plans and alternative livelihood income generating activities. From the total amount of over US$114 million, about 35% went into various resettlement action plan and housing in the MMCs operating communities which was mandatory. Other socio-economic areas which also received major attention are; Education (9%), Roads (8%), Alternative Livelihood Projects (7%), Agriculture (5%), and 17% for other projects not specified (Ghana Chamber of Mines, 2012). Also, between 2008 and 2011, AngloGold Ashanti Ltd spent US$56.01 million on CSR activities (AngloGold Ashanti, 2013) while Kinross Gold Corporation spent a total of US$1.3 million on CSR activities in 2011 alone to (Kinross, 2011). These CSR activities are all carried out by MMCs to ensure local benefits and also how these benefits are sustainable beyond the mining activities (Arko, 2013).

1.5 Problem Statement

There have been numerous disturbances in the mining communities of Southern Ghana either between employees or local residents and the companies' managements (GNA, 2013). This is against the backdrop why the past decade has seen a growing number of MMCs undertaking CSR programmes across the area. These CSR programmes are supposed to offer an option for disaffected and disenfranchised mining communities which would otherwise lag behind national developmental projects. However, it is found that there is lack of understanding of CSR communication (Hilson, 2012; Kim and Ferguson, 2014), the dimensions of CSR activities and the engagement of interest groups to create the programmes awareness (Amankwah, 2011; Kuada and Hinson, 2012) in Ghana. More so, to date, there is a lack of empirical evidence to determine how an effective communication on the CSR programmes can help control the above problem (Amponsah-Tawiah and Dartey-Baah, 2011).

It is therefore anticipated that an empirical quantitative designed study could help elucidate the effectiveness of communication on these CSR programmes (Kuada and Hinson, 2012). Three MMCs and three stakeholders (government, employees and communities) will be enrolled in this study. Therefore, the research questions: (1) to what extent do CSR dimensions influence the stakeholders' approval of the CSR message? (2) To what extent do effective CSR message components influence the stakeholders' approval of the CSR message? (3) To what extent does education moderate the link between CSR message contents and stakeholders' approval of the CSR message? (4) To what extent does gender

moderate the link between CSR message contents and stakeholders' approval of the CSR message? (5) To what extent do significant differences exist between the three stakeholder groups? (6) To what extend do multinational mining companies CSR channels vary?

The first five research questions intend to find solutions to the problem using an empirical quantitative design. The sixth question intends to find a solution to the problem qualitatively but by using descriptive statistics.

1.6 Purpose of the Study

According to Sekaran and Bougie (2011), the purpose of a research allows a researcher to have a purposive focus on a particular study. As a result, this section deals with the proposed research title, research aim, objectives, research questions and the justification of the study.

1.6.1 The Research Gap

Over the years, a lot of research has been carried out on CSR, for example, previous studies on the consumer activism for CSR actions of Coca-Cola, Shell, Texaco, Walmart, Nike and Starbucks (Kendall *et al*., 2007; O'Connor and Schumate, 2010). Studies on Merck's communication about the drug, Vioxx (Lyon, 2007; O'Connor and Schumate, 2010) and making the business case for environmental CSR from companies such as IKEA, General Electric and HermanMiller which has made them to gain more profits due to their green actions (Esty and Winston, 2006; O'Connor and Schumate, 2010). However, what is very important but still under-explored is how and what companies communicate to make their stakeholders aware of their CSR programmes, and acceptable for approval (Birth *et al*., 2008; Hilson, 2012; Schmeltz, 2012).

Additionally, studies on CSR in Ghana have covered few areas particularly, CSR communication, in both academic and industry. Previous studies have covered areas such as CSR on community development (Amponsah-Tawiah and Dartey-Baah, 2011) and local and international firms (Kuada and Hinson, 2012).

Moreover, there have been few studies in the mining industry on land grabbing (Hilson, 2006), small-scale and large-scale mining (Aubynn, 2009) and lessons from mining sector

(2009). For example, Boon and Ababio (2009) during the 29th annual conference of International Association for Impact assessment presented a study on the perception of mining communities on CSR of mining companies, appropriate CSR policies and programme measures to promote effective CSR. However, over ten years, both academic and companies dedicated very little attention on CSR communication (Bukh *et al*., 2006; Birth *et al*., 2008) but this study is to fill the knowledge gaps. Since a study holistically measuring a company's CSR communication content effectiveness against Triple Bottom Line 'TBL' (Elkington, 2011) is limited. In addition, both Elkington (2011) and Walter (2014) call for a research which will evaluate stakeholders' participation and holistically assess the CSR and CSR communication performance using triple bottom line metrics. Finally, there is also limited literature on the debate involving the moderating effects of education and gender. This research therefore attempts to address these issues by using CSR communication platform through the lens of stakeholder theory with the assistance of legitimacy and institutional theories.

1.6.2 Research Aim

The overall aim of this study is to empirically investigate whether CSR dimensions (Elkington, 2011) and effective CSR message components (Kim and Ferguson, 2014) are positively associated with stakeholder' approval of the CSR message (Russell and Russell, 2010). It also examines the effects of education and gender as moderating variables (Diamantopoulos *et al*., 2003; Goncalves and Sampaioas, 2012; Samarasinghe, 2012) between CSR dimensions, effective CSR message components and stakeholders' approval. The assessment would help to uncover how CSR messages can be effectively communicated to stakeholders to create awareness of CSR programmes in order to decrease their negative perceptions towards the programmes. It is expected that the positive perception of stakeholders on CSR programmes would lead to their acceptance and approval. The study is conducted on three MMCs in Southern Ghana which are both on the Ghana Chamber of Mines and KPMG International Country mining guide 2014 lists.

1.6.3 Research Objectives

The research considers five issues:

1. To test the link between CSR message contents and stakeholders' approval of the CSR message.
2. To test the moderation effects of education level in the relationships between CSR message contents and stakeholders' approval of the CSR message.
3. To test the moderation effects of gender in the relationships between CSR message contents and stakeholders' approval of the CSR message
4. To examine whether CSR message channels vary between different MMCs.
5. To compare the differences between the three stakeholder groups.

Objective One: *To test the link between CSR message contents and stakeholders' approval of the CSR message*. Although CSR involving the mining industry is widespread and critically discussed in the media and academic research (Gulyas, 2009), the term has no acceptably universal definition (Khanna, 2008). This empirical research is one of very few concerning the current definition of CSR in Ghanaian context and it will contribute to the understanding concerning CSR dimensions in Ghana (Hilson, 2012) and how they are related to stakeholders' approval of the CSR message (Russell and Russell, 2010). This objective is aimed at expanding the understanding of CSR communication in the context of mining industries in Ghana, and other developing countries. This objective uniquely measures companies' CSR message effectiveness against a new set of metrics capturing all the TBL parameters in business (Elkington, 2011; Walter, 2014). According to Matten and Crane (2010) the TBL in business consists of three elements or parameters which are social, environment and economic (SEE elements). The TBL or SEE parameters are measured by considering all the indicators under them (Elkington, 2011). These indicators are explained in detailed in chapter two.

In addition, the objective is to test how effective CSR communication components (Kim and Ferguson, 2014) are positively related to stakeholders' approval of the message (Russell and Russell, 2010). Although there has been much discussion about the issue of CSR in Ghana (Amponsah-Tawiah and Dartey-Baah, 2011; Hilson, 2012; Kuada and Hinson, 2012), literature has revealed that there is little data to show how the two are related. This research is therefore significant in building upon existing knowledge about CSR. The findings of the

study will provide real insight into the CSR communication in the mining sector thus, helping companies in planning and developing CSR message.

Objective Two: *To test the moderation effects of education in the relationships between CSR message contents and stakeholders' approval of the CSR message*. The second research objective will help fill the research gap on how education may significantly moderate the relationship between CSR message contents and stakeholders' approval. Scholars such as Diamantopoulos *et al*. (2003) and Samarasinghe (2012) have also shown the link between the educational level and perception of CSR. They reported that better-educated stakeholders unveil a greater social positioning and have more rich perception of the implications of CSR. Another scholar, Qauzi (2003) confirms a significant link between education and CSR perception. However, other studies have also found that education may either have negative effects on CSR or no effects at all (Kinnear *et al*., 1974). These moderation effects of education will be tested on the relationship between CSR message contents and stakeholders' approval (Russell and Russell, 2010) as currently there is little data on the issue in the Ghanaian mining industry.

Objective Three*: To test the moderation effects of gender in the relationships between CSR message contents and stakeholders' approval of the CSR message*. This objective is to examine the moderating effects of demographics such as gender (Sharma *et al*., 2012; Samarasinghe, 2012; Bowling and Burns, 2014) to positively enhance stakeholders' approval of the CSR message. For instance, previous studies by De Paco *et al*. (2009) propose that gender as moderators may positively be associated with green consumers and environmental behaviour. Deaux and LaFrance (1998) also indicate that male and female tend to adopt social roles differently because of the series of personal, situational and cultural circumstances. Nonetheless, Richardson (1994) concludes that results from gender as moderator are inconsistent and inconclusive.

In Ghana, the mining activities involve both males and females and that may affect the way they interpret and approve CSR messages. However, studies from Kim and Ferguson (2014), Perez and Rodriguez del Bosque (2014) and Samarasinghe (2012) show that the data on this phenomenon are little and hence, the issue needs to be investigated.

Objective Four: *To examine whether CSR message channels vary between different MMCs*. Asvanyi (2010) states that there are advantages of information papers and other corporate

prospects in that an individual may decide to read them or otherwise. These CSR communication tools or channels besides polluting the environment can be costly and less efficient. The tools therefore are not compatible with the ideals of companies' socially responsible behaviour. As such, mining companies adapt CSR communication channels which vary between different companies (Kim and Ferguson, 2014). Du *et al*. (2010), and also calls for a study as to how companies could effectively communicate their CSR messages to respective target stakeholders. The questions such as; which channels are commonly used? Or is the communication tool or channel commonly used socially responsible in terms of the environment? This research objective seeks to examine and find solutions to these problems.

Objective Five: *To compare the differences between the three stakeholder groups*. The fifth objective seeks to examine the differences between the three stakeholder groups in this study. This may help estimate across the three stakeholder groups in order to account for potential moderation effects. It will also help capture how CSR is viewed by different stakeholders.

1.7 Overview of the Methodology

This study unlike earlier ones (William and Pei, 1999; Snider *et al*., 2003; Walter, 2014) does not use qualitative analysis but quantitative (Bhattacharya and Elsbach, 2002; Birth *et al*., 2008; Katamba *et al*., 2012; Schmeltz, 2012). The study is designed to employ a cross-sectional survey method (Coombs and Holladay, 2011; Katamba *et al*., 2012) which consists of a self-administered questionnaire that contains the scale for the measures relevant to the present study.

In all, the statistical analysis involves three MMCs, namely, AngloGold Ashanti, Ghana Bauxite Company Limited and Ghana Manganese Company (with a total sample of 817). The survey, which is a mainly structured questionnaire, employed on the selected companies' employees, government-local-authority officials and the host-community officials. The survey is based on the same set of metrics or parameters complemented with the respondents' experiences and perceptions. The study uses multiple regression (IBM SPSS) as its main tool of analysis but other statistical tools such as confirmatory factor analysis (CFA) is also employed in parts of the analyses.

1.8 Research Justification and Contributions

Most studies have focused on either the CSR in extractive industries in developing countries, general contribution of sector to national economy or CSR practices of companies in Ghana (Aubynn, 2009; Amponsah-Tawiah and Dartey-Baah, 2011; Amankwah, 2011). Although CSR involving the mining industry is widespread and critically discussed in the media and academic research, this study is proposed to contribute to CSR communication knowledge through both theoretically and empirically. The study offers theoretical contributions which are anticipated to be outlined according to the research objectives (pages 10-12 above). The theoretical contributions which are based on the study's objectives of the study are summarised as follows:

1.8.1 Theoretical Contributions

- Sustainability Theory (Elkington, 2011; Hilson, 2012): It is expected that this research will be able to contribute to the limited body of work in the TBL debate, and by finding the link between CSR communication and stakeholders' approval using sustainability theory of CSR. The study will extend the existing knowledge on sustainability theory in CSR by offering an alternative to the TBL concept with a new and easy-to-remember acronym, the SEE elements in the CSR communication debate. The findings of this research provide actual insight into the sustainability theory and CSR communication in the Ghanaian mining sector.

- Stakeholder Theory (Freeman, 1984; Vaaland *et al*., 2008; Camelleri, 2012): This study will use stakeholder theory to understand how stakeholders approve MMCs CSR communication message. The stakeholder theory will be supported by both legitimacy and institutional theories which researchers deem them as an extension of stakeholder theory (social reporting theories) to explain the phenomenon. The study seeks to identify whether different stakeholders approve MMCs CSR messages differently. This research provides significant findings that contribute to the understanding of different stakeholders' behaviour with regards to their perceptions towards MMCs and how these stakeholders approve the companies' CSR messages.

- Effects of Socio-demographic Characteristics on CSR (Deaux and LaFrance, 1998; Diamantopolous *et al*., 2003; Samarasinghe, 2012): This study will test the effects of social-demographic characteristics on CSR in order to find out its role in approving CSR messages by stakeholders in southern Ghana. Since most studies on social-demographic characteristics had been conducted elsewhere in the western world, conducting this study in Ghana, a different setting gives a different perspective to the debate. This study is anticipated to contribute to the ongoing debate in CSR involving the role of social-demographic characteristics such as education and gender and how they can affect the CSR communication in Ghanaian MMCs.

1.8.2 Empirical Contributions

Firstly, this empirical research is one of very few concerning the current operational definition of CSR in Ghanaian context and it contributes to the understanding of CSR in Ghana (Hilson, 2012). It is aimed at expanding the understanding of CSR communication in the context of mining industries in Ghana and other developing countries. Since there is no specific operational definition of the concept of CSR, the findings will help capture the current functional meaning in Ghanaian context. This empirical research is one of very few concerning the current operational definition of CSR in Ghanaian context that is based upon the TBL and contributes to the understanding of CSR in Ghana (Hilson, 2012). Findings of this research will help practitioners with the much needed empirical data on CSR communication and how companies can communicate effectively to their stakeholders.

Secondly, although there has been much discussion about this issue, the literature has revealed that there is little data on how companies actually communicate their CSR. This research is significant as it builds upon existing body of knowledge about CSR as it captures the target audience. The findings will provide real insight into the CSR communication in the mining sector in Ghana, thus, helping companies in planning and developing their CSR message contents. Moreover, this study investigates the issues that make CSR messages' relevant, transparent, consistent and credible to make stakeholders accept and approve and hence, gain their support in terms of legitimacy and social contract.

Thirdly, the debate on education and gender differences in CSR communication at present is inconclusive. The study would try to unlock the mystery surrounding the moderating effects

of both education and gender in the association between CSR message contents and stakeholders' approval of a company's CSR communication message. The outcome of the study will help managers target the appropriate stakeholder groups in the course of communicating their CSR message.

Finally, the study is determined to provide information on whether communicating CSR channels vary between mining companies. Based on the findings, appropriate and informed recommendations will be made to companies on effective CSR communication for sustainable growth in the process of creating wealth.

In sum, academics, managers and policy makers will find this study useful in developing relevant and effective CSR communication based upon the findings.

1.9 Structure of the Thesis

This thesis is structured in ten main chapters, the first four chapters delved into introduction, literature review on the concept of CSR and sustainability, CSR communication and CSR in mining industry. The remaining six chapters lay out the theoretical framework, methodology, survey research and pilot. The study findings and analysis, the regression theory and analysis and finally, the conclusions and recommendations are all captured. Chapter One specifically, is the main introduction of the thesis which gives the overview of the research.

In Chapter Two, the related literature on the concept of CSR as a whole is presented. The chapter introduces the reader to the term CSR and provides a detailed discussion on the concept. The Chapter takes the reader through the various definitions, more especially, the early and the current definitions of CSR as a concept. Additionally, it holistically discusses the measuring of CSR and MMCs' CSR communication through the lens of Triple Bottom Line 'TBL' metrics as requested by Elkington (2011). Thus, it considers CSR by expanding it as corporate sustainability or sustainable development, and their challenges.

Chapter Three outlines the effectiveness of CSR communications as a result of good CSR message between companies and stakeholders. This is an effort to learn and improve upon the past studies on CSR communication. According to Ligeti and Gyorgy (2009) and Schmeltz (2012), the mechanism with which CSR communication seeks to improve company's CSR

programmes needs further explanation as this phenomenon is not well understood. Therefore, more research is needed in this area (Hagen, 2008).

The CSR in the mining industry in general, and more specifically in Ghana, is presented in Chapter Four. This section presents among others, CSR in developing countries and overview of the research areas.

Other comprehensive debates and research theories such as stakeholder theory of CSR (Wang, 2008), legitimacy and institutional theories, that form the social reporting theories, are captured in Chapter Five. The legitimacy and institutional theories will be used to expand the stakeholder theory and link them with CSR communication. It further discusses sustainability theory or triple bottom line of CSR (Matten and Crane, 2010; Elkington, 2011).

In Chapter Six, an insight of the research methodology is outlined. To accomplish this, the focus was on the research techniques, the study area and respondents' selection, data sources, acquisition methods, methods of data analysis, validity and reliability issues, the research outcome and limitation of the study.

Chapter Seven discusses the survey research methodology and considers mail survey as the main focus. It also provides the benefits and setbacks of using the mail survey with a particular attention to Social Desirability Bias (SDB). The chapter outlines the development of the survey, pre-test and pilot tests with emphasis on the findings. In the chapter, the research objectives are stated.

The Eighth Chapter features the analyses, findings, discussions, and study items' reliability and validity from the survey quantitative analysis. Initially, the chapter presents how all constructed variable are drawn from the survey questionnaire. It also provides a summary of statistic of respondents' socio-demographic profile with the examination of the descriptive statistics of the company employees, government-local-authorities and host-communities. The findings of the questionnaire are analysed to uncover the CSR dimensions with regards to TBL, nature of CSR message being communicated by mining companies, stakeholders' approval of CSR communication based upon the message content's relevance, transparency, consistency and its credibility. It also considers how the CSR communication channels may vary between companies. In addition, it estimates across the three stakeholder groups in order to account for potential moderation effects. There is a discussion on each of the study sub-groups 1, 2 and 3, before the general discussions on the analyses.

In Chapter Nine, the introduction to regression analysis particularly, Multiple Regression is presented. The necessary data screening for using multiple regression as a statistical tool is outlined with a review of the key steps involved. The findings of the research model are discussed with regards to the key outline of the multiple regression.

Lastly, Chapter Ten concludes the thesis by summing up the study, focusing on challenges or limitations so identified, the lessons that need to be learnt, and the recommendations for future research in this area of study. It also provides the contribution to the debate on communicating CSR. A particular attention is given to the study's implications to business management and practice.

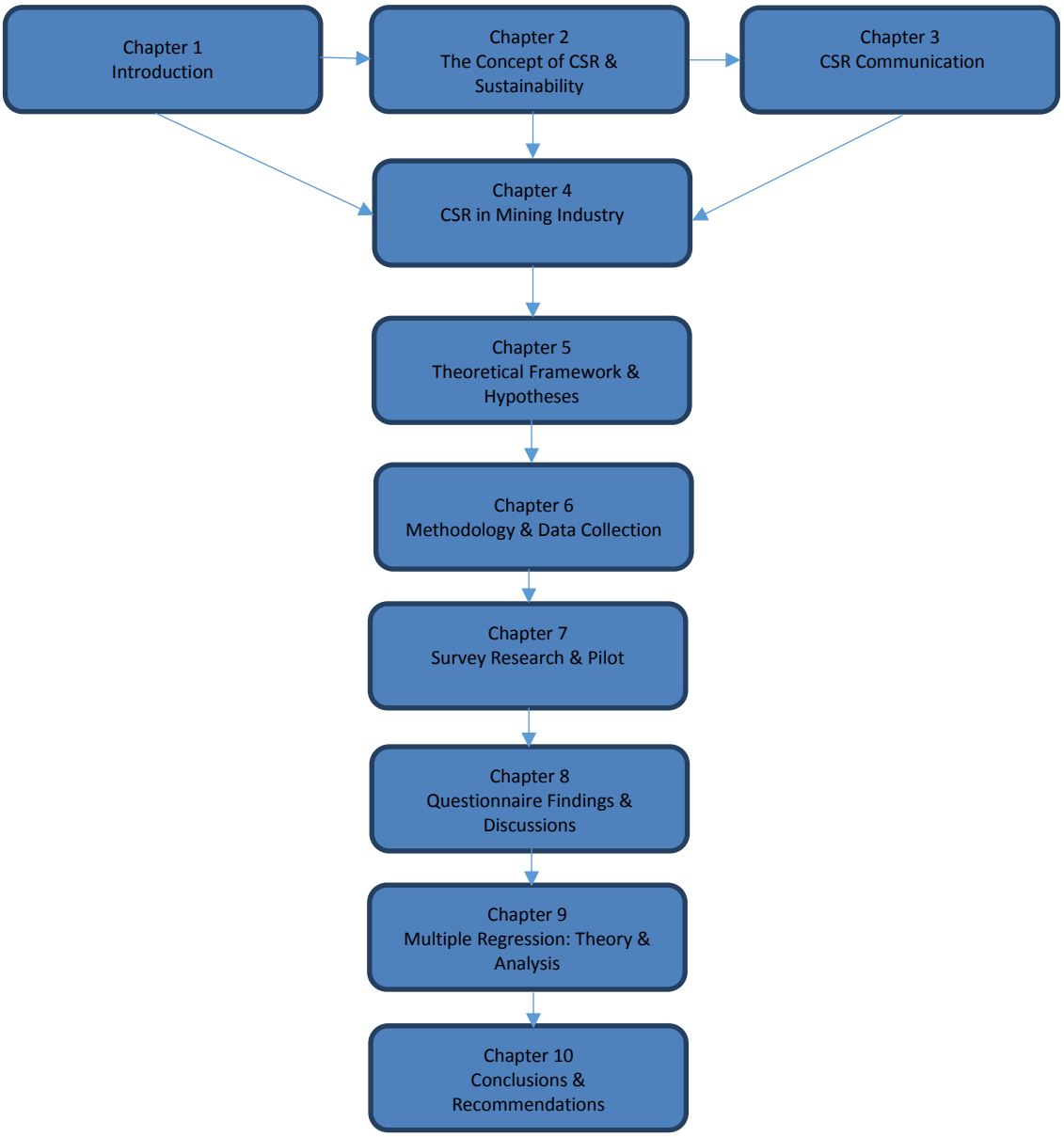


Figure 1.1: Structure of the Thesis

1.10 Conclusion

This chapter has presented an overview of the study by laying down the fundamentals for the study. It began with a brief introduction of some main perspectives and CSR concepts. It also launched the main reasoning and scope for conducting this research which would investigate the need or business case of corporate social responsibility (CSR) communication in the mining industry in Ghana. It included an overview of literature review which touched on pertinent theories underpinning on the current research paradigms on the concept of CSR. In addition, this chapter besides discussing the rationale for carrying out this study also identified the research gaps in literature with much emphasis on the significance of the research project. The aims and objectives were clearly defined which introduced the main research questions and an overview of research methods. Finally, the chapter presented a summary of the anticipated outcome and a brief description of the complete structure of the thesis.

The next chapter considers the general discourse of the concept of CSR and its different terminologies with more attention given to the early and current definitions. It also discusses CSR as triple bottom line (sustainability) and how it is measured in the CSR communication with other CSR message components in the mining sector in Ghana.

Chapter Two

The Concept of CSR and Sustainability

2.1 Introduction

CSR as a concept is dynamic, complex and has no rules of application (Matten and Crane, 2005). According to Armstrong (2006) the investigation of the CSR concept is in its 'embryonic stage'. And as such, it is not realistic to expect a multipurpose definition for the term CSR (Walter, 2014).

Based on the debates surrounding the term CSR, this chapter reviews the literature on the concept of CSR and its different terminologies with more attention given to the early and current definitions in section 2.2. It also touches on the CSR benefits for stakeholders such as employees, community and the government in section 2.3. The debate in favour and against CSR was also reviewed in section 2.4. The chapter presents further, the sustainability paradigms in section 2.5, integrating CSR and sustainability in section, mining and sustainability in Ghana in section 2.7, and CSR regulatory guidelines and code of conducts in section 2.8. Besides the above, the chapter also considers mining policy and legislation in Ghana in section 2.8. Additionally, the chapter focuses on the sustainability indicators and measurement of CSR communication performance in sections 2.10 and 2.11 respectively. The chapter concludes the review of related literature by summarising it in section 2.12.

The last decades of the twentieth century witnessed the debate of companies' responsibility towards their operating communities. While some companies were operating responsibly, others were on the opposing end, operating irresponsibly. This duality of behaviour became so contentious that it generated divergent reactions from the society (Mitchell, 2001). But CSR emphasises the expectations that companies should consider in order to gain society's respect and more importantly, a license to operate (Porter and Kramer, 2011). This prompted academics, managers and the general public to scrutinise various companies' activities in addition to their CSR initiatives.

The global debate on CSR reached a new paradigm where more questions were asked of how these companies can become socially responsible (Montesquieu, 1973) attracted various

definitions. In spite of an abundant and still growing amount of literature on CSR, defining the concept is still a difficult one (Crane *et al*., 2008). Porter and Kramer (2011) suggest that CSR involves the major transformation of business ideas and strategies to meet wide-ranging challenges in the society.

The heritages of CSR is traced back to the early twentieth century where management's responsibilities towards employees, customers and the general public raised concerns as indicated by Abrams (1951). Despite the amount of literature on the CSR concept up until now, it still remains broad, complex, vague, subjective and unclear (Williamson *et al.*, 2006; Gulyas, 2009). Since there is no a specific methodology as to how to define the concept, it is challenging to attempt to develop an unbiased definition (Dahlsrud, 2006). Terms such as corporate conscience, corporate citizenship, social performance, sustainable responsible business and responsible business are often used synonymously instead of CSR (Babarinde, 2009). Scholars in previous decades wrote about CSR as sustainable development, corporate governance, corporate social performance, issue management and stakeholder management (Garriga and Melé, 2004). The diverse terminologies have made the debate between business and society to go on for years without any consensus on the definition of CSR (Kuada and Hinson, 2012).

2.2 CSR: Different Terminologies

There are different terminologies associated with the concept of CSR. Nonetheless, the majority of CSR terminologies have definite resemblances. The following are some of prominent definitions of the CSR concept which are relevant to this study:

1. Corporate social responsibility (CSR):
   "...as the explicitly and discretionary socially or ecologically beneficial activities that companies undertake to benefit society" (Carroll, 1979; 2004).

2. Corporate citizenship (CC):
   "…as companies living up to clear constructive visions and core values consistent with those of the broader societies within which the company operates, respecting the natural environment, and treating well the entire range of stakeholders who risk

capital in, have an interest in, or are linked to the firm through primary and secondary impacts" (Waddock, 2009).

"The way in which the company understands, considers, and accounts for economic, social and environmental impacts in the design of its products and services, the management of its operations and its contribution to communities. It encompasses the values, policies, practices and performance targets that guide a company's business strategy so as to ensure minimum negative impact on society while maximizing positive value and returns to both shareholders and society" (BCCCC, 2009).

3. Sustainability or Sustainable Business (S/SB):

   "*Sustainability as development which meets the needs of the present without compromising the ability of future generations to meet their own needs"* (Brundtland, 1987).

   "Sustainable business as one that operates in the interest of all current and future stakeholders in a manner that ensures the long-term health and survival of the business and its associated economic, social and environmental system" (Landrum and Edwards, 2009: p. 4).

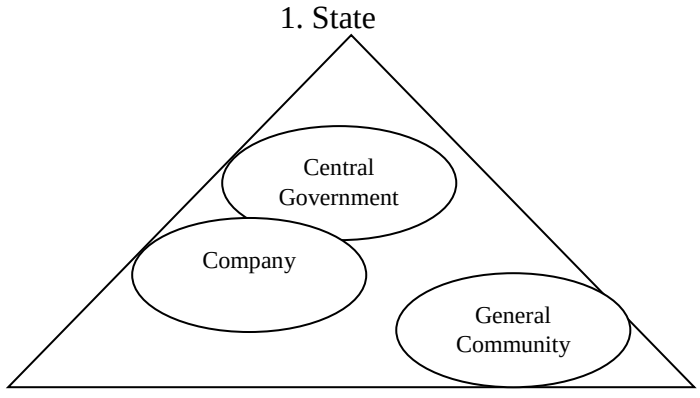
The first definition of CSR demonstrates that it is a discretionary activity to enhance society and is philanthropic and voluntary. The CC however, is much more far-reaching concept than CSR according to Waddock and Googins (2011). Similarly, besides the above three definitions, there are some concepts which are sometimes used around CSR such as business ethics and morality (Ferrell *et al*., 2009; Trevino and Nelson, 2010), corporate accountability (O'Dwyer, 2005; Valor, 2005), environmental responsibility (Babiak and Trendafilova, 2010), socially responsible investment (Dam and Heijdra, 2011) and stakeholder management (Carroll, 2011).

Interestingly, both definitions of corporate citizenship and sustainability are much broader than the CSR and are more meaningful, relevant to stakeholders they deal with discretionary responsibilities as well as company business models. They are also more all-inclusive, incorporated and strategic in its direction. Therefore companies can avoid certain issues regarding the purportedly 'paradox of communication' when they pay attention to corporate citizenship instead of CSR (Waddock and Googins, 2011). The concept of corporate citizenship and sustainability are comprehensively discussed subsequently in this chapter.

2.2.1 CSR: Early Definitions

Initially, scholars introduced the concept of social responsibility of business by using the social contract theory and legitimacy theory. By doing this Bowen in 1953 established that business has responsibility toward society, thus 'pro CSR attitude' (Matten and Moon, 2008). Contrary, other scholars such as Friedman in 1970 stated that apart from economic perspective, business has no other legitimate responsibility, and that 'business is business' (Kuada and Hinson, 2012). Other scholars again moved their attention to the 'conceptualisation of CSR' where using corporate social performance as the basic definition of CSR, the business's social responsibility towards society and specified the philosophy of response were focused (Carroll, 2004).

The scholars then question how business could meet new social, environmental and economic expectations and still be sustained (Orlitzky, 2005). Finally, the paradigm shift occurred when Freeman in 1984, introduced the stakeholder theory to change the question as to whom should business be social responsible. Freeman again defined stakeholders as groups or parties who have stake or claim on the business; where suppliers, customers, employees, stockholders and the local community were identified as stakeholders (Matten and Moon, 2008). See figure 2.1 for Van Marrewijk (2003) proposal of early business.



1. Legislation and maintenance (control)
2. Competition and cooperation (market)
3. Collective action and participation

Figure 2.1: Early focus – state, business and civil society (Source: Van Marrewijk, 2003).

2.2.2 CSR: Current Definitions

Despite the previous focus, the CSR as a concept has been extensively debated both in theory and practice but an acceptable definition is yet to be reached (Turker, 2009a). Individuals conceptualise CSR differently as there are many definitions (Amaeshi *et al*., 2006). Van Marrewijk (2003) and Walter (2014) argue that the definition of CSR cannot be said to be all-purpose but takes different meaning for different organisations depending upon what they do. Some scholars argue the term CSR means something but its meaning is not always the same thing to everyone (Weber, 2009).

The definition is frequently biased in favour of specific interests, which could sometimes prevent the concept's development and implementation (Dahlsrud, 2006). This variety of concepts and definitions which make the CSR too vague and 'all-embracing' notion also makes it to attract lots of critique as there is pressure on companies to deliver broader societal values (Jenkins, 2006). Liebl (2011) simply sums up the debate by proposing that CSR is a company's measure to improve its business strategy in order to gain competitive advantages.

The expectations of society towards business in recent years have increased. Due to the use of internet, the entire world has turned into a small global village where people are able to track alleged corporate abuses. The recent financial crisis coupled with high levels of insecurity and poverty has made society mistrust towards big businesses soared. In reacting to society concerns, businesses' interest in CSR has also significantly increased nowadays (Curran, 2005). However, CSR as a concept as before has not yet acquired a specific definition, hence showing a lack of consensus among managers and academics about what actually constitute the term. This is due to the fact that for example, business' previous responsibilities may not be important for today's demands and expectations of the business (Walter, 2014).

The most recent definitions on CSR focus on organisation's responsibility towards stakeholders (Turker, 2009). According to Nijhof and Brtuijn (2008) and Turker (2009) the willingness to legitimate stakeholders' expectations should be a core component of CSR initiatives. This definition is supported by the European Union's Green Paper titled 'Promoting a European Framework for CSR'. In the paper, CSR was defined as "A concept in which companies interacting with their stakeholders are able to integrate social and environmental concerns in their business operations voluntarily." Garriga and Melé (2004) state that the central goal of doing CSR is for maximising the collaborations between stakeholders and companies in order to achieve objectives. This can be done by managing

issues affecting these stakeholders efficiently and concurrently. This is because CSR and stakeholder theory can match and support each other (Valor, 2005). Thus, managers have to balance rival multiple stakeholders' demands successfully. Consequently, this re-echoes the usefulness of the stakeholder theory as shown in figure 2.2.

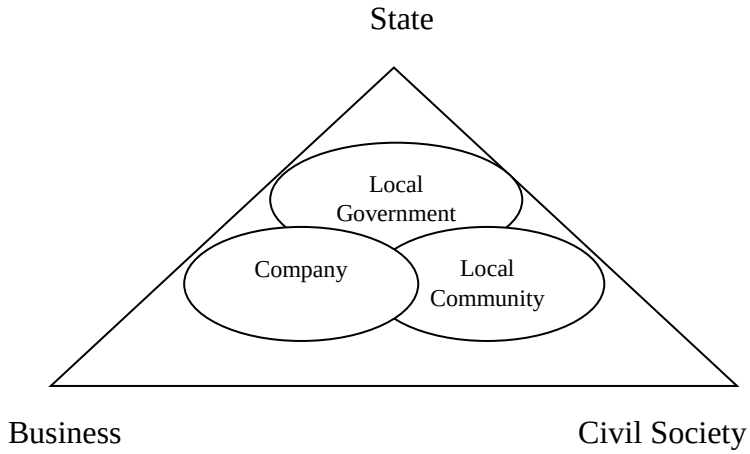


Figure 2.2: Current focus – state, business and civil society (Source: Van Marrewijk, 2003).

Although CSR has no single global definition, yet there are some recent definitions which have cited common themes that meet expectations of various stakeholders as below:

"The commitment of business to contribute to sustainable economic development, working with employees, their families, the local community, and society at large to improve their quality of life, in ways that are both good for business and good for development" (The World Bank, 2003).

"While pursuing economic profits, corporations are held responsible by shareholders, employees, consumers, suppliers, communities, and other stakeholders. Moreover, corporations have responsibilities to protect the environment" (Chinese government, 2009).

''Corporate Responsibility can be defined as how companies address the social, environmental and economic impacts of their operations and so help to meet our sustainable development goals. Specifically, we see CR as the voluntary actions that business can take, beyond compliance with minimum legal requirements, to address both its own competitive and the interests of wider society'' (UK Government, 2010).

Moreover, the term CSR is used regularly by some organisations to aid their missions in addition to what the companies stand for. Some authors have identified differences between the Canadian, Continental Europe and the UK approach to CSR (Saether and Aguilera, 2008). A similar difference also occurs in Africa, specifically Ghana. The CSR discussion within Europe is even varied (Matten and Moon, 2008). The four main approaches of CSR in Europe are: (a) CSR as corporate philanthropy which is more common (b) community-based development leading to more sustainable development (c) incorporating the CSR policy directly into company's business strategy, and (d) by creating shared value – garnering corporate responsibility interest (Habisch *et al*., 2005).

Research has offered abundant descriptions of national and regional particulars of CSR but little attention has been given to question how and why CSR differs among national and industry setting (Matten and Moon, 2008). Consequently, understanding the CSR from a Ghanaian perspective especially the mining industry is still lacking as well; not yet defined and understood (Hilson, 2012), therefore, this needs to be critically examined.

2.3 Benefits of CSR

CSR is known to aid a company's mission and guides what it stands for to its stakeholders. There are many benefits to back why companies engage in CSR activities (Du *et al*., 2011). These activities are done to influence and improve stakeholders' negative perceptions of the image of the company (Russell and Russell, 2010). The company's image and reputation are so significant in business that can guarantee the needed competitive advantage (Barone *et al*., 2007; Walter, 2014).

2.3.1 Employees

A company participates in CSR initiatives to influence and improve stakeholders' perceptions of its image. Barone *et al*. (2007) argues that the brand image of a company is so important that it gives the company an edge in providing a competitive advantage. However, for a company to realise its CSR activities' vision, it cannot do without starting from its own internal employees. When a company creates the awareness of its employees on responsible

practices and philanthropic activities being undertaken, it can generate a sense of pride in the company (Austin *et al*., 2006).

Besides that, it can also lead to increased employees' dedication; energy and willingness to offer more time for their company (De Roeck *et al*., 2014). The employees see that they are working for a company with a true conscience that in itself helps instil pride in the employees over the company's role within society (Suh, 2016). According to Maignan and Ferrell (2004), applicants seeking for employment are attracted to companies with good ethics or those with high rating of CSR. This is because 'feel good' employees feeling the sense of pride for their company will ultimately become a promotional asset for the said company by serving as 'word-of-mouth' ambassadors for the company (Kim and Ferguson, 2014).

Engagement of CSR enables companies to better predict and take advantage of fast changing expectations of society and operating circumstances (IFC, 2012). This can develop the company towards new markets and open opportunities for growth. Companies can also build long-term employee and society trust as a basis for sustainable business models where the levels of trust manifest to create an environment for innovation and growth (EC, 2011). A good CSR communication can mitigate risks in terms of reputational issues and increased development impact via a company's social license to operate in the community (IFC, 2012).

2.3.2 Community

Business in a community can result in capital inflows and start expensive and state-of-the-art projects in the host community which the local government itself cannot afford (Kemp *et al*., 2006; Yankson, 2010). It also generates employment opportunities in the host communities and those around. For example, multinational companies (MNCs) train and equip the local human capital with modern technologies and skills which would be lacking because the host government cannot provide (Jenkins and Obara, 2008; IFC, 2012). This results in technology and knowledge sharing with the host country more especially, the local people employed by the MNC. It also helps the community to build their capacity, improve wellbeing and reduce poverty (IFC, 2012).

The MNCs normally provide high quality and modern social amenities such as schools, hospitals, recreational facilities for their employees which in turn benefit the local communities. Access to improved infrastructure and services can also lead to access to jobs

and income generation activities (IFC, 2012). Sometimes scholarships are given to local employees to study in the MNCs' parent countries. This enterprise can help improve the relationships with the host country and company's parent country; respect for human rights and clean environment (Jenkins and Obara, 2008; IFC, 2012).

2.3.3 Government

With multiple stakeholders including non-governmental organisations (NGOs), governments, social responsible investors, communities and employees all demanding transparency, CSR has never been scrutinised like this before. Carroll (1999) claims that companies adopt socially responsible practices the public or society has high expectations for values and conduct of business. The most realistic reasons why some companies engage in CSR activities are to prevent government intervention and eventually instituting regulation. Some of these interventions and regulations can be expensive to companies running their businesses and restrict them with much needed flexibility of decision making (Tyrrell, 2006).

CSR programmes can help establish a positive company's reputation that makes stakeholders such as consumers flexible to negative news about the company. Companies being perceived as good corporate citizens can promote long-term and loyal relationships with consumers (Du *et al*., 2010). Nonetheless, with these stakeholders' powerful voices, the companies may face hostile, unfriendly and have an adverse effect in their operations if the public or society views them of not meeting their expectations (Austin *et al*., 2006). Local economic development can help address capacity needs of local government and reduce poverty with more prosperous and resilient communities. In addition, better infrastructure may lead to shared prosperity and clean environment (IFC, 2012).

2.4 CSR: The Debate

The debate on the appropriateness and meaning of CSR continues as long as the discussion between stakeholder and shareholder theories questions the legitimacy of CSR. The main question is what Hopkins (2001: p.1) once asked; "Is businesses only job to make profit?" This debate is treated in two ways; put into the case for and the case against CSR.

2.4.1 The Case in Favour of CSR

There are many reasons in support of companies involved in CSR activities in society. The arguments are outlined below.

Business during its operation should put the interests and fulfils the society's needs or expectations (Jenkins and Obara, 2008). Since the existence of business system depends upon society's acceptance, business must be receptive to society's needs and expectations in order to prevent criticisms or rebellious behaviour (ICMM, 2007). Businesses undertaking CSR activities can also help prevent not only public criticisms but discourage further regulation or government involvement as a defensive approach. When this is done, it can counterbalance possible government action against business system and those with irresponsible behaviour (Davis, 1967).

Companies doing business should realise that society is a 'system' and they are part of the system. This system and business are interdependent on each other; therefore, business needs to participate in the multi-part system which is already existed in the society (Farache *et al*., 2009). This system refers by Curran (2005) in a 'social permission theory' also consists of various mutual involvements among individuals, interest groups, organisations and subsectors of the society. Hence, businesses are vulnerable to actions that may arise in these subsectors of the society as companies, just like any other social institutions, are an integral part of a society; they should depend on this society for existence, continuity and growth (Sethi, 1979). This 'licence to operate' (Porter and Kramer, 2011) granted by the society must not be abused by companies as the same society can circumscribe that power if business activities are not consistent with society's expectations.

The main asset of a company is good profit, and a poor social responsibility means a poor management to some stakeholder such as investors. Companies should therefore understand that social problems can be opportunities which lead to profit (ICMM, 2007). For example, installation of a new equipment to prevent pollution may lead to modern and efficient machinery than before to generate profit for the company. In addition, as profit may come or increase in the long-run, business should take long-term view as opposed to a short-term view. By doing so, companies can attract, motivate talented employees and enhance the companies' reputation which will eventually reduce costs as a result of embarking on environmental activities (Turban and Grenning, 2000; Robert and Dowling, 2002; Brammer *et al*., 2007).

Most companies are worried about their public image being dented; the goodwill generated by their social actions must therefore be seen as responsible in the society (Walter, 2014). Companies' CSR activities can improve their reputations because the activities establish social values and distinguish their image qualities from their competitors (Austin *et al*., 2006). They should be concerned, interested and take a proactive attitude than a reactive one. As prevention they say is better than cure, it is not appropriate for business to ignore social issues (Lancaster, 2004).

2.4.2 The Case Against of CSR

Despite that there are many arguments in favour of companies undertaking CSR, there are also counterargument for their involvement in the activities.

According to Friedman (1970, p. 6) there is "Only one social responsibility of business, to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition, without deception or fraud." This means that profit maximisation is the main rationale of business and social policy, it is the primary responsibility of government but not business (Du *et al*., 2010). Thus, companies would be irresponsible if they did not chase after profits and operate in well-organised and competitive market.

Companies doing business are responsible to the shareholders, as a result, have no authority to take social issues; that shareholder theory is a classical approach to CSR (Rugimbana *et al*., 2008). Additionally, businesses require training in social issues and these social skills are needed to participate in social programme. According to Levitt (1958), typical senior executives of multinational companies assume those positions simply because they are expects of their own businesses but not on social matters. Many business gurus including social critics still defend the proposition that business companies exist to entirely benefit their shareholders (Pava and Krausz, 1996).

Apart from some people seeing business involvement in social issues to increase costs for both organisation and even society; it is also viewed by some individuals as another excuse for companies to amplify their powers in society. Currently, the mechanisms available for ensuring companies accountability for social actions are few; this makes it difficult to hold them accountable for their social actions. After all, managers are trained or oriented towards

finance and business operations and cannot be said to the necessary expertise in making social decisions (Carroll and Buchholtz, 2000).

2.4.3 Corporate Citizenship (CC)

The term CC is used interchangeably with corporate responsibility as discussed above. Though, some authors propose that CC is much broader concept than CSR (Waddock and Googins, 2011). The CC concept has been introduced into the CSR discourse in the last few decades by academics and business actors. Despite introduction of the CC term to the CSR debate surrounding the business role in society; its usage is not yet consistent and clear. Thus, business actors are still waiting for a clear, specific and broadly-accepted definition of CC in the business and management literature (Matten and Crane, 2005). The Boston College Centre for Corporate Citizenship (BCCCC) has defined the core of citizenship as how a company's fundamental values are delivered through:

- Minimizing harm
- Maximizing benefit
- Being accountable and responsive to key stakeholders
- Supporting strong financial results (Mirvis and Googins, 2006)

BCCCC has developed a number of models which contain the stages of CC. Hundreds of companies practising citizenship have rated their activities along the dimensions of the BCCCC stage model. It is found that most businesses are not at any single stage of citizenship; as some aspects of companies are integrated while others innovative, and others are now just started. This means that the dimensions are variant, where some companies are behind others. Accordingly, CC model is not versatile one (Mirvis and Googins, 2006). The BCCCC model and various stages of CC is illustrated in Table 2.1.

2.4.3.1 Citizenship: The Seven Dimensions

Stage 1. *Citizenship Concept*: this dimension considers how citizenship is defined by the company and how comprehensive it is. The dimension contemplates on all the core actions defined by citizenship such as minimizing harm, maximizing benefits and being accountable.

The company also has to be responsive to its stakeholders and supports financial outcomes (Mirvis and Googins, 2006).

Stage 2. *Strategic Intent*: this stage of the dimension considers what a particular company is trying to accomplish with its citizenship. Things such as reputational risks and benefits, and their business case for the effort being made are considered. These are moral commitment by the company to citizenship which can be embedded in the company's strategies, product and services, culture, and in addition to its traditions of doing business (Mirvis and Googins, 2006).

Stage 3. *Leadership*: at this stage whether the top leaders support citizenship or leading the effort being made is considered. Since many surveys talk about the role of active top leadership as a major factor to drive citizenship in a company, how much leadership they demonstrate is key. Additionally, how much extent the leadership 'walk the talk' will show they lead the effort (Mirvis and Googins, 2006).

Stage 4. *Structure*: this dimension ponders on how citizenship responsibilities are managed during an initiative. This can involve business integration by combining structures, processes and systems. In consequence, citizenship may be moved from marginal position to management to make it an everyday activity (Mirvis and Googins, 2006).

Stage 5. *Issues Management*: this concerns how a company deals with issues that may arise. This comprised of how pro-active and reactive numerous issues that may arise from citizenship thus, policies, programmes and performance (Mirvis and Googins, 2006).

Stage 6. *Stakeholder Relationships*: this considers how a company engages its stakeholders (a company's relationship with stakeholders). Social activism by various actors for example, non-governmental organizations has changed companies' communication strategies and how they engage those stakeholders (Mirvis and Googins, 2006).

Stage 7. *Transparency*: this concerns a company's openness about its social, environmental and economic performance. It also shows how a company takes on transparent practices and how much it is willing to make it known (Mirvis and Googins, 2006).

Table 2.1: Stages of Corporate Citizenship (Source: Mirvis and Googins, 2006)

Dimensions	Stage 1: Elementary	Stage 2: Engaged	Stage 3: Innovative	Stage 4: Integrated	Stage 5: Transforming
Citizenship Concept	Jobs, Profits and Taxes	Philanthropy, Environmental Protection	Stakeholder Management	Sustainability or Triple Bottom Line (TBL)	Change the Game
Strategic Intent	Legal Compliance	License to Operate	Business Case	Value Proposition	Market Creation or Social Change
Leadership	Lip Service, Out of Touch	Supporter, In the Loop	Steward, On Top of It	Champion, In Front of It	Visionary, Ahead of the Pack
Structure	Marginal; Staff Driven	Functional Ownership	Cross-Functional Coordination	Organizational Alignment	Mainstream: Business Driven
Issues Management	Defensive	Reactive Policies	Responsive Programmes	Pro-active Systems	Defining
Stakeholder Relationship	Unilateral	Interactive	Mutual Influence	Partnership Alliance	Multi-Organizational
Transparency	Flank Protection	Public Relations	Public Reporting	Assurance	Full Exposure

2.4.3.2 Global Corporate Citizenship (GCC)

Corporate citizenship (CC) originated in United States businesses in the 1980s and has since emerged as a noticeable term in the management literature (Altman and Vidaver-Cohen, 2000; Matten and Crane, 2003). Across the globe managers and business leaders are under extreme pressure to rebuild the public trust due to complex and contradictory set of stakeholder expectations. Additionally, business leaders are expected to manage unaccustomed risks and make their business profitable in order to remain competitive in a global economy (Nelson, 2005).

As a result, the concept of CC has entered the language of the global business world and has been in the limelight as never before (Matten and crane, 2003). Corporate citizenship is fast developing in various programmes such as employee education financing, training programmes that promote ethics, community event sponsoring and programmes that are environmentally friendly. Supporting these initiatives, Siegel and Vitaliano (2007) underscores that the CC programmes can be integrated into a company's strategic plans to stimulus sales and financial performances.

According to Nelson (2005) the UN estimates the number of multinational corporations nearly doubled to over 60,000 currently from 37,000 in 1990. These corporations constitute 45 of the 100 largest world's economies making them to be a core force for human rights. This makes business a central partner in solving many challenges facing the globe ranging from conflict, terrorism, economic recession, climate change human rights issues (Cooperrinder and Fry, 2011).

2.4.3.3 Corporate Citizenship Dimensions

Carroll (1998) suggests that businesses just as private citizens are expected to fulfil their responsibilities. It is proposed that for a company to be socially responsible it means that the company's profitability, support to the society and obedience to the law are pre-conditions for the company to be ethical. However, it was Carroll's CC theory in 1991 that has been the foundation for modern definition of CSR. According to the theory; "CSR involves the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive" (Carroll, 1991, p. 608).

This is why the CC model which can enhance organisational trust and work engagement is directly influenced by four dimensions consisting of economic, legal, ethical and discretionary citizenships or responsibilities as defined in Carroll's theory. Matten and Crane (2003) by examining the term CC deduces that the term has two conventional views which are based on CSR and its derivatives. They further state that the CC concept offers an extended view that is beyond the CSR concept. Besides that, Carroll's model is one of the famous models and is often called Carroll's CSR Pyramid. Although this study uses sustainability as its main focus, it is relevant to take the readers through this CSR pyramid to show the links between CC, CSR and Triple Bottom Line (sustainability). This is because the layers of the CSR pyramid are the same as the dimensions or what Carroll (1998) calls them, the faces of corporate citizenship. This is illustrated in figure 2.3

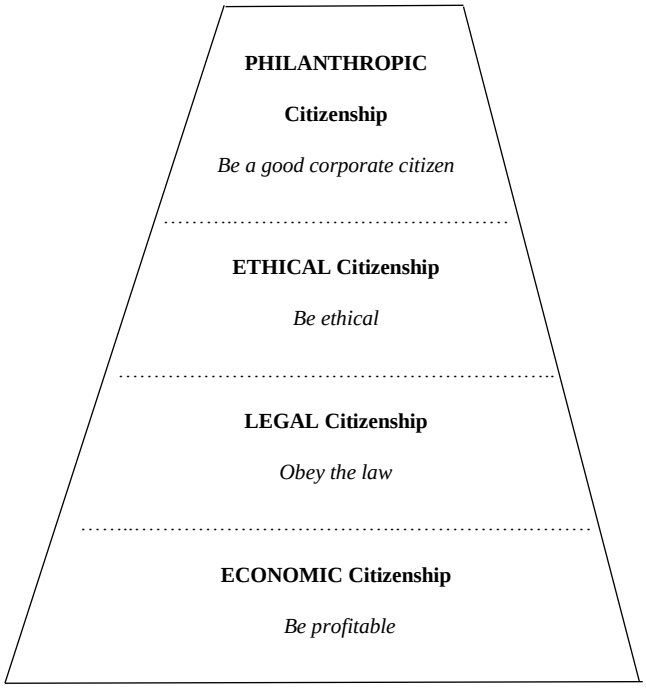


Figure 2.3: The Pyramid of Corporate Citizenship (Source: Carroll, 1991).

The economic citizenship, the foundation upon which all other citizenship rest, refers to the company's obligation to fulfill its economic responsibilities to various stakeholders. Good corporate citizens according to Carroll (1998) cited in Bohlin (2014) make enough profit for its investors to receive a strong return on their investments. The money earn from the business assures stakeholders of business continuity, products flow, services, jobs creation and benefits the company can provide (Lin, 2009).

The legal citizenship is simply to play by the rules or to obey the law. Law is society's codification of the right and wrong, and the legal citizenship refers the company's obligation to fulfill its operations within the framework of law thus, legal requirements (Carroll, 1998; Lin, 2009).

Ethical citizenship refers to the company's obligation to abide by moral rules and act the way host society would want it to behave. The company has to be responsive to its ethical responsibilities by operating in an ethical fashion or standard at which it can protect stakeholders (Jamali and Mirshak, 2007; Kuada and Hinson, 2012). The ethical citizenship further concerns with the differentiations between a company's behaviour that is good and bad, fair and unfair, and what is just and unjust. This citizenship also considers all company's

business dealings with all stakeholders in the cause of operating (Carroll, 1998; Lin, 2009; Bohlin, 2014).

Finally, the philanthropic citizenship which is known as discrestionary responsibility considers the company's obligation to engage in corporate contributions to the society. The company engages in practices that are not mandated by law but goes beyond the requirements of the law to give back to society through philanthropy (Carroll, 1998; Lin, 2009). Payton (1998) believes that philanthropic activity by a company is done to enhance the quality of life and ensure a better future of a host community. It is also believed that many in the business communities see the corporate contributions as good corporate citizenship, therefore, 'giving back' to a host community (Carroll, 1998; Bohlin, 2014).

These four dimensions or faces of CC are related to sustainabilty when all the three responbilities of CSR's are used. Apart from the economic dimension of CC which is the same as that of CSR, the other three faces are related as illustrated on the the table below;

Table 2.2: The linkage between four dimensions of CC, CSR and Sustainability.

CC / CSR Dimensions	CSR / Sustainability (TBL) Dimensions in relation with CC	Discussion Linking CC/CSR/TBL
Economic	Economic	*Business has to make profit but go beyond the bottom line to remain sustainable (long termfinancial performance).*
Legal	Social and Environmental	*Business has to create jobs, employees' rights, protect all stakeholders and the natural environment within the framework of the available laws.*
Ethical	Social and Environmental	*Business goes beyond the requirements of the law to make sure it abides by moral rules to behave properly in society.*
Philanthropic	Social	*Business gives back to host commuinty it operates through goodwill to enhance the quality of life and ensure a better future.*

(Source: Carroll, 1998; Lin, 2009; Bohlin, 2014)

2.5 Sustainability

Some scholars in recent years use corporate sustainability as a synonym of CSR (Hediger, 2010). Others also use the theory of sustainability and 'sustainable development' interchangeably for the same purpose. Sustainable development can consequently be described as the pathway to sustainability (Salzmann *et al*., 2005). However, sustainability is a theoretical construct which attracts a multiple interpretations to mean what the user intents. It is unlikely in this globalization era for a company to publicly declare that its only objective is profit to shareholders.

As an alternative, a typical modern company will claim in its report to balance the needs of host community and the environment against its profit making (Ihlen *et al*., 2011). The company's action to balance all the three aspects of CC / CSR opens the debate on sustainability. The concept sustainability or sustainable development is defined as;

"Development that meets the need of the present without compromising the ability of future generations to meet their own needs'' (Bruntland, 1987, p. 43).

The World Business Council for Sustainable Development defined CSR *as "The ethical behaviour of company toward society – stakeholders who have a legitimate interest in the business"* (WBCSD, 1998).

The issue of sustainable development has been the concerns of business, governments and regulatory bodies ever since it was expressed at UN General Assembly in the 1980s. However, the process of sustainability started from UN Conference of the Human Environment in 1972. The UN established a commission to investigate the global population and its resources, which the commission made significant recommendations for achieving a long term sustainable development (Sen, 2013). The commission led by Bruntland in 1987, presented its report entitled, 'Our Common Future'. The report adopted the wide-accepted definition of sustainable development and since then, businesses, governments and regulatory bodies have also been drawn into the debate over sustainability.

The term sustainability is an advancement of the term 'going green' whereas sustainable development (SD) is defined as the ultimate goal to meet the needs of the current generations without compromising the needs of future generations in 1987 by WCED (Sen, 2013). The WCED's definition which came as a result of Brundtland Commission's Report has been suitable and comprehensive so far. The Report gave some realisation that, for a sustainable

development to be achieved, businesses had to play a major role beside government and other policy makers (Gopal and Parvesh, 2010).

Allen *et al*. (2011) indicates that sustainability initiatives are how a company indorses its sustainability objectives through its business operations and practices. Subsequently, there have been many of alternative definitions of sustainability, for example, sustainable development, sustainable economies, and sustainable societies later on after the Commission report. The sustainability definitions are akin to democracy, liberty, equality or security as the following:

"Improving the quality of human life while living within the carrying capacity of supporting ecosystems" (The World Conservation Union, UN Environmental Programme & World Fund for Nature, 1991 p.10).

"A sustainable society is one that can persist over generations, one that is far-seeing enough, flexible enough, and wise enough not to undermine either its physical or its social systems of support" (Meadows *et al*., 1992 p. 209).

"Sustainability is an economic state where the demands placed upon the environment by people and commerce can be met without reducing the capacity of the environment to provide for future generations. It can also be expressed as…leave the world better than you found it, take more than you need, try not to harm life or the environment and make amends if you do" (Hawken, 1993 p.139). And finally,

"S*ustainability is a participatory process that creates and pursues a vision of community that respects and makes prudent use of all its resources – natural, human, human-created, social, cultural, scientific, etc. sustainability seeks to ensure, to the degree possible, that present generations attain a high degree of economic security and can realise democracy and popular participation in control of their communities, while maintaining the integrity of the ecological systems upon which all life and all production depends, and while assuming responsibility to future generations to provide them with the where-with-all for their vision, hoping that they have the wisdom and intelligence to use what is provided in an appropriate manner"* (Viederman, 1994 p. 5).

Since companies are the backbone of economic development and largely unsustainable in their actions, it became prudent that some of their acquired wealth was used to address the negative impacts from their operations (Schaltegger and Burritt, 2005). This resulted to the

idea of corporate sustainability or corporate sustainable development (CSD), due to increased environmental consciousness soon after the Brundtland Report. It was in 1990, three years after the Report that the International Chamber of Commerce gave its support by putting forward 'Business Charter for Sustainable Development' (Sen, 2013).

In recent times, CSD has become a business strategy which lays major emphasis upon long-term growth and the success of the business. CSD as concept has extended over the past decade to include three main tenets, also known as the triple bottom line. Thus, social, environment and economic; or people, planet and profit (PPP) respectively (Amponash-Tawiah and Dartey-Baah, 2007). People represent fair labour practices and host community where company operates. Planet considers the sustainable environmental practices while profit simply refers to the economic value that can be created through the company's operation (Amponash-Tawiah and Dartey-Baah, 2007; Gopal and Parvesh, 2010; The Economist, 2013).

Azapagic (2003) and Costa and Menichin (2013) suggest that, for an industry to respond to the current challenges of sustainable development, it needs to continuously improve upon its TBL. The three aspects of TBL; social, environmental and economic (Crane and Marten, 2010) can be rearranged to form a new and easy-to-remember acronym, 'SEE'. This means that for a company to be in a sustainable growth its CSR strategy should have the ability to 'SEE' its performances (social, environmental and economic performances).

A UN environmental report confirms that companies engaged in CSR initiatives as a corporate sustainability agenda are rewarded with a better economic growth (UNEP, 2011). As a result, a company's actions on social and environmental performance may lead to its economic performance, and all the three elements go hand-in-hand. The TBL approach summarises social, environmental and economic parts interfaced with each other. Van Marrewijk (2003) integrated all the three elements in a sustainable development model to consider and summarise the model as is shown in figure 2.4.

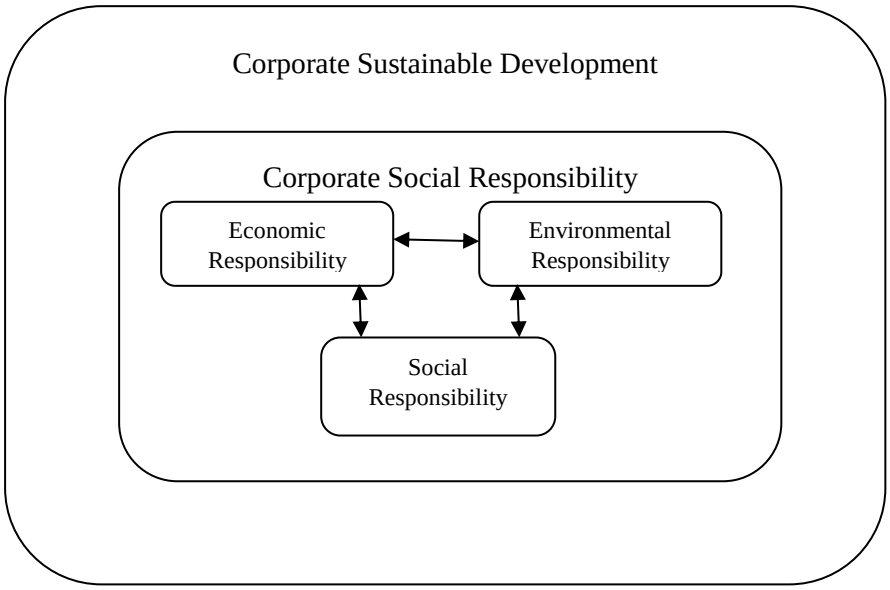


Figure 2.4: Corporate Sustainable Development and Corporate Social Responsibility. (Adapted: Van Marrewijk, 2003).

Earlier on, Carroll (1979, 1991) had proposed a different perspective in contrast to the Van Marrewijk (2003) TBL's approach above. In Carroll's Pyramid Model, as discussed earlier, it proposes and focuses upon four types of business responsibilities in terms of CSR: economic, legal, ethical and philanthropic or discretionary (Snider *et al.*, 2003). The four business responsibilities are built upwards with each element on top of one another where economic responsibilities serve as a base, followed by legal, ethical and on top is the philanthropic responsibilities. Van Marrewijk (2003) model is different from Carroll's model because all the three elements under consideration are all on the same level and use a more general perspective. Although Carroll's model is more company-focused considering responsibilities in corporate environment, this study is therefore focused on the Van Marrewijk (2003) model and these are discussed next.

2.5.1 Social Bottom Line

Despite mining being one of the oldest industries on earth, Jenkins and Yakovleva, (2005) believe that the industry has been subjected to ever increase public scrutiny and demands for environmental and social accountability more than any other industry. The industry still remains the focus of strong criticism from both local and international observers due to its non-renewable nature. Its criticism is also partly due to some mining companies' non-compliance with their proposed CSR policies leading to human rights issues (Frynas, 2005; Poppelwell, 2009). According to Matten and Crane (2010) social aspect of sustainability has tended to trail behind the others such as environmental and economic aspects.

In spite of the fact that Ghana is the second largest gold and the third largest aluminium and manganese ores producer in the world, the industry has not had any remarkable impact on the national development process (Ghana Mineral Commission, 2014). More so, in the communities the companies operate. In view of this, some mining communities are getting agitated and the pressure is mounting on the miners either artisanal small-scale mining companies or large multinational mining companies. Thus, these issues if not addressed properly, in the past could lead to disagreements between companies and interest groups (stakeholders) to long drawn-out adversarial conflicts. These disagreements can be avoided when companies communicate their CSR activities effectively; and alert their stakeholders to keep them updated by influencing the negative perceptions of the companies (Porter and Kramer, 2011).

2.5.2 Environmental Bottom Line

The perception towards mining companies (natural resource extraction industries) is entirely poor due to concerns on environmental and social performances. This makes some non-governmental organisations (NGOs) such as Friends of the Earth, Oxfam Mining Campaign and International Mining Campaigns to target the mining industry (Boon and Ababio, 2009). With the pressure groups consistently targeting the industry, both at local and international levels, even sometimes challenging the sectors' legitimacy, the mining companies have also found voluntary CSR initiatives very important and a way of comfort (Walker and Howard, 2002; Porter and Kramer, 2011).

The companies use CSR as a means of framing their attitudes and strategies towards better relationships with all the stakeholders involved in their businesses (Jenkins and Obara, 2008). For a company to embrace good CSR or sustainability policies, the company has to identify the interests, concerns, objectives and sometimes urgent needs of all the stakeholders in order to address them (Guerra, 2002). The companies do this aside external pressure to obtain a competitive advantage during concession bidding processes, to receive and maintain a stable working environment, and for managing wrong perceptions in order to maintain a good reputation (Liebl, 2011). CSR is also done by mining companies to keep their employees and communities they operate in happy (Jenkins and Obara, 2008).

2.5.3 Economic Bottom Line

According to Uhlaner *et al*. (2004), economic stakeholders include employees, customers, banks, competitors and suppliers. Since economic sustainability normally centres on the economic performance of the company itself, it is the management responsibility to strategize to secure the long-term economic performance of the company. Companies through CSR cannot be said to behave in a sustainable way if they are not willing to fund key institutions such as schools, hospitals for their employees or customers in their community (Matten and Crane, 2010).

The mining sector contributes a huge amount of money to Ghana Internal Revenue Service (IRS) through the payment of various taxes such as royalties, income tax (both company and employee) and ancillary levies (Ghana Chamber of Mines, 2008). In 2013 alone, the nonfuel mineral revenue from the sector generated US$4.8 billion by the members of the Ghana Chamber of Mines. The mineral sector contributed about 9.8% to Ghana GDP as royalty and tax. That revenue was improved from 9.5% in 2012 (Minerals Yearbook, 2013).

It is estimated that there are over 212 mining companies that have been awarded leases and exploration rights in 2008, and 90 mine support service companies. The Ghana government has 10% ownership, 24% is foreign controlled whereas over 60% is in Ghanaian companies' hands, mainly small scale miners. In all, 16% of the companies have been awarded leases by the Mineral Commission (Mineral Commission, 2008; Boon and Ababio, 2009).

The sector employs over 300,000 people with the majority of employees being in exploration, contracting jobs, mining support services, suppliers or small scale miners. Nevertheless, the

sector still has moderately small capacity for employments with just over 10,624 who are directly employed, 1.4% of the figure are expatriates (Amponsah-Tawiah and Dartey-Baah, 2011).

As at 2013, the employment figures were reduced to a total average of 111,000 jobs per year from support industries while the mining companies' direct employment also reduced to 7,000 people annually. It is estimated that job figures range between 83,000 and 148,000. Thus, economically, for each job a miming company created at the mining site, an additional 15 jobs were estimated to be supported in the overall economy (ICMM, 2015).

In 2006, the host mining communities received about US$9.8 million representing roughly 26% or mineral royalties paid by mining companies that year alone. Despite Ghana being a country with vital mineral resources (ICMM, 2007), the residents in the mining communities do not find the infrastructure development they deserve. The multinational mining companies use their CSR initiatives to embark on projects on their own accord to fill in the development gaps left by the government (Minerals Yearbook, 2013).

Some interventions are education, health (fight against malaria) and various income generating activities. However, critics of mining companies believe that more can be done and want government to hold the companies accountable (Anaman, 2008; AngloGold Ashanti Ltd, 2011). This issue has led the relationship between mining companies and their stakeholders characterised by mistrust, threats and antagonism. Mining companies can minimise stakeholder scepticisms by revealing the motives and nature CSR activities through effective communication (Yoon *et al*., 2009; Du *et al*., 2011).

2.6 Sustainability Paradigms

The so-called 'TES' paradigms are the three main paradigms which are recognised to have an influence upon a company's focus and behaviour being adopted with regards to sustainability. The TES paradigms are: technocentrism, ecocentrism and sustaincentrism (Gladwin *et al*., 1995; Egel, 2005).

2.6.1 Technocentrism: this paradigm accepts that the Earth has no limits in that all issues on it are resolvable through human ingenuity (Gladwin *et al*., 1995). Additionally, it assumes that business growth and maximum profit making can continue till infinity and what matters most is that humanity is in material ownership (Egel, 2005). However, experts have characterised the technocentrism paradigm as expansionism, growthmania and shallow environmentalism or 'weak sustainability' (Gladwin *et al*., 1995; Egel, 2005).

2.6.2 Ecocentrism: in contrast, this paradigm assumes a position which is somehow opposite to that of technocentrism (Gladwin *et al*., 1995). The ecocentrism paradigm accepts that the Earth has limits and these limits have already been exceeded through human actions. It also accepts that the environmental issues are possibly disastrous and that a balance needs to be restored by humanity (Egel, 2005). The ecocentrism paradigm is sometimes referred to as neo-malthusianism, preservation, steady stateness deep ecology, or strong sustainability. It lays emphasise on harmony in nature and talk down its severity (Gladwin *et al*., 1995; Egel, 2005).

2.6.3 Sustaincentrism: this paradigm assumes a position at a centre stage between technocentrism and ecocentrism (Gladwin *et al*., 1995). It considers that the Earth's limits have almost been reached and its environmental issues will take many years to be resolved (Egel, 2005). Humanity can replace merely some of the issues but not all the natural processes. Sustaincentrism also accepts that the earth is the home of humanity which must be kept clean, healthy, and appropriately taken care of in order to ensure human survival and welfare (Gladwin *et al*., 1995). It favours quality of human life as its fundamental ration of success with the indication that humanity must go beyond materialism. The paradigm further draws its motivation from universalism claim and views the role of growth as unquestionably good but questionable (Gladwin *et al*., 1995; Egel, 2005).

2.7 Integrating CSR and Sustainability

CSR and Sustainability are often used together and sometimes even used interchangeably (Hediger, 2010). Despite these two business terms seem interchangeably, there are some

differences between them. Some scholars argue that CSR is an umbrella term that contains sustainability while others have the opposing view that CSR focuses on some of the three aspects of the triple bottom line, thus, people, planet and profit (Amponsah-Tawiah and Dartey-Baah, 2007).

On contrary, some scholars believe both CSR and sustainability take care of the context; community and environment as an integral to business success. However, sustainability takes the debate a step further by taking into account the needs of the next generations (Sen, 2013). CSR looks back to report what a business has done for the society for the past year while sustainability looks forward to plan changes to secure a business's future (Lubin and Esty, 2010).

In addition, CSR tends opinion framers, deals with compliance, which is driven by the needs to protect business reputation (Salzmann *et al*., 2005). CSR is usually managed by communication team and its investment is rewarded by politicians. Whereas, sustainability tends to target the value chain, deals with the actual business and is normally driven by the needs to create opportunities in emergent market (Matten and Crane, 2010). Since the two terms are slowly becoming entwined, in this research we focus on the similarities to come out with a preferred term 'CSR/TBL'. The CSR/TBL which stands for CSR and triple bottom line or sustainability, a holistic CSR containing all the three parameters of TBL (Elkington, 2011).

2.8 Mining and Sustainability in Ghana

Mining as an industry has brought enormous benefits to society in terms of social and economic development, and services which have improved quality of life (ICCM, 2012). Sustainable mining can be defined as;

"*Sustainable mining practice is an invaluable reference for the mining profession. It takes the concept of 'sustainable mining' and applies it to real world environmental problems at mines located throughout the world through case studies, supported through sound engineering practices and with an eye towards long-term impacts. This volume has long been missing…and should be on the desk of every practitioner whose job it is to minimise environmental impacts to mine workers and surrounding communities. Much criticism of the*

mining industry would be muted if these concepts and recommendations are implemented world-wide" by Jack Fritz (Rajaram *et al*., 2005).

Mining in itself is naturally unsustainable activity which is based upon the exploration and development of non-renewable resources. Mining can contribute many problems such as environmental degradation, displacement of people, worsening economic and social equality and arm conflicts. It also negatively contributes to society with problems including gender-based violence, transfer mispricing and many health issues (UNDP, 2015).

However, some experts believe that mining can have the ability to turn non-renewable resources into a flow of wealth creation beyond profit and generate a sustainable development in the host country or community (ICCM, 2012; UNDP, 2015). In addition, products of mining are needed in all features of life; it contributes to health, well-being and society development. Mining activities if managed effectively would have a positive overall benefit with the capacity to mobilise physical, technological and financial resources which are the ingredients for sustainable development (UNDP, 2015).

The paradox above has presented a challenge to the government policy makers, regulators and managers requiring them to consider both opportunities and benefits from extraction, and an assessment of the social, environmental and economic costs (ICCM, 2012). Ghana like any other developing country has had its society's expectations of the mining sector's performance to be high and this expectation continues to grow. This has exhibited in pressures on miners for higher standards of social and environmental performances, and greater transparency in their business dealings. Notwithstanding, mining processing vary widely across the globe and as a result, the sustainable development in Ghana mining industry is expected to be the same.

Hence, discussing the sustainable development challenges in Ghana mining industry through the lens of the 'SEE' or TBL (using TBL as a benchmark) is appropriate. Similarly, MMSD (2002) believes that sustainable development in mining is supported by four pillars that consist of social sphere, environmental sphere, economic sphere and governance sphere.

Hendrix (2006) lists nine key challenges that face mining industry in search of sustainable development. These challenges include;

- Prominence of the mining industry,
- The control, use and management of land,
- Minerals and economic development
- Mining and the environment
- An incorporated approach to using mining
- Access to information
- Artisanal and small-scale mining
- Governance: roles, responsibility and mechanisms for change (Hendrix, 2006).

There are sets of guiding principles for each sphere. The table below indicates each sphere and its guiding principles.

Table 2.3: Sustainable Development Principles

Sphere	Principles
Social	*Ensure a fair distribution of the costs and benefits of development for all those alive today. Respect and reinforce the fundamental rights of human beings including civil and political liberties, cultural autonomy, social and economic freedoms, and personal security. See to sustain improvements over time; ensure that depletion of natural resources will not deprive future generations through replacement with other forms of capital.*
Environmental	Promote responsible stewardship of natural resources and the environment, including remediation of past damage. Maximise waste and environmental damage along the supply chain. Exercise prudence where impacts are unknown or uncertain. Operate within ecological limits and protect critical natural capital.
Economic	*Maximise human well-being, ensure efficient use of all resources by maximising rents, seek to identify and internalise environmental and social costs and maintain and enhance the conditions for viable enterprise.*
Governance	*Support representative democracy, including participatory decision-making. Encourage free enterprise within a system of fair rules and incentives. Avoid excessive concentration of power through checks and balances. Ensure transparency through providing all stakeholders with access to relevant and accurate information. Ensure accountability for decisions and actions, which are based on comprehensive and reliable analysis. Encourage cooperation to build trust and shared goals and values. Ensure that decisions are made at the appropriate level, adhering to the principle of subsidiarity where possible.*

(Source: Hendrix, 2006; MMSD, 2002)

According to the ICCM,

"*The focus is not on how mining can be sustainable…but on how mining, minerals and metals can contribute to sustainable development"* (ICCM, 2012).

2.8.1 Mitigating Social Challenges

Health and safety poses a major challenge to mining companies. However, formal and leading mining companies especially multinationals implement standards for employee safety by providing occupational safety training, healthcare and protective gear. The prevalence of HIV/AIDS and malaria diseases are another concerns for mining companies operating in sub-Sahara African country such as Ghana (UNDP, 2015). The two prevalent infectious diseases damage the health of people in mining communities which reduce employment and productivity of the existing workforce. For example, AngloGold Ashanti Limited, a multinational mining company won an award for its integrated Malaria Control programme

with an annual budget of US$1.3 million. With the project's initial cost of US$1.7 million which began in 2005, the programme was able to reduce malaria incidence by 74%, an average of 68,000 cases per month in 2005 to 1,200 per month in 2008 (AngloGold, 2009).

Mining companies as part of their sustainable development drive have to ensure equal opportunity to both men and women, and more importantly, encourage or promote gender equality for the society which ensures women advancement (Forstater *et al*., 2010). The companies have to respond to human rights abuse with comprehensive strategies such as non-discriminatory policy, freedom of association, and policies against forced labour and child labour (UNDP, 2015).

Since mining industry has harmful effects on host communities, companies implement policies to generate income for the community with jobs creation by either directly or indirectly through its support service companies. These mining companies improve the communities' access to infrastructure by building schools, hospitals, community centres and sometimes streets and roads tarring (Forstater *et al*., 2010; ICCM, 2015). Theft and corruption are another concern. Monies from natural resources are more easily diverted to individuals other than the purposes for which the funds are supposed to finance. Mining products from natural resources can incite conflict because different stakeholders, being groups and factions, fight for their share (Berkley, 2003). Theft, corruption, and conflict have to be curtailed by mining companies if they want to be sustainably developed (Forstater *et al*., 2010).

The mining companies in Ghana committed an amount of US$26 million in various projects in host community development in 2012 alone through their CSR voluntarily contributions. Mining companies have also dedicated and adequately resourced community relation offices that promote peaceful co-existence between the companies and communities (Minerals Commission, 2012).

2.8.2 Mitigating Environmental Challenges

Mining often has enormous negative direct or indirect impacts on the environment and the entire society. Mining invokes an unpleasant environmental image with disastrous impact on biodiversity (Forstater *et al*., 2010). Miners use large amounts of energy and water for extracting, processing and transporting minerals that can destroy farmlands, fishing grounds and freshwater (Wang, 2015). Miners need water to mix with poisonous chemical, cyanide in case of gold, before the metal can be separated from ore.

After that process called 'heap leaching', the wastewater then becomes a problem as it can pollute the existing drinking water systems in the vicinity. Additionally, the energy they use is mostly from coal and petroleum derivatives can emit toxic substances such as carbon, nitrogen and sulphur monoxides and dioxides (UNDP, 2015; Wang, 2015). These toxic emissions contribute to global warming and climate change. The mining companies through their sustainable development agenda can manage the waste or by-products effectively by investing in new technologies.

In order for mining companies to be sustainable, the use of eco-efficient and products recycling have been adopted by them to reduce wastes. Alternatively, miners can avoid communities where their operations will harshly pollute or destroy local water supplies (Wang, 2015). Mining companies in Ghana engage the services of environmental officers with a sole responsibility of mitigating the impact of mining activity on the environment (Minerals Commission, 2012).

2.8.3 Mitigating Economic Challenges

The over-dependence on natural resources exports can leave some economies particularly, developing countries vulnerable to the so-called boom and bust cycles. According to Forstater *et al*. (2010), the phenomenon called the 'natural resource curse' or the 'paradox of plenty' where countries that are rich in natural resources but unable to use the wealth to boost their economies can set in (Karl, 1997; Khodeli, 2005). This does not help as there have been claims that mining companies operate in ways that are not sustainable in a long-term economically. This phenomenon if not checked could lead to mistrust and eventually reduces investors trust in the industry.

Moreover, mining contribute to the sustainable growth and as such, large inflow of revenues from the sector often lead to currency appreciation. Similarly, income goes up as these natural resources are exported (Forstater *et al*., 2010). Consequently, an economic phenomenon is known as reduced diversification that makes it problematic for the country to export goods from agricultural and manufacturing. With overtime the country's overall economic output falls when other economic sectors fail to grow as result of neglect or less attention being paid (Forstater *et al*., 2010).

In Ghana the foreign direct investment (FDI) in the mining sector shot up to US$1billion in 2011 from US$6 million in 1983. The mining sector which is number one tax payer and highest contributor to Ghana Revenue Authority's (GRA) domestic tax paid Ghc893.77 million in corporate tax to the GRA, representing 36.98% of the total company tax collected. In addition, the sector contributed Ghc1.46 million to Ghana Revenue Authority (GRA) representing 27.4% of GRA's total direct taxes in 2012. The sector also employs about 21,239 people directly, and the numbers of indirect and related jobs are about six times that of direct employment (Minerals Commission, 2012).

2.8.4 Governance: The Role of Host Government

The fourth sphere is the role of the host government with regards to how the country's level of governance plays in the mining sector. It is frequently noted that citizens in countries rich in natural resource do not benefit as they are poorly served by their governments (Brautigam *et al*., 2008). Sustainable wealth can be created by the governments in areas where mining companies operate through taxing, good regulation, external auditing and the much needed transparency to mitigate negative consequences. But the governments rather have a narrow tax base, weaker institutions and weaker social contract with businesses because of the simplicity of raising revenues from mining concessions. Also through theft and corruption, governments are able to evade accountability from revenues to their citizens that will ultimately render pro-growth policies useless (Forstater *et al*., 2010). This normally happens in countries where the greater portions of their GDP are generated from the extraction of a single mineral (Richter and Tsalik, 2003).

2.9 CSR Regulatory Guidelines and Code of Conducts

Mining companies can achieve sustainability if the enforcement of a host country's laws and regulations in addition to voluntary code of conducts are observed and monitored appropriately. However, mining industry spans a complicated inter-reliant network that consists of a formal component and an informal component dealing with different stakeholders (ICMM, 2012). This complex structure makes regulators work in the industry a difficult one.

The formal component of the mining industry are the publicly traded and state-owned companies of about 6,000 that together employ about 2.5 million people globally (UNDP, 2015). These formal companies operate in conflict with the host country's legal and fiscal framework. Most of the companies are members of the International Council on Minerals and Metals (ICMM). Whereas the informal component of the industry includes; the artisanal and small-scale mining operations (ICMM, 2012). Since the informal sector provides employment for world's poorer people and few are regulated, there is a potential of instability. This arises from the fact that the workers from this informal component work unsafely and illegally, which makes them fall prey to forced labour and exploitation by criminal and armed groups (ICMM, 2012; UNDP, 2015).

It has been estimated that about 15 to 20 million artisanal and small-scaled miners operate in 30 countries world-wide. There are about 80 to 100 million people who depend on informal mining sector for their livelihood (The World Bank, 2012). The culture of poor or no regulation in this informal component has resulted in the working conditions characteristically harsh with undesirable issues such as cultural conflict, crime and corruption, health problems, gender and child labour problems, and environmental degradation (ICMM, 2012).

2.9.1 International Voluntary Code of Conducts

Many governments and multinational companies follow the guidelines of the International Labour Organisation (ILO), European Union (EU), Organisation of Economic Cooperation and Development (OECD), UN Global Compact (UNGC), Global Reporting Initiative Guidelines, International Council on Mining and Metals (ICMM) Principles, Extractive Industries Transparency Initiatives (EITI) and other non-governmental organisations 'NGOs'

(Jamali *et al*., 2008b). The voluntary principles have been created to provide guidance to multinational companies to aid their operations. The principles and voluntary guidelines were driven by the joint efforts between governments, NGO's and other stakeholders that led to their adoption and promotion (Quek and Sarker, 2011).

On one hand, the host governments are normally expected as the driving force behind the companies CSR with regards to monitoring and regulation. This may be due to the voluntary nature of CSR programmes as governments do not take active roles in CSR policy developments. On the other hand, there are other civil organisations which step into the regulatory vacuum in the view that the host governments have failed to regulate the MNCs. They do this by forging alliances with various stakeholders and the MNCs themselves (Newell, 2000). The civil organisations do not intend to take governments roles as regulators but challenge governments reluctance to impose regulation on MNCs. Most governments are wary that unnecessary regulations can discourage investment (Lipschutz, 2005). This research only considers OECD policy, UN Global Compact and Global Reporting Initiative (GRI).

2.9.1.1 OECD Principles of Corporate Governance

- Ensuring the basis of an effective corporate government framework;
- The rights of shareholders and key ownership functions – convey and transfer shares, obtain relevant and material information on the corporate on a timely and regular basis;
- The equitable treatments of shareholders – all shareholders are treated even-handedly.
- The role of stakeholders in corporate governance - trying to consider and balance the interests of all stakeholders;
- Disclosure and transparency - information must be disclosed accurately, timely, clear and consistent;
- The responsibilities of the board – board decision should be totally free from political interference (Jamali *et al*., 2008b; OECD, 1999; 2014).

2.9.1.2 UN Global Compact

- **Human Rights:** Businesses should support and respect the protection of internationally proclaimed human rights (Principle 1); make sure that they are not complicit in human rights abuses (Principle 2).
- **Labour:** Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining (Principle 3); the elimination of all forms of forced and compulsory labour (Principle 4); the effective abolition of child labour (Principle 5); and the elimination of discrimination in respect of employment and occupation (Principle 6).
- **Environment:** Businesses should support a precautionary approach to environmental challenges (Principle 7); undertake initiatives to promote greater environmental responsibility (Principle 8); and encourage the development and diffusion of environmentally friendly technologies (Principle 9).
- **Anti-Corruption:** Businesses should work against corruption in all its forms, including extortion and bribery (Principle 10)

(Principles Source: UNGC, 2012)

2.9.1.3 Global Reporting Initiative (GRI)

The GRI is an independent institution which is currently the most widely used sustainability reporting framework. Its aim is for developing and propagating global sustainability reporting guidelines to assist companies to report on the social, environmental and economic dimensions. GRI also helps companies and stakeholders to articulate and understand companies' reports on sustainable development (GRI, 2014). The four vital components of the framework include:

- **Sustainability Reporting Guidelines:** as a main foundation of the framework, it defines the reports content, and ensures the reported information' quality. It also has standard disclosures consisting of performance indicators and the guidance of how specific technical topics are reported.

- **Indicator Protocols:** the protocols' definition, gives compilation guidelines and other relevant information to assist personnel who write reports by ensuring consistency in the interpretation of the performance indicators.

- **Sector Supplement:** this supplements the guidelines with interpretations and guidance of how they should be applied in different sectors. These are sector-specific performance indicators.

- **Technical Protocols:** the technical protocols have been designed to be used in combination with other guidelines. They provide direction on matters in reporting by setting the report boundary and also cover issues most companies face when they are reporting (GRI, 2009; 2014).

2.10 Mining Policy and Legislation in Ghana

Ghana has no specific laws or regulations governing CSR however, the government has enacted laws, and adopted policies to ensure that mining contributes to the development of the country. In this thesis, few policy objectives that are relevant to multinational mining companies' activities are mentioned as follows:

a. To ensure that Ghana's mineral endowment is managed on socially, environmentally and economically sustainable basis and that, there is an equitable sharing of the financial and developmental benefits of mining between investors and relevant Ghanaian stakeholders.
b. To achieve a socially acceptable balance between mining and physical and human environmental and, ensure that internationally accepted standards of health and safety, and environmental protection are observed by all participants in the mining sector.
c. To promote and enforce respect for employee, gender and human rights in mining.
d. Encourage mining companies to develop a participatory and collaboration approach to mining planning, development and decommissioning, taking into account the needs of local communities and thereby fulfil their role as socially responsible citizens.
e. Ensure the application of modern principles of transparency and accountability in the administration of mining operations and facilitation of community participation in such processes.

f. To facilitate the capacity building of Ghanaian mining authorities to gather, analyse and disseminate geo-data necessary for the promotion of minerals sector investment.
g. Cooperate with regional and international partners, notably by endorsing and implementing principles that are established in regional and conventions and other instruments and undertaking that are relevant to mining and to which Ghana is a party or signatory.
h. To foster the development of a mining sector that is integrated with other sectors of the national economy and which contribute to the economic empowerment of Ghanaians by generating opportunities for local entrepreneurship, increased demand for local goods and services, and creating employment for Ghanaians (Parliament of Ghana, 2008).

The 1992 Constitution of Ghana vested all public lands in Ghana in the President with the trust of the people of Ghana. Under Article 257, every mineral in its natural state, under or over a land, rivers, streams, water courses, the exclusive economic zone and any area covered by the territorial sea or continental shelf is the property of the Republic of Ghana and are similarly vested (The Constitution of Ghana, 1992). Thus, under the provisions no individual is authorised to conduct reconnaissance, prospecting, exploration or mining in Ghanaian land unless the individual has been granted a mining license to do so (Minerals Yearbook, 2013).

Beyond this constitutional provision, the basic legislation in Ghana is the Mining and Minerals Law that was passed in 1986 (PNDC Law 153). This law and associated legislations combined to regulate the mining industry. The two current principal legislations that regulate mining activities and the acquisition of mines, includes: the Minerals and Mining Act, 2006 (Act 703), which divides mining operations into Large-Scale and Small-Scale mining; and the Minerals Commissions Act, 1993 (Act 450). The Small-Scale Mining Law was also enacted to regulate and prohibit illegal artisanal mining locally known as ‘galamsey’ (Parliament of Ghana, 2006).

Furthermore, beyond the said Acts, there are also several supplementary Legislative Instruments such as the Minerals and Mining (General) Regulations; the Minerals and Mining (Health and Technical) Regulations, the Minerals and Mining (Support Services) Regulations; the Minerals and Mining (Explosives) Regulations; the Minerals and Mining (Compensation and Resettlement) Regulations; and the Minerals and Mining (Licensing) Regulations (Akabzaa and Darimani, 2001; Ibrahim, 2013; ICMM, 2015).

Additionally, some ministries and agencies have been established to enforce the legislation framework. There are agencies or institutions to promote, regulate and manage mining activities, and these relevant institutions are:

- Ministry of Land and Natural Resources – has overall responsibility for the mining industry and it is empowered to give mining exploration leases;
- Minerals Commission – oversees all features of the mining industry; recommends mineral policy and sets as the first contact for prospective investors and significant information source on mining; the Mineral Commission that was established in 1984 through its Chief Inspector of Mines besides recommending mineral policy, promotes mineral development, and advises the Ghana government on mineral matters. The Commission also serves as a liaison between the government and mining industry. The Chief Inspector is also tasked to inspect the area of mineral operations to ascertain whether any nuisance is created in the area by the mineral operations (Akabzaa and Darimani, 2001; Ibrahim, 2013; ICMM, 2015).
- Geological Survey Department – for all geological studies such as producing maps and geological records maintenance;
- Mines Department – health and safety inspections and maintenance of mining records;
- Land Commission – legal records of licences and legal examination of new applications;
- Chamber of Mines – association of representatives of mining companies;
- Environmental Protection Agency – overall responsibility for environmental issues related to mining;
- Forestry Commission – for regulating the utilisation of the forest, wildlife resources, the conservation and management of resources, and coordination of its associated policies;
- Water Resources Commission – responsible for the regulation and management of water resources utilisation and its related policy;
- Precious Minerals and Marketing Company – among other functions, grade, assay, value, process precious metals and promote the development of precious minerals (Akabzaa and Darimani, 2001; Parliament of Ghana, 2006; Ibrahim, 2013).

Despite all the mining legislative frameworks, none of them guide or regulate how the mining companies go about their CSR initiatives. Thus, Ghana government has no legislation that

deals with mining companies for implementing CSR initiatives, and this phenomenon has made the monitoring of CSR barely impossible in the country. Multinational mining companies are therefore free to plan, initiate and supervised their own CSR policies.

2.11 Sustainability Indicators

Wheeler *et al.* (2003, p. 17) suggest that sustainability is "An ideal toward which society and business continually endeavour to creating value and results which are consistently sustainable with environmental, economic and social elements". Therefore business could be a positive contributor to the society's well-being rather than being harmful or parasite. Van Marrewijk (2003) stated that there is a relationship between stakeholders and CSR to create sustainable development. The author in an attempt to define sustainability associated CSR, business operations and stakeholders together.

2.11.1 Internal Factors

The managerial factors assess all internal organisational structures and management procedure, identify early potential business opportunities and promote sustainability initiatives to increase the company's sustainable performance (Jenkins and Obara, 2008). In addition, managerial factors can recognise emerging risks, potential threats and management failures. The factors also improve workers' safety, labour recruitment quality and retention. However, operational factors identify environmental problems and achieve eco-efficiency, whereas the economic factors deal with new market opportunities and cost savings (Szekely and Knirsch, 2005).

2.11.2 External Factors

On one hand, the market factors improve company's reputation and rating agencies. On the other, government factors intervene with increased regulatory and operating licenses (Szekely and Knirsch, 2005). Notwithstanding, the stakeholder demand factors respond to society's expectations and demands to adopt the international labour codes, transparent in reporting, allow access to useful information, reduce pollution and waste (Szekely and Knirsch, 2005).

Szekely and Knirsch (2005) propose that the critical success factor to achieve sustainable development through CSR besides company's leadership, vision and flexibility to change is openness - stakeholder engagement. Accordingly, the company has to build trust with stakeholders through honesty and readiness where it is prepared to be accountable to its actions and impact on community (Jenkins and Obara, 2008).

2.12 Measurement of CSR Message Content Metrics

Many companies have begun various CSR programmes in order to address a variety of demands and expectations of the societies, for example, the development of local economy (Thorpe, 2011). Despite the fact that most analysts suggest that the CSR programmes' contributions make business more profitable, many managers have different views about the debate (Afrane and Adjei-Poku, 2013). However, researchers trying to establish a linkage between CSR and economic performance, find it significant to measure the extent to which CSR programmes implementation by a company impact on its economic growth (Szekely and Knirsch, 2005). This can also be the case when measuring the link between CSR message contents and stakeholders' approval (Russell and Russell, 2010; Sabir *et al.*, 2012; Kim and Ferguson, 2014).

For instance, Dahlsrud (2008) in an attempt to define CSR analysed 37 definitions and found that 88% was on stakeholder dimension, 88% social dimension, 86% economic dimension, 80% voluntariness dimension and 59% for environmental dimension. Also, when the total frequency of the four dimensions were counted on Google, there were 40% for stakeholder, 64% for social, 97% for economic, 80% for voluntariness and 100% for environmental. This analysis by the author shows the complex and various elements CSR contains.

However, Elkington (2011) simplifies the CSR complexity, and calls for business and investors measuring CSR performance to measure it against a new set of metrics - social, environmental and economic (Dahlsrud, 2008) which are a general concern to stakeholders (Sabir *et al.*, 2012). In this study, they are the only three elements of CSR that will be considered. The elements which consist of TBL or PPP or 'SEE' are considered for mapping out the mining companies' CSR communication message against stakeholders' approval.

2.12.1 Social Message Metrics

Social message is assessed by measuring company message contents on elements such as philanthropic contributions including community initiatives, diversity data (child labour, percentage of women in senior positions), employee wages, benefits and working hours, health and safety records and human rights issues (Szekely and Knirsch, 2005; Idemudia, 2008).

2.12.2 Environmental Message Metrics

The environmental message is assessed through environmental parameters; chemical oxygen demand, hazardous and non-hazardous waste, carbon dioxide emissions, energy consumption, land degradation, expenditure on environmental protection and water consumption or pollution (Wagner and Schaltegger, 2004; Szekely and Knirsch, 2005).

2.12.3 Economic Message Metrics

The long-term economic message is assessed on elements such as total income, net income, income taxes, economic value added (EVA), return on investment (ROI), return on capital employed (ROCE) and production volume (Szekely and Knirsch, 2005, Muller, 2006).

Szekely and Knirsch (2005) state that before analysis are made on all these parameters, they have to be transformed into quantifiable indicators or metrics so as for them to be measured. Indicators help bring the translation of complex and obscure scientific data into policy-shaping tools by translating public expectations into measurable components for example, targets and benchmarks (Muller, 2006). Nonetheless, not all CSR message parameters can be translated into measures of financial value as some of them are qualitative in nature and do not fit into financial valuation (Wagner and Schaltegger, 2004; Kuada and Hinson, 2012). Hence information on quantitative indicators such as company operations has to be supported by some qualitative analysis to yield valuable insights (Szekely and Knirsch, 2005; Muller, 2006).

2.13 Conclusion

This chapter extensively discussed the concept of CSR, sustainability, different conceptual findings and interpretations. The chapter has also talked about different terminologies associated with CSR. This includes the early definitions and the current definitions of CSR. It again tackled the benefits of CSR which include the employee's benefits, community benefits and governmental benefits. The debate of CSR in terms of the argument for and the argument against CSR was also captured. The chapter continued to discuss corporate citizenship and the seven dimensions of citizenship concept and its impact on CSR. The drivers of citizenship concept was also discussed and assessed. Sustainability as part of CSR concept was also examined critically which involves the triple bottom line principles such as, the social, environmental, and economic issues.

The paradigms of sustainability which include technocentrism, the ecocentrism and sustaincentrism were all delved into critically. The benefits of integrating CSR sustainability into the systems were reviewed. The mitigation of the challenges of social, environmental and economic issues in the mining industry were considered critically as far as CSR is concerned. CSR cannot be implemented holistically without analysing the role of the central or the host government which is very keen in CSR, so the role of the government was evaluated. Regulatory guidelines and code of conduct is very essential in CSR.

Hence, mining companies cannot achieve sustainability if the enforcement of a host country's laws and regulations, and voluntary code of conducts are not observed and monitored properly. Therefore, delving into the legal aspect of sustainability has been crucial. The principles of corporate governance, which is ensuring the basis of an effective corporate government framework, the rights of shareholders and key ownership functions, were also discussed. The equitable treatment of shareholders, the role of stakeholders in corporate governance, disclosure and transparency, and the responsibilities of the board were scrutinized. Global reporting initiative and the vital components of the framework which involved sustainability reporting guidelines, indicator protocols, sector supplements and external protocols were also highlighted. The chapter also considered the mining policy and legalisation in Ghana, because Ghana has no specific laws or regulations governing CSR. However, the government has enacted laws, and adopted policies to ensure that mining contributes to the good development of the country. Sustainability indicators such as internal indicators and external indicators were deliberated. Critical analysis of measurement of CSR

communication performance which goes with social message metrics, environmental message metrics and economic message metrics was done in this chapter.

In sum, the concept of CSR and important sustainability issues were discussed holistically and evidently in order to come out with the critical literature which feeds into conceptual development of the study. Through the sustainability theory of CSR, the chapter identified three key elements; social, environmental and economic. It is anticipated that these three main sustainability elements when they are found in CSR communication message content can help increase stakeholders' approval of the message. The study seeks to relate the three sustainability elements with stakeholders' approval of the CSR message. The final argument on the relationship between the three sustainability elements and stakeholders' approval is discussed in detail in the chapter 5 section 5.6.1.

The next chapter presents discussions on CSR communication by throwing more lights on what makes CSR communication effective. The chapter also discusses the various argument on CSR communication in the mining industry particularly, Ghana.

Chapter Three

CSR Communication

3.1 Introduction

The role of CSR has never become more central in management than ever before with more and more companies publishing their CSR reports globally (Tehemar, 2012). The concept of CSR which has a high degree of interest from a number of companies of all sizes (Dincer and Dincer, 2010), and related communication are not separable; as the two areas are firmly interconnected (Ligeti and Oravecz, 2008). Companies engage in CSR programmes not only for regulatory compliance but to ensure that they are able to increase competition and improve the stock market performance (Bansal and Roth, 2000; Dincer and Dincer, 2010). Making the public to know what the company stands for in its CSR policies will not only bring business benefits but can even pursue or encourage stakeholders to get involved (Emel *et al*., 2012). And it increases the stakeholders' levels of interest in the company (Cornelissen, 2017).

As the concept of CSR itself is vague and ambiguous, it creates confusion which in turn produces variation of corporate communications (Dahlrud, 2006; Ziek, 2009). As it is an accepted fact that CSR is difficult to define, the same is correct for CSR communication (Walter, 2014). The more dynamic and complex the definition of CSR is becoming, the more vibrant and difficult it is in communicating the CSR is also becoming. Littlejohn and Foss (2008) defines communication as the verbal exchange of thought or idea and transmission of information. Despite the definition, CSR communication still remains an unavoidable topic in business communication area (Zerfass *et al*., 2011).

The question is, can a company engage in CSR activities and run away from CSR communication? The answer is, certainly not a good idea. Communication is supposed to be at central part of the practice of CSR but it is often overlooked by both practitioners and scholars (Chaudhri and Wang, 2007). According to Tehemar (2012) there is an increased demand from stakeholders for companies to establish an appropriate communication policy. This helps identify suitable communication apparatus which can confirm that information is collected and propagated correctly.

When companies adopt CSR initiatives in their business strategies, they should also ensure that there are plans for some effective communications to their stakeholders (Ziek, 2009). Nowadays, the CSR focus has been shifted from 'should undertake CSR' to 'how to perform' an effective CSR programmes. Public consciousness on socio-environmental issues and welfare has also increased stakeholders' expectations for CSR rapidly. Therefore, companies should connect their communication messages to real-life circumstances of the intended stakeholders. Companies engaging in CSR should make CSR issues serve both the needs of society and that of business (Brugger, 2010; Du *et al*., 2010). This therefore calls for an effective communication from companies for strong and positive reactions from the stakeholders (Bortree, 2014; Kim and Ferguson, 2014).

Many studies have found that the more corporate bodies inform their CSR goals, the more possibly stakeholders' attentions are critically drawn to them (Chen and Zhang, 2009). Studies including those from Du *et al*. (2010) and Schmeltz (2012) have shown that in spite of the growing importance and emphasis of CSR communication, many corporate bodies still struggle to find their feet on how to communicate their CSR. However, according to Maignan and Ferrell (2004) and Ziek (2009) CSR communication is an under investigated component of CSR research. This is because there is a vague understanding about how companies' whole process of CSR communications entails (Ziek, 2009).

This chapter unfolds as follows; the section 3.2 presents CSR communication objectives. The challenges of CSR communication is captured in section 3.3 and power-interest matrix in section 3.4. The CSR communication models are also considered in section 3.5. This is followed by sustainability and communication in section 3.6. Next is the discussion of the CSR communication in the mining industry in section 3.7, and the communication legislation in Ghana is also the focus in section 3.8. The whole activities in the chapter are summed up in the section 3.9.

3.2 CSR Communication Objectives

Birth *et al*. (2008) defines CSR communication objectives as issues which are emerging, and with corresponding stakeholders. This is a framework that aims to provide information to legitimise a company's actions to influence its stakeholders and general public (Hooghiemstra, 2000). Nonetheless, Dawkins (2004) proposes that it is essential to align CSR

communication with stakeholders if companies want to break through the communication barrier and gain reputational benefits. Broad issues such as workplace, climate, social dialogue, human rights, community involvement, local economy development, ethics, environment and company mission, vision, and values are generally covered by CSR communication (CSR Europe, 2000b; Holmes and Watts, 2000).

According to European Commission Directorate General for Enterprise on CSR (ECDGE, 2015), besides a good CSR communication opening up new business opportunities, some other benefits include: (1) stakeholder high levels of satisfaction and loyalty (2) improved reputation (3) more motivated and productive employees (4) reduced company expenses and (5) improved local communities and public authorities' relationships.

A Study by McWilliams and Siegel (2001) and later cited by Dawkins and Lewis (2003), the British Institute's Market and Opinion Research International (MORI) found that company's good reputation influences consumer satisfaction. Consumers consider goods from reputable companies as more reliable and of a higher quality (Birth *et al*., 2008). In addition, companies use their internal communications such as a word-of-mouth to create publicity and a good reputation. This increases employees' satisfaction and commitment (Bevan and Wilmott, 2002) which can enhance the company's reputation as a good future employer. It also makes potential employees more attracted to the company.

A good CSR communication can also decrease company's employee turnover (Bevan and Wilmott, 2002; Bevan *et al*., 2004). Another important CSR communication objective is for a company to communicate its overall financial objectives. As a consequence, for achieving and maintaining a favourable environment for the financial status of the company (increasing and maintaining share price plus the volume of share trading) and to create awareness that the company is investing in a socially responsible way (Hockerts and Moir, 2004; Birth *et al*., 2008).

3.3 Challenges of CSR Communication

Many companies have recognised the reputational opportunities and risks CSR can bring and how to communicate to manage stakeholders' expectations (Dawkins, 2004). According to Tehemar (2012) more than 1500 companies have published their CSR reports through effective and transparent communication channels with internal and external stakeholders. As

there is an increased demand for companies to establish an appropriate communication strategy, so as it is vital for these companies to identify proper communication apparatus. This correct strategy will ensure that the accurate information is collected and distributed to the stakeholders (Dawkins, 2004; Tehemar, 2012).

However, CSR communication can be counterproductive and even put some companies' reputations at risk when false and misleading information is published in an informed society and a critical media environment (Chaudhri and Wang, 2007). An effective CSR communication depends upon a clear strategy that evaluates opportunities and risks which comes with challenges in addition (Dawkins, 2004). Tehemar (2012) suggests that in spite of increasing significance of CSR communication, companies are yet to learn how to communicate their CSR correctly. According to Tonello (2011), the key challenges to CSR communication are to increase stakeholders' awareness and minimize scepticism as a company's CSR information reflects its 'character' or 'soul'. In view of the above, there are challenges which companies need to overcome such as:

3.3.1 The Information Source

The source of information is a major challenge to companies, since the form (what and how) stakeholders receive their information is essential and needs addressing (Tehemar, 2012). Those challenges when addressed properly can help prevent or minimise stakeholders' scepticism towards companies' messages and potential hostile reactions by conveying central motives of the CSR programmes (Dawkins, 2004; Du *et al*., 2010). The question is, are the reporters or newspaper columnists have the required training to critique the company's CSR? This might be the case in developed countries but not in some developing countries. Most source of information on a company's CSR is received from television news, radio, newspapers, internet, magazines and even the company's CSR reports websites (Tehemar, 2012; Kim and Ferguson, 2014).

3.3.2 The Timing

The timing of the dialogue is another key challenge to communicating CSR. Tehemar (2012) classifies the timing of the stakeholders dialogue into three phases; beginning, midpoint and

culmination. The three phases capture things such as communication techniques, channels and content but each stage may vary considerably. The beginning phase considers two important objectives such as educating the stakeholders about CSR and identifying the CSR concerns that need to be addressed (Tehemar, 2012; Bortree, 2014). However, the midpoint phase updates the stakeholders on the CSR process progress. It also discusses the status of the performance indicators in addition to how to address any challenges with action plans when required. By contrast, the culmination phase celebrates a company's achievements and accepts any limitations of the process (Tehemar, 2012).

3.3.3 The Audience

Tehemar (2012) states that, the biggest challenge of communicating CSR is how the companies structure their messages about the importance of the programmes. The communicating CSR is dictated by the type of audience and in turn show the intended direction (Bortree, 2014). Additionally, the companies have to justify, explain and convince diverse stakeholders, and other interest groups why it is necessary to undertake certain CSR initiatives (Dawkins, 2004). Stakeholders such as opinion leaders (think-tanks, commentators and CSR analysts) are actively and more expected to pursue CSR information to get a comprehensive picture of a company (Tonello, 2011).

Dawkins (2004) further states that different stakeholders, present special communication challenges as they may need diverse information requirements. This is so because stakeholder or audience for every company is inimitable and may have their issues and concerns which are different to others (Tehemar, 2012). For instance, while a mining company may worry about its operating communities, a pharmaceutical company may be worried about its consumers, employees and the surrounding communities.

ECDGE (2015) and MacKenzie (2015) put audience into four main categories: marketplace, workplace, community and environment. The marketplace audience raises awareness about how a company operates responsibly in the market by considering groups such as employees, customers, suppliers, business associates, investors and consumer associations. CSR communication workplace audience makes a statement about work improvement policies by considering employees, trade unions, public authorities and local community the company operates in.

However, the community audience conveys information about company's commitment to the local community where its main focus includes: employees, local organisations or institutions (schools, hospitals), other non-for-profit organisations and public authorities. The environment audience considers communication about company's initiatives which help sustain the environment by focusing on employees, consumers, public authorities, community and other relevant not-for-profit organisations (Tehemar, 2012; ECDGE, 2015).

3.3.4 CSR Communication Channels

Companies use a variety of channels to communicate their CSR activities (Du *et al*., 2010). Tehemar (2012) proposes that a holistic and successful CSR communication strategy will consider using as many channels as possible for disseminating information. These companies can communicate their CSR activities through their official websites such as an annual CSR report sites, TV commercials, magazines, billboards advertisements and points of sale (Du *et al*., 2010; Kim and Ferguson, 2014). Other channels include social reports, thematic reports, codes of conduct, stakeholders' consultations, internal channels prizes and events, product packaging cause-related and interventions in the press (Birth *et al*., 2008; Du *et al*., 2010). Meanwhile, many current studies consider social reports, websites and advertising as the three main channels that seem to play more prominent role (CSR Europe, 2000a, 2000b; Birth *et al*., 2008).

However, Tschopp (2005) argues that a social report can risk of becoming just a mere marketing apparatus if it is not externally regulated or guided by standards. This can fall short of stakeholders' requirements. A social report that is audited by an independent consultant can help convince the stakeholders that the company is as good as its CSR report (Keeler, 2003; Kim and Ferguson, 2014). Companies in response to the above social reports issues, now rely upon international reporting standards with a third-party certification before publishing those (Bith *et al*., 2008).

3.3.5 CSR Communication Message Content

Companies CSR message can relate principally to a social cause or definite involvement of companies social cause (Du *et al.*, 2010). There are several factors which are taken into

account in CSR communication, including CSR commitment, its impact, motives and how it fits into company's business. However, CSR communication message content is frequently determined by the stakeholders (Du *et al*., 2012; Tehemar, 2012). For example, stakeholders such as investors or shareholders are normally more interested in cost, revenues and financial implication of adopting CSR programmes in a form of statistical information (Tehemar, 2012). While other stakeholders such as government, employees and community are more interested in the message content's relevance, transparency, consistency and credibility. These are known as the effective CSR message components (Kim and Ferguson, 2014).

In addition, companies have to convince policy makers and regulators about their CSR practices, and to create new policies and regulations that are necessary. This, notwithstanding, are the benefits of the community and the manner the CSR initiatives will contribute to the welfare of the general community. However, Du *et al*. (2010) argues that consumers are more likely to be suspicious if the CSR message is predominantly about just a social issue. While effective CSR message components can minimise stakeholders' scepticisms through a company's awareness raising, primarily self-serving, profit-related motives other than a genuine concern for improving community's welfare. If it is perceived by stakeholders it will have negative effect (Tonello, 2011). As such, the CSR community message considers two main purposes; a company's contribution to community welfare and significance of such programmes.

Du *et al*. (2010) refers to two kinds of stakeholders' attribution of a company's CSR motives to include extrinsic and intrinsic. The authors refer extrinsic as when the company is perceived or viewed as attempting to profit out of the CSR, while for the intrinsic, the authors believe when a company's CSR motives are seen as genuinely acting for a real community pressing issue. Companies should highlight the relevance of the social issues and communicate effectively to allay stakeholders' concerns in order to improve the message's credibility (Du *et al*., 2010; Tehemar, 2012). The CSR communication content is regularly measured as a strategic requirement, a clear and unquestionable proof of a company's involvement in CSR (Iamandi, 2012). Research has found that if this is done correctly, it can help a company tap onto the operating community's authority to encourage related company to do even better (Kim and Ferguson, 2014).

Likewise, social and non-governmental organisations (NGOs) will be interested in the messages that show the difference between companies' philanthropic and other CSR

activities (Kuada and Hinson, 2012). Previous studies on the CSR message have shown that if stakeholders perceived communication as self-relevant and deemed personally relevant, it is more likely to receive their support (Tonello, 2011). Nevertheless, CSR messages for internal stakeholders such as employees have to be tailored to each level of management for them to be effective. While messages at the executive level are more strategic, those at mid-management level should have to be implementation form. Consequently, at the lower management level, the message should target adopting the CSR practice as daily routing at work and how it can positively affect their work and future (Tehemar, 2012).

3.3.6 CSR Communication Cultural Context

A central element in efficiently managing CSR communication is by understanding the cultural context of it (Birth *et al*., 2008). Previous studies have shown the importance of cultural context on what represents effective CSR communication (Blomback and Scandelius, 2013). For example, Hofstede (1996) discovered five value-oriented dimensions which differentiate societal cultures, including: social inequality together with the relationship with authority (power distance); the relationship between an individual and a group (individualism against collectivism); performance orientation (masculinity against femininity); different ways of dealing with uncertainty (uncertainty avoidance); and long-term orientation against short-term orientation in life. Also, low individualism can translate into a collectivist society which is then evident through a close commitment to the group in a long-term.

In consumers' perspective, they appear unequivocally influenced by longevity related to CSR (Blomback and Scandelius, 2013). Vanhamme and Grobben (2009) with reference to CSR in crisis communication found that firms with a long CSR history are more effective. The companies can demonstrate a history of CSR commitment, meet up with less scepticism and are perceived as more credible and trustworthy (Pomering and Johnson, 2009). In addition, companies from different countries have different perspectives on the importance for the public to perceive them as socially responsible (Maignan and Ralston, 2002).

According to Hannifa and Cooke (2005) the CSR communication approach mostly depends upon the cultural context in which a company operates in addition to established relationship between culture and social disclosures. Meanwhile, Tixier (2003) suggests that companies have two choices for CSR communication – total discretion or high risk communication. The

total discretion is typical in Latin countries whereas the high risk is distinctive in Anglo-Saxon countries. Birth *et al.* (2008) interpret and categorise Tixier's proposal into three elements to determine whether a company is operating in a Latin or Anglo-Saxon context:

- *CSR integrated into organisation strategy*: companies integrate CSR activities into their strategies and consider these programmes as a win-win approach in an Anglo-Saxon context; while in a Latin context, companies separate their CSR activities from business by considering the programmes as careful and objective kindness (Tixier, 2003; Birth *et al*., 2008).

- *The tendency for management to take risks*: management deems CSR to have a positive effect on company image in times of problems in an Anglo-Saxon context; however, management deems CSR to be too risky to build a company image when it is facing problems in a Latin context (Tixier, 2003; Birth *et al*., 2008).

- *Media context and company's reaction*: on one hand, companies are not frightened of media criticism and companies work with the media as they tend to support business with communicating CSR in an Anglo-Saxon context. On other hand, the media are normally doubtful of company's communicating CSR and the company, hence often fears media criticism in a Latin context (Tixier, 2003; Birth *et al*., 2008).

Now that the communication objectives have been discussed, the attention is now shifted to the power-interest matrix of CSR communication. The matrix shows how various stakeholders are categorise into power and level of interest for a company's communication.

3.4 The Power-Interest Matrix

Audience for a company communication supposedly involves stakeholders that are affected by the company's actions. Stakeholder communication and its management form the objectives to CSR communication (Cornelissen, 2011). Both financial and non-financial messages replicate on the value chain for most companies but the majority of the MNCs consider the triple bottom line (Wilder, 2002). For a company to grow and protect its reputation, it has to communicate to its stakeholders. Modern economy dictates that a company must take care of all its stakeholders more especially, those involved or affected by its activities (Nielsen and Thomsen, 2009a), and different stakeholders have different

demands (Cornelissen, 2017). The divergent demands put pressure on company management that are required to balance those contrasting requests. And so, the challenge strategically generates to how managers should be able to deal with stakeholder communication effectively.

In order to manage these conflicting requests through effective communication, Cornelissen (2017) proposed the power-interest matrix for practitioners to map the stakeholders with regards to the power they pose and the level of interest they have on a company.

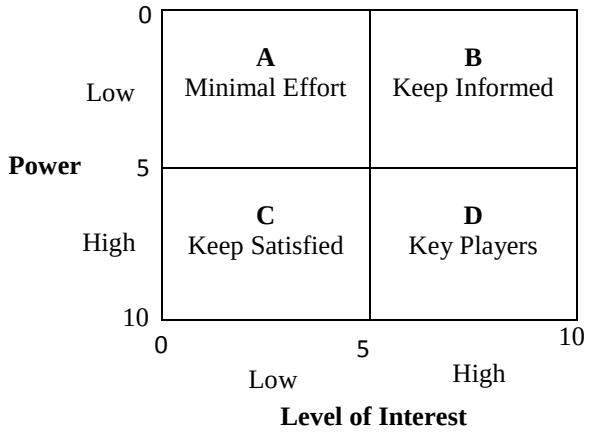


Figure 3.1: The Power-Interest Matrix (Source: Cornelissen, 2017)

With the power-interest matrix in figure 3.1, practitioners can classify the various stakeholders and communicate to them as a result. For the stakeholders in quadrant D, the key players, will need more specific attention with continuous communication since their actions can have a profound influence on the company (Both power and level of interest are high). However, stakeholders in quadrant B have a high level of interest towards the company but wield a low level of power of influence. In quadrant C, the stakeholders have a high level of power but a low level of interest towards the company. According Cornelissen (2017) quadrant C indicates the most difficult stakeholder groups to manage. Despite the stakeholders' low level of interest in the company they still have a strong influence on the company's decision making.

After classifying and mapping out the various stakeholders according to their level of power and interest towards the company, practitioners can therefore employ an appropriate communication model or strategy to propagate their CSR messages as in section 3.5.

3.5 CSR Communication Models

Many companies work hard to justify why they are doing CSR and how they plan to achieve their CSR targets but sometimes this is not properly reconciled in their communication (Lewis, 2003). For Companies to make their CSR communication effective, they employ different models (Morsing and Schultz, 2006), and the three main models are: stakeholder information strategy, stakeholder response theory (persuasive strategy), and stakeholder involvement theory, also known as dialogue strategy (Morsing and Schultz, 2006; Podnar, 2008; Cornelissen, 2017).

3.5.1 Stakeholder Information Model

Stakeholder information strategy involves a one-way-communication where the companies inform the public about the organisation in an objective manner. This is done by sharing information through brochures, facts and numbers (Cornelissen, 2017). The non-profitable organisations and governments often use this form of strategy. The one-way-communication is used by the non-profitable organisations to propagate their good intentions to solicit positive stakeholders support (Morsing and Schultz, 2006). The models purposed is to help control and make sure that an organisation's CSR initiatives are effectively delivered to the various stakeholders. Nonetheless, it is difficult nowadays to control an organisation's CSR efforts due to several external CSR communicators for instance, media, consumer fora and blogs. Despites an organisation having control over its own communication channels, it is extremely important to be knowledgeable of the other uncontrollable media discussions about its CSR initiatives (Du *et al*., 2010).

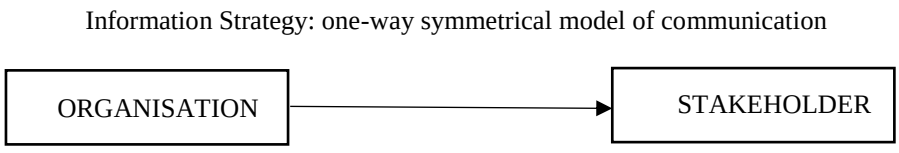


Figure 3.2: Information Strategy Model of organisation-stakeholder communication (Adapted: Cornelissen, 2017).

3.5.2 Stakeholder Response Model

This communication model is based upon a two-way-communication where a company tries to change stakeholders' beliefs or perceptions through their feedback rather than what it wants (Podnar, 2008). The model, also known as persuasive strategy, is employed to increase stakeholders understanding, and influence their opinions (Cornelissen, 2017). The organisation listens to stakeholders' feedback and alters its communication if required. This strategy can also be used if an organisation wants to get external endorsement from its stakeholders. According to Morsing and Schultz (2006) this is not really a two-way-communication but only to reinforce the organisation's actions. This model is shown in figure 3.3.

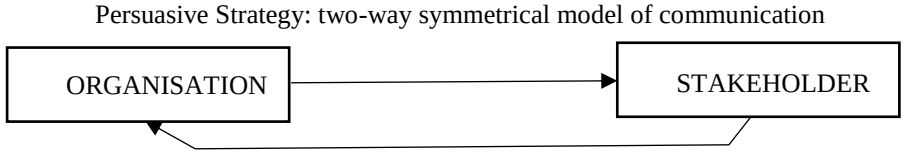


Figure 3.3: Stakeholder Response Model of organisation-stakeholder communication (Adapted: Cornelissen, 2017).

3.5.3 Stakeholder Involvement Model

The stakeholder involvement model ensures an actual dialogue between the organisation and the various stakeholders of the organisation. The stakeholder involvement model is also called a dialogue strategy (Cornelissen, 2017). Somewhere similar to the stakeholder response model, it might also involve attempts of persuasion to happen. However, contrary to the other model, this model allows persuasions from both sides; thus, both stakeholders and the organisation may change through an open dialogue (Morsing and Schultz, 2006). The company can therefore alter and restructure its CSR initiatives with regards to stakeholders concerns through feedback. This is useful as stakeholders priorities may differ between diverse stakeholder groups the company is dealing with (Dawkins and Lewis, 2003). The model ensures a shared responsibility between the two players with the likelihood of the stakeholders developing a positive identification with the organisation. The model depicted below in figure 3.4.

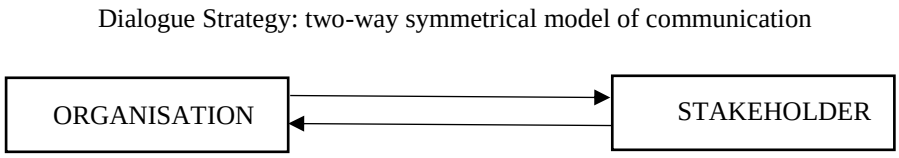


Figure 3.4: Stakeholder Involvement Model of organisation-stakeholder communication (Adapted: Cornelissen, 2017).

CSR communication matrix and models have been discussed to help practitioners to categorise, map out and use them as a good foundation in planning CSR message. The next section discusses how triple bottom line fits in communication.

3.6 Sustainability and Communication

There has been a growing interest in sustainability (CSR/TBL) communication recently (Podnar, 2008) where it is now understood as a new paradigm in corporate communication particularly marketing (Cornelissen, 2017). According to Koep and O'Driscoll (2014) companies miss out the benefits associated with sustainability activities when they do not communicate effectively to stakeholders. Some of the benefits are favourable stakeholder attitudes, enhancing company's image and reputation (Du *et al*., 2010). Sustainability communication is not only rooted in communication theory, it can also be seen as a form of constructing sustainability activities and objectives to negotiate their meaning (Schultz and Wehmeier, 2010; Christensen and Cheney, 2011; Koep and O'Driscoll, 2014).

Increasingly, most companies launch sustainability initiatives to address needs and demands of stakeholders which in turn can present revenue opportunities (Mincer, 2008; Craig and Allen, 2012). Some scholars such as Scerri and James (2010) have indicated that communication is fundamental to stakeholders understanding and implementation of sustainability initiatives. This phenomenon is affirmed by Prexl and Signitzer (2007), and Reilly and Weirup (2010) who noted that the role of communication in making aware of sustainability initiatives with company's stakeholders cannot be disputed. As corporate communication educates people, laying foundation of this education would build proper sustainability mind-set in the company's culture (Clarke, 2008).

Despite the discussion on sustainability and communication, one cannot understand CSR communication in mining industry without knowing what it is. Therefore, it is time to move the focus on CSR communication in mining industry in the next section.

3.7 CSR Communication in Mining Industry

CSR communication is increasing in the mining sector (KPMG, 2013) but the quality of mining companies' CSR reporting still differs significantly (Parboteeah and Cullen, 2013). Mining companies have observed an increased attention on the necessity for them to effectively communicate with their stakeholders. The companies have to cooperate with each other to develop a better understanding of how communications can be employed to support business results and sustainability efforts (ICMM, 2015; IFC, 2015).

Mining companies have to find ways of engaging with stakeholders in order to response to emerging issues at both company and community levels through CSR communication. Companies trying to build relationships with stakeholders may use technology and sometimes more traditional methods (Brunswick, 2015). For instance, in Peru, Rio Tinto has for many years had linked up with groups of NGOs that include a local think-tank, international NGOs, NGOs that are critical of mining, and the head of a dialogue group in the community to share updates on the company's activities. The meetings make the company to re-consider some of its activities. Also, in Chile, state-owned Codelco, a copper mining company has developed a model for ensuring integrated communications at asset and corporate levels. It involves the development of its own communications on CSR triple bottom line or sustainability (Brunswick, 2015, ICMM, 2015).

Despite mining industry having a higher reporting rate than other industries, the sector still ranked low for transparency and balanced reporting (KPMG, 2013). According to Helling-Benze *et al*. (2014) due to poor reputation of the mining industry with regards to balancing all the triple bottom lines, an effective communication is needed. This is to minimise key stakeholder groups scepticisms particularly, resistance from environmental activists.

A mining company communicating its triple bottom line (Emel *et al*., 2012) outcomes justly, broadly and proactively may probably evade stakeholders' resistance in exchange of approval and support. Company's CSR high standard of transparency and credibility in the message is likely to persuade and change stakeholders' perceptions on the message content as it is just

not another lip service and window dressing (Helling-Benze *et al*., 2014). Companies can achieve outstanding triple bottom line outcomes (Michelon *et al*., 2013) and gain a competitive advantage in the long-term (Porter & Kramer, 2006).

However, in Ghana and some parts of Africa, CSR communication and reporting in the mining industry is scanty, and sometimes raises more questions than answers. For example, Emel *et al*. (2012) find the misreporting and wrong evaluation of community development projects undertaken by AngloGold Ashanti Limited at Nyakabale and Nyamalembo near Geita (its Lake Victoria goldfields) in Tanzania. It was revealed that the company's reporting was misleading, ambiguous and omissive. Some authors Mensah (2009), and Puplampu and Dashwood (2010) posit that the problems of misreporting and misevaluating are representative of mining companies' CSR reporting in sub-Saharan Africa.

This phenomenon is against the guidelines from the ICMM that mining industry should; "Contribute to the social, economic and institutional development of the communities in which …operates" (ICMM, 2012). The misreporting and misevaluation of CSR activities raise questions about the mining companies' CSR message contents relevance, transparency, consistency, credibility and the triple bottom line outcomes. And this study certainly looks into the issue.

But before that, it is important to move our attention to whether the country (Ghana) under study, has any form of legislation on either CSR communication or general communication in the next section.

3.8 Communication Legislation in Ghana

The communication in Ghana is regulated by the National Communications Authority (NCA) Act, 1996 (Act 524) and re-enacted in 2008 (Act 769) as the central body to license and regulate communications activities and services in the country; and to provide for related purpose (Parliament of Ghana, 2008). The NCA main objectives are to ensure that communication services are reasonable and necessary to satisfy demands for the service; operators achieve the highest level of efficiency during the provision of communications service; promote fair competition among operators and protect both operators and consumers from unfair conduct; protect the interest of consumers. It also facilitates the availability of

quality equipment to both consumers, and operators, and to make sure the research into and the technology development are promoted (Parliament of Ghana, 2008).

3.8.1 NCA Functions

The NCA Act, 2008 (Act 769), established about twenty-five functions for the NCA in the process of licensing and regulating communication in Ghana. However, only those functions relevant to this study are listed below. The Act states that the NCA shall:

(a) Establish and monitor the implementation of national communications standards and ensure compliance accordingly;

(c) Grant communication licence;

(f) Classify communications services to include; (i) closed user group services; (ii) private communications services; (iii) private added services; and (iv) any other service designed by the Minister and published in the Gazette;

(l) Carry out on its own initiative or at the request of a person, investigations in relation to a person whose conduct is in contravention of this Act;

(m) Establish quality of service indicators and reporting requirements for operators and service providers;

(n) Certify and ensure the testing of communications equipment for compliance with (i) international standards; and (ii) environmental health and safety standards including electromagnetic radiation and emissions;

(r) Issue guidelines and standards from time to time;

(v) Ensure that the principles of good corporate governance are complied with at all times; and

(x) Advise the Minister on (i) matters related to the communications industry within the country and globally, and (ii) policies including incentives that may encourage investment and innovation in the communications industry in the country (Parliament of Ghana, 2008).

3.8.2 Powers of the NCA

The NCA Act, 2008 (Act 769), also gives the powers to exercise among others as follows;

(c) Publish information that is relevant to its function and activities in a manner that it considers appropriate;

(d) Promote and where necessary fund the training of persons for the communications industry;

(e) Undertake research and development work related to its functions; and

(f) Promote research and the development by other persons of the communications industry (Parliament of Ghana, 2008).

3.9 Conclusion

This chapter has discussed CSR communication objectives and issues which are emerging and corresponding stakeholders. This is a framework that aimed to provide information to legitimise a company's actions in order to influence its stakeholders and general public. The challenges of CSR communication were also identified broadly. Moreover, the source of information which is very critical in this study as far as CSR communication is concerned was emphasised. The timing of the dialogue is another key challenge to communicating CSR; it was well-thought-out in the study. The communicating in CSR is expressed or dictated by the type of audience and in turn show the intended direction, so the audience were also taken into consideration in this chapter. Companies use a variety of channels to communicate their CSR activities (Du *et al*., 2010), and for that CSR communication strategy must consider using as many channels as possible for the dissemination of information.

According to Du *et al*. (2010), companies CSR message can relate principally to a social cause or definite involvement of companies' social cause. So CSR communication message content was investigated in this chapter. Cultural content in CSR communication is also vital and for that matter it was figured out for the benefit of this study since it is a central element when managing an efficient CSR communication. For Companies to make their CSR communication effectively, they employ different models in addition to power-interest matrix, (Morsing and Schultz, 2006). The three main models of CSR communication are;

stakeholder information strategy, stakeholder response theory and stakeholder involvement theory (Morsing and Schultz, 2006; Podnar, 2008). Both power-interest matrix and CSR communication models were also analysed in this chapter.

The communication legislation in Ghana is regulated by the National Communications Authority Act, 1996 (Act 524), and re-enacted in 2008 (Act 769) as the central body to license and regulate communications activities and services in the country; and to provide for related purpose (Parliament of Ghana, 2008). This has become very significant in CSR sustainability and communication and for this reason it was not left out in the exploration. As an autonomous body, the National Communication Authority has powers and functions which are very essential and add value in the measurement of CSR communication and sustainability. Finally for the CSR communication aims and objectives to be achieved, the above salient points captured in this chapter ought to be considered. CSR communication in the mining industry is very important because, there has been a growing interest in sustainability (TBL) communication recently (Podnar, 2008) where it is now understood as a new paradigm in corporate communication particularly marketing (Cornelissen, 2011). According to Koep and O'Driscoll (2014) companies miss out the benefits associated with sustainability activities when they do not communicate effectively to stakeholders. Some of the benefits are favourable stakeholder attitudes, enhancing company's image and reputation (Du *et al*., 2010).

In summary, CSR communication in the mining industry is very important because, there has been a growing interest in sustainability (TBL) communication recently (Podnar, 2008) where it is now understood as a new paradigm in corporate communication particularly marketing (Cornelissen, 2011). According to Koep and O'Driscoll (2014) companies miss out the benefits associated with sustainability activities when they do not communicate effectively to stakeholders. Some of the benefits are favourable stakeholder attitudes, enhancing company's image and reputation (Du *et al*., 2010). This chapter connects sustainability, CSR communication contents and stakeholders together. In addition, the chapter explained important issues on CSR communication such as message content relevance, transparency, consistency and credibility that may be associated with stakeholders' approval. This final argument on the effective CSR message contents or components is dealt with in detail in chapter 5 section 5.6.2. The next chapter considers in detailed the CSR in the mining industry in general, and more importantly, in Ghana.

Chapter Four
CSR in Mining Industry

4.1 Introduction

This chapter of the research reviews literature on the concepts of CSR in the mining industry. The chapter is structured as follows: the overview of mining in section 4.2, multinational companies in section 4.3, and the nature of CSR in Ghana in section 4.4. The CSR in mining sector in Ghana is also captured in section 4.5. It also considers the general profile of the research areas in section 4.6. The general profile of the research areas includes; an overview of Ashanti Region, Obuasi town and its municipality, AgloGold Ashanti Limited. Moreover, the section features an overview of Western Region, Awaso town and its district, and the Ghana Bauxite Company. Furthermore, it presents an overview of Nsuta mining town and its district, and Ghana Manganese Company. Next, the debate on who decides for the mining communities is considered in section 4.7. Finally, the chapter concludes by summarising all the discussions in the chapter in section 4.8.

4.2 Mining: An Overview

Mining is the process of extracting minerals formations that are naturally concentrated in the earth. Minerals such as gold, diamond, silver, copper, nickel, uranium (metallic minerals) and coal, oil and gas, potash and salt (non-metallic) are all mined (Peacey, 2009). Similarly, mining was defined as the series of activities that are involved with the discovery and extraction of minerals including gold, copper (metal) or coal, asbestos and gravel (non-metal) under the surface of the earth (The World Rainforest Movement, 2004). However, the Australian and New Zealand Standard Industrial Classification (ANZSIC) defined mining to include the extraction of valuable minerals or other geological materials usually from earth but not always from an ore body, vein, or coal layer (ANZSIC, 1993). Mining experts believe that any material that cannot be grown through agricultural practises, or produced artificially either in a laboratory or factory is usually mined. Mining is considered to be the foundation of industrial civilization.

Today, the society's expectations of the mining industry's socio-economic contribution are high and continue to rise. It is estimated that both formal and informal mining industries employ between 80 and 100 million people globally. Mining activities can stimulate local economy and in the past, discovery of minerals has stimulated the development in remote areas that were sparsely populated (ICCM, 2012). Furthermore, the total infrastructure spending by mining companies between 2008 and 2017 alone is expected to be US$21.5 trillion (Deloitte, 2016).

Despite those, mining has been responsible for the loss of lives of millions of people around the world. The industry has either directly or indirectly contributed to civil wars, widespread human rights abuses, land and water pollution, forest degradation, and dictatorships that sometimes invite foreign armed interventions (ICCM, 2015; World Rainforest Movement, 2004). Besides, the risk linked to mining industry is real and different across the globe. The death toll per 100,000 working is ranging 9 in Australia and 16 in the US to 31 in Turkey, with the figures from China remaining an outlier (Deloitte, 2016). Nonetheless, according to ICCM:

"With responsible public and private management, the mining and metals industry can contribute to poverty alleviation across the world while maintaining ecosystem integrity" (ICCM, 2012 p. 1);

And

"*The focus is not how mining can be sustainable (recognising that any individual mining operation has a finite lifespan) but on how mining, minerals and metals can contribute to sustainable development"* (ICCM, 2012 p. 4);

But

"When managed responsibly and effectively, and in a context of good governance, mining and metals production can contribute meaningfully to an improvement in living standards" (ICCM, 2012 p. 6).

Thus, mining can provide an opportunity to address poverty reduction and help countries to achieve their Millennium Development Goals or Sustainable Development Goals, the MDGs and SDGs respectively (ICCM, 2012).

4.2.1 Mining in Africa

Africa has the largest mineral industries in the world (KPMG, 2014). The continent which is the second biggest in the world with a total land area of 30 million km square is undisputable richly endowed with mineral resource. This large land area means large amount of mineral resources in the continent (KPMG, 2013). Africa ranks the first or second-largest in quantity of world reserves of bauxite (source of aluminium), cobalt (for making alloys and batteries), industrial diamonds (for cutting hard materials), manganese (for anticorrosive component in steel), phosphate rock (for making fertilisers) and platinum group metals (for automotive catalytic converter). The rest include soda ash (component in glass production), vermiculite (for making fireproof materials) and zirconium (for making heat-resistant ceramic materials) but gold mining is the continent's main mining resource (Mineral Yearbook, 2012; Yager *et al*., 2012).

Mining in Africa dates back to many centuries but modern mining in the continent started when the Europeans began their colonisation (KPMG, 2014). In the early 1800s the British, Belgian and Portuguese began production of precious metals and gems but until post-colonial period that led to an increase in interest from private and non-colonial powers to mine minerals in Africa. It is believed that African minerals played a vital role in the Allied victory in the 1945 to end the Second World War (KPMG, 2012; ICMM, 2015).

Despite this, as at the early 1990s the African continent was receiving about 5% of global exploration expenditure. However, an increase in the funds has taken Africa from the so-called 'hopeless continent' in 2000 to the 'sun shines bright continent' in 2011. The continent received 15% of global exploration expenditure and mining investment in 2012 (KPMG, 2012; NKC Economist, 2013).

Most African countries depend highly upon mineral export with the average ranging from 50% to 90%. For instance, Algeria, Equatorial Guinea, Libya and Nigeria depend on about 90% of mineral fuels (coal and petroleum). Additionally, in 2011 alone, the Economic Community of West African States (ECOWAS) exported about US$150 billion worth of minerals three-quarters of which were petroleum and crude oil (KPMG, 2012; Minerals Yearbook, 2012).

4.2.2 Mining in Ghana

Ghana has a long history of mining particularly gold, which goes back to centuries. The mining activities in the country began in 1482 when traders from Portugal established a port on the coast. The Portuguese named the port Elmina meaning 'the mine' but in the nineteenth century, the British called the country 'Gold Coast' (ICMM, 2015). Beside gold, Ghana has other commercial exploited minerals including manganese, bauxite and diamonds. The country also exploits on smaller scale other industrial minerals including brown clays, kaolin, silica sand and mica to feed the local industry (Minerals Yearbook, 2013).

Gold is the most dominant mineral in Ghana and according to ICMM (2015 p.17), "Ghana's mining production is largely driven by gold, contributing more than 95% of the country's total mineral revenue". Ghana is the second largest gold producer in Africa but also gifted with hugely under-exploited deposits of iron ore, limestone, columbite-tantalite, feldspar, quartz and salt (Minerals Yearbook, 2013). There are minerals such as ilmenite, magnetite and rutile that the country has small deposits, and enormous possibility to produce solar salt (Mineral Commission, 2010; Ghana Chamber of Mines, 2014; ICMM, 2015).

Today, the mining sector makes a significant contribution to the GDP in Ghana by generating two-third of all the country's exports revenue (Ghana Statistical Service, 2014). Mining is the country's highest tax-paying sector and attracts more than half of all foreign direct investment. For example, seven mining company directly contributed US$796 million to the Ghanaian economy in 2013. The sector also contributes to employment either directly or indirectly through its supporting service industries (Mineral Commission, 2010). It employs about 7,000 people directly and about 111,000 jobs from the mining supporting industries. It is estimated that with reference to local procurement, with each US$1 million procured locally, about 105 jobs are created through the support industries (ICMM, 2015).

The ownership structure of the mining industry mixed and characterised into two major phases; the post-independence phase and the post-1983 Economic Recovery Programme phase. During the post-independence phase, almost 100% of the mining ownership belonged to the government of Ghana. Only the former Ashanti Goldfields Corporation was the exception (ICMM, 2015; Mineral Commission, 2010). While the post-1983 Economic Recovery Programme phase, the country pushed towards the attracting of foreign investment, privatisation and state divestiture. Currently the sector is largely foreign owned with foreign companies owning more than 75% in the large-scale mining operations or multinational

mining companies (KPMG, 2014). The next section discusses the requirements or criteria that need to be satisfied for a company to be called a multinational company.

4.3 Multinational Companies

The Multinational Company (MNC) is normally a company that manufactures or sells products or service in more than one country (Doob, 2013). MNCs see or interpret the entire world as single unit but in different parts with opportunities. The activities of MNCs are strongly reinforced by economic liberalism and free market system in which wealth is increased with free products and services exchange. They are the spearhead of the liberal order (Mingst, 2014) where they consider the whole world as their market to maximise profit.

The origin of MNC is traced back to the colonial days by countries from the Western Europe, especially England and Holland in the sixteenth century and has proceeded for several years (Jeffrey and Painter, 2009). The period saw companies for instance, the British East India Trading Company, a company that propagated into a dominating worldwide player having its own armed forces with its trading activities in home countries in the Far East, Africa and the Americas (BBC News, 2010; Major, 2017).

The MNCs around these days appeared in the nineteenth century with the arrival of industrial capitalism. During the nineteenth and early twentieth centuries, there were pressures on resources such as minerals, petroleum and foodstuffs, and this increased the drive for MNCs expansion by companies from United States and Western European countries (Greer and Singh, 2000). Today, it is believed that the top 10 largest MNCs are among the world's biggest economic institutions with an estimated worth of about US$285 trillion, controlling at least one-quarter of the world's entire production assets. This value is even higher than worth of the bottom 180 countries (worth US$280 trillion) which include Ireland, Israel, Greece, South Africa and Iraq (Inman, 2016).

MNC has no exact definition as economists are not in agreement as to how the term should be defined. MNC is sometimes referred to as transnational corporation (TNC) or a multinational enterprise (MNE), but there is no difference in their ability for direct heavy investment, knowledge creation, technology diffusion and development of potential research and development (Schermerthorn, 2009; Worasinchai and Bechina, 2011). A standard MNC operates with its main head office based in one country and have other businesses facilities

located in other countries. Kogut and Zander (2003b) defines MNC as "An economic organisation that evolves from its national origins and spanning across borders". While Cantwell et al. (2010 p. 569) defines an MNE as "A coordinated system or network of cross-border value-creating activities, some of which are carried out within the hierarchy of the firm, and some of which are carried out through informal social ties or contractual relationship".

However, one author has expanded on the debate, and defines MNC as follows: a business unit which operates in more than one country; the parent company that engages in foreign production through its affiliates located in one or more countries outside the original parent company's country; the company exercises direct control over the policies of its affiliate companies and implements business strategies in all its businesses that go beyond national borderline (Root, 1994).

Some experts believe that MNCs have many dimensions, and for an individual to define which company is an MNC, some perspectives should be viewed include ownership, management, strategies and structural nature of the company (Doob, 2013). Ownership, this perspective believes that a company becomes an MNC only when the head office or parent company is successfully owned by nationals from two or more countries (Drucker, 1997). MNCs are also uni-national for example; AngloGold Ashanti belongs to nationals of many countries such as South Africa, Ghana and others (AngloGold, 2011). However, some experts believe that ownership does not really matter if a company is to be qualified for an MNC status but what matters are its economic, influential power and trans-border characteristics (Quek and Saker, 2011; Palacios, 2014).

On the managers' perspective, it is believed that an international company becomes an MNC if the managers of the parent company are nationals of more than a few countries. Typically, these managers in the company's head office are nationals of the home country. Nonetheless, using this definition, only few companies will pass the test currently. While on the business strategy perspective, experts believe that there should be global profits maximisation where there should be home country as well as host country oriented. The final perspective considers a company to be an MNC if its foreign sales are 25% or more of total sales. That is, a company that derives a quarter of its main revenue from businesses outside its home country. This ratio can be high for small countries and low for large countries (Root, 1994).

The bottom line is the ability of owners and their mangers in home country to control the operations in foreign countries.

Some experts categorise MNC into four (1) a multinational, decentralised company with strong home country presence, (2) a global, centralised company that acquires cost advantage through centralised production wherever cheaper resources are available (3) an international company that builds on the parent company's technology or R&D, or (4) a transnational enterprise that combines the previous three approaches (Doob, 2013; Eun *et al.*, 2013). Besides these, there are other structural models that identify an MNC but they may differ marginally.

4.3.1 CSR: Multinational Mining Companies

The history of CSR and mining sector is strictly entwined. Previously, the extractive industry had given little concerns to the social and environmental impacts of their activities (Hilson, 2012). This has led to a growing number of anti-mining social movements by non-governmental organisations to oppose the activities of multinational mining companies (Jenkins, 2004).

In order to curb the growing amount of anti-mining movements and its negative impacts on the industry, in 1999, nine world's largest mining firms launched the Global Mining Initiative which comprised a very extensive study on mining and sustainability called Mining, Minerals and Sustainable Development 'MMSD' (Poppelwell, 2009). This was launched to prepare the mining industry for the United Nations' Conference for Sustainable Development scheduled for 2002 (Jenkins, 2004). Before the UN conference, in 2001, the multinational mining firms founded a new worldwide organisation this time, called the International Council of Mining and Metals (ICMM), with sustainability as its main value. The ICMM published its Sustainability Development Framework in 2003 in which sustainable development was considered as the main source of competitive advantage (Jenkins and Obara, 2008).

The Framework presented 10 fundamental principles of good practice among which include ethical management, sustainable development, and the first time, contribution to social and economic development of immediate mining communities (ICMM, 2003). The Framework continued further to call for effective communication and independently reporting system

verified with mining industry stakeholders, which became a central focus of global discussions and igniting the debate on CSR (Jenkins, 2004).

In spite of this fantastic Framework as CSR guidelines, many companies still do not comply with the basic things such as human rights, environmental, health and safety guidelines for mining leading the entire mining industry to the centre of strong criticism (IFC, 2007; Poppelwell, 2009).

4.3.2 CSR in Developing Countries

The CSR concept has been historically new in most developing countries and it still remains the same even up till now. Since CSR was not well understood in most developing countries, the concept had not been part of many companies' agenda (Amponsah-Tawiah and Dartey-Baah, 2007). Despite that the past decade has seen a significant increase in CSR activities, the progress is not encouraging enough (Visser, 2005). The CSR in most developing world including almost all sub-Saharan African countries in general is evolving - both national and industrial sector (Atuguba and Dowouna-Hammond, 2006). For instance, a survey conducted on top companies in South Africa found that only 10% considered abiding by laws and regulations as top priority in their CSR (Trialogue, 2004). Few studies in the developing world have been conducted to reveal what prompts companies to embark on CSR programmes (Kuada and Hinson, 2012). According to Amponsah-Tawiah and Dartey-Baah (2011), the volume of research on CSR in the developing world is still tremendously low and expanding on the amount of research in CSR in Africa more especially, Ghana is needed.

4.3.3 CSR Drivers in Developing Countries

In developing countries, CSR activities are based on ten main drivers (Visser, 2008). According to the author, the examination of the drivers for CSR in developing countries is a powerful way to differentiate between the CSR in the developing countries and those of developed countries particularly, America and Europe. Visser (2008) categorised the drivers into national (internal) and international (external) by referring to pressures from within the host country and outside the host country respectively. The table below summarises the various ten drivers for CSR in developing countries.

Table 4.1: CSR Drivers and their Descriptions (Adapted: Visser, 2008).

CSR National Drivers (Internal)	Description
Cultural Tradition	*CSR is usually drawn intensely from indigenous cultural traditions of philanthropy that are established. For example, CSR in Nigeria is framed by socio-cultural influences such as communalism, ethnic religious beliefs and charitable traditions.*
Political Reform	*CSR is impossible to disassociate itself the socio-political policy reforms process as this is the phenomenon that drives business behaviour near incorporating social and ethical matters. For instance, the socio-economic, environmental and labour-related legislative reform in South Africa impacted directly on CSR between 1994 and 2004.*
Socio-economic Priorities	*Socio-economic environment in which the company operates directly shapes CSR and to create an operation which is conducive for business. An example is a business response to the socio-economic challenge of HIV / AIDS.*
Governance Gaps	*Due to the so-called governance gaps normally creeps out of weak institutions, corrupt and under-resourced governments, and host communities see CSR as an alternative tool to fill the gap. Ghanaians for instance, see CSR as 'building local capacity' and filling in when government falls short'.*
Crisis Response	*Economic, social, environmental, health-related and industrial crisis are likely to elicit CSR responses. Shell's response to the hanging of human rights activist Ken Saro-Wiwa in 1995 is an example.*
Market Access	*CSR may be used by companies in the developing countries as a way to try and access market in the developed countries. It can also be used as a method for companies for creating and developing new markets. Typical example is the identification of competitive advantage in international markets as one of the key drivers for CSR for companies in Central, Eastern Europe and Asia.*
CSR International Drivers (External)	
International Standardization	*Companies yearning to operate globally use CSR codes, guidelines and standards as key drivers. They may adopt ISO 1400, and the Global Reporting Initiative's Sustainability Reporting Guideline to achieve global consistency among its subsidiaries operating in developing world.*
Investment Incentives	*CSR is also seen as an incentive through socially responsible investment (SRI) in which these investment are selected for CSR performance (social or ethical, environmental, economic issues).*
Stakeholder Activism	*Sometimes CSR is borne out of stakeholder activism (international NGOs, trade unions etc.) and other pressure groups in addressing the suspected market failure and government policy. In some countries, the media has emerged as a key stakeholder for promoting CSR.*
Supply Chain	*The requirements executed by multinational on their supply chain may improve small and medium-sized companies CSR activities. For example some multinational companies use SA 8000 standards to screen and select their suppliers.*

4.4 Nature of CSR in Ghana

Historically, CSR in Ghana has been dominated with a philanthropic approach which involves the long-standing business tradition of social development. The CSR in Ghana like any other country in the developing world is evolving since the issues of the concept are not well understood (Atuguba and Dawuona-Hammond, 2006). This perhaps started through post-independence socialist orientation where most companies were State Owned Enterprises (SOEs) which were arguably able to solve societal problems. In that era, the only societal obligation for corporate firms was limited to the payment of taxes (Amponsah-Tawiah and Dartey-Baah, 2007).

In general, the research on CSR in Africa is strongly linked to South Africa, and very few studies linking Ivory Coast, Kenya, Nigeria and Zambia (Visser, 2008). Most studies focused CSR on agriculture, mining and petrochemicals with few on the actual mining industry's CSR communication. Visser (2006) found that only 12 out of 53 African countries had published CSR between 1995 and 2005. On the published academic CSR articles, 57% featured South Africa while 16% was on Nigeria.

Recently, many corporate bodies have started to undertake CSR activities but the MNCs are the frontrunners (Amponsah-Tawiah and Dartey-Baah, 2007). The concept of CSR in Ghana has progressed slowly because currently there are hardly any laws which directly require companies to be socially responsible. Consequently, there is no comprehensive document in Ghana on CSR (Afrane and Adjei-Poku, 2013). But literature on CSR in West Africa and Ghana is somewhat immature which calls for more research in the area (Ofori and Hinson, 2007).

4.5 CSR: Mining Sector in Ghana

Ghana as a developing country sees the mining sector (extractive industry) as a solution for its rapid human and infrastructural development. Ghana particularly, the Southern part has had a long tradition with mining (Boon and Ababio, 2009). The mining industry such as gold mining has been in the country for over 2000 years (Atuguba and Dowuona-Hammond, 2006). In fact, evidence shows that gold mining and its trade goes back to the middle ages in North Africa before European powers developed interest in Ghana (ICMM, 2015).

Over the decade, the sector has attracted over 56% of total Foreign Direct Investment (FDI) which represents about US$2 billion mainly for exploration and development (Boon and Ababio, 2009). For instance, in 2013, over 50% of foreign direct investment (FDI) in Ghana was from the mining sector, where about 37% of export revenues were attributed to the sector. The mining sector was also responsible for 19% of all direct tax payments in Ghana, and employs about 1.1% of the Ghanaian labour force (ICCM, 2015). In addition, the sector was estimated to have contributed 9.8% to Ghana's gross domestic product (GDP), which was about US$47.8 billion (Mineral Yearbook, 2013; The Bank of Ghana, 2014; Ghana Statistical Service, 2014).

Besides the sector's positive impact on the national economy, it also provides support for cultural heritage, education, health, employment and enhancement community development programmes (Anponsah-Tawiah and Dartey-Baah, 2007). Although the local community development programmes are the main focus of the mining companies' CSR agenda, some go beyond to support national institutions such as the national football team, the Black Stars.

According to Amponsah-Tawiah and Dartey-Baah (2007), the CSR concept in Ghana has become identical to the multinational mining companies and the programmes initiated are incapable of alleviating local communities' hardship. But rather it is just a destructive displacement exercise (Hilson, 2006). Some mining companies operations have also impacted negatively on their operating communities. For example, some companies have been reported to have used the military to intimidate the locals in Dumasi town after seizing their farmlands (Ghana Districts, 2007). Another example is the case where some disgruntled employees held a total of 150 expatriate at Newmont Mining Company hostage, a dispute that ensued all because of their basic wages increment (GNA, 2013). Hilson (2006) queried if Ghana large-scale miners (multinational companies) are genuinely committed to CSR to improve the livelihoods of these vulnerable local people, why are the companies pushing the people into unwanted income-earning programmes that can only provide them with paltry incomes.

Despite that some of the multinational mining companies through their CSR initiatives now reporting both social and environmental performances in their annual report (Anponsah-Tawiah and Dartey-Baah, 2007). But issues such as health and safety, employees' work-life balance, community awareness of CSR and employees' better understanding of CSR concept are important but being ignored (Anponsah-Tawiah and Dartey-Baah, 2007). The mining companies hide behind Ghana Chambers of Mines and International Council on Mining and

Metals (ICMM) to undertake their questionable CSR agenda in order to gain benefit for themselves rather than the affected communities (Hilson, 2006). An empirical study is therefore needed to give an insight to this phenomenon.

Mining companies in Ghana apply their CSR practices partly through the provision of training and medical care to staff and their dependent relatives. In their operating districts, mining companies help the local economy by paying royalties to stools and District Assemblies (ICMM, 2015). They also honour their citizenship duties by making their corporate and income taxes, social security and property-rates payments to the central government (Ghana Chamber of Mines, 2014). In addition to these payments which can be used to develop mining communities and the country as a whole, the mining companies help develop the communities they reside to conduct their businesses in various ways (Minerals Yearbook, 2013). For instance, AngloGold Ashanti has a malaria prevention programme for its communities especially Obuasi, has received much attention (Petra, 2009).

In terms of employment and human development, the sector's sustained growth has not been able to match by employment growth (Ghana Chamber of Mines, 2014). In spite of increase in illegal small-scale mining 'galamsey' in recent years, in 2012, youth unemployment in the country doubled to 12.9% from 6.6% in 2006. However, extreme poverty improved from 37% in 1992 to 8.4% in 2014. Comparatively, Ghana has out-performed other sub-Saharan African counterparts on human development indicators. The country achieved 'medium' human development index in 2013, and ranked 13th out of 52 African countries (Ghana Statistical Service, 2014; ICMM, 2015).

Additionally, Ghana has done well in Global Hunger Index with a score falling by 58.6% with the indication that the country's hunger has fallen significantly over the years. Ghana, besides being a democratic stable country, was also ranked 7th in the Ibrahim Index of Governance out of 52 countries (ICMM, 2015). The next section gives the detailed profile of mining areas of this study.

4.6 Profile of Mining Areas under the study

This section presents an overview of the profiles of the mining areas of the research. Firstly, an overview of Ashanti Region, Obuasi town and its municipal district, AngloGold Ashanti are presented. Secondly, overview of Western Region, Awaso town and Bibiani-Anhwiaso-Bekwai District and Ghana Bauxite Company are also considered. Finally, an overview of Nsuta town, Tarkwa-Nsuaem Municipal District, Ghana Manganese Company is highlighted.

4.6.1 Ashanti Region: An Overview

The Ashanti Region covers an area of approximately 24,389 km square located in the middle belt but somehow towards southern Ghana. This is about 10.2% of the total land area of Ghana (Government of Ghana, 2016). Ashanti has a total population of 4,780,380 of which 2,316,052 are males and 2,464,328 are females, making it the most populous region in the country (Ghana Statistical Service, 2014). The region lies between longitudes 0.15W and 2.25W and latitudes 5.5N and 7.46N. Ashanti Region shares borders with Brong-Ahafo Region in the north, Eastern Region in the east, Central Region in the south and Western Region in the south-west (Ghana Districts, 2016).

The region boasts of the world's well-known Ashanti Kingdom with its overlord, the King of Ashanti, the Otumfuo Asantehene. The position of the King is protected by the Constitution of Ghana and has his residence in Kumasi, the capital city of the region. The King's domain covers the present day Ashanti Region, some parts of Brong-Ahafo Region, and Eastern Region (Government of Ghana, 2016).

In addition, Ashanti Region being one of the richest regions is also known for its production of abundance of gold with high quality, cocoa, kente cloths and others. There are also tourist sites such as the Bobiri Forest Butterfly Sanctuary, Bomfobiri Wildlife Sanctuary, Digya National Park, Kogyae Forest Reserve and Bird Sanctuary. Other historic sites are the Komfo Anokye Sword, Manhyia Palace Museum, Kumasi Fort and Military Museum and the Nana Prempeh II Jubilee Museum. The region celebrates several festivals; the major ones are the Akwasidae and Adae Kese. The region is well connected with many highways and an airport, currently handling domestic flights. Ashanti Region is credited with a few higher education institutions apart from the Kwame Nkrumah University of Science and Technology (Ghana Districts, 2016; Ghana of Ghana, 2016).

A high proportion of population in the region is Asante, an ethnic Akans who speak the Asante Twi language. The majority of the region's residents are Christians (about 77.5%), and Islam (about 13.7%) as the second dominant religion.

4.6.1.1 Obuasi

Obuasi Municipality is located at the southern part of Ashanti Region on latitudes 5º35'N and 5º65'N, and longitudes 6º35'W and 6º90'W. Obuasi is the administrative capital of the Obuasi Municipality which covers a total land area of 220.7 km square (Ghana Statistical Service, 2014). The town is about 177km from the national capital, Accra. Obuasi is approximately 687 km north of the equator and 184 west of the prime meridian. The Municipality shares borders on the south by Upper Denkyira District of the Central Region, east with Adansi South District, west by Amansie Central District, and north with Adansi North District. Obuasi Municipality was taken out of the Adansi West District in 2007 (Ghana District, 2016). The map in figure 4.1 below shows the map of the Obuasi Municipal District.

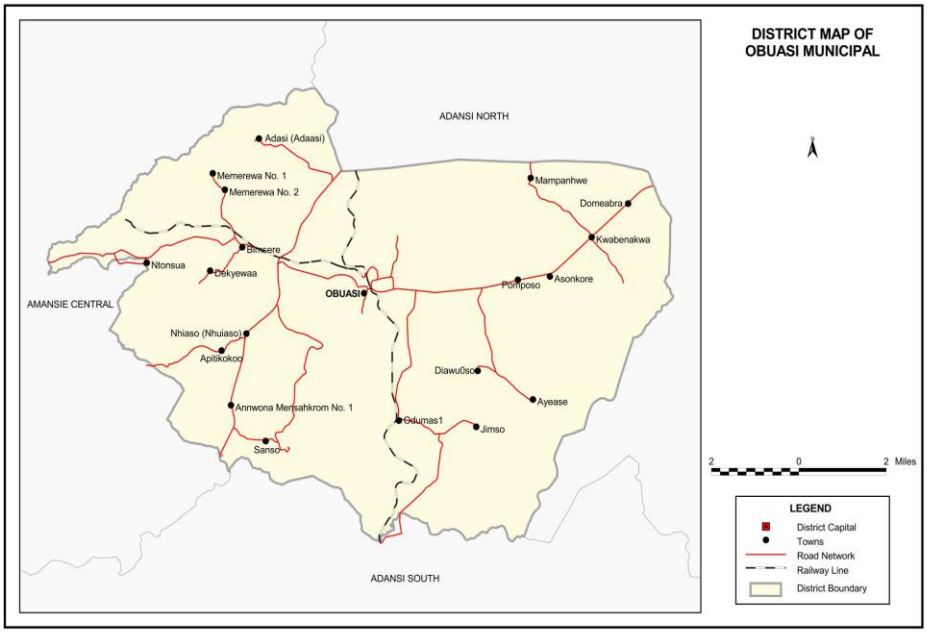


Figure 4.1: Map of Obuasi Municipal District (Source: GSS, 2014)

The Obuasi Municipal District has a total population of 168,641 where 81,015 are males and 87,626 are females. It is in this municipality that the rich and renowned Obuasi Gold Mine,

now called AngloGold Ashanti situated (GSS, 2014; Ghana Districts, 2016). Obuasi is a household name in Ghana because of the quantity and quality of gold produced (Ofosu-Mensah, 2011). Although the backbone of the municipal economy is mining and its associated activities, majority of the youth are engaged in the unregulated and dangerous illegal mining popularly known as 'galamsey'. There is no current study to back these illegal activities but there are suggestions that this may be due to high rate of youth unemployment. The sector workforce has dropped from 22,000 in the 1990s to about 4500 because of reorganisation and cost-cutting of the business (Ghana Statistical Service, 2016).

Although the government of Ghana and the mining companies, from Ashanti Goldfields Corporation (AGC) to AngloGold have done their best to develop the area, the municipality has its fair share of the so-called 'paradox of plenty' (ICMM, 2014). Obuasi compared to other mining towns in Ghana is better developed but not as developed as Johannesburg in South Africa. Despite the transformative, developmental and poverty alleviation roles of the mining company and the government, the area has not developed as expected. The prices of goods are much higher than the national average price, prostitution, and pulmonary diseases and waist pains due to hazardous underground work are common. Other inimical issues are; prevalent stealing and robbery, destruction of farmlands, rivers and streams, and recent military presence in the area perceived to be violating residents human rights (Opoku *et al*., 2015).

4.6.1.2 AngloGold Ashanti Limited

AngloGold Ashanti Limited is a multinational mining company and one of the world's largest gold producers. The company has 21 operations in 10 countries including Ghana on four continents by the end of 2006. Its head office is based in Johannesburg, South Africa with an annual revenue of US$4.174 billion in 2015 much lower than its revenue of US$5.110 billion in 2014 (AngloGold Ashanti, 2015). AngloGold Ashanti was formed after AngloGold and Ashanti Goldfields Corporation merged in 2004. In Ghana, AngloGold Ashanti has two mines operations – Obuasi and Iduapriem. Its Bibiani mine was sold in 2006. The company hold 100% interest in the Obuasi Mine and 80% interest in the Iduapriem Mine, and remaining 20% by the International Financial Corporation (Mineral Commission, 2015).

AngloGold Ashanti had plans to develop the deep-level ore deposits at Obuasi called, the Obuasi Deeps and expected to extend the mine's life to 2040 (Bermudez-Lugo, 2008). In the early part of 2014 the company was the third-largest gold producer in the world behind the Barrick Gold and Newmont Mining. For instance, the company produced 420,153 ounces and 459,710 ounces for 2014 and 2013 respectively (Walker, 2015). It is estimated that Aglogold Ashanti now has over 20 operations on four continents and employs about 62,046 employees as at June 2011 (AngloGold Ashanti, 2012). The images in figures 4.2 and 4.3 illustrate some of the company's mining activities.

Figure 4.2: Open-pit mining at AngloGold Ashanti (Source, AngloGold Ashanti)

Figure 4.3: Mining at AngloGold Ashanti in Obuasi (Source: AngloGold Ashanti)

AngloGold Ashanti has contributed its quota to community development and continues to do so up till date through its CSR programmes. In Obuasi municipality, some ways in which the company has had an impact on the host communities are: the Obuasi Apprenticeship and

Sustainability Development Programme; the upgrade of the Edwin Cade Memorial Hospital facilities; and the Malaria Prevention Programme at Sansu, a suburb of Obuasi and around 150 community malaria advocates were recruited for this programmes. The most prominent of all is the company's launching of the malaria eradication programme which started in 5 districts in Western Region namely, Ahanta West, Tarkwa Nsuem, Prestea-huni valley, Ellembelle and Axim with an initial amount of US$9 million. The malaria programme has since been extended to 40 districts across the country with an amount of US$130 million (AngloGold Ashanti, 2015).

Another is the company's scholarship programme on which 42 Senior High School (SHS) students at Iduapriem community benefited from GHC75,000 (US$18,750). In the 2014/2015 academic year alone, there were 90 beneficiaries making it a total of 175 students who have benefited so far. According to Ampratwum-Mensah (2015), AngloGold spent an amount of GHC434,469 (US$108,617) on community development projects such as the 3-unit Junior High School (JHS) block at Abompuniso; early childhood development centre for New Techiman; kitchen and toilet facilities were provided for Pepesa and Teberebe all in Tarkwa-Nsuaem municipality in Western Region.

In contrast, AngloGold Ashanti like any other extractive company has had its share of public criticism. In 2008, the company was criticised for profiting from the abuse of people committed through its subsidiaries in the developing countries; in Colombia, Ghana and Mali. In addition, in 2011, the Public Eye Awards hosted with Greenpeace in Davos, Switzerland named the company as the world's 'Most Irresponsible Company' due to its history of human right violations and environmental degradation (Forbes, 2008; The Alternative Report, 2008; Public Eye Awards, 2011). However, AgloGold Ashanti has worked to reduce fatalities in its operations. For instance, the number of fatalities has been reduced from 31 in 2004 to 18 in 2012 showing how serious the company is taking employees' health and safety (AngloGold Ashanti, 2013).

4.6.2 Western Region, an Overview

The Western Region is situated on an area of approximately 2,3921 km square representing about 10% of Ghana total land mass (Government of Ghana, 2016). The region is on the western part of Ghana spreading from the Ivory Coast in the west to the Central Region in the east, north by Ashanti Region and Brong-Ahafo Region, to the south by the Gulf of Guinea.

The region's capital is a twin-city of Sekondi-Takoradi on the Ghanaian coast. It has a long coastline which has Axim, and the country's southernmost location, the Cape Three Points near Busua, in the Ahanta West District. Additionally, Western Region is known for its highest rainfall in the country (wettest part of Ghana). Moreover, it has luxurious green hills such as the hilly inland town, Elubo, Bia Reserve, and the Ankasa / Nini Suhyien Forest and Game Reserve (Government of Ghana, 2016). The region is known for its fertile soil. Besides the region's fertile soils and beautiful features, it boasts of numerous small-scale and large-scale gold, bauxite, manganese, and offshore oil platforms.

Mining companies such as Tarkwa Gold Mine, Damang Gold Mine, Ghana Bauxite Company and Ghana Manganese Company are located in the region. The University of Mines and Technology is also located in the region (Damang Gold Mine, 2013; Tarkwa Gold Mine, 2014).

Western Region has a total population of 2,376,021 in which 1,187,774 and 1,188,247 are the number of the males and females respectively (Ghana Statistical Service, 2014). Culturally, the region comprises of five major indigenous ethnic groups such as the Ahantas, Nzemas, Wassa, Sefwis, Aowins and Fantes. There are large number of people of Akan origin who speak mainly Akan languages and English in the region. Finally, Western Region as part of Ghana enjoys freedom of religion where Christianity (about 81%) and Islam (about 8.5%), are the two main religious groups (Government of Ghana, 2016).

4.6.2.1 Awaso Town

Awaso is a small town near Tarkwa, the capital of the district of Tarkwa-Nsuaem Municipal district in the Western Region. The town is situated at Latitude 6º 14'0'N and Longitude 2º 16'0"W. Awaso is in the Sefwi Bibiani-Anhwiaso-Bekwai District in the Western Region (Ghana District, 2016). According to the 2010 census, the district has a total population of 123,272 representing 5.2% of the regional total where 60,855 and 62,417 are males and females respectively. This district was taken out of the Sefwi-Wiaso District in 1988 and it shares borders to the north by the Atwima Mponua District in the Ashanti Region, south by the Wassa Amenfi in the Western Region, west by Sefwi Wiaso District in the Western Region. It also shares borders to the east by Upper Denkyira West and Amansie Central in the Central Region and Ashanti Region respectively (Ghana Statistical Service, 2014). The

district has a total land area of 833.7 km square. The map in figure 4.4 below shows the district.

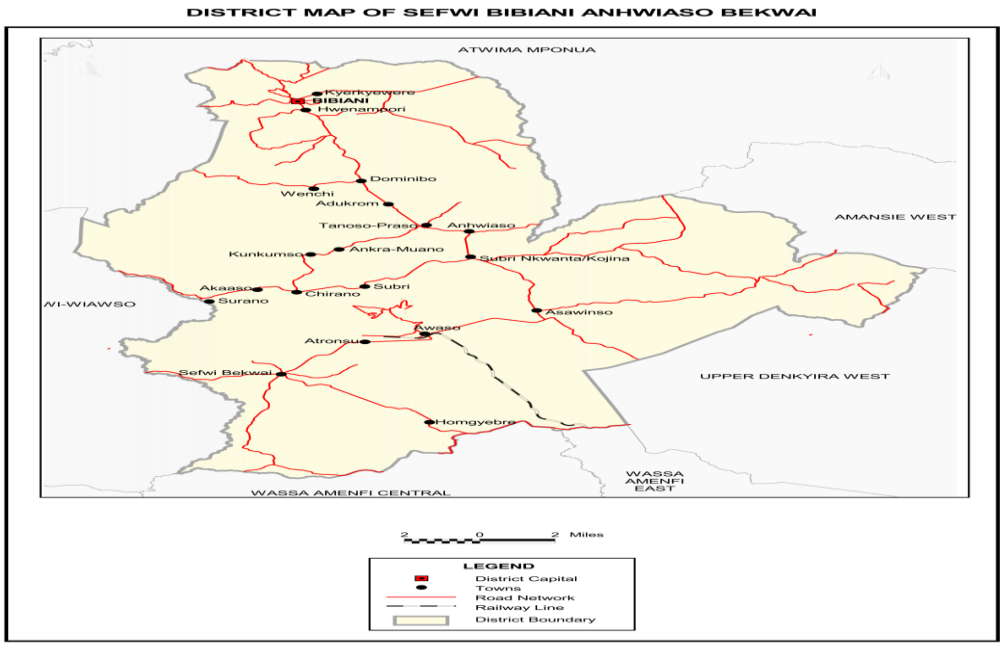


Figure 4.4: Map of Sefwi Bibiani-Anhwiaso-Bekwai District (GSS, 2014)

Awaso is 690 km north of the equator and 251 km west of the prime meridian. The town is about 241 km distance from Accra, the Ghana's capital. Awaso is located at an elevation of 166 metres above sea level and has population of 29,748 (Ghana Statistical Service, 2012). The mine at Awaso has been producing bauxite since 1941. However, according to Mensah (2014), the old bauxite town is not going anywhere in terms of development as it looks underdeveloped and rundown. It still looks like a village community with mostly mud houses after decades of bauxite production. There are few or no paved roads, no proper drainage systems in addition to lack of good school buildings. Is this a 'resource curse' for the town?

4.6.2.2 Ghana Bauxite Company Limited

Ghana Bauxite Company is a multinational, and the only company that mine bauxite in the country at Awaso in Bibiani-Ahwiaso-Bekwai municipal districts. The company's office in Ghana is based in Accra, the capital of the country (Minerals Commission, 2015). The Ghana Bauxite Company had a change in ownership in 2010 from Rio Tinto's 80% stake in the business to a Chinese company, Bosai Group Co. Ltd. The government of Ghana controls

the remaining 20%. As from 2010, Ghana Bauxite Company has been operating as subsidiary of Bosai Minerals Group bauxite concession size of 29.39 km square.

Bauxite which is an ore and source of alumina was first discovered in Ghana in 1914 by a British, Sir Albert Kitson. Although mining of bauxite at Awaso was discovered by the British Aluminium Company, mining of the mineral actually started in 1940s. It is estimated that there are millions of deposits of bauxite at Nyinahin, Ejuanema and Kibi apart from Awaso (Mensah, 2014). The figures 4.5 and 4.6 illustrate some of the mining activities at the Ghana Bauxite Company at Awaso. The Awaso bauxite reserves are estimated to last for more than three decades while those at Nyinahin, Ejuanema and Kibi still remained unexploited (Mineral Commission, 2014).

Figure 4.5: Mining at Ghana Bauxite Company (Source: GBC)

Figure 4.6: Smelting of alumina to aluminium (Source: GBC)

Before Bosai Group took over the Ghana Bauxite company in 2010, Canada-based Alcan Inc. and the United States' Alcoa Inc. were the two main companies mining bauxite ore in Ghana. In 2006, Alcan Inc. which wanted to integrated aluminium industry signed a memorandum of understanding (MoU) to mine bauxite, refine alumina, produce aluminium, and upgrade the dilapidated railway lines which the miners need so badly for bauxite haulage (Bermudez-

Lugo, 2008). The Awaso railway lines are not in good shape with weeds taken over tracks station itself (Mensah, 2014).

The deplorable condition of the Western Rail Lines in Ghana has made it difficult for the Ghana Bauxite Company to transport bauxite to the Takoradi Port which is about 240 km away from the Awaso mines. The company rely heavily on heavy-duty trucks in the transportation of bauxite to Takoradi Port from Awaso, a project that has received strong oppositions from various stakeholders. This method of using the more expensive option, the road haulage, has led to huge financial losses to the company. For instance, in 2011, there was a significant reduction of 22% of the amount of bauxite being exported compared to previous years, hence, a drop in the sales figures (Mineral Commission, 2015).

4.6.3.1 Nsuta Town

Nsuta is a small town located near Tarkwa (precise location is Tarkwa Benso), the capital of the district of Tarkwa-Nsuaem Municipal District in the Western Region. Nsuta is often called Tarkwa-Nsuta and has 16 communities affected by mining activities more especially, the Esuaso community (Minerals Commission, 2014; Ghana District, 2016). The district is situated between Latitude 4º 5'N and Longitude 5º5'W. Tarkwa Nsuaem Municipality shares borders with Prestea Huni-Valley to the north, Ahanta West District to the south, Nzema East District to the west, and Mpohor Wassa East District to the east (Ghana Statistical Service, 2014). The district has a total population of 90,477, which 46,477 and 43,815 are the population of males and females respectively (Ghana Statistical Service, 2014). The map in figure 4.7 depicts the Tarkwa Nsuaem Municipal District.

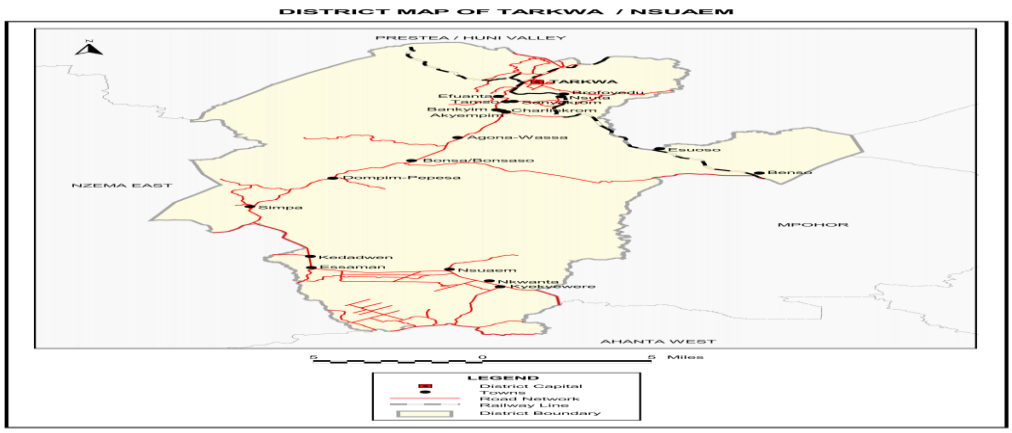


Figure 4.7: Map of Tarkwa-Nsuaem District (Source: GSS, 2014)

The mining of manganese started in 1916 but the area has not seen any remarkable development. Due to the deplorable nature of the railway lines, manganese ores are now transported by expensive road haulage (Mineral Commission, 2015). This absence of a well-functioning railways network has had an adversely consequence on the manganese mining company's operations. There has been rumbling domestic conflicts between chiefs, former employees and management of the Ghana Manganese Company (Boateng, 2003). The mining activities can also present its own health issues to the surrounding communities. Manganese is a toxic substance known to cause 'manganism', an irreversible neurological condition similar to Parkinson's disease (manganese causes poison via the air over ambient concentration of 5mg). Is it a ruminant of a 'resource curse' from a municipality that boasts of high mineral deposits such as gold and manganese? With all the above, Nsuta is well-established mining town due to a huge gold mining activities surrounding it (Mineral Commission, 2012).

4.6.3.2 Ghana Manganese Company Limited

Ghana Manganese Company Limited (GMC), formerly called Ghana National Manganese Company, is the only company currently mining manganese in Ghana. ConsMin through its subsidiary owns 90% stake while the Government of Ghana owns the remaining 10%. The mining activities cover 4.2 km square on a total concession area of 175.93 km square in and around Nsuta. It is estimated that less than 3% has been mined to date (ConsMin, 2015).

Ghana is a major producer of manganese carbonate ore, an indispensable ingredient for processing stainless steel. Manganese deposits were discovered in 1914 but it was in 1916 when the Fanti Consolidated Mines Limited established the Wassaw Exploration Syndicate and began mining operations. The mining of manganese deposits started in 1923 by the American owners, African Manganese Company up till 1973. The Government of Ghana took over the mining of the mineral as Ghana National Manganese Corporation (GNMC) in 1973. Between 1974 and 1975, the country produced about 638,000 metric tonnes of manganese for export. However, in 2003, the manganese production increased to 1,509,432 metric tonnes (Mineral Commission, 2015). The figures 4.8 and 4.9 show the GMC's mining activities.

Figure 4.8: Mining at Ghana Manganese Company (Source: GMC)

Figure 4.9: Haulage of Manganese Ore (Source: GMC)

The GMC operates and owns its ship loading facilities at Takoradi Port. The port is about 63km by rail and 92km by road. The manganese ores are transported by either road or rail however, the company uses road haulage regularly these days due to deplorable state of the railway system making it a more costly venture. The performance of the company depends largely upon the efficiency of the railway network (ConsMin, 2015). GMC undertakes CSR besides regular payments of royalties, taxes, levies and duties. The company contributed US$200,000 to University of Mines at Tarkwa to establish hostels for students (GHEITI, 2015). It also allocated approximately US$70,000 for sustainable development projects such as electrification, water supply, roads construction, infrastructure improvement; market places, public toilets, bathhouses and scholarship schemes (Boateng, 2003; Adam, 2008).

4.7 Who Decides, Company or Government?

It is arguable whether mining companies are best placed to decide what's best for the community, what will build social capital and what will deliver long-term sustainable development. CSR schemes are designed to suit corporate objectives and align with the business case very well, but this causes a scenario of dependency rather than helping the community to help itself. The company needs to act in the best interest of the community.

CSR does not of itself solve the negative impacts of the mining industry on the environment, society, economy, and the local and national governance. Companies should not be put in the position where they take on a developmental role that should be provided by the government – they should work in partnership with the government and local agencies. It's not just the community that ends up depending on the community, governments look to the companies for answers too. It is extremely difficult for communities to effectively challenge companies if the government relies on companies to solve developmental problems. Communities need to be educated on the laws and policies concerning them, what their rights are and what they can do about infringements of their rights.

It depends on companies undermining the power of governments to act and ultimately give the company more power. The problem of superficial and inadequate consultation processes must be addressed if community development programmes are to deliver genuine sustainable development. Consultation needs to begin before any mine development takes place, not after the mine has begun operating, which is often the case.

Consultation needs to take place with all members of the community, not just those that the company gives salience to. Particular attention must be paid to hearing the voices of women, who tend to suffer the worst from the social and environmental impacts of mining, and from dependency, but have the least power to rectify their situation. Gender inequalities must be addressed if communities are to fairly benefit from mining. Jenkins and Obara (2008) and Cowell *et al*. (1999), argued that close relations and open dialogue need to be maintained at all times (not just when it suits the company, when they are starting up or when they are launching a new scheme).

Events such as accidents or social conflict can change the nature of relationships or lead them to break-down. Good communication helps deal with such situations better as they arise. The social audit process must be improved and the effectiveness and sustainability of revenue deployment must be measurable and transparent.

Governments must take more responsibility for regional development considering community needs at a macro as well as micro level. A successful and sustainable corporate community involvement strategy must:

- Assess and address the basic rights and needs of the community.
- Recompense any material losses.
- Allow all members of community to participate effectively in decision making processes.
- Be fair and equitable in the distribution of mining benefits and decisions.
- Contribute to a net benefit for social and economic capacity.
- Contribute to long-term sustainable development.
- Ensure that mining revenues are distributed locally and equitably through transparent process.
- Not engender dependency.

Besides the aforementioned issues, the government and companies should work hand-in-hand to resolve the country's intermittent electricity supply to both businesses and residential consumers. For example, in 2013, Ghana experienced electricity supply shortage that led to a total blackout throughout the country affecting every aspect of the economy (Bermudez-Lugo, 2015). The energy crisis affected Ghana's total export earnings during the first half of 2013 slowing down the total merchandise export receipts (Bank of Ghana, 2014).

Also, the menace of the unlicensed artisanal and small-scale gold mining continues to degrade the country's lands, water bodies and general forests. Despite the government of Ghana's efforts to control the illegal activities the menace still persist. However, since small scale gold mining is estimated to contribute to about 35% of the country's gold output (Ghana Chamber of Mines, 2014), the government has to be strategic in dealing with the illegal miners.

4.8 Conclusion

This chapter has discussed the CSR in mining industry. Numerous issues were addressed in multinational mining companies and community involvement initiatives that are deemed to be effective such as sustainable, and prevent creating a culture of dependency. In other to have an effective CSR in mining industry, the chapter reviews literature on the concepts of CSR in the mining industry by analysing the multinational companies, CSR in multinational

mining companies, CSR in development countries, the nature of CSR in Ghana, CSR in mining sector in Ghana.

It also considered CSR communication in the mining sector and the general profile of the research areas. The general profile of the research areas includes; an overview of Ashanti Region, Obuasi town and its municipality, AgloGold Ashanti. Moreover, it featured an overview of Western Region, Awaso town and its district and the Ghana Bauxite Company. It further presented an overview of Nsuta mining town and its district, and Ghana Manganese Company. The chapter delved into Ghana's position in the mining industry as the second largest gold producer in Africa after South Africa, and the third largest African producer of aluminium metal and manganese ore, and a significant producer of bauxite and diamond.

Despite the huge revenue generated from mining activities, there is a growing unease amongst the population with regards to the real benefits accruing to the country, especially the mining communities. The extremely generous fiscal and other incentives provided mining companies under the mining sector reforms add to fuel the existing anxieties of the population. Mining activities are having dire socio-economic and environmental impacts on the mining communities. Pressure is mounting on the government to manage the available natural resources in an efficient and sustainable manner.

To summarise, this chapter indirectly feeds into the conceptual development of the thesis by providing a concise account of the growth and development dynamics of the mining industry and its operating areas in Ghana. It has assessed the impact of CSR policies and practices of the major mining companies in the country. It has also proposed a range of measures to promote, broaden, deepen and encourage CSR governance in those areas in Ghana (Boon and Ababio, 2009). Finally, the opinion on who does what in terms of community development projects under companies' CSR initiatives was expressed. It is expected that the chapter gives the reader insights into the research area of the study.

The next chapter deliberates on the theoretical framework and the study's hypothesis development. It also provides theories used in support of the study and the analytical model for analysis.

Chapter Five

Theoretical Framework and Hypothesis Development

5.1 Introduction

More companies engage in CSR activities in recent times than ever but current studies show that communicating about CSR activities may or may not necessarily affect some companies positively (Sen and Bhattacharya, 2001; Swaen and Vanhamme, 2005). As stakeholders are becoming increasingly sceptical about CSR messages, some companies are also becoming scared of communicating about their CSR activities. But important initial step is for companies to engage stakeholders through communication to understand their interests and concerns (Craig and Allen, 2012). An important part of a company's sustainability strategy is to analyse a useful way to identify a potential conflict area and communicate effectively to the affected stakeholders. A number of studies have found the link between CSR communication, sustainability theory, stakeholder theory and other social reporting theories (Prexl and Signitzer, 2007; Morsing *et al*., 2008; Koep and O'Driscoll, 2014).

Understanding the interrelationship between CSR communication and these theories are important prerequisites for a successful and sustainable business. For example, one good case study of theoretical framework of this study is how two countries on opposite sides of the world, Australia and Slovenia, are addressing corporate social responsibility (CSR) reporting issues. It demonstrates reporting as an important communication tool or channel which can ensure greater corporate transparency and enable a better engagement with multiple stakeholders. Golob and Bartlett (2007) aims to provide a review and a comparison of the CSR guidelines and reporting standards in both countries by which this communication is guided. In both countries, reporting is largely voluntary and appears to be driven by market pressures.

However, differences appear in national culture as a driver with product, management and financial considerations influencing Australian reporting whereas Slovenian reporting is shaped by employee, community and environmental concerns. From Australian and Slovenian perspectives it seems to be important to increase reporting incentives in both countries and to connect and compare them to global reporting requirements.

With reference to the relevant literature regarding CSR, communicating CSR and stakeholders in chapter two and three, this chapter presents the theoretical framework of the research. It starts with the recap of the study's objectives in section 5.2, it is followed by the discussion of social reporting theories in section 5.3. The section continues with the research theories paying a particular attention to a detailed discussion of stakeholder, legitimacy, institutional and sustainability theories. This is followed by the conceptual framework in section 5.4. The attention then turns to section 5.5 which considers the analytical model and the hypotheses development. The chapter finishes with a conclusion in section 5.6.

5.2 Research Theories

There are many theories as far as CSR communication and its activities are concerned. Some of the CSR theories are; stakeholder theory, stakeholder management, universal rights theory, sustainability theory, common good theory, social reporting theories (Garriga and Mele, 2004; Morsing and Schultz, 2006; Vaaland *et al*., 2008; Suddaby, 2013).

This set of theories focuses on the relationship between business and society with business ethics in mind. For example, the universal rights theory and the common good theory above focus on the integrative social contract theory 'ISCT' (Lovelock and Lovelock, 2013). The ISCT as a political theory focuses on interactions and various connections between business and society (Wall and Rees, 2004). On one hand, ISCT focuses on the authority and position of business and its natural responsibility to society. On the other hand, stakeholder theory focuses on the central aim of interacting with business to act in the stakeholder's interest (Vaaland *et al*., 2008; Lovelock and Lovelock, 2013). Nonetheless, Banerjee (2011) calls CSR, stakeholder theory and sustainability theory as the holy trinity of business.

However, in this particular study only stakeholder theory and sustainability theory are mainly considered. Both legitimacy and institutional theories which some authors called them as an expansion of stakeholder theory in social disclosure are used to support the stakeholder theory (Vaaland *et al*., 2008; Archel *et al*., 2009; Perks *et al.*, 2013; Suddaby, 2013). The three theories; stakeholder, legitimacy and institutional theories combine to form the Social reporting theories – which comprise of a comprehensive communication framework models (Archel *et al*., 2009; Perks *et al.*, 2013).

All the three theories (stakeholder, legitimacy and institutional) would be examined in detail in the theoretical framework to provide the link between them and CSR communication. It is believed that in order to increase stakeholders' awareness, a company's CSR strategy should include the CSR activities. And equally important, the effective CSR communication for the CSR programmes to be successful (Du *et al.*, 2011).

5.3 Social Reporting Theories

Social reporting theories attempt to combine business strategies and CSR; thus, disclosure and reporting of related business elements which interact with communities' social, environmental and other concerns (Vaaland *et al.*, 2008; Perks *et al.*, 2013; Suddaby, 2013). Ziek (2009) suggests that companies should not only consider CSR as their mission strategy but should endeavour to communicate to relevant stakeholders.

In recent years, more leading companies globally reporting CSR related activities are increasing dramatically (Du *et al.*, 2010). The importance of this acknowledgement by businesses has opened up broad variety of CSR initiatives partly due to recent spate of corporate scandals (Lantos, 1999; Nelson, 2004). Each scandal comes with its own theory attached, either for or against, in business but a company still has to change stakeholders' negative perceptions. For the stakeholders' perceptions to be managed properly, the companies have to know, understand the stakeholders' expectations and their problems (Du *et al.*, 2010).

The companies therefore dialogue with them in order to address their social concerns (Cornelissen, 2017) by making use of various social theories available to them. During this dialogue between company's and its stakeholders, the social reporting theories are really crucial; hence the theories are extensively treated. The stakeholder, legitimacy and institutional theories suggest that a company is part of an open system which comprises of varied subjects interacting with each other (Archel *et al.*, 2009; Tewari and Dave, 2012; Perks *et al.*, 2013). With this in mind, it is necessary for companies to develop and maintain a healthy relationship with the subjects through acceptable and effective CSR communication. Delving into these theories will provide deeper insights into the need for mining companies to engage in CSR communication in their operating communities. The following section discusses a stakeholder theory.

5.3.1 Stakeholder Theory

Who is a stakeholder?

The term 'stakeholder' is defined as "Individuals and constituencies that contribute, either voluntarily or involuntarily, to business wealth-creating capacity and activities that are therefore its potential beneficiaries or risk bearers" (Post *et al*., 2002: p.19). The stakeholder as a concept is not new and its origin can be traced back to 1963 when it first appeared in an internal memorandum at the Stanford Research Institute (Mainardes *et al*., 2012). Nonetheless, Goodpaster stated in 1991 that the term 'stakeholder' has been coined just as a deliberate attempt to diffuse the meaning of the term 'shareholder' (Mainardes *et al*., 2012).

According to Friedman and Miles (2006) the term stakeholder is created to signify that others have a 'stake' in the decision making apart from the corporate management. At that time, the term 'stakeholder' was defined as "Those groups without whose support to the business or organisation would cease to exist" (Kolk and Pinke, 2006 p. 59). Thus, stakeholders are individuals which have an interest in the organisations, and are affected by their actions. After all, one of the primary functions of an ethical business besides profit is to make sure the needs of the stakeholders are served responsibly. This is only when businesses are keen to go one step further to seek out ways to addressing global issues to make this world a better place to live. Consequently, these responsible actions by companies can help make the world a cleaner, safer and more productive place to sustain their business (Kolk and Pinke, 2006).

Despite acknowledging that corporate bodies are to create or maximise wealth and distribute it among shareholders (investors), this wealth distribution does not limit to only shareholders but other parties such as employees and society (Lamberg *et al*., 2008). The wealth comes about when the stakeholders invest in the business through their skills, knowledge, land and infrastructure (Philips, 2004).

Stakeholders come in different forms and as such different stakeholders can sometimes present different needs and interests which are conflicting in nature (Kuada and Hinson, 2012). Agle and Mitchell (2008), as shown in figure 5.1, has classified power, urgency and legitimacy as the main characteristics of a stakeholder. On one hand, power attribute comes into play when the stakeholder is able to enforce their desire on others to do what was not expected to be done (Kamann, 2007). These normally happen when stakeholders are able to organise social and political forces to withdraw a company's resources. On the other hand,

Friedman and Miles (2006) state that legitimacy is the general opinion or belief that stakeholder's demands are appropriate and proper. Similarly, stakeholders are able to increase pressures on companies for their claims when the urgency of the demands are put forward based upon time sensitivity and significance of the said demands (Mainardes *et al*., 2012). The classification of stakeholders is illustrated in figure 5.1.

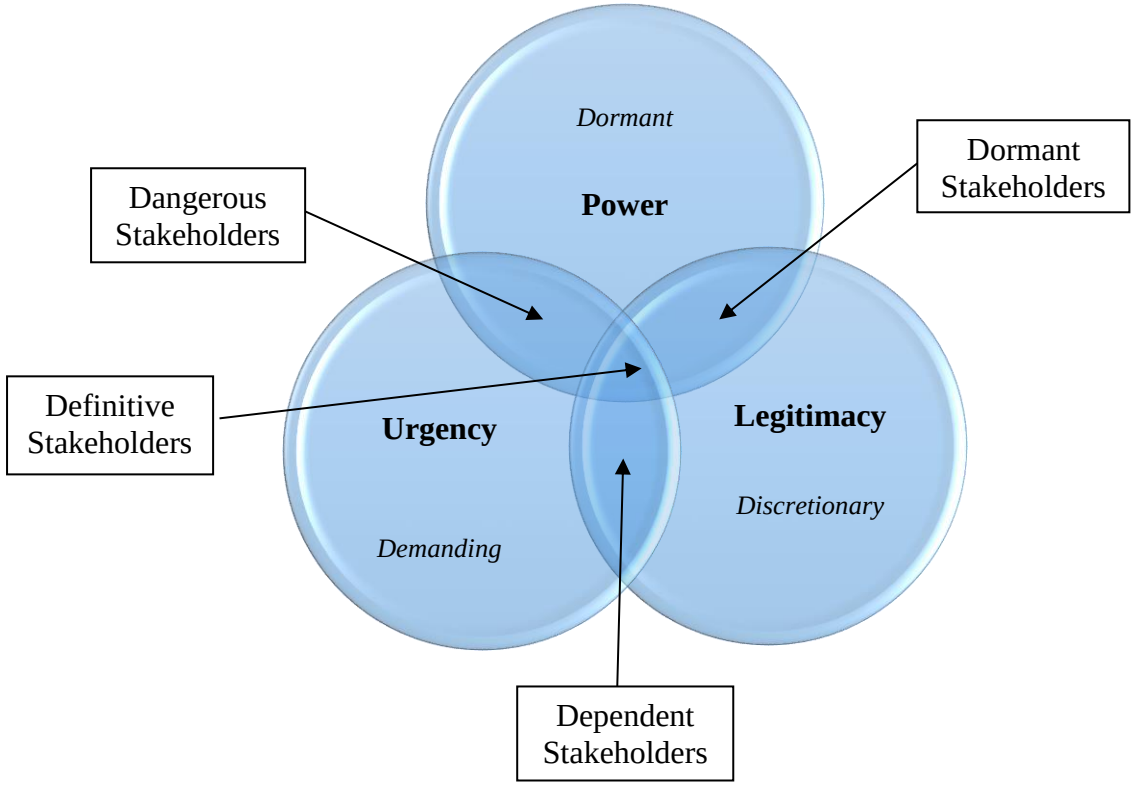


Figure 5.1: Classification of Stakeholders (Adapted: Mitchell and Agle, 2008)

This shows that for mining companies to be successful in their CSR programmes and businesses, they have to deal tactfully with different stakeholders through effective communication in order to operate peacefully.

In the 1930s during the Great Depression (Kaitlyn, 2014), companies such as General Electric and Johnson & Johnson together identified stakeholders as employees, customers, managers, shareholders and general public (Mishra and Mishra, 2013). Nowadays, stakeholders have been defined to include suppliers, board of directors, owners, unions, government agencies, political groups, the media and many others beside the stakeholders

identified above (Lorca and Garcia-Diez, 2004). Despite the broad variety of stakeholders, stakeholders have been categorised into two main groups; primary stakeholders and secondary stakeholders (Franch *et al*., 2010) as below:

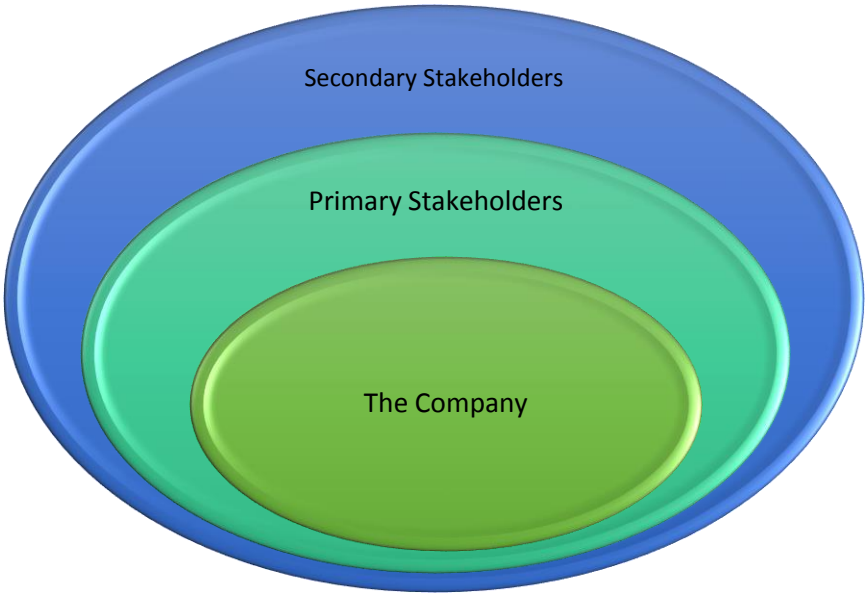


Figure 5.2: Company Stakeholders

Primary Stakeholders

Primary stakeholders are usually called internal stakeholders and are mainly those who engage in economic activities with the said business; their participation is necessary for the system's survival (Clarkson, 1995). The groups of people that have a vested interest in how the company performs in addition to the actions it engages in to conduct legitimate business. Primary stakeholders directly affect how successful and unsuccessful the company may be (the success and failure of the company).

Additionally, primary stakeholders gain from a company's success and are also seriously affected by the company's calamities (Franch *et al*., 2010). Since primary stakeholders exercise more power within the business network, Mitchell *et al*. (1997) identified three attributes for these groups of individuals; the dominant power compared to others; their right to act (their functions duly recognised and other actors consider them necessary); and have the urgency for attracting other actors' attention. Some examples of primary stakeholders are

customers, employees, suppliers, owners and shareholders and board of directors (Matten and Moon, 2008).

Secondary Stakeholders

Usually the name external stakeholders are used in place of secondary stakeholders. The actions of the stakeholders can influence the actions of the company both positively and negatively (Clarkson, 2010). Although, secondary stakeholders do not directly engage in exchange with business economically, their actions can affect a company's actions or vice versa. The stakeholders can indirectly support the company's efforts to succeed or do the opposite by making it difficult for the company to succeed (Franch *et al*., 2010). For example, the general public, communities, regulatory agencies, trade unions, labour unions, activist groups, political groups, business support groups, social groups and the media (Matten and Moon, 2008).

Stakeholder: The theory

In business ethics, the stakeholder theory is one of the most powerful theories (Egels-Zanden and Sanberg, 2009). Stakeholder theory comes in different forms; normative stakeholder theory, descriptive stakeholder theory and instrumental stakeholder theory (Crane and Marten, 2010). Descriptive stakeholder theory tries to answer how firms in their operations do really take into account stakeholder interests. Whereas, instrumental stakeholder theory endeavour to answer whether it benefits the companies to take into account stakeholder interests (Egels-Zanden and Sanberg, 2009).

Normative stakeholder theory in contrast, attempts to provide reason why firms should take stakeholder interests into account (Crane and Marten, 2010). According to Schwartz and Carroll, (2008), the stakeholder theory has become the most general framework for understanding and conceptualising CSR issues. The instrumental stakeholder theory is said to relate to the link between corporate social performance (CSP) and corporate financial performance (CFP). However, normative stakeholder theory is the most influential when it comes to the theoretical framework for defining CSP and CFP in research (Egels-Zanden and Sanberg, 2009).

Wang (2008) and Vaaland *et al*. (2008) state that stakeholder theory gained reputation in the 1990s where its focus had been the area of CSR. Stakeholder theory has come as an alternative to shareholder theory and the term represents a soft view of the much stringent shareholder theory (Vaaland *et al*., 2008). Stakeholder theory argues that organisations should not only be accountable to their shareholders but should act in the interest of other stakeholders (Heath and Norman, 2004). Meaning, shareholders should not have privileges over other stakeholders. The stakeholder theory calls for the need to balance claims between shareholder and various stakeholders (Rugimbana *et al.*, 2008) and involves a reformist stance towards shareholder theory. This theory calls for a greater equity for all stakeholders (Curran, 2005) involved in a company's activities.

Stakeholder theory also explains what motivates companies to disclose their social and environmental information. The theory has two main divisions: the ethical and managerial (Deegan, 2002). The managerial division of the theory overlaps with the legitimacy theory where the two theories can be differentiated by their various scope of focus. The legitimacy theory focuses on society or community expectation while stakeholder theory's focus is on the power issues of stakeholder making it much narrower than that of society (Archel *et al*., 2009; Perks *et al*., 2013; Suddaby, 2013).

The stakeholder theory which can be used to describe the business structure and operations of a well-established company is illustrated graphically in figure 5.3. The structure clearly shows how a business company and its stakeholders are related. It depicts that when companies act and behave responsibly they may be able to avoid some unnecessary pressures from their stakeholders (Camelleri, 2012).The theory considers all parties and individuals who have interest in the company and its activities. As it has been discussed earlier on, these stakeholders are all people who in one way or the other stand to benefit or lose by the activities of the company.

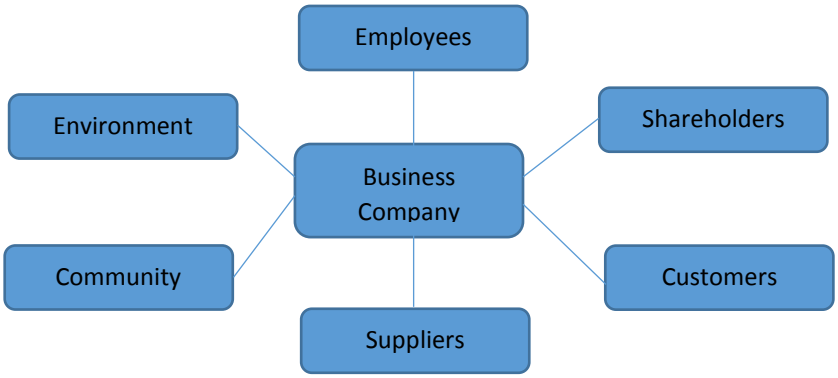


Figure 5.3: Approach of the Stakeholder to CSR. (Adapted: Freeman, 1984; Jamali *et al*. 2008; Camelleri, 2012)

The theory holds the belief that companies have obligations towards its host communities and other stakeholders involved but those obligations should not be triggered by coerciveness or contracts from unions (Jamali *et al*., 2008; Camelleri, 2012). It is also widely accepted that the company, while pursuing their economic agenda, should never lose sight of their social and environmental responsibilities to the society. The companies ought to voluntarily take up the social and environmental responsibilities alongside the economic responsibility for sustainable development (Jones, 1980 p. 59-60). The stakeholder theory had been considered as a normative theory which had pushed managers to partake their moral duty towards the legitimate stakeholders' interests. This therefore links the stakeholder theory to other theories such as legitimacy theory and institutional theory. These two theories are discussed in detailed in sections 5.3.2 and 5.3.3 respectively.

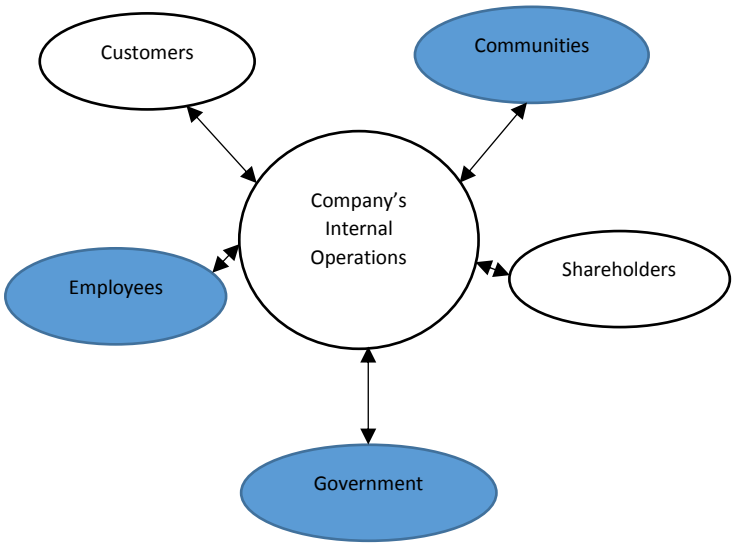


Figure 5.4: Stakeholder and its Environment (Adapted: Pedersen, 2009; Camilleri, 2012)

Figure 5.4 illustrates a relationship between a company and its stakeholders with regards to the stakeholder theory. A company's internal operations involve product and service management, people management and environmental management (Pedersen, 2009). The product and services management guarantees safe products, conforms to product requirements, innovate and develops, and makes reliable product information. Alternatively, people management creates and secures jobs, ensures health and safety, provides career opportunities, trains and educates people. The environmental management however, minimises environmental footprint, uses resources efficiently and develops 'greener' technology (Pedersen, 2009; Camilleri, 2012).

The company's external operations consist of it having to deal with the various stakeholders such as; customers (satisfy their needs), communities (support education and local activities), employees (treat them with decency), government (comply with legal requirements) and shareholders (generate reasonable profits). Nonetheless, this research focuses on only three stakeholders (government, community and employee) to form our tripartite model.

5.3.2 Legitimacy Theory

The legitimacy theory is the most widely used in social reporting (Perks *et al*., 2013). Legitimacy theory hypothesizes that entities in a larger social system ensure that their values and norms fit into those of the communities they are operating (Brown and Deegan, 1998; Perks *et al*., 2013). Lindblom (1994: p. 2) defined as, "...a condition or status which exists when entities value system is congruent with the value system of a larger social system of which the entity is a part. When a disparity, actual or potential, exists between the two value systems, there is a threat to the entities legitimacy".

Thus, companies make sure that they are perceived by their stakeholders that their business activities are within the boundaries and norms of the operating communities; the companies seek to ensure that all the activities they embark on are perceived as being 'legitimate'. A company reveals social responsibility information to make a feeling it is responsible socially (Deegan, 2002). According to Lindblom (1994), if there is ever mismatch between the companies' values and those of the community in which their activities are dependent upon, then their legitimacy is potentially threatened.

The legitimacy theory posits that legitimacy is the only source with which companies depend upon for their survival (Tewari and Dave, 2012). It presumes that there is a 'social contract' between the company and community they operate in. When threats to a company's legitimacy are predicted, it becomes very important for the company's management to initiate responsive actions to curtail the impacts of such threats through voluntary disclosure (Perks *et al*., 2013).

Though legitimacy is seen as something that has been imposed upon company by community, the companies through their business activities are able to influence disclosure through diverse strategies (Deegan, 2002). Some of the mitigating strategies are: (1) informing stakeholders with regards to company's intention to improve performance; (2) attempting to change stakeholders' perceptions on events without touching company behaviour; (3) diverting attention from a problematic issue by focusing on an unrelated positive activity; and (4) trying to adjust stakeholders' anticipations on companies' performance (Lindblom, 1994; Perks *et al*., 2013).

Alternatively, image enhancement, avoidance or deflection and disclaimer are the three types of communication that has also been proposed by Cho (2009). However, strategies of

legitimacy and how managers react to events can vary by country's national, cultural and historical contexts (Deegan, 2002).

Companies employ CSR communications as their impression management approach to handle perceptions in response to legitimacy threat (Elsbach, 2003; Perks *et al*., 2013). Similarly, impression management is used as part of legitimacy theory by companies as an approach to give excuses and justifications, disclaimers, apologies, self-handicapping, indirect tactics and reactive pro-social behaviour. Suchman (1995) categorises legitimacy into three types: pragmatic legitimacy, moral legitimacy and cognitive legitimacy. In pragmatic legitimacy the constituency examines actions and behaviours the organisations have taken and to establish their effects. The pragmatic legitimacy which relies upon self-interests of organisation constituencies is further divided into three sub-sections: exchange legitimacy, influence legitimacy and dispositional legitimacy.

Exchange legitimacy supports the organisational policies because those policies' benefit to the constituencies (Suchman, 1995). Influence legitimacy considers constituencies' belief that the organisation will respond to their interests and is not interested in what they will receive. Dispositional legitimacy by contrast, considers the support an organisation receives because the constituencies believe that it has good attributes such as trustworthy, decent and wise (Suchman, 1995; Heidhues *et al*., 2012).

Meanwhile, Suchman (1995) defines moral legitimacy as when organisations' actions are evaluated by constituencies to be moral, thus, whether organisation is abiding by the rules of the political, economic system for immoral reasons which threatens moral legitimacy. Moral legitimacy is further divided into four sub-sections, such as: consequential legitimacy, procedural legitimacy, structural legitimacy and personal legitimacy.

Consequential legitimacy considers an organisation's accomplishment based on specific criteria to that organisation (Suchman, 1995; Brinkerhoff, 2005). Procedural legitimacy is obtained by organisations when they adhere to socially formalised and accepted procedures. With structural legitimacy, organisations are seen as legitimate due to their structural characteristics which allow them to perform some kinds of work specifically (Suchman, 1995). Finally, personal legitimacy relates to the charisma of individual leadership of the organisation (Suchman, 1995; Heidhues *et al*., 2012).

According to Brinkerhoff (2005) cognitive legitimacy comes about when organisations pursue objectives that are deemed proper and desirable by the society. Pragmatic and moral

legitimacies are related to some type of evaluation while the cognitive legitimacy deals with whether society accepts organisations as being necessary or inevitable (Suchman, 1995; Chaison, 2002). According to Suchman (1995), and Tewari and Dave (2012) a company's legitimacy management depends on its CSR communication and thus, legitimacy theory and company's communication are associated.

The companies engage in the proactive impression management via advertisement to communicate their CSR commitment (Perks *et al*., 2013). The legitimacy theory has been widely discussed and applied in areas including business ethics and CSR communication (Suchman, 1995; Baur and Palazzo, 2011; Miller and Michelson, 2013). Companies such as MNCs seek the legitimacy inherent to formally adopt CSR in order to ensure continuity and credibility. Because of industry action, manipulation and different goals among some significant stakeholder groups, it shows that legitimacy can be temporarily lost or weakened. Similarly, excessive legitimacy-seeking behaviours like any other social activity can also be counter-productive; consequently, MNCs must monitor how stakeholders react to CSR communications and actions designed to increase their support (Elsbach, 1994; Sonpar *et al*., 2010; Miller and Michelson, 2013).

5.3.3 Institutional Theory

Institutional theory is the other social reporting theory apart from stakeholder and legitimacy theories. Kraft's Public Policy defines an institutional theory as: "Policy-making which highlights the formal and legal features and structures of a government" (Micahel and Furlong, 2007). Similarly, Suddaby (2013, p. 379) also defines an institutional theory as, "An approach to understanding organisations and management practices as the product of social rather than economic pressures". This theory is seen as an extension of the stakeholder theory that is inherent in the fields of economics, sociology and political science (Scott, 2004).

Mutch (2007) thinks that an institutional theory is an attempt to smuggle a contingency theory through a back door. However, the institutional theory centres upon the deeper and more flexible characteristics of social arrangement. The theory explains the existing organisational structures with regards to operation and reporting policies (Scott, 2004). Institutions are normally seen as the rules of the game in society, and provide certainty and structures to everyday life. And as such, some critical and institutional theorists believe that the world is mainly a product of subjective interpretation (Suddaby *et al*., 2015).

Scott (1995 p. 33; 2001 p. 48) in defining an institution claims that:

"*Institutions are social structures that have attained a high degree of resilience. They are composed of cultural-cognitive, normative and regulative elements that, together with associated activities and resources, provide stability and meaning to social life. Institutions are transmitted by various types of carriers...and by definition connote stability but are subject to change processes, both incremental and discontinuous". It has become a popular perspective within management theory because of its ability to explain organisational behaviours that defy economic rationality".*

By contrast, Powell and DiMaggio (1991) assert that a term 'new institutionalism' is an emerging perception in organisation theory and sociology that rejects the rational-actor models of classical economics. This is so because it seeks cognitive and cultural clarifications of social and organisational incidents that consider the properties of supra-individual units of analysis. The units of analysis in this way are not reduced to aggregations or direct consequences of individuals' attribute. The policies are normally influenced by powerful stakeholders or interest groups as their means of exerting pressures on companies to put in place particular practices. This may explain why different companies have similar organisational structures (Scott, 2004).

The company adapts mechanism that is created by participants' characteristics, influences, constraints and commitments externally (Monks and Minows, 2008). It is the external environment which creates the processes and forms within a company (Scott, 2004). Because the structure is constantly constraining and enabling, the collective bargaining of institutions can enable trade unions or interest groups to influence employer behaviour (Giddens, 1984; Whittington, 1992). Campbell (2006) suggests that company's capacity to employ an institutionalised dialogue with diverse stakeholders can influence the scope of its CSR.

As organisations are under enormous pressure to adapt and be reliable in their environment, the companies would attempt to obtain legitimacy and recognition (Bjorkman *et al*., 2007). The companies then adopt structures and practices that are seen as appropriate in the environment. The concept of isomorphism is another aspect of institutional theory and refers to as the adaptation of an institutional practice by a company. DiMaggio and Powell (1983) suggest that organisations become isomorphic with their institutional environments; that the

process of institutional isomorphism is realised through coercive, mimetic and normative mechanisms that affect organisations.

The coercive isomorphism is a powerful constituency for example, government, which can enforce certain patterns on the organisation; while in mimetic isomorphism, organisations going through situations of uncertainty adopt characteristics of organisations that are seen as successful in their environment. In contrast, the normative isomorphism is a situation whereby professional organisations disseminate appropriate organisational patterns for others under the influence of professional organisations to adopt them (DiMaggio and Powell, 1983).

However, Scott (2001) proposed three pillars with which institutions constrain and encourage behaviour as; regulative, normative and cognitive. The similarity between the two proposals is that the normative structure which aids in developing an understanding of pressures for companies to be seen and perceived as socially responsible. Scott (1995) also reaffirms that for organisations to survive, they should conform to the rules and belief systems established in their environment since institutional isomorphism through both structural and procedural can earn them legitimacy (Suchman, 1995; Deephouse, 1996).

Martinsons (1993) and Porter (1990) believe that the MNCs for example, which operates in different countries with various institutional environments, will encounter varied pressures. Those pressures, both at home and abroad institutional environments, are confirmed to exercise some basic controls on competitive strategy. For instance, when one applies the principles of DiMaggio's and Powell's work in 1983, a multinational company's subsidiary in foreign country can be influenced by potential institutional factors in the local environment and international isomorphic processes. Thus, this institutional perspective which points to local forces can influence organisational practices (Westney, 1993; Bjorkman *et al*., 2007).

According to Bjorkman *et al.* (2007) local managers who habitually have taken-for-granted views, in this case, about good CSR practices can influence parent company's vision on CSR in host countries. In addition, this attitude of managers in the host countries would make the existence of a set of CSR practices being associated with the parent companies' performance unlikely to be uniform across multinational companies' subsidiaries globally. Knetter (1989) indicates that companies in different varieties of economies respond differently to similar challenges. Business tends to perform better when it gains the institutional support where factors such as social, economic and political constituting an institutional arrangement of a

particular environment. Companies engaging in some specific activities can provide other companies with advantages in the said environment. With an effective CSR communication companies should be able to engage their stakeholders for much needed social arrangement with society.

5.4 Background of Conceptual Framework

A good CSR practice could lead to increased productivity, company's strong ability for employee attraction and retention, and sometimes more favourable treatment by regulatory agencies and communities (Jenkins and Obara, 2008). This includes sustaining and expanding economic growth which can help business to reduce avoidable risks, prevent waste generation, increase material and energy efficiency in order to obtain communities' approval for operation (Szekely and Knirsch, 2005). Nonetheless, Epstein and Roy (2001) suggest that for a company to develop a specific framework, they should initially identify their key stakeholders. Thus, the dimensions of stakeholders in this CSR communication research are three key stakeholders as below:

- Government (government-local-officials)
- Company (mining-company employees)
- Host Community (host-community-officials - management committees).

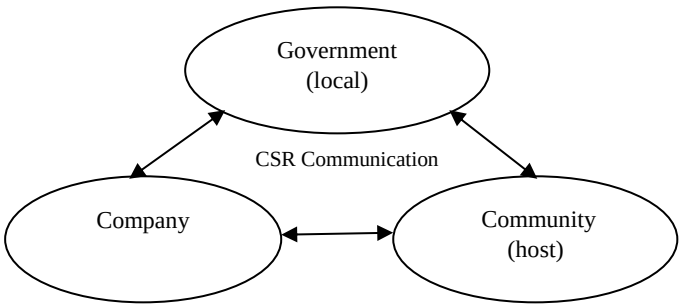


Figure 5.5: Expected tripartite model for successful CSR programme (Adapted: from Van Marrewijk, 2003).

Sustainable development (SD) approach is a process whereby a company's CSR is incorporated into its social, environmental and economic objectives with a business strategy to optimize the balance among all three pillars of sustainability, it goes beyond legal

compliance (Jenkins and Obara, 2008). In view of this, managers therefore examine the factors which determine the SD performance before any implementation (Szekely and Knirsch, 2005). Szekely and Knirsch (2005) classify these factors as internal (managerial, operational and economic) or external (market, government and stakeholders' demands) as already shown in figure 5.4.

According to Kuada and Hinson (2012), there is a conception that a company has a responsibility to equitably maintain and balance expectations of its stakeholders (employees, government, communities and the general civil society). The debate is between the shareholder theorists and stakeholder theorists. Thus, shareholders theorists support Friedman's proposition in 1962 that business is business and should always remain so (Clement-Jones, 2005). On the contrary, some scholars believe that businesses have obligation to contribute to economic growth and create opportunities in their host communities (Jamali and Mirshak, 2007).

Recently, the debate has shifted more to what Idemudia (2008) called it as 'socially responsible model' which is consistent with the stakeholder theory showing a business-society linkage. Some scholars in spite of all the different meaning of CSR still relate the concept with terms such as corporate citizenship, corporate philanthropy, corporate giving and even corporate community involvement (Barbarinde, 2009).

Despite the ongoing debate, CSR communication and activity are interrelated in their function rather than being mutually exclusive (Fukukawa and Moon, 2004). It is also acknowledged that there are challenges in measuring the extent of CSR communication as it may or may not be an accurate representation of the intended CSR activities. Nonetheless, there is a strong reason to expect an increasing similarity between effective CSR communication and activity (Chambers *et al.*, 2003; Fukukawa and Moon, 2004). For a company to gain the stakeholders' awareness and positive attitude, the company must pay a great attention to CSR communication. In addition, the company would need to develop a strategy to make sure that the targeted audience is aware about its CSR activities.

It is therefore necessary to align the three stakeholders namely, government, company and community together through CSR communication. The association between these three stakeholders are discussed in detail in section 5.6.1.

5.4.1 Conceptual Model and Hypotheses Development

The purpose of this framework is to explain how CSR dimensions (Elkington, 2011; Chung *et al*., 2015), effective CSR message components (Schmeltz, 2012; Kim and Ferguson, 2014) are related to stakeholders' approval of the CSR message (Russell and Russell, 2010). The CSR dimension and effective CSR message components form CSR message contents in this research (Elkington, 2011; Kim and Ferguson, 2014). According the above authors, the CSR dimensions include social dimension (SOD), environmental dimension (END) and economic dimension (ECD) while the effective CSR message components in the model contain; CSR message relevance (MR), CSR message transparency (MT), CSR message consistency (MC) and CSR message credibility (MCr).

In addition, the moderating effect of the level of education on the relationship between CSR dimensions, effective CSR message components and stakeholders' approval of the CSR message (SA) are also illustrated and explained. This section starts with the research aims and objectives followed by the research questions. It continues with the explanation of proposed research model, hypothesis statements, and concludes with the research hypotheses development and their justifications.

5.4.2 Research Aims and Objectives

The overall aim of this study is to assess whether CSR dimensions and effective CSR message components are associated with stakeholder' approval of the CSR message. The education and gender as moderators between CSR dimensions, effective CSR message and stakeholders' approval are also investigated. The assessment would allow the study to uncover how CSR messages can be effectively communicated to stakeholders to create awareness of CSR programmes in order to decrease their negative perceptions towards the programmes. It is expected that stakeholders having positive perception on CSR programmes would lead to their approval of the message (Hilson, 2012; Kim and Ferguson, 2014).

To recap, this study considers the following objectives:

- To test the link between CSR message contents and stakeholders' approval of the CSR message.

- To test the moderation effects of education level in the relationships between CSR message contents and stakeholders' approval of the CSR message.
- To test the moderation effects of gender in the relationships between CSR message contents and stakeholders' approval of the CSR message.
- To examine whether CSR message channels vary between different multinational mining companies.
- To compare the differences between the three stakeholder groups.

It is important to note that the hypotheses are used to test the first three and fifth objectives while the fourth objective is analysed qualitatively from the statistical outputs.

5.4.3 Research Questions

The following questions will guide the study alongside the hypotheses in filling the research gaps.

1. To what extent do CSR dimensions influence the stakeholders' approval of the CSR message?
2. To what extent do effective CSR message components influence the stakeholders' approval of the CSR message?
3. To what extent does education moderate the link between CSR message contents and stakeholders' approval of the CSR message?
4. To what extent does gender moderate the link between CSR message contents and stakeholders' approval of the CSR message?
5. To what extend do multinational mining companies' CSR channels vary?
6. To what extent do significant differences exist between the three stakeholder groups?

5.4.4 A Conceptual Framework of CSR Communication

A conceptual or theoretical framework can be viewed as an arrangement of constructs that are associated with one another. The conceptual framework combines CSR message dimension (social, environmental and economic) and effective CSR message component (messages relevance, transparency, consistency and credibility) as underlying CSR message contents for an MMC to communicate its CSR message in Ghana as illustrated in figure 5.6.

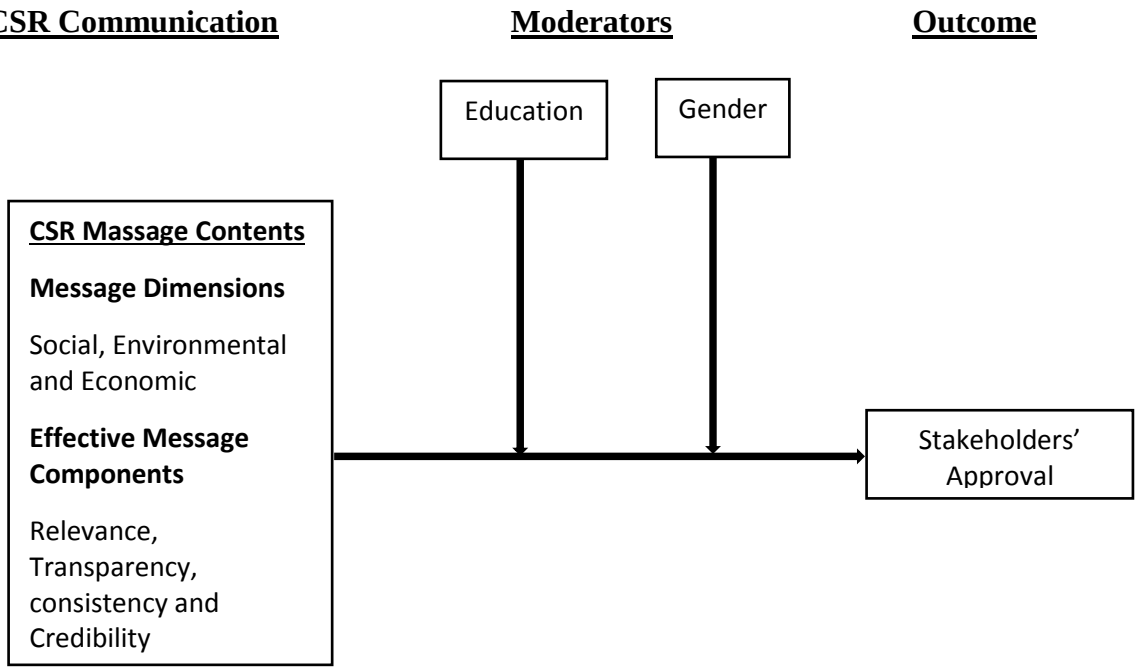


Figure 5.6: Conceptual Framework of CSR Communication (Source: Elkington, 2011; Kim and Ferguson, 2014; Russell and Russell, 2010; Samarasinghe, 2012).

Stakeholders' approval of MMCs' CSR message is dependent on the CSR message contents. The CSR message contents determine whether the stakeholder groups find the message sustainable (TBL), relevant, transparent, consistent and credible for their acceptance and approval. The framework also demonstrates how it is anticipated that socio-demographic characteristics such as education and gender may moderate the link between CSR message contents and stakeholders' approval.

Based on the quality of the CSR message in terms of its dimension, relevance, transparency, consistency as well as credibility, stakeholders can decide to accept and approve it. Hence, the expected outcome of the effective CSR communication is to make the stakeholders to

accept and approve the CSR message. When this phenomenon occurs, it further creates an avenue for the company to listen to its stakeholders to achieve its sustainability goals such as (social) – human rights abuse reduction, employees' loyalty, social trust peace in the community; (environmental) – solid and liquid disposal, reduction in water waste, CO2, land degradation and pollution; (economic) – increase in earnings, paying tax, cost reduction, job for community. This therefore allows for the three stakeholders to come closer than before. Moreover, the outcome which the company deems desirable is sustained while the undesirable ones can be taken back to a drawing board and re-strategized. It should be noted that without cooperating with the three stakeholders' interests and creating awareness among them through CSR communication, the desired outcomes are impossible or may be difficult to achieve.

This conceptual framework further generates another framework, the analytical model for analysing the various hypotheses in the study which will be discussed in detailed in section 5.5.

5.5 Analytical Model of CSR Communication

This model identifies many constructs and hypotheses which specify the associations among those constructs. The constructs that are intangible in nature can be used in the form of tangible variables through hypotheses in empirical testing (Bacharach, 1989; Tata and Prasad, 2015). The proposed analytical research model in figure 5.7 shows the CSR message contents; CSR dimensions (SOD, END and ECD) and effective CSR message components (MR, MT, MC and MCr) as determinants of stakeholders' approval of the CSR message. Thus, the model demonstrates the effects of effective CSR message contents on stakeholders' approval of the message. As outlined earlier, this research uses three stakeholders and includes, government-local authority (GLAs), mining company employees (MCEs) and host-community official (HCOs).

However, the same research model is used to assess all the three selected stakeholders (it is a general model that will be repeated in the assessment for all the three stakeholders). In this model, it is illustrated that CSR dimensions are associated with stakeholders' approval (H_1). Since CSR dimensions contain SOD, END and ECD, the H_1 is subdivided into three, a, b and c. The relationship between SOD, END, ECD and stakeholders' approval are represented by pathways H_{1a}, H_{1b} and H_{1c} respectively.

Additionally, effective CSR message components, MR, MT, MC and MCr are associated with stakeholders' approval in the pathways H_{2a}, H_{2b}, H_{2c} and H_{2d} respectively. Moreover, it is also important to mention that the education may moderate between CSR message contents and stakeholders' approval; pathways H_{3a}, H_{3b}, $H_{3c,}$ H_{3d}, H_{3e}, H_{3f} and H_{3g}. Gender may also moderate the link between CSR message contents and stakeholders' approval. These are shown in pathways H_{4a} H_{4b}, H_{4c}, $H_{4d,}$ H_{4e}, H_{4f} and H_{4g}.

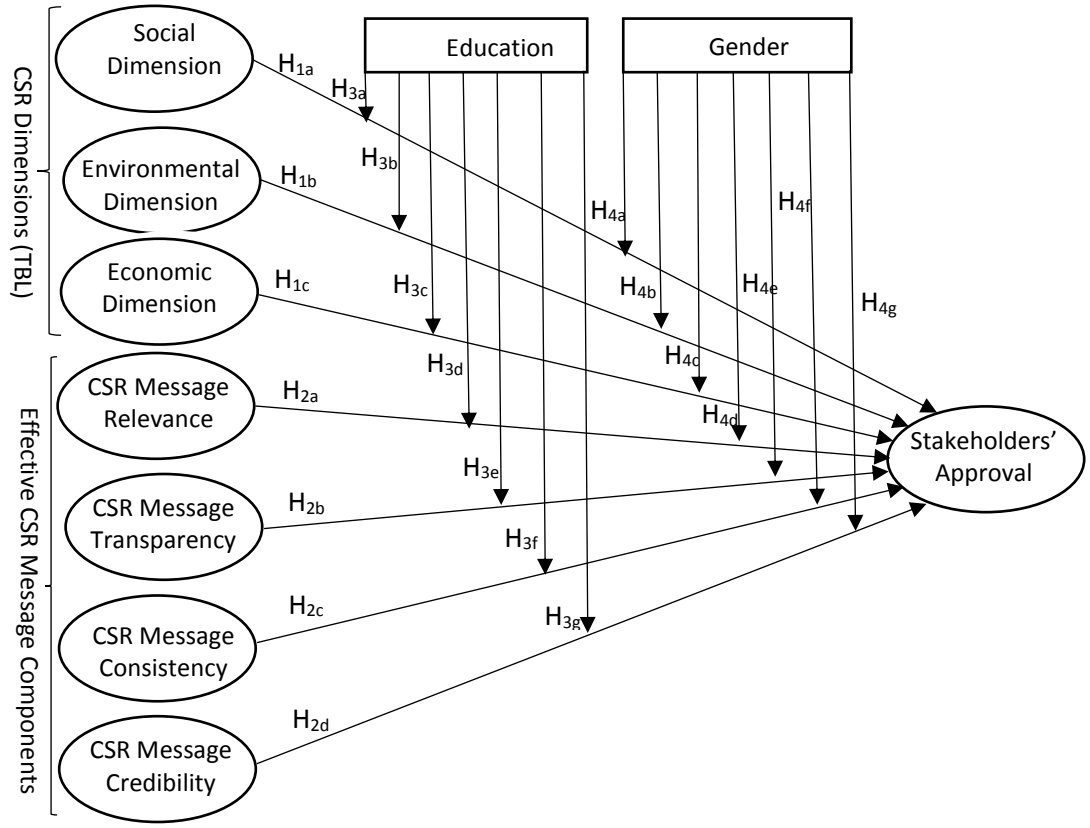


Figure 5.7: A Basic Analytical Model of CSR communication.

5.6 Definition of Constructs and Hypotheses Development

The following hypotheses are formulated based on the research objectives, research questions and literature review. The problem statement and the study questions as stated in chapter one have led to the development of the hypotheses.

5.6.1 CSR Dimensions

Academics and practitioners have tried over decades to establish a common definition for CSR but despite their efforts, no common definition has been found yet (Sweeney and Coughlan, 2008). Many attempts have been made to better understand the term CSR in order to establish a more strong definition, Carroll (1999) reviewed CSR definitions in academic literature. Besides, some authors have used literature reviews to provide an understanding of the historical developments of CSR as a concept (Dahlsrud, 2006). Other methodological approaches used to establish common definitions are conducting interviews and constructing a definition through theoretical reasoning. O'Dwyer (2002) used in-depth interviews to explore the CSR definition by interviewing managers and business representatives (Dahlsrud, 2006).

On the contrary, Van Marrewijk (2003), Matten and Crane (2005), and Crane and Matten (2010), combine literature review, philosophical analysis and linguistics to define the concept of CSR. Many definitions of CSR are constantly referring to the different dimensions (from one to five or more) and it is those with three or more dimensions that are being considered in this study. Consequently, it is the dimension that captures the three pillars of sustainability or triple bottom line; social, environmental and economic (Elkington, 2010; 2011) used to define the concept of CSR that is of much interest in the study. Table 5.1 presents the definitions from different authors from the western world which captures the TBL dimensions (from three to five) in them.

Table 5.1: CSR Definitions, TBL Dimensions and Source (Adapted: Dahlsrud, 2008).

CSR Definition	TBL Dimension	Source
CSR is achieving commercial success in ways that honour ethical values and respect people, communities and the natural environment	Voluntariness, stakeholder, Social, Environment and Economic	Business for Social Responsibility, 2003
CSR is a term describing a company's obligation to be accountable to all of its stakeholders. Socially responsible companies consider the full scope of their impact on communities and the environment when making decisions, balancing with their need to make profit	Stakeholder, Social, Environmental and Economic	Ethics in Action Awards, 2003
Global CSR can be defined as business practices based on ethical values and respect for workers, communities and the environment	Voluntariness, Stakeholder, Social, Environmental and Economic	Global CSR Policies Project, 2003
In general, corporate sustainability and CSR refer to company activities – voluntary by definition – demonstrating the inclusion of social and environmental concerns in business operations and in interactions with stakeholders	Voluntariness, Stakeholder, Social, Environmental and Economic	Van Marrewijk, 2003
CSR is about companies having responsibilities and taking actions beyond their legal obligation and economic/business aims. These wider responsibilities cover a range of areas but are frequently summed up as social and environmental – where social means society broadly defined, rather than simply social policy issues. This can be summed up as the triple bottom line approach: i.e. economic, social and environmental	Voluntariness, Stakeholder, Social, Environmental and Economic	Commission of the European Communities, 2002
CSR can be roughly defined as the integration of social and environmental concerns in business operations, including dealings with stakeholders	Stakeholder, Social, Environmental and Economic	Lea, 2002
A concept whereby companies integrate social and environmental concerns in their interaction with their stakeholders on a voluntary basis	Voluntariness, Stakeholder, Social, Environmental and Economic	Commission of the European Communities, 2001
Companies with a CSR strategy integrate social and environmental concerns in their business operations and in their interactions with their stakeholders and demonstrate openly their triple P performances	Stakeholder, Social, Environmental and Economic	Van Marrewijk, 2001
CSR is about the core behaviour of companies and the responsibility for their total impact on	Social, Environmental and	Marsden, 2001

the societies in which they operate. CSR is not an optional add-on nor is it an act of philanthropy. A socially responsible corporation is one that runs a profitable business that takes account of all the positive and negative environmental, social and economic effects it has on society	Economic	
Business decision making linked to ethical values, compliance with legal requirements and respect for people, communities and the environment	Voluntariness, Stakeholder, Social, Environmental and Economic	Business for Social Responsibility, 2000
CSR is the overall relationship of the corporation with all of its stakeholders. These include customers, employees, communities, owners/investors, government, suppliers and competitors. Elements of social responsibility include investment in community outreach, employee relations, creation and maintenance of employment, environmental stewardship and financial performance	Stakeholder, Social, Environmental and Economic	Khoury *et al*., 1999

In respect of all the various definitions emanated from the western world, studies in the developing countries particularly, Ghana and Nigeria have divergent perspectives. Three main perspectives have been identified; voluntary, accountability and enabling environment perspectives which are quite different (Idemudia, 2008). For example, Nigerian companies recognise and practise CSR aimed at socio-economic development gaps in the country. Thus, the companies favour philanthropic CSR (Amaeshi *et al*., 2006). However, the South African companies' CSR are mainly under managers' discretions (Hamann *et al*., 2005) while countries in Latin America practise their CSR by targeting poverty-stricken groups as opposed to their counterparts in Europe (Vives *et al*., 2005; Kuada and Hinson, 2012).

The above discussion shows that a country's definition of the term CSR plays a vital role on what its public expects from the companies' CSR message. A company in South Africa is expected to communicate based on the country's public expectation under company-managers' discretions. This is also expected to be the case of multinational mining companies in Ghana where the companies communicate their CSR messages according to its public perspectives, and how they define the term CSR. As a result, CSR message from mining companies in Ghana should be consistent with cultural expectations in the country.

Some researchers believe that stakeholders are only interested in CSR message that is related to socio-economic causes and things relevant to their lives (Dawkins, 2004; Morsing and

Schultz, 2006) before they accept or approve the message (Russell and Russell, 2010). The companies provide message related to its cause of action for CSR programmes purely based on how the public perceived CSR motives and how the term CSR is defined in Ghana (Kuada and Hinson, 2012). Based on the observations through the various definitions above, the first hypotheses are set as follows:

H_{1a}: *There is a positive relationship between CSR social dimension and stakeholders' approval of the CSR message.*

H_{1b}: *There is a positive relationship between CSR environmental dimension and stakeholders' approval of the CSR message.*

H_{1c}: *There is a positive relationship between CSR economic dimension and stakeholders' approval of the CSR message.*

5.6.2 Effective CSR Message Components (EMCs)

This section gives an explanation of the constructs used for effective message components in the study. The five constructs; approval, relevance, transparency, consistency and credibility in the conceptual model are defined below.

5.6.3 EMC Construct Definitions

Approval versus Acceptance: approval is sometimes used as a replacement for the term authorisation. Approval in a formal way can be a written consent by a regulatory body to proceed with a requested activity, without in any way diminishing the applicant's obligation to meet the standard or specific requirements. It can take the form of certification, licensing, or registration (BusinessDictionary, 2017). It can also be an official agreement or permission given by someone in authority. In addition, approval may be an expression of granting permission; an indication of agreement with a proposal; an acknowledgement that a person, thing or event meets requirements (MacMillanDictionary, 2016). In an informal way, approval may be a positive feeling that one has towards another or something that something is good or suitable. In business management in mining sector, approval may mean

stakeholders' decision that will make things to move forward, as a gate, permission or social license to operate in a particular community.

Whilst, acceptance is the act of taking, accepting, or receiving something being offered. This can be with satisfaction, or favourable reception (Dictionary.com). It also has to do with positive welcome and belonging; favour and endorsement of something pleasant. The definition of acceptance sometimes overlaps with the definition of toleration. Acceptance may be self or social. Acceptance means allowing things into your life just as they are, good, bad, and ugly (Merriam-Webster.com).

Mining company stakeholders can accept things as they are, but this does not mean the stakeholders necessarily approve things as they are. For example, stakeholders can accept all the suffering in their mining community, but may not approve of it. The above definition means that acceptance is not the same as approval; therefore, this study will use the word, approval.

Relevance: If something is relevant it means it is important and its significance is clear. For something to be relevance to stakeholders, it means it is something they know it matters to them (MacMillanDistionary, 2016; Merriam-Webster.com, 2017).

Transparency: transparency is the condition of something being clear. It is the quality of being clear and transparent. Transparency in CSR message means the stakeholders find the message to be transparent. Mining company's transparency in their messages figuratively refers to the kind of openness which stakeholders can talk about (MacMillanDistionary, 2016; Merriam-Webster.com, 2017).

Consistency: this refers to the uniformity or compatibility for things. It also implies a positive sense of dependability. In terms of CSR message, consistency attributes of a message component that is so organised that none of the messages deducible from the maxims oppose one another (MacMillanDistionary, 2016; Merriam-Webster.com, 2017).

Credibility: credibility refers to the plausibility, the quality of being believable or trustworthy. For CSR message, the information source must come from credible sources such as mining company itself or an independent body for example, a non-governmental organisation (Kim and Ferguson, 2014; MacMillanDistionary, 2016; Merriam-Webster.com, 2017).

MNCs operating in Ghana face public concerns about the social, environmental and economic impacts in their communities from their companies' activities (Kuada and Hinson, 2012). In the face of these concerns, mining companies find the need to promote their CSR activities through an effective communication to their stakeholders in host communities and the general public who are sceptical about their operations. The CSR activity success depends upon the type of relationship between the company and the stakeholders that are involved (Bhattacharya *et al*., 2009).

As stakeholders' points of view is dynamic and always moving targets, corporate bodies are also expected to continuously adapt themselves to these stakeholders' changing expectations (Kumar and Tiwari, 2011). For companies' CSR to be successful, messages on their CSR activities should reach out to many stakeholders by engaging them (Lindgreen *et al*., 2009), in order to meet the requirement of all the stakeholders. Communicating CSR activities with stakeholders is crucial and fundamental. As communication plays a major role in CSR implementation, companies do not only create CSR activities but also make stakeholders aware by reporting back to them as a matter of urgency (Bortree, 2014).

The stakeholder, legitimacy and institutional theories suggest that a company is a part of an open system which consists of different groups interacting with each other. As such, it is important to develop and maintain the social contractual relationship between company and society through adequate and effective communication processes and tools. In order to gain and maintain the approval and legitimacy of different societal groups, this type of communication is important. Effective communication can maintain stakeholders' awareness of the companies' CSR activities for addressing specific social responsibility (Gigauri, 2015; Maignan *et al*., 2005).

Sen *et al*. (2006) suggest that creating awareness of the company's CSR initiatives is also associated with an increased desire on a consumer to buy their products. However, stakeholder's view of CSR proves that individuals' reaction is not only restricted to consumption domain. But also as a driver of a company's attractiveness to potential employees and other stakeholders such as host governments and communities (Jenkins and Obara, 2008). In addition, it is expected that CSR awareness must be positively related to the stakeholders' attitudes towards the company (Sen *et al*., 2006). Effective communication helps to spread a positive company's reputation when stakeholders are made aware of the company's CSR activities. The message content must be relevant by providing specific

examples and events relating to the stakeholders (Schlegelmilch and Pollach, 2005; Nan and Heo, 2007).

The effective CSR message components (Kim and Ferguson, 2014) that companies communication has been previously suggested to contain credible message (Schlegelmilch and Pollach, 2005; Pomering and Dolnicar, 2009), and consistent message (Coombs and Holladay, 2011). In contrast, Blomback and Scandelius (2013) argue that once the issue of stakeholders' scepticism to CSR communication is raised, identifying key components in the message can enhance its credibility and also strengthen a company's CSR commitment.

Similarly, Morsing and Schultz (2006) believe that the message relevance to stakeholders is also vital with regards to CSR message. Kim and Ferguson (2014) suggest that too frequent and inconsistency of CSR message can increase public doubt but transparency (Coombs and Holladay, 2011) of the message can make a company's CSR communication credible. One could therefore expect that the Message contents in terms of CSR dimensions and effective CSR message component in a company's CSR communication play an important role if the CSR message is to be accepted by the intended stakeholders.

Effective CSR message components can help change stakeholders' negative perceptions on a company's CSR message (Kim and Ferguson, 2014). Therefore, any CSR message having honest presentation of facts, such as society culturally expected CSR dimensions and effective CSR message components can help change stakeholders' negative perceptions on a company's CSR activity (Coombs and Holladay, 2011). And consequently, can acquire the stakeholders' acceptance, and then approval of the message. Thus, more specifically, it can be hypothesized that:

H_{2a}: *There is a positive relationship between CSR message relevance and stakeholders' approval of the CSR message.*

H_{2b}: *There is a positive relationship between CSR message transparency and stakeholders' approval of the CSR message.*

H_{2c}: *There is a positive relationship between CSR message consistency and stakeholders' approval of the CSR message.*

H_{2d}: *There is a positive relationship between CSR message credibility and stakeholders' approval of the CSR message.*

5.7 Moderating Effects of Education and Gender

Many MNCs mining in Ghana endeavour to appreciate and meet all appropriate stakeholders' requests in their operating communities. For CSR message to reach out to many stakeholders, the companies adapt different communication strategies to keep the various stakeholders informed (Gigauri, 2015). Nonetheless, some researchers have used the effects of moderators in research to either positively or negatively enhance a phenomenon at hand. The roles of demographic characteristics of customers' education and gender have been used as moderators to enhance formation of CSR image. Stakeholders' demographic characteristics have also been applied to study of CSR behaviour (Bowling and Burns, 2014), attitudes (Sharma *et al*., 2012) and green consumer (Samarasinghe, 2012) in previous studies.

5.7.1 Moderating Effects of Education

Education is a variable that may significantly moderate the link between CSR message contents and stakeholders' approval. Scholars such as Diamantopoulos *et al*. (2003), and Samarasinghe (2012) have also shown the link between the educational level and perception of CSR. They reported that better-educated stakeholders unveil a greater social positioning and have more rich perception of the implications of CSR. Thus, better-educated stakeholders would understand CSR issues more fully than average-educated stakeholders.

Both Diamantopoulos *et al*. (2003) and Sharma (2012) also believe that stakeholders with a higher educational level would understand, be more concerned about CSR issues, and indicate a greater willingness in participating in CSR activities. Therefore, those stakeholders with more understanding of the issues in CSR activities are more thoughtful in evaluating the CSR programme leading to its acceptance and approval. Various studies have produced dissimilar findings but little or scant research has been done using education as moderator in the mining industry. As the miners are searching for the best strategy to communicate their CSR message, there is the need to fill this research gap. Along this line of thought, the following hypotheses are proposed:

H_{4a}: *Education significantly moderates the link between CSR message social dimension and stakeholders' approval of the message.*

H_{4b}: *Education significantly moderates the link between CSR message environmental dimension and stakeholders' approval of the message.*

H_{4c}: *Education significantly moderates the link between CSR message economic dimension and stakeholders' approval of the message.*

H_{4d}: *Education significantly moderates the link between CSR message relevance and stakeholders' approval of the message.*

H_{4e}: *Education significantly moderates the link between CSR message transparency and stakeholders' approval of the message.*

H_{4f}: *Education significantly moderates the link between CSR message consistency and stakeholders' approval of the message.*

H_{4g}: *Education significantly moderates the link between CSR message credibility and stakeholders' approval of the message.*

5.7.2 Moderating Effects of Gender

Gender variable may significantly moderate the link between CSR message contents and stakeholders' approval. Earlier studies by D'Souza *et al*. (2007) and Mostafa (2007) have proven the impacts of gender on consumers' intention to buy green food products. The studies also found that men possess deeper knowledge on environmental issues, while women care more on the quality of environment. But De Paco *et al*. (2009) found that women are more sensitive to environmental issues with better perception than men. Men and women tend to adopt social roles differently because of a series of personal, situational and cultural circumstances (Deaux and LaFrance, 1998). Based on the arguments from previous studies, the following hypotheses are proposed:

H_{4a}: *Gender significantly moderates the link between CSR message social dimension and stakeholders' approval of the message.*

H_{4b}: *Gender significantly moderates the link between CSR message environmental dimension and stakeholders' approval of the message.*

H_{4c}: *Gender significantly moderates the link between CSR message economic dimension and stakeholders' approval of the message.*

H_{4d}: *Gender significantly moderates the link between CSR message relevance and stakeholders' approval of the message.*

H_{4e}: *Gender significantly moderates the link between CSR message transparency and stakeholders' approval of the message.*

H_{4f}: *Gender significantly moderates the link between CSR message consistency and stakeholders' approval of the message.*

H_{4g}: *Gender significantly moderates the link between CSR message credibility and stakeholders' approval of the message.*

5.8 Conclusion

This chapter has considered theoretical framework and hypothesis of the research to outline the gaps in literature. It is aimed at expanding the understanding of CSR in the context of mining industries in Ghana and other developing countries. Since there is no specific definition of the concept of CSR or CSR communication, the findings will help capture the current functional meaning in Ghanaian context.

Research theories were also considered as far as CSR communication and activity are concerned which include CSR communication theories. The chapter also discussed stakeholder, legitimacy and institutional theories – the social reporting theories in detailed.

The conceptual framework was also taken into account. It delved into sustaining and expanding economic growth which can help a business to reduce avoidable risks, prevent waste generation, increase material and energy efficiency in order to obtain communities approval for operation. Conceptual model and hypothesis development were also presented to demonstrate the effects of effective CSR message contents on stakeholders' approval of the message. The aims and objectives of this research were outlined to assess whether CSR dimensions and effective CSR message components have impact on stakeholder' approval of the CSR message.

The associations between CSR dimensions, effective CSR message and stakeholders' approval through moderation of education and gender are hypothesised to also be

investigated. The chapter went on to talk about the research objectives, it proposes to test the dimensions, the impact of CSR message components on stakeholders, test the moderation effects of education. Thus, it again examined the moderation effects of gender and the link between CSR message contents and stakeholders' approval.

Finally, according to Freeman (1984), the core of stakeholder theory recognises that the firm is characterized by relationships with many groups and individuals (stakeholders), each with the power to affect the firm's performance or having a stake in the firm.

Overall, by using stakeholder theory that is supported by both legitimacy and institutional theories, the chapter argued strongly that different stakeholders in Ghana mining industry may approve MMCs CSR communication message contents differently. This critical literature of theories reviewed also feeds into the conceptual development of the thesis by highlighting why the study used the same conceptual framework for all the three different stakeholders (GLAs, MCEs and HCOs). Employing such design helps to compare all the three stakeholders chosen for the study.

The next chapter focuses on the research methodology that includes research philosophy, approach and research general design for examining the link between CSR message contents and stakeholders' approval of the message.

Chapter Six

Research Methodology

6.1 Introduction

This chapter outlines the research methodology for the study. It contains information about the research philosophies and how researchers view the world. The main focus of the chapter is to provide an explanation of the research philosophy, approach and design. It particularly highlights the rationale behind the use of the methods in the study. The chapter describes the research philosophy by exploring a number of philosophical positions to lay the foundations of the study. It further presents the research design that the study employs. This chapter discusses the research approach.

The chapter is arranged as follows; ontology in section 6.2, epistemology in section 6.3, research design in section 6.4, and section 6.5 for deduction and inductive approaches. It also continues with research strategy in section 6.6, research choice and time horizon in section 6.7, data sampling in section 6.8 and data collection secondary in section 6.9. The sections 6.10 and 6.11 focus on restrictions and limitations of the study, and research ethics and access respectively. Finally, the chapter ends with concluding remarks on the chapter in section 6.12.

6.2 Ontology

Ontology as a word is derived from the Greek word ‘on’ which literally means ‘being’ and ‘logos’ that is translated to be ‘theory’. As a result, ontology can be referred to as ‘the theory of being as being’. Therefore, ontology takes care of how the world operates and its nature of reality (Delanty and Strydom, 2003; Bryman, 2008; Saunders *et al.*, 2009). The entire idea regards whether social entities are seen as objective (having an existence outside and independent from social actors) or constructed (by the perceptions and actions of social actors). Ontology is the foundation of the research design (Camelleri, 2012) and as the science or study of being (Blaikie, 2007). The two main philosophies of ontology are objectivism and constructionism (Bryman, 2011; Bryman and Bell, 2011).

Constructionism is a social phenomenon created by the perception and actions of social actors and the reality is, this phenomenon is constructed by the social actors in it (Bryman, 2011). According to Saunders *et al*. (2009) social actors' interpretation of situations may lead to various actions and behaviours which can be observed by others as how situations are meant to be interpreted in that particular environment. This means that phenomena are changing continually because of different interpretations and actions which are made by the social actors. As a consequence, phenomena are under constant alteration due to social actors' interpretations in their own views (Bryman and Bell, 2011).

Objectivism as a different ontological position is a social phenomenon that is independent from social actors. Accordingly, researchers' way of viewing the world allows the individual to examine phenomena without considering the individual actors thoughts and interpretations (Saunders *et al*., 2009; Bryman and Bell, 2011). Objectivism requires that a researcher of a study conducts the study based upon views which are an objective in nature. In this study, the examination of how stakeholders' themselves contribute to different variables will be measured.

Since this research is not interested in gaining any deeper insight (investigate in depth) in the mining industry, the view of objectivism is certainly the ontological position for this study. This will help the way of filling the research gaps and formulating the research questions.

6.3 Epistemology

The term epistemology refers to the science of knowledge which concerns a phenomenon that can be observed as acceptable knowledge in a particular field of study (Bryman, 2008; Saunders *et al*., 2009; Bryman and Bell, 2011). Saunders and Lewis (2012) indicate four different philosophies which comprise of positivism, realism, interpretivism and pragmatism. However, a number of authors (Hussey and Hussey, 1997; Easterby-Smith *et al*., 2012) believe that selecting a research philosophy is a choice between a positivist and a phenomenological philosophy. Easterby-Smith *et al*. (2012) puts the above into two philosophy paradigms.

Phenomenological paradigm considers the world to be socially constructed and subjective where observer is part of what is being observed (Saunders *et al*., 2009). It further assets that science is driven by human interests and focus on meanings by trying to understand what is

happening (Levin, 1988). This paradigm looks at the totality of each situation, develop ideas through induction from acquired data and use multiple methods to establish different thoughts of phenomena (Wilson, 2010). In view of this, small samples are investigated in depth or over time to provide comprehensive data (Easterby-Smith *et al*., 2012).

On the contrary, the positivist paradigm believes that the world is external and objective (Levin, 1988). It is believed that reality is stable, observable and describable from an objective viewpoint without interfering with the phenomenon under study. Other researchers can easily repeat it (Levin, 1988; LoBiondo-Wood and Haber, 2006). In addition, this paradigm has the belief that observer is independent and science is value-free. It further believes that the researcher should focus on facts, look for causality and fundamental laws, reduce phenomenon to simplest elements and formulate hypotheses and then test them (Sekaran and Bougie, 2011).

Concepts should be operationalised in order to be measured and large samples are preferred (Bryman and Bell, 2011). Positivism has a long and rich historical tradition that posits that knowledge is based upon objective data which are derived from sense experience; the role of the researcher is usually limited to data collection and interpretation through objective approach; where the research findings are generally observable and quantifiable. The main principles of positivism are dependent upon quantifiable observations which can lead themselves to statistical analysis (Collins, 2011). Therefore, the positivist philosophy embraces a notion of truth where verifiable assertion concurs with the facts of reality that can be ascertained (Hirschheim, 1985).

Positivist ideology is embedded in atomism, quantification and operationalization. Atomism means that a phenomenon exists as an entity which is separated from the entire planet with discrete elements (Sulaiman and Kura, 2012). Quantification signifies the variables that are normally expressed in numbers and frequencies. It can also use mathematical apparatus for revealing significance to draw conclusion. However, operationalization defines social phenomenon such as behaviours and life experience (Walker, 2005, Sulaiman and Kura, 2012). According to Collins (2010, p. 38) "Positivism has an atomistic, ontological view of the world as comprising discrete, observable elements and events that interact in an observable, determined and regular manner". This means that studies using positivist philosophy are based solely upon facts and consider the world to be external and objective (Wilson, 2010).

6.3.1 Shortcomings of Positivism

Positivism as an epistemology is also connected with some limitations as follows; Positivists rely upon experience as a justifiable source of knowledge, nonetheless, there are things which are fundamental and significant such as cause, time and space which are not based on experience (Crowther and Lancaster, 2014). In addition, positivism presumes that all types of processes may be professed as a certain variation of actions of persons or connections between persons (Collins, 2011). Positivism when it is adopted in business and other studies may be criticised for relying upon status quo. This is because; research findings through positivism studies are normally descriptive and lacking the much needed insight in-depth issues (Crowther and Lancaster, 2008).

The view of knowledge of this research corresponds with the values of positivism. The positivism ideals are employed based upon the fact that an objective conclusion can be made rather than phenomenology which is highly subjective. However, the following considerations have been identified by Easterby-Smith *et al*. (2012); they are summarised as follows:

- It tends to produce quantitative data: this fits well with the survey method to be used.
- Data can objectively be measured.
- The study reduces phenomenon to simplest elements, formulate hypotheses and test them.
- Reliability is high.

Having outlined the two philosophy alternatives above; the appropriate best fit for the study is to follow the positivist paradigm. Since in positivism studies, the researchers are independent from the study and have no human interests within the study (Crowther and Lancaster, 2014).

6.4 Research Design

This study employs mainly quantitative method as its major research strategy. However, there are some elements of qualitative method. According to Davies (2007) quantitative and qualitative are the main research methods. Since most of the elements in this study are

involved in collecting and analysing numerical data, employing a quantitative method as the main strategy is appropriate.

Quantitative data on mining companies are collected using survey (Perez, 2009) and databases (Ziek, 2009) for example, annual reports. The study begins with hypotheses formulation and testing based upon a framework of the collected data. Davies (2007), states that this methodology can provide guidance by which the sampling data can be used to draw a conclusion through deductive reasoning (Sekaran and Bougie, 2011). Nonetheless, the strength of this method depends upon its reliability or repeatability (LoBiondo-Wood, 2006).

There are some elements of qualitative method in the study. This is employed to capture data pertaining to the CSR message channels. The study uses a questionnaire that has been selected as a form of an exploratory study due to the under-researched nature of CSR communication in a Ghanaian context. Some scholars described this method as suitable and recognized strategy to gather more information in the social research (Bauer and Gaskell, 2000; Crowther and Lancaster, 2008). This method has been used in the area of CSR before (Whitehouse, 2006; Schmeltz, 2011).

6.5 Deductive and Inductive Approaches

A number of authors have discussed extensively on the choice between deductive and inductive research paradigms (Sekaran and Bougie, 2011). Researchers using deductive approach, move from general ideas or theories to a specific situation where the specific situation is deducted from the general situation. Simply, the approach refers to as moving from general to the particular. It is a research in which theory is tested by empirical observation (Bryman and Bell, 2011). For instance, deductive approach has been defined as "A study in which a conceptual and theoretical structure is developed which is then tested by empirical observation; thus particular instances are deducted from general influences" (Hussey and Hussey, 1997 p.19). Crowther and Lancaster (2014) states that as a rule, positivism studies generally adopt deductive approach.

By contrast, in the inductive approach, researchers move from particular situations to produce broad general ideas or theories. Hussey and Hussey (1997 p.13) has defined inductive approach as "developed from observation of empirical reality; thus general inferences are induced from particular instances, which is the reverse of the deductive approach since it

involves moving from individual observation to statements of general patterns or laws". In sum, deductive approach is a theory-testing whereas inductive approach is a theory-building (Davies, 2007). Inductive research approach is normally associated with a phenomenology philosophy (Crowther and Lancaster, 2014).

In this study a deductive approach is employed due to its conceptual and theoretical nature. The theoretical model will be first developed through literature review, followed by hypotheses formulation, data collection, and then testing of hypotheses. The deductive approach will be best suited as the available theory will be tested or measured empirically. The research pathway is illustrated below in figure 6.1.

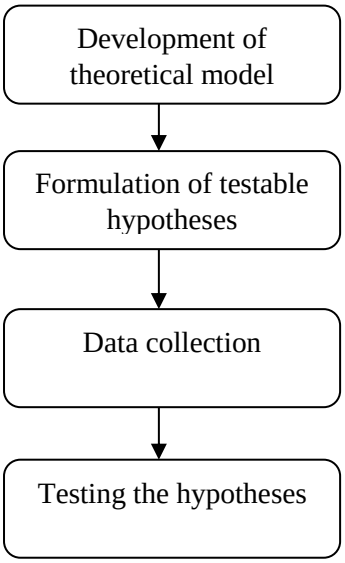


Figure 6.1: Diagram of the deductive approach. (Source: Sekaran and Bougie, 2011)

6.6 Research Strategy

A research strategy indicates the type of study that needs to be undertaken to provide answers to the many research problems. Saunders and Lewis (2012) mention about seven research strategies specifically; experimental (common in pure science research); survey (normally in quantitative method when large volume of data are involved); case study (which seeks to understand social phenomenon within a particular setting); grounded theory (where theory is

generated through observations); action research (a research in a form of a field experiment); ethnography (which observes patterns of human activity) and archival research (LoBiondo-Wood and Haber, 2006; Davies, 2007). This study will use a survey research strategy because large volume of data is involved.

6.7 Research Choice and Time Horizon

Research choice and time horizon has been categorised as either cross-sectional or longitudinal (Saunders *et al*., 2009; Saunders, 2012). Cross-sectional study is the study of a particular phenomenon that is conducted at a given time. It is carried out at one point in time over a short period (Levin, 2006). Contrary to longitudinal study, the cross-sectional study is short term and less expensive to conduct. It is relatively quick and easy to conduct; there are no long periods of follow-up (Lindborg and Ohlsson, 2009). Cross-sectional study is able to measure occurrence for all factors under investigation. Data on all variables are collected only once and multiple outcomes can be studied (Hennekens and Buring, 1987). It is good for descriptive analyses and for generating hypotheses (Levin, 2006). Additionally, in such studies there are rarely ethical difficulties since participants are neither deliberately exposed nor treated (Mann, 2003).

There are also shortcomings associated when a cross-sectional study is carried out. For instance, it is difficult to determine whether the outcome followed exposure in time or exposure resulted from the outcome; they are carried at one point in time which can give no indication of the sequence of events (Hennekens and Buring, 1987). Cross-sectional study is unable to measure incidence and associations identified, and may be difficult to interpret. It is also susceptible to bias because of low response and sometimes, misclassification due to recall bias (Levin, 2006). According to Mann (2003) any study with a low response rate may be criticised. This is because the study can miss important difference in the response and non-response questionnaires.

Despite all the shortcomings of the cross-sectional study, the most common problem associated with this type of approach is non-response (Levin, 2006) apart from differentiating cause and effect from simple association (Mann, 2003). Since this study adopts cross-sectional approach due to its nature in terms of time constraint, the techniques to minimise the anticipated non-response include telephone and mail prompting. A second and third

mailing of surveys, letters that outline the significance of replying the questionnaires are also considered. Previous studies on CSR practices in Ghana and other related studies elsewhere by Mael and Ashforth (1992), Chaudhuri and Holbrook (2001), de Vaus (2002), Ofori and Hinson (2007), Schmeltz (2011), Kuada and Hinson (2012) all employed the cross-sectional study as research choice and time horizon.

6.8 Data Sampling

The study uses respondents from a combination of purposive sampling (Changchutoe, 2012; Tongkachok and Chaikeaw, 2012) and a quota sampling (Szolnoki and Hoffmann, 2013; Diaz de Rada and Martin, 2014; Yang and Banamah, 2014) to recruit all the 1200 research participants (refer to 4.7.4 below). The non-probability sampling method was used because this study involves researching into a hidden (or hard-to-reach) population in towns and villages in remote areas of Southern Ghana based on a population census in 2010 (Cooper and Greenaway, 2015). The respondents came from employees of the three MMCs, local governments' officials and host communities officials in Southern Ghana. The three MMCs were selected based upon their classification as gold, bauxites and manganese miners.

Purposive sampling was employed because it was expected that respondents residing at the mining communities would have prior knowledge on mining activities. Although purposive sampling can be highly prone to researcher bias, the technique in a form of expert sampling is appropriate in research that needs to glean knowledge from individuals that have particular expertise, in this case, CSR (Tongkachok and Chaikeaw, 2012; Zhi, 2014).

Purposive sampling had been used in previous CSR research to ensure that sample was representative for assessing perceptions across all levels of the organisation (Strydom and Delport, 2002). According to De Vaus (2002, p. 207) purposive enables a sample which contains "The most characteristics, representative or typical attributes of the population" by ensuring that the purpose of the study is upheld. However, purposive sampling is suitable depending upon the researcher's knowledge of the population under study to ensure that the sample is representative (Babbie and Mouton, 2002).

The study used a quota sampling in addition to the purposive sampling. This is due to the proportion of the research population in terms of the demographic structures such as age, gender and education in the mining industry. Statistics have shown that there are more male

workers than female workers, more young workers than old workers, and more average-educated workers than better-educated workers in the mining sector (Ghana Chamber of Mines, 2010; Ghana Districts, 2016).

The quota sampling which is non-probability sampling assumes that there is an even distribution of characteristics within a population. This is different from the probability sampling that every sample in the research population has a chance of being chosen (the researcher believes that any sample would be representative and therefore obtaining results). However, some authors believe that quota sampling is the most common sample matching (Bethlehem, 2014) that combines the features of purposive sampling and stratified sampling to increase its representativeness (Diaz de Rada and Martin, 2014; Cooper and Greenaway, 2015). Using the quota sampling allowed the researcher to select respondents according to some fixed numbers and to achieve a representative sample for the study.

6.8.1 Strengths and Limitations of Quota Sampling

The study used the quota sampling based upon its strengths especially, its ability to ensure convenience in executing the study; it is speedy, less expensive, and not a time consuming method (Yang and Ahmad, 2014). Moreover, the sampling approach is the only practical method when the research population has no suitable frame and it is flexible for the researcher to replace the respondent with another person who is ready to furnish information if the former refuses to cooperate (Brick, 2011; Cooper and Greenaway, 2015).

Nonetheless, the quota sampling may still have a substantial research bias arising in the matter of selection of sample units that are easily accessible. The quota sampling besides requiring several investigators where each one cannot be equally competent is not sufficient for obtaining sample that is representative (Cooper and Greenaway, 2015).

6.8.2 Overcoming the Limitations

This study used both sample matching and weighting in order to obtain more accurate estimates to overcome the above research limitations for using the quota sampling (Cooper and Greenaway, 2015). The estimators which require a number of assumptions to be made (Heckathorn, 2011) and quality measures that require bootstrap method to construct confidence intervals. Furthermore, it uses a large sample size as twice as that is needed under simple random sampling (Salganik, 2006). Hence, the methods were employed in calculating the non-probability samples. A credibility interval which is calculated in exactly the same way as a confidence interval but different in their interpretations was also used as an additional quality measure (Gill, 2014; Cooper and Greenaway, 2015). Cooper and Greenaway (2015) proposed that the unweighted probability survey response rates are calculated as:

$$\frac{number\ of\ respondents}{total\ number\ of\ eligible\ units}$$

However, as the study is using non-probability sampling from hidden population where the total numbers of eligible units were not known, it makes it impossible to calculate response rates. Based on this, the study used 'participation rate' (Baker *et al*., 2013) to calculate the response rate as:

$$\frac{number\ of\ \ respondents\ who\ have\ provided\ a\ usable\ response}{total\ number\ of\ initial\ invitations\ requesting\ participation}$$

In addition, the following recommendations were made by Cooper and Greenaway (2015) in using non-probability sampling:

1. Fitness for purpose was used in designing the survey.
2. Various methods available were carefully considered in order to obtain the best quality estimates for the study.
3. The study has described the choice of sampling and estimation techniques and the quality of the resulting estimates other than their limitations.

6.8.3 Respondents

The respondent pool is composed of a quota sample of 400 respondents being the employees of the three mining companies. The study considered typical employees but not the managers since the employees are likely to assess and respond to the companies' CSR activities based upon their experiences (Rupp *et al*., 2006). Another quota of 400 participants was allocated each to both the local government officials and host community officials. The sample allocation is detailed in section 6.8.5 captioned sample size calculation. Company employees, local government and host community officials were selected as participants in this study for three main reasons. This is because those respondents in their knowledge of various institutions, by virtue of their profession routinely contemplate and engage in particular actions that will be consistent with their attitudes and opinions (Murray and Vogel, 1997). Additionally, individuals representing a group of interest regarding the CSR policy and decision making were selected; they represent a comparatively consistent subject pool.

However, it was anticipated that this research might end up by considering the option of sending questionnaire to all members of the entire population if the participants of the study population was deemed small or inaccessible. This could boost the number of the research population and work towards a good response rate. This was what happened in some of the towns and villages in the mining areas relevant to the study.

6.8.4 Research Population (Inclusion and Exclusion Criteria)

For the purposes of clarity, this CSR research was restricted to mining companies in southern Ghana listed in the KPMG Ghana Country mining guide as foreign companies (KPMG, 2014). In addition, only MMCs that are in the Ghana Chamber of Mines list are selected. Moreover, this study was restricted to only onshore mining companies hence, all Oil and Gas mining companies were excluded since they are all operating offshore. Also excluded from the study were salt and silver miners. The stakeholders involved were also restricted to company (employees), host community (officials) and the government (local government elected officials or appointees). The population of the study was the inhabitants of Awaso, Obuasi and Nsuta where bauxite, gold and manganese are mined respectively. The miners and communities for diamond were excluded because the company was not listed in the KPMG as having a foreign owner with operations in Ghana.

The lists are divided into A, B and C where list A contains major mining companies (key domestic players) and list B consists of foreign companies with operations in Ghana which is the focus of this research. The list C presents three selected MMCs that were surveyed for the study where there are one gold mining company, one bauxite company and one manganese company (the only diamond company in Ghana is excluded as it is not foreign owned). The owner is Jospong Groups of Companies which is a Ghanaian company. In addition, the mining industry in Ghana accounts for 5% of the country's gross domestic product (GDP) with minerals making up 37% of total exports. Since Gold alone contributes over 90% of the total mineral exports, it is decided to have 60% quota as shown in list C below.

Table 6.1 Major Mining Companies in Ghana – List A

Major Mining Companies in Ghana	
Adansi Gold Company Ltd	Keegan Resources (Ghana) Ltd
Ashanti Goldfields Co. Ltd	Kumasko Mining Enterprise
ButreAhanta Exploration Ltd	Leo Shield Exploration Ghana Ltd
Central African Gold Ghana Ltd	Mikite Gold Resources Ltd
Chinagold-GH Resources (Group) Co Li Ltd	Newmont Ghana Gold ltd
Discovery Gold Ghana Ltd	Noble Mining Ghana Ltd
Goknet Mining Company Ltd	Phoenix Resources Ltd
Gold Recovery Ghana Ltd	Quivira Gold Ltd

Table 6.2: All MMCs Mining in Ghana – List B

Foreign Companies with Operations in Ghana (MMCs)	
Abore Mining Company	Ebi (Ghana) Ltd
Abosso Goldfields Ltd	General Metals Corporation
African Gemo Resources Ltd	Ghana Bauxite Company Ltd
African Gold Group Inc.	Ghana Consolidated Diamond Ltd
AGG (Ghana) Ltd	Gold Coast Resources Inc.

Akoko Gold Ventures	Gold Fields Ltd
Akoto Stone Quarry Co Ltd	Golden Star Resources Ltd
Akroma Gold Company Ltd	Golden Star Wassa Ltd
All Stars Associates Ltd	Gyampo Mining Co. Ltd
AngloGold Ashanti Ltd	Haber Mining Ghana Ltd
AusdrillGh Ltd	James Monroe Capital Corporation
Barnex (Prestea) Ltd	Leo Shield Exploration Ghana Ltd
Birim Goldfield Inc.	Midras Mining Ltd
CAML Ghana Ltd	Newmont Ghana Gold Ltd
Cardero Ghana Ltd	Nkroful Mining Ltd
Cluff Mining (West Africa) Ltd	Pioneer Gold Fields Ltd
Crew Gold Corp.	Rancho Ghana Ltd
Dbs Industries Ltd	Resolute Amansie Ltd
Duraplast Ltd	Resolute Mining Ltd
Eastern Alloys Company Ltd	Satellite Gold Fields Ltd
SEMS Exploration Services Ltd	Westaf Pty Ltd
Sian Gold Fields Ltd	African Mining Services (Ghana) Pty Ltd
Vimetco Ghana (Bauxite) Ltd	Nevsun Resources (Ghana) Ltd
Volta Aluminium Company Ltd	Foraco International SA
Wales Holding Corporation	African Stellar (West Africa) Ltd
Waratah Investments Ltd	

Table 6.3 Selected Four MNCs for the Study. (Source: Annual Reports of companies, 2013; Ministry of Finance Ghana, 2014)

Foreign Companies with Operations in Ghana (MMCs)						
MMC Local Name	**MMC Operation Details**			**Parent Country**	**MMC Mineral Mined**	**Host Community and Region in Ghana**
	Revenue in 2013 US$M	**Employee number in 2013**	**Output in (OZ)**			
AngloGold Ashanti Ltd	341 301	S=4250 C=850 S=670 C=2450	239,032.00 212,465.27	South Africa	Gold	Obuasi, A/R Iduapriem, W/R
Ghana Consolidated Diamond Ltd*	*	*	*	Jospong Group, Ghana	Diamond	Akwatia, (BirimValley) E/R
Ghana Bauxite Company Ltd	32.9	S=230 C=720	908,586.00	Bosai, China	Bauxite	Awaso, W/R
Ghana Manganese Co. Ltd	135.5	S=681	1,724,417.00	Consmin, Jersey (CI)	Manganese	Nsuta, W/R

Criteria for Selection

- The foreign companies list includes companies whose geographical location is Ghana but the parent company is not in Ghana.
- * Failed the criteria for selection.

Meaning for Abbreviations

- A/R = Ashanti Region, W/R = Western Region, S = Staff, C = Contractors and CI = Channel Islands

6.8.5 Sample Size Calculation

Survey is used in this study as a data collection method, but the population of interest, Southern Ghana, is large geographical area. In order to get an estimation of appropriate sample size for a study like this which uses purposive and quota sampling a certain generic formula is employed for calculation. Daniel (1999) suggests that the generic formula that should be used for large population such as this is:

$$n = \frac{Z^2 P(1-P)}{d^2}$$

Where; *n* is the sample size being determined, *Z* is the test statistic at 95% level of confidence (the abscissa of the normal curve which cuts off an area α at the tails), *p* is the expected prevalence or proportion and *d* is the precision.

According to Naing *et al*. (2006), for social sciences the ideal level of confidence is 95%with a Z score of 1.96. Hence, this study uses the level of confidence of 95%.

Thus,

Z = 1.96, *p* = 0.5, 1-*p* = 0.5 and *d* = 5% = 0.05

Therefore the equation becomes,

$$n = \frac{(1.96)^2(0.5)(0.5)}{(0.05)^2}$$

n = 385

The estimated minimum sample size of respondents needed for this study in the mining area is 385.

However, in all, 1200 questionnaires were distributed to the research population mindful of the minimum sample size (385) for the study. Obuasi, Awaso and Nsuta were given 400 each.

Table 6.4: Minimum Amount of Sample Size Needed for Distribution

Sample Allocation		**Respondents**			**Total**
Description	**Percentage**	**Mining Company (MCEs)**	**Host Community (HCOs)**	**Local Government (GLA)**	**MCEs + HCOs + GLA**
Sample Size (N)	*	129	128	128	385
Male (M)	60%	77	77	77	231
Female (F)	40%	52	51	51	154
Total (M+F)	100%	129	128	128	385

The mining company, local community and local government are allocated 129, 128 and 128 respectively, almost equal to the sample size. For all the 3 companies, the participants of interest are at least 25 individuals from each company (total number expected to be 129). Out of the total number of 129 allocated, 77 is allocated to males (60%) and 52 for females (40%).

In the communities, three opinion leaders will be considered in each mining company's operating community (total expected, 128). Out of the 128, 77 is allocated to males (60%) and 51 for females (40%).

In addition, three participants were chosen from local government officials in each local mining community (total expected, 128). Furthermore, 77 was allocated to males (60%) and 51 allocated to females (40%).

An overage of 42 was allowed for the mining companies (57 x 3 = 171; 171-129 = 42), and 43 each was allocated to local communities and local government (57 x 3 = 171; 171-128 = 43). This made the overall expected research sample size equal to 128 (MC+LG+LC; 42+43+43=128). Therefore, the minimum number of questionnaires expected to be delivered to respondents of MC, LG and LC was 513 (171 x 3 = 513). Allowing the overage ensured a cover for non-response in each group. The highlighted figures in table 6.5 shows the actual number of questionnaires that were distributed.

Table 6.5: Actual Sample Size Distributed

Sample Allocation		**Respondent**			**Total**
Description	**Percentage**	**Mining Company (MC)**	**Local Community (LC)**	**Local Government (LG)**	**MC + LC + LG**
Sample Size (N)	*	***400***	***400***	***400***	1200
Male (M)	60%	***240***	***240***	***240***	720
Female (F)	40%	***160***	***160***	***160***	480
Total (M+F)	100%	***400***	***400***	***400***	1200

Table 6.6: Allocation of Samples according to GLAs, MCEs and HCOs Length of Service and Gender

Length of Service in Years	Percentage Allocated	Allocated Sample size (out of 129)	Male (M) 60%	Female (F) 40%	Total M+F (100%)
Below 1	15%	19	***11***	***8***	19
1-5	15%	19	***11***	***8***	19
6-10	20%	26	***16***	***10***	26
11-15	20%	26	***16***	***10***	26
16-20	15%	19	***11***	***8***	19
21-25	10%	13	***8***	***5***	13
Over 25	5%	7	***4***	***3***	7
Total	100%	129	***77***	***52***	129

Table 6.7: Actual Samples Distributed according to GLAs, MCE and HCOs Length of Service and Gender

Length of Service in Years	Percentage Allocated	Allocated Sample size (out of 400)	Male (M) 60%	Female (F) 40%	Total M+F (100%)
Below 1	15%	60	***36***	***24***	60
1-5	15%	60	***36***	***24***	60
6-10	20%	80	***48***	***32***	80
11-15	20%	80	***48***	***32***	80
16-20	15%	60	***36***	***24***	60
21-25	10%	40	***24***	***16***	40
Over 25	5%	20	***12***	***8***	20
Total	100%	400	***240***	***160***	400

From tables 6.6 & 6.7, employees' length of service in years below 1 year, 1-5 and 16-20 years were allocated 15%, 6-10 and 11-15 years were allocated with 20%, those with 21-25 years with 10% and those over 25, 5%. Table 6.6 shows sample size allocated out of 129, 0-1,

1-5, 6-10, 11-15, 16-20, 21-25 and over 25 years were 19, 19, 26, 26, 19, 13, and 7 respectively. Actual samples shown in table 6.7, age groups below 1, 1-5 and 16-20 were allocated 60 each while year group 6-10 and 11-15 were 80 each. 39 each with a 23 (60%) for males and 16 for females (40%). However, service groups 21-25 and over 25 were allocated 40 and 20 respectively.

Table 6.8: Allocation of Samples according to GLAs, MCEs and HCOs Education and Gender

Educational Level	Percentage Allocated	Allocated Sample size (out of 128)	Male (M) 60%	Female (F) 40%	Total M+F (100%)
Below SHS	30%	39	23	16	39
SHS	30%	38	23	15	38
Undergraduate	30%	38	23	15	38
Postgraduate	10%	13	8	5	13
Total	100%	128	77	51	128

In table 6.8, it shows that the government officials' educational level at Senior High School (SHS), Diploma and Degree were allocated with 30% and 10% (15) for those with Masters or Post Masters. Out of the 128 allocate sample size, SHS and Diploma is 39 with 23 (60%) for males and 16 (40%) for females. The allocation for Degree holders was 38 out of the 128, 23 (60%) for males and 15 (40%) for females in the group. However, the people with Masters or Post Masters group was allocated 13 out of the 128 with 8 (60%) for males and 5 (40%) for females. Table 6.9 shows the actual number of questionnaires that were distributed to the study population.

Table 6.9: **Actual Samples Distributed according to GLAs, MCEs and HCOs Education and Gender**

Educational Level	Percentage Allocated	Allocated Sample size (out of 400)	Male (M) 60%	Female (F) 40%	Total M+F (100%)
Below SHS	30%	120	***72***	***48***	120
SHS	30%	120	***72***	***48***	120
Undergraduate	30%	120	***72***	***48***	120
Postgraduate	10%	40	***24***	***16***	40
Total	100%	400	***240***	***160***	400

Table 6.10: Allocation of Samples according to GLAs, MCEs and HCOs Age and Gender

Age (Years)	Percentage Allocated	Allocated Sample size (out of 128)	Male (M) 60%	Female (F) 40%	Total M+F (100%)
Below 25	10%	13	8	5	13
26-35	25%	32	19	13	32
36-45	25%	32	19	13	32
46-55	25%	32	19	13	32
56-65	10%	13	8	5	13
66 or Above	5%	6	4	2	6
Total	100%	128	77	51	128

In table 6.10, 10% of the sample was allocated to the local community participants whose ages were within 25 or below, 26-35, 36-45, 46-55 were allocated 25%, 56-65 was 10% and those who were 66 years or above were allocated 5% of the sample. Out of the 128 sample size allocated, 13 of the sample was allocated to the 25 or below years and 26-35 years with 32 where, 19 (60%) for males and 13 (40%) for females. Another 13 was allocated to the 56-65 year group out of the 128 sample, with 8 (60%) for males and 5 (40%) for females in the group. Nonetheless, the 66 and above year group was allocated 6 out of the 128 with 4 (60%)

for males and 2 (40%) for females. Table 6.11 shows the actual number of questionnaires that were distributed.

Table 6.11: Actual Samples Distributed according to GLAs, MCEs and HCOs Age and Gender

Age (Years)	Percentage Allocated	Allocated Sample size (out of 400)	Male (M) 60%	Female (F) 40%	Total M+F (100%)
Below 25	20%	80	***48***	***32***	80
26-35	20%	80	***48***	***32***	80
36-45	20%	80	***48***	***32***	80
46-55	20%	80	***48***	***32***	80
56-65	10%	40	***24***	***16***	40
66 or Above	10%	40	***24***	***16***	40
Total	100%	400	***240***	***160***	400

6.9.1 Data Collection: Secondary

Secondary data collected initiated the study. Saunders and Lewis (2012) state that secondary data are data which had been originally obtained for some other purpose. The data can be collected through internal sources (within company or institution) and external sources (outside company or institution). The research study uses several data sources in order to understand general picture of CSR communication. A search of numerous well-known CSR websites such as Ghana Chamber of Mines (GCM) or KPMG International were visited and analysed. This yielded a list of all the mining companies in Ghana – both large and small multinationals companies in this sector.

The GCM website confirmed whether a company has a license to operate in Ghana or a member of GCM. Another secondary source was the companies' annual reports as Jenkins and Yakobvleva (2005), and Saleh (2009) state that annual reports are the most publicised compared to other communication means. The annual reports were also used to elicit information on companies such as their operating communities, company operations in terms

of annual income, parent countries, mineral mine and nature of CSR being undertaken in Ghana.

The International Council on Mining and Metals, academic articles and journals from EBSCO, Emerald and other online sources were all used to gather information to design the research question. Azapagic (2003) proposes that financial and some social data are normally available from company's head office whereas environmental data can be accessible through the individual sites and operations.

According to the literature review, there are over sixty-seven large-scale mining companies producing oil, gold, diamond, bauxite and manganese in Ghana. Also, there are over two hundred registered small-scale mining groups in addition to more than ninety mining service delivery companies (Mineral Commission, 2006). However, only three MMCs and their communities were used for the study.

6.9.2 Data Collection: Primary

Majority of the data required to answer the research questions were based on primary data source. According to Saunders and Lewis (2012), primary data are collected specifically for a study being undertaken. Primary data can be collected by questionnaire, depth interview, case study, focus group interview, experimentation and observation (Saunders *et al*., 2009). Both database and survey can be used to generate for a study. In this research, survey was employed to collect the primary data.

A survey was conducted with the population selected according to purposive and quota sampling techniques above. The primary data were collected through questionnaire containing mainly structured questions. The questions were grouped into constructs and dimensions in sessions (Hansen and Andersen, 2009). These were based upon the themes such as personal knowledge of CSR, CSR dimensions, CSR message relevance, CSR message transparency, CSR message consistency, CSR message credibility, stakeholders' approval, message channels and lastly, demographics details (MeGehee *et al*., 2009; Bryman, 2012). Appendices V and VI contain structured questionnaires that were administered to all the respondents in the study population. To minimise the amount of effort for data collection, a unified database format that are compatible was created. The unified database enabled the data to be easily imported onto a computer and managed effectively.

6.9.3 Data Collection Journey

The data collection journey did not go as expected. This was due to the fact that the three selected MMCs and their host communities were scattered in the Southern Ghana. Apart from the main mining towns namely, Awaso, Nsuta and Obuasi, there were also surrounding towns and villages which were hardly accessible by car. In some places the questionnaires were distributed to, and collected from respondents in the host communities by bicycle or sometimes by foot.

In these places internet access was either nil or at its lowest reception. In addition, some villages in the study areas are not connected to the national electricity grid. Hence, difficult for people in the communities to charge their mobile phones or even make a quick call, this was a major hindrance to the researcher. Persistent rains coupled with bad road network in the study areas worsened the researcher's mobility.

Another experience encountered was coming face-to-face with dangerous reptiles like snakes since most of the trips to deliver or collect questionnaires were either on foot or bike. At big mining towns for example, Obuasi and around Nsuta the reception was different as people were eager to receive and fill the questionnaires. However, this was not the same for other towns and villages. Several visits had to be made to a particular site just to collect the completed questionnaires by the researcher.

In all, 856 (71.3%) questionnaires were retrieved out of a total of 1200 questionnaires that were distributed with 817 (68.42%) valid responses for analysis.

6.9.4 Data analysis Journey

The data analysis journey was anticipated to be smoother than the data collection one. On the contrary, this had not been the case at all. Initially, the completed valid questionnaires were compiled and an Excel file was created for the data. This Excel file of data was transferred to a SPSS file to generate the study's dataset. In all, three individual datasets were created for the three study groups (GLAs, MCEs and HCOs) without any problems.

The torturous data analysis started during the actual data analysis on the computer with the IBM SPSS tool. Initially, the data were analysed by using simple regression instead of the much required multiple regression analysis. Failure to use the multiple regression analysis

produced many individual outputs for analysis. There were about eighty-four outputs. The researcher started the analyses with wrong outputs without seeking for due advice from the supervisors. About twenty thousand words of analysis including tables for analysis had been written. After submitting the preliminary analysis to one of the supervisors it was realised that the entire analysis had been done inappropriately.

Another problem was that the analysis did not correspond with the study's analytical model and the set-out hypotheses. This is because the analytical model and the hypotheses were formulated to be analysed with a multiple regression tool. The researcher was directed to use other available tools such as Smart-PLS, PLS-SEM, CB-SEM or stick to the traditional multiple regression.

One of the shortcomings of multiple regression is that it cannot generate or establish construct validity – reliability and convergent validity together, which could easily be done by other statistical tools mentioned. This problem was encountered during the analysis of the pilot study. Nevertheless, the above problem was resolved by performing a confirmatory factor analysis (CFA) on the data to assess convergent validity. All the tests of the model for convergent validity indicated that all the factors were significantly related to the construct (stakeholders' approval) and loading higher than 0.5.

The Smart-PLS, PLS-SEM and CB-SEM incorporate measurement error and in fact, have a good multi-group facility. But the multiple regression analysis is based on correlation and allows a more sophisticated assessment of the interrelationships among variables. Multiple regression also provides information on the whole model and the contribution each variable make to the model. After a hard and long thought, the multiple regression tool for the analysis was adopted because of the aforesaid qualities and the fact that the researcher was more familiar with it than the other alternative statistical tools. Despite all these confusions, the data were analysed using the multiple regression.

In order to make sure that there were no clerical errors, all the outputs were revisited and cross checked individually. All the tables for the writing-up were double checked with regards to each stakeholder's dataset and outputs. After this due diligence was undertaken, it paved way for output analyses and discussions.

6.10 Restrictions and Limitations

This study like any other had a number of restrictions and limitations. The first restriction may be availability of access to key players in local government, companies and host communities. Since the key players in charge of the stakeholders are highly regarded in their communities, their time and access may be a factor. Some of the respondents live at towns and villages which are in remote part of Southern Ghana making accessibility very difficult. One of the limitations of the study is that it did not seek for in depth understanding of the phenomenon. The study was based on positivist philosophical approach, with emphasis on descriptive nature.

6.11 Research Ethics and Access

In order to gain access to respondents in all participating companies, host communities and government-local-authority officials, the assistance of company employees, host community officials and local council was required and permission secured. Before the commencement of the study, a proposal which contained the study's outline, the scope and objectives, was presented to the respondents. After permission was granted, letters explaining the purpose of the study were sent and requesting for respondents valued participation. The letter was a part of the questionnaire. It was drafted in such a way that it offered would-be respondents the chance to exclude themselves from the study without any restrictions. Apart from the above, formal consent was obtained from the respondents. According to LoBiondo-Wood and Haber (2006), formal consent is essential in any research as it protects both the researcher and the participant.

In the questionnaire, a brief introduction of the survey was made to the respondents. The respondents' confidentiality was spelt out in the letters, respondents' anonymity were assured. In view of this, codes or pseudonyms were provided to all respondents. It further explained the overall procedure and the appropriate way to complete the questionnaire. To avoid discomfort that may lead to respondents' apathy in filling the questionnaires, the demographics were placed at the bottom of the questionnaire. The questionnaire concludes by thanking the respondents for their participation and time. This study conformed to Kingston University and the BSA guidelines for good professional behaviour and statement of ethical practice.

6.12 Conclusion

This chapter outlined the research methodology for the study that contained information about research philosophies and how researchers view the world. The main focus of the chapter was to provide an explanation of the research philosophy, approach and design. It mainly highlighted the rationale behind the use of the methods in the study.

The ontology section considered two main research philosophies; constructionism and objectivism. The difference between the philosophies was explained. The chapter went on to explain the term epistemology where phenomenological and positivist paradigms were looked into. Likewise, the quantitative and qualitative methods as major research strategy were also dealt with.

The chapter moved on to deductive and inductive approaches; research strategy; research choice and time horizon, and data sampling method. The data sampling methods, purposive and quota sampling employed in the study were considered. The respondents and the research population were discussed with much attention given to the inclusion and exclusion criteria for selecting. The chapter then moved on to the secondary and primary data collection, followed by data collection journey and data analysis journey.

Finally, it concludes with the research restrictions and limitations, and research ethics and access. The subsequent chapter discusses the survey research and pilot study including the strengths and weaknesses of the approach.

Chapter Seven

Survey Research and Pilot

7.1 Introduction

The survey method represents one of the most common research methods (Babbie, 2004; Saunders *et al*., 2009) and has been used in the CSR for years (Gulyas, 2009; McGehee *et al*., 2009). Using surveys, it is possible for a researcher to collect data either large or small populations which is at times referred to as the universe of a study. Survey methods do not belong to any particular field of research and they can be used or employed in almost any academic discipline (Davies, 2007). Campbell and Katona (1953, p. 16) proposes that "It is this capacity for wide application and broad coverage which gives survey technique its great usefulness".

A survey method consists of structured questionnaire, semi-structured, unstructured questionnaire or both mixed together (Bryman and Bell, 2011). Structured survey questionnaire uses structured list of questions in which all the respondents are asked the same way (Davies, 2007). On contrary, unstructured questionnaires allow the interviewer to probe the respondents and can guide the interview with regards to answers (Keleman and Rumens, 2008).

For the purpose of this project, a sample of three MMCs, their local governments and communities was used. The sample was restricted geographically to the southern region of Ghana where mining activities are prominent. Also, the survey - structured questionnaire was employed so as to collect data on the nature of initiatives and type of CSR communication the companies undertake. The survey method was also employed due to the fact that the population of interest for this study was dispersed over a broad geographical area.

This chapter presents mail survey in section 7.2, the strengths and weaknesses of mail survey in section 7.3, and minimising of bias in sections 7.4 and 7.5. It further considers the questionnaire development and items on it, measure quality, and questionnaire pilot study section in 7.6, and administration of the final questionnaire in section 7.7. The chapter concludes by summarising the whole chapter in section 7.8.

7.2 Mail Survey

According to Malhotra and Birks (2000), survey contains structured questions which are intended to ask a sample population at the same time. The survey questions in a form of questionnaires can be mailed to respondents, telephone interviewing, electronically (on internet as email) or personal interview (face-to-face). In spite of all the technological advancement in telecommunication which has increased telephone research growth, mail survey still remains the most well-known method in the UK (Birn, 2000). Mail survey apart from remaining the most employed data collection method, is also a low cost and preferred public method (Bryman and Bell, 2011). This form of data collection method has been used in CSR research in Ghana in earlier studies (Ofori and Hinson, 2007; Kuada and Hinson, 2012).

7.3 Mail Survey: Strengths and Weaknesses

Mail questionnaires can be employed to collect a large amount of data at a low cost per respondent; especially self-administration ones make large sample research feasible (Proctor, 2003). Since it is a cost effective method of collecting data, it can become more useful tool when the research resources are limited (Bryman, 2012). Mail survey can cost up to 50% less than the self-administered survey and about 75% less than a face-to-face survey (Bourque and Fielder, 1995). Respondents of mail questionnaires may provide more honest answers to personal questions. Mail survey does not involve any interviewer to influence the respondents' views and the answers (Easterby-Smith *et al*., 2008).

The absence of the interviewer in a mail survey eliminates a research interview bias. With this reason, the respondents feel free to reveal personal feelings. This is also an advantage because the survey results will not be unfavourably affected if the interviewer is unlikeable (Proctor, 2003). The respondents can answer question on their own time as the questionnaires can be completed at the respondents' own convenient time (Wilson, 2010). The respondents are able to work on the surveys at their own leisure (Birn, 2000). Additionally, this method can ensure that the respondent's anonymity which makes it more suitable for social research. It is a good way to reach peoples who often travel and a useful tool when the research samples are in a widely dispersed geographical area (Bryman, 2012).

Nonetheless, mail survey as a data collection method has its own limitations. One of the main shortcomings of mail survey is the low response rate. When compared to a telephone or a face-to-face survey, mail survey has a response rate of just above 20% (Graafland *et al*., 2003). According to Spence and Lozano (2000) a subject matter involving CSR is likely to result a low response rate. In many ways, mail surveys are not flexible to respondents since all the questions are structured. It takes longer time to complete than telephone or personal (MeGehee *et al*., 2009). The ability of respondent to answer survey is a problem.

The assumptions about the physical ability, literacy level and language ability of the respondents can be a problem. Some respondents may also be illiterate or have a low reading level which can affect their ability to answer the questions accurately (Davies, 2007). As the researcher has no control over the respondents who answer the questions, this poses a problem as the researcher cannot help the respondents if they are facing difficulties in answering the questions (Bryman, 2012). Despite all the drawbacks about the mail survey, it still remains a useful method when researching into CSR (MeGehee *et al*., 2009).

7.4 Minimising Bias (I): Social Desirability Bias

Though bias in a research cannot be eliminated completely, the study sought to minimise the associated bias. In all social study such as CSR research, the major problem associated with it is the social desirability bias 'SDB' (Norwood and Lusk, 2011). SDB is the inclination for research respondents to give answers to questions in a manner that others will view them favourably (Gonzalez-Ocantos *et al*., 2012). The individuals answer questions to present themselves socially acceptable rather than being accurate. It is believed that the respondents do not mean to be malicious or deceitful but afraid to disclose information that they believe the society will judge them for (Myung-Soo, 2000).

The SDB which poses one of the most common and persistent sources of bias that affect the validity of survey study can take different forms. There are forms of over-reporting, normally 'good behaviour' or under-reporting 'bad behaviour or undesirable behaviour' (Thompson, and Phua, 2005). Meaning, respondents can either under report characteristics which are deemed socially undesirable or over report socially desirable issues to be more socially acceptable (Tourangeau and Yan, 2007). Socially desirable responding (SDR) which are of great concern are self-reports of individual's abilities, personality, sexual behaviour and drug

use. One example of SDB is a theory called the 'Bradley Effect' in American politics. Individuals differ in their tendency to engage in SDR, this is a major concern to researchers in measuring respondents' differences with self-report. The differences in SDR make it complicated to differentiate between respondents with good traits responding truthfully from others who are bent to distort their answers (Myung-Soo, 2000).

In research, the SDR can either be minimised or controlled. Many measures have been used in an attempt to either control or eliminate SDR which in turn cause the SDB. Anonymity and confidentiality where the respondents' details are not needed is preferable as the respondents do not feel directly and personally involved in the answers being provided (Holbrook and Krosnick, 2010). Anonymous mail survey provides neutrality, detachment and reassurance as it makes it impossible to identify the respondent filling the questionnaires (Paulhus, 1991).

Neutralised administration where wording of questions are done in a neutral fashion tends to reduce SBD. This becomes even better when a forced-choice questions in which the two choices have been equated for desirability. Respondents choose between two items which is of equal degree of social desirability (Thompson and Phua, 2005). Researchers employed this method in the view that both responses are deemed to be equal with regards to social desirability, hence removing SBD. The only problem associated with forced-choices however, is that it is normally unrealistic and respondents can be frustrated resulting to decreased response rate and missing data (Stoeber, 2001).

7.5 Minimising Bias (II): Computer Questionnaire

SDB can also be controlled when questionnaires are administered through computer 'self-administration software'. Computer administration is recognized as impersonal and non-judgemental which offers the respondents greater anonymity. A computer, comparing to the most experienced competent interviewer provides a higher logic of neutrality (McBurney, 1994). In this regard, some parts of the survey take the format of a self-completion questionnaire to be accessed via internet to stakeholders, who have access to computers (Schmeltz, 2012). This is intended to decrease the interviewer and SDB in this type of data collection (de Vaus, 2002). However, for those stakeholders who have no access to computers the normal self-administered paper-and-pencil questionnaire will be the format (Chaudhuri *et al*., 2001).

7.6 Questionnaire Development

This stage of the study involves questionnaires being administered to a purposive and quota sample of all three MMCs and the selected stakeholders. The main aim of the questionnaire was to build greater knowledge of CSR in Ghana, particularly to meet the research objectives as stated in sections 1.6.3 and 5.2.

The survey questionnaire was developed by considering the research theory based on previous and similar studies on the topic (Chaudhri and Wang, 2007; Ofori and Hinson, 2007). The questionnaire primarily composes of statements score on a 6-point Likert scale ranging from 1 = strongly disagree to 6 = strongly agree (Chang, 1994; Brown, 2012; Feldman, 2014; Myung *et al*., 2017). The questions in the survey were grouped into construct and dimensions (Hansen and Andersen, 2009) that was based on the theme of message relevance, transparency, consistency, credibility and stakeholders' approval of the CSR message. The questions are factual valued-based in plain English free from technical jargon (Schmeltz, 2012). All the framed questions were meaningful, precise, searching and salient to the respondents. The questions were constructed linguistically in order to ensure that they appear simple, short, neutral, unambiguous, grammatically correct and without negations (Olsen, 2004; Schmeltz, 2012). The questionnaire is shown in table 7.2.

7.6.1 Questionnaire Content

The survey began with introductory statement. The respondents were assured of confidentiality and were asked to give their own responses as accurately as possible (chapter 4.9.2). The questionnaire consists of fifty questions which are divided into three sections; section A, B and C. The section A contains three questions on personal knowledge on CSR, section B consists only structured questionnaire which is further sub-divided into 3 parts. It includes 12 questions on CSR, four questions each on CSR message relevance, transparency, consistency and credibility, six questions on stakeholders' approval of the CSR message, twelve questions on CSR message channels. The section C contains seven questions on demographics. The questionnaire ends by thanking the respondents for their participation and time.

7.6.2 Measures

For assurance of the measurement quality (reliability and validity), the scales used in the research were taken from the already validated scales and existing literature. All the constructs reflect the study and were operationalised with multiple-item scales. This is important to check measurement model for a good fit to the data based upon a number of fit statistic (Hair *et al*., 2005; Perez, 2009). A six-point Likert scale (1= strongly disagree to 6= strongly agree) was used.

7.6.3.1 Independent and Moderator Variables

In this study, seven independent, and two moderators that have been subdivided into four individual moderating variables (gender: male and female; education: less-educated and high-educated) were used for the test by using the scales and measurement tool (see table 7.2),

7.6.3.2 CSR Dimensions

The CSR dimensions consisting of CSR social dimension (SOD), CSR environmental dimension (END) and CSR economic dimension were measured using five different items. The four items on social dimension were developed by Singh *et al*. (2008) while the four items on environmental dimension were adapted from Salmones *et al*. (2005) and Martinez *et al*. (2013). The four items on economic dimension were however, developed by Kuada and Hinson (2012). The scales used was a six-point Likert scale (1 = strongly disagree to 6 = strongly agree).

7.6.3.3 Effective CSR Message Components (EMC)

The effective CSR message components comprised of CSR message relevance (MR), CSR message transparency (MT), CSR message consistency (MC) and CSR message credibility (MCr), and are the kinds of messages the stakeholders expect from the multinational mining companies. The MR, MT and MC were measured using a single scale from Kim and Ferguson (2014) and the MCr was measured on the scale adapted from Schmeltz (2012). In all, there were twelve items from the authors. All the scales used were a six-point Likert scale

(1 = strongly disagree to 6 = strongly agree) format (Chang, 1994; Brown, 2012; Myung *et al*., 2017) with no neutral point (Feldman *et al*., 2014).

7.6.3.4 Moderating Variables

The moderating variable, level of education and gender were obtained from the questionnaire demographics. This method has been used in the previous studies by different scholars such as Diamantopoulos *et al*. (2003), Samarasinghe (2012) and Perez and del Bosque (2014).

7.6.3.4.1 Analysis of Moderating effects of Education and Gender

The table below shows how the moderation effects of education and gender will be analysed. All the qualifications of the respondents were grouped into two based on their gender. That is respondents with degree education and respondents with no degree education.

Table 7.1: Classification of Moderation Variables

Education	Gender
Respondents with no Degree	
Below SHS, SHS and diploma qualifications	Male Female
Respondents with Degree	
Undergraduate and postgraduate qualifications	Male Female

7.5.3.4.2 Dummy Variables

Dummy variables were created for example;

Gender: Male = 0 and Female = 1

Education: Degree = 0 and Non-Degree = 1

Therefore, to get the four moderating variables; male, female, high-educated and less-educated.

7.6.3.5 Dependent Variable

The dependent variable, stakeholders' approval of the CSR message (SA), drew its items from a single scale developed and tested by Russell and Russell (2010). The six item scale used a six-point Likert scale (1 = strongly disagree to 6 = strongly agree) format.

7.6.4 Questionnaire Items

Table 7.2 Survey Questionnaire Items

Research Objectives	Hypotheses	Questions		Source: Adapted from
		Employees	**Local Governments and Host Communities**	
Objective One To test the link between CSR Message Contents and stakeholders' approval of the CSR message.	**Hypothesis One** **H_{1a}:** *There is a positive relationship between CSR social dimension and stakeholders' approval of the CSR message.*	**Message Social Dimension** **SOD1.** *My mining company plays a role in society that goes beyond mere profit generation.*	**Message Social Dimension** **SOD1.** *My local mining company plays a role in society that goes beyond mere profit generation.*	Singh *et al*., 2008.
		SOD2. *My mining company directs part of its budget to social work favouring the disadvantage.*	**SOD2.** *My local mining company directs part of its budget to social work favouring the disadvantage.*	Singh *et al*., 2008
		SOD3. *My mining company is concerned with improving the wellbeing of society.*	**SOD3.** *My local mining company is concerned with improving the wellbeing of society.*	Singh *et al.*, 2008.
		SOD4. *My mining company engages in contributing to education and social services to help people in need.*	**SOD4.** *My local mining company engages in contributing to education and social services to help people in need.*	Singh *et al.*, 2008.
	H_{1b}: *There is a positive relationship between CSR environmental dimension and stakeholders' approval of the CSR message.*	**Environmental Dimension** **END1.** *My mining company reduces its consumption of natural resources through recycling.*	**Environmental Dimension** **END1.** *My local mining company reduces its consumption of natural resources through recycling.*	Martinez *et al*., 2013.
		END2. *My mining company exploits renewable energy in a productive process compatible with the environment.*	**END2.** *My local mining company exploits renewable energy in a productive process compatible with the environment.*	Martinez *et al.*, 2013
		END3. *My mining company*	**END3.** *My local mining*	

		communicates to its stakeholders its environmental practices.	*company communicates to its stakeholders its environmental practices.*	Martinez *et al*., 2013.
		END4. *My mining company establishes procedure to comply with stakeholders' complaints on the environment.*	**END4.** *My local mining company establishes procedure to comply with stakeholders' complaints on the environment.*	Salmones *et al*., 2005.
	H_{1c}: *There is a positive relationship between CSR economic dimension and stakeholders' approval of the CSR message.*	**Message Economic Dimension**	**Message Economic Dimension**	
		ECD1. *My mining company tries to ensure its survival and long term success in business.*	**ECD1.** *My local mining company tries to ensure its survival and long term success in business.*	Mercer, 2003.
		ECD2. *My mining company ensures it increases its earnings through ethical and moral manner.*	**ECD2.** *My local mining company ensures it increases its earnings through ethical and moral manner.*	Kuada and Hinson, 2012.
		ECD3. *My mining company works to reduce costs and expenses.*	**ECD3.** *My local mining company works to reduce costs and expenses.*	Kuada and Hinson, 2012.
		ECD4. *My mining company's CSR initiative is driven by economic considerations.*	**ECD4.** *My local mining company's CSR initiative is driven by economic considerations.*	Kuada and Hinson, 2012.
	Hypothesis Two **H_{2a}:** *There is a positive relationship between CSR message relevance and stakeholders' approval of the CSR message.*	**Message Relevance**	**Message Relevance**	
		MR1. *I want to know if my mining company's CSR activities are of relevance to me.*	**MR1.** *I want to know if my local mining company's CSR activities are of relevance to me.*	Kim and Ferguson, 2014.
		MR2. *I want to know how my mining company's CSR activities affect my personal life.*	**MR2.** *I want to know how my local mining company's CSR activities affect my personal life.*	Kim and Ferguson, 2014.
		MR3. *I want to know how my mining company's CSR initiatives are personally relevant to me.*	**MR3.** *I want to know how my local mining company's CSR initiatives are personally relevant to me.*	Kim and Ferguson, 2014.
		MR4. *I want to know if my mining company's CSR initiatives influence the way I live my personal life.*	**MR4.** *I want to know if my local mining company's CSR initiatives influence the way I live my personal life.*	Kim and Ferguson, 2014.
		Message Transparency	**Message Transparency**	
	H_{2b}: *There is a*	**MT1.** *I want my mining company to be honest about*	**MT1.** *I want my local mining company to be honest about its CSR*	Kim and Ferguson, 2014.

	positive relationship between CSR message transparency and stakeholders' approval of the CSR message.	*its CSR initiatives.*	*initiatives.*	
		MT2. *I want to know the progress of my mining company's CSR activities.*	**MT2.** *I want to know the progress of my mining company's CSR activities.*	Kim and Ferguson, 2014.
		MT3. *I want to know my mining company's intentions or motives for doing CSR activities.*	**MT3.** *I want to know my local mining company's intentions or motives for doing CSR activities.*	Kim and Ferguson, 2014.
		MT4. *I want to know who is benefiting from my mining company's CSR activities.*	**MT4.** *I want to know who is benefiting from my local mining company's CSR activities.*	Kim and Ferguson, 2014.
		Message Consistency	**Message Consistency**	
	H_{2c}: *There is a positive relationship between CSR message consistency and stakeholders' approval of the CSR message.*	**MC1.** *Consistency in CSR message of my mining company is important to me.*	**MC1.** *Consistency in CSR message of my local mining company is important to me.*	Kim and Ferguson, 2014.
		MC2. *A lack of consistency in my mining company's communication is problematic.*	**MC2.** *A lack of consistency in my local mining company's communication is problematic.*	Kim and Ferguson, 2014.
		MC3. *I want to know the consistency of my mining company' commitment to its CSR initiatives.*	**MC3.** *I want to know the consistency of my local mining company' commitment to its CSR initiatives.*	Kim and Ferguson, 2014.
		MC4. *My mining company's CSR message consistency is relevant to me.*	**MC4.** *My local mining company's CSR message consistency is relevant to me.*	Kim and Ferguson, 2014.
		Message Credibility	**Message Credibility**	
	H_{2d}: *There is a positive relationship between CSR message credibility and stakeholders' approval of the CSR message.*	**MCr1.** *I find it most credible when my mining company exercises CSR activities without benefiting from it itself.*	**MCr1.** *I find it most credible when my local mining company exercises CSR activities without benefiting from it itself.*	Schmeltz, 2012.
		MCr2. *I Find it most credible when my local mining company communicates its CSR activities to the community in which it does business.*	**MCr2.** *I Find it most credible when my local mining company communicates its CSR activities to the community in which it does business.*	Schmeltz, 2012.
		MCr3. *I find it most credible when my mining company is aware of environmental issues.*	**MCr3.** *I find it most credible when my local mining company is aware of environmental issues.*	Schmeltz, 2012.
		MCr4. *I think it increases a company's credibility and*	**MCr4.** *I think it increases a company's credibility and*	Schmeltz, 2012.

		image when my mining company communicates its CSR activities.	*image when my local mining company communicates its CSR activities.*	
		Stakeholders' Approval	**Stakeholders' Approval**	
		SA1. *I approve of what my mining company is doing in its CSR.*	**SA1.** *I approve of what my mining company is doing in its CSR.*	Russell and Russell, 2010.
		SA2. *I think my mining company's CSR actions are worthwhile.*	**SA2.** *I think my mining company's CSR actions are worthwhile.*	Russell and Russell, 2010.
		SA3. *It is good that my mining company takes responsibility and sets high standards for itself.*	**SA3**. *It is good that my mining company takes responsibility and sets high standards for itself.*	Russell and Russell, 2010.
		SA4. *I am appreciative of what my mining company is doing in CSR.*	**SA4.** *I am appreciative of what my mining company is doing in CSR.*	Russell and Russell, 2010.
		SA5. *I am grateful for my mining company's efforts in CSR.*	**SA5.** *I am grateful for my mining company's efforts in CSR.*	Russell and Russell, 2010.
		SA6. *I am personally thankful for my mining company's CSR initiatives.*	**SA6.** *I am personally thankful for my mining company's CSR initiatives.*	Russell and Russell, 2010.
		Message Channel	**Message Channel**	
Objective Four To investigate whether CSR message channels vary between different MMCs.		**EC1.** My mining company uses **Television (TV)** to communicate to me.	**EC1.** My local mining company uses **Television (TV)** to communicate to me.	Shaikh, 2012.
		EC2. My mining company uses **Radio** to communicate to me.	**EC2.** My local mining company uses **Radio** to communicate to me.	Shaikh, 2012.
		EC3. My mining company uses **Newspaper** to communicate to me.	**EC3.** My local mining company uses **Newspaper** to communicate to me.	Shaikh, 2012.
		EC4. My mining company uses our staff **Notice Board** to communicate to me.	**EC4.** My local mining company uses our community **Notice Board** to communicate to me.	Shaikh, 2012.
		EC5. My mining company uses **Word-of-Mouth** to communicate to me.	**EC5.** My local mining company uses **Word-of-Mouth** to communicate to me.	Shaikh, 2012.

		EC6. My mining company uses **Journal** to communicate to me.	**EC6.** My local mining company uses **Journal** to communicate to me.	Shaikh, 2012.
		EC7. My mining company uses **Magazines** to communicate to me.	**EC7.** My local mining company uses **Magazines** to communicate to me.	Shaikh, 2012.
		EC8. My mining company uses **Social Media** to communicate me.	**EC8.** My local mining company uses **Social Media** to communicate me.	Shaikh, 2012.
		EC9. My mining company uses **CSR Report** to communicate to me.	**EC9.** My local mining company uses **CSR Report** to communicate to me.	Shaikh, 2012.
		EC10. My mining company uses its **Website** to communicate to me.	**EC10.** My local mining company uses its **Website** to communicate to me.	Shaikh, 2012.
		EC11. My mining company uses **Annual Report** to communicate to me.	**EC11.** My local mining company uses **Annual Report** to communicate to me.	Shaikh, 2012.
		EC12. My mining company uses **Newsletter** to communicate to me.	**EC12.** My local mining company uses **Newsletter** to communicate to me.	Shaikh, 2012.
		EC13. My mining company uses **Email/Postal Letter** to communicate me.	**EC13.** My local mining company uses **Email/Postal Letter** to communicate me.	Shaikh, 2012.
		EC14. My mining company uses **Meetings** to communicate to me.	**EC14.** My local mining company uses **Meetings** to communicate to me.	Shaikh, 2012.
		Personal Knowledge	**Personal Knowledge**	
		A1. *My level of knowledge on the mining industry is*	**A1.** *My level of knowledge on the mining industry is*	Myself
		A2.*My level of knowledge about CSR in the mining industry is*	**A2.***My level of knowledge about CSR in the mining industry is*	Myself
		A3.*My level of knowledge about communicating CSR in the mining industry is*	**A3.***My level of knowledge about communicating CSR in the mining industry is*	Myself
Objective Three: Education moderates the link		**Demographics** **FD1**. *Location of respondent in Southern Ghana……*	**Demographics** **FD1**. *Location of respondent in Southern Ghana……*	

between CSR message contents and stakeholders' approval. Objective Four: Gender moderates the link between CSR message contents and stakeholders' approval.		**FD2.** *Age: …..* **FD3**. *Educational qualifications: …….* **FD4.** *Length of service in your current position (years):……..*	**FD2.** *Age: …..* **FD3**. *Educational qualifications: …….* **FD4.** *Length of service in your current position (years):……..*	

7.6.5.1 Questionnaire Pilot Study

Pilot study pertains to the evaluation of a questionnaire through a preliminary sample which is sometimes called pilot testing or pre-testing. This is carried out beforehand and it is the actual but small model of questionnaire to be used (de Vaus, 1993; Punch, 2003). According to Oppenheim (1999) questionnaires are normally created or adapted as they do not just appear as already developed. The questionnaire developer studies every aspect of the questionnaire so as to confirm that the questions measure what they are intended to measure. Although the questionnaire used in this study contains some questions already used and tested before, there were some questions that needed pilot testing (Punch, 2003) as those questions were newly developed. Even with those questions that were used in previous studies, de Vaus (1993) proposes that all the questions should be re-tested to guarantee that they work perfectly in the study being undertaken.

7.6.5.2 Aims of the Pilot Study

In line with Saunders *et al*. (1997), Oppenheim (1999) and Punch (2003), the aims of the pilot study were as follows:

- To check that newly written questions and items are tested for their comprehension, clarity, ambiguity and whether they are difficult in responding to (test questionnaire for length, time and difficulty to complete);
- If the respondents can quickly, easily and confidently respond to them;

- Test the adequacy of the questionnaire items and if these items are understood correctly by would-be respondents;
- To make sure there are no duplicate questions to shorten the length of the questionnaire;
- To provide an indication of the expected response rate, the probable cost and duration of the study;
- Finally, to make sure that the data collection process is appropriate in medium to ethical matters, cover letters, and issues of access and approach.

7.6.6 Pre-Testing of the Pilot

Pre-testing ensures that questionnaires are true reflection of the literature reviewed (Oppenheim, 1999). The questionnaires are normally put through a peer review process by academic colleagues and supervisors. The process, if it is done properly, will ensure that there are no irrelevant questions on the questionnaire. The feedback from the pre-testing allows the questionnaire to be redrafted as many times as needed to the accepted level before it is finally administered to the intended respondents (de Vaus, 1993; Punch, 2003).

The questionnaire was put through a pre-testing stage where it was peer-reviewed by academic colleagues and supervisors.

7.7 Piloting Stages

7.7.1 First Pilot Study

The first-pilot study was conducted in early November 2015. The pre-pilot consisted of a cover letter and the actual questionnaire. In all, 35 postgraduate students in business school who had knowledge of CSR were employed. The survey was delivered by hand and on-the-spot study. Each respondent was informed with the inscriptions '*Are these questions clear to you please*?' and another '*Please give your feedback below*'. The statements were used to encouraged the respondents to provide feedback on any problems that they might experience

while completing the questionnaire as recommended by Oppenheim (1999) and de Vaus (1993).

7.7.2 Response Rate

There was a high response rate for the first-pilot. The response rate of the first-pilot was 30 out of 35 (85.7%) fully completed questionnaires. The relatively high response rate could be explained by delivery-by-hand nature of the survey. However, the response rate was likely to be lower when the actual survey was undertaken via post or internet. Both Bryman (1988) and Spence and Lozano (2000) have noted that postal surveys suffer from low response rates. Furthermore, response rates to surveys pertaining to CSR have low response rates (Spence and Lazano, 2000). Since the final survey was expected to be conducted via internet, postal form and by hand, a response rate of 40-50% could be expected. It was expected that the high response rate of the internet and hand delivery questionnaires would cancel out the low response rate of the postal ones.

7.7.3 Questions with Low Response Rate

The feedback indicates that questions on CSR knowledge and demographics proved to be the most challenging in relation to a low response rate. These questions had information deemed confidential or testing the respondents' knowledge in which they did not have the necessary information needed to answer them. They were questions that needed answers from specific areas in the mining areas. However, the feedback generally indicated that the questions were clear, concise and understandable. Some difficult questions were reviewed grammatically to make them appear easier and less intrusive to respondents. In all, there were no major significant changes or deletions as almost all the questions were retained.

Another reason behind the low response rate of some questions was related to the time some respondents used to answer the questionnaires. The majority of the respondents participated in the survey during their lunch break. Because some of the respondents had already used most of their lunch time, they rushed in answering the questions. This led to few respondents leaving some parts of the questionnaire unanswered. Despite this limited time, the respondents managed to give some valuable feedback on the overall questionnaire.

7.7.4 Repetitive Questions

The analysis of respondent feedback showed that there were similar questions. Questions such as '*I am personally thankful for my mining company's CSR initiative'* and '*I am grateful for mining company's efforts in CSR*' were identified as being repetitive. The questions were however retained in the questionnaire as they were formulated in this way on purpose to increase the validity of the questionnaire.

7.7.5 Range of Responses Deemed Incorrect

During the first-test some respondents thought words such as 'beyond mere' in question four of the questionnaire were confusing and wanted the word 'mere' deleted. However, there were only five respondents (about 5) who found it difficult to understand the original wording. The majority of respondents did not raise concerns about the two words being used together. Given that the majority of the respondents understood the words and the fact that the same question had been used in previous surveys (Russell and Russell, 2010; Schmeltz, 2012), the wording was kept as originally stated.

7.7.6 Response Bias

The questions related to message channels and CSR activities received high ratings. This may be due to response bias as the respondents wish to show their awareness and knowledge of the topic. But this may actually not be the case. Since the survey was designed to be anonymous, this helps to minimise the said bias (Saunders and Lewis, 2012). The questions were maintained for the final survey.

Questions on respondents CSR knowledge and demographics received low response rates. This might indicate a response bias, some respondents did not want to portray that they did not have an in-depth knowledge on CSR and also show their true personal identity. However, this is understandable as some respondents answering the questionnaires were known to the researcher. One respondent highlighted that the researcher knew her and as such there was no need to give personal details. Due to the reasoning behind this bias, the questions were not significantly altered for the final survey.

7.7.7 Questions Misinterpreted

Respondents found all the questions to be clear and concise without any complexity. Nonetheless, some of the feedback from a minority of the respondents showed that some questions could be re-worded to be clearer. However, since most of the questions were adapted from previous surveys and tested, they were altered but retained. To review these questions, for example, the key words of questions 38-49 on message channels were shown in bold letters to make them easier for the respondents to recognise and understand. For example, *'My local mining company uses social media to communicate to me'* was modified to '*My local mining company uses* ***Social Media*** *to communicate to me'* (Appendix V and VII).

7.7.8 Second Pilot Test

After the first pilot, the questionnaire was corrected taking into account the feedback from the postgraduate respondents. At this stage of the pilot study, 45 questionnaires were distributed this time to the respondents in the study areas (mining areas in Ghana) in late November 2015. This second pilot study was undertaken in order to test the data collection instrument for the actual study. A response rate of 42 out of 45 (93.3%) of the pilot test was obtained. No major adjustment was made after the second pilot, indicating that the questionnaire was ready for the actual study.

7.7.9 Reliability Analysis

All the variables from the dataset were measured for their reliability. These include dependent variable, stakeholders' approval; and independent variables, CSR dimensions (social, environmental and economic); effective CSR message components (message relevance, message transparency, message consistency and message credibility). The analysis has been discussed in section 8.3 in detailed. The results for the reliability analysis outputs are also found in Appendix IV.

7.8 Administration of Final Questionnaires

The final questionnaires (Appendix V and VI) were administered between December 2015 and May 2016. A total of 1200 questionnaires were administered via internet, by hand and post in the three mining communities, Obuasi area (Obuasi Municipal District for AngloGold Ltd), Awaso area (Sefwi Bibiani-Anhwiso-Bekwai District for Ghana Bauxite Company limited) and Nsuta area (Tarkwa-Nsuaem District). In total, 856 (71.3%) were collected or returned with 817 (68%) questionnaires being valid responses. Nonetheless, 39 (3.25%) questionnaires were unusable (where less than 85% completed by respondents due to missing data and incomplete answers). Ultimately, this qualifies for the guidelines for sample needed to run multiple regression analysis.

Tabachnick and Fidell (2013, p. 123) propose a formula for calculating sample size requirements where independent variables are taken account of, for example, $N > 50 + 8 \times m$ (where m is number of independent variables). Using the ideal sample formula, the limitation is fully satisfied, with $817 > 50 + 8 \times 7$ (7 independent variables) is represented by 817 > 106. However, since there were three studies with respect to the three stakeholders, the response rate for each individual study are calculated below.

Study Group 1: A total of 400 questionnaires were sent to the government local authority (GLA) respondents in the research areas in which 284 (70.75% response rate) were collected but 10 (2.5%) were invalid responses with 272 (68.3% response rate) valid responses. This number satisfies the ideal formula above with 272 > 106.

Study Group 2: With this study, a total of 400 questionnaires were administered to mining company employees (MCEs) in the study areas where 287 (71.75% response rate) were collected with 13 (3.3%) invalid responses. The valid questionnaires were 272 (68% response rate). The final response number was more than satisfactory with regards to the ideal formula, 272 > 106.

Study Group 3: A total of 400 questionnaires were sent to host community officials (HCOs) in the research areas. Returned Questionnaires were 285 (71.25% response rate) with 273 (68.3% response rate) valid responses but 12 (3%) were invalid, with same reasons as stated above. This also complies with the ideal formula, 273 > 106.

7.9 Conclusion

In summary, this chapter discussed the survey method which was employed due to the fact that the population of interest for this study was dispersed over a broad geographical area. The survey method represents one of the most common research methods. The survey questions come in a form of questionnaires that can be conducted by hand or through telephone interviewing, electronically (on internet as email) or personal interview (face-to-face). The chapter continued to talk about mail questionnaires which according to Proctor (2003), can be employed to collect a large amount of data at a low cost per respondent; especially self-administration ones makes large sample research feasible.

Furthermore, the research continue to discuss minimising bias in the study in connection with all social study such as CSR research, the major problem associated with it is the social desirability bias 'SDB' (Norwood and Lusk, 2011). SDB is the inclination for research respondents to give answers to questions in a manner that others will view them positively. Computer administration was considered as impersonal and non-judgemental which offers the respondents greater anonymity. But the computer administration was not possible to be considered for all the respondents since not all of them had access to computers.

The chapter continued to deliberate on questionnaire development, questionnaire items measures, and independent and moderator variables. Furthermore, the chapter delved into independent variables; CSR dimensions, effective CSR message components, moderator variables, dependent variables, questionnaire table, and aims of the pilot, first-pilot, second-pilot, and response rate. Finally, significant areas such as repetitive questions, range of respondents and administration of final questionnaire were all captured.

The ensuing chapter considers the overall questionnaire findings of the study that involve the general analyses and discussions.

Chapter Eight

Questionnaire Findings

8.1 Introduction

This chapter presents the findings from the research survey. The data analysis is done based on the stakeholders' perceptions on the CSR message contents. The CSR message contents represent both the CSR message dimensions and effective CSR message components. The results from the initial analyses are also presented in addition to the outcome of the correlation analysis. Two hundred and seventy-two (272) respondents were drawn from the mining companies' employees (MCEs) and government-local authority (GLA) each, and another 273 were from the host community officials (HCOs). In all, 817 responses from the three stakeholder group were collected for the study.

The chapter begins by presenting the reliability and validity analyses of all the variables used in section 8.2. The preliminary analysis of the study is discussed in section 8.3, while the basic model relationships of the research are found in section 8.4. The sections 8.5, 8.6 and 8.7 consider the analyses of GLAs, MCEs and HCOs respectively. The focus then turns to the moderations across stakeholder groups in section 8.8. Next, the general discussion of the three studies becomes the centre of attention in section 8.9. Lastly, the chapter ends with the conclusion in section 8.10.

The results from the survey are presented separately for all the three stakeholders. Thus, the results are subdivided into three individual study groups according to the three stakeholders; Study Group One for GLAs analysis, Study Group Two for MCEs analysis, and Study Group three for the analysis of the HCOs. In addition, it also considers the results of the tested hypotheses, and their discussions from the multiple regression. The research findings are analysed in relation to each objective as follows:

The first objective was to *test the link between CSR message contents and stakeholders' approval of the CSR message.* Responses from the three studies were analysed according to the CSR message contents and how they were related to stakeholders' approval of the CSR message.

The second objective was to *test the moderation effects of education levels in the relationships between CSR message contents and stakeholders' approval of the CSR message.* The moderation effects of education level moderating variables (less-educated and high-educated) on the relationships between CSR message contents and stakeholders' approval of the CSR message were analysed.

The third objective was to *test the moderation effects of gender in the relationships between CSR message contents and stakeholders' approval of the CSR message*. The moderation effects of gender as a moderator on the relationships between CSR message contents and stakeholders' approval of the CSR message were analysed. The gender difference in communicating CSR with regards to stakeholders' approval was analysed.

The fourth objective *examined whether CSR message channels vary between different multinational mining companies.* In relation to the CSR message channels, the means and standard deviations from the three studies were analysed qualitatively.

The fifth objective *compared the differences in the three stakeholder groups*. The fifth objective seeks to examine the differences between the three stakeholder groups in this study. This may help estimate across the three stakeholder groups (GLAs, MCEs and HCOs) in order to account for potential moderation effects. It is also undertaken to capture how CSR is viewed by different stakeholders. Finally, the chapter concludes by presenting the summary of the chapter after the general discussions for the three studies.

The next section will discuss the reliability and validity analyses of the instrument used for data collection for all the three studies. The section starts with the reliability analysis which is then followed by the validity analysis. The analyses are discussed in sections 8.3 to 8.3.2.

8.2 Reliability and Validity Analyses

To ensure the confidence in the results the questionnaire was consistently measured. This means that the questionnaire should be both reliable and valid to measure what it is supposed to measure when administered appropriately.

8.2.1 Reliability Analysis

Reliability involves with the consistency of a measure or the accuracy of an instrument. Reliability is used as a measure of quality in a quantitative study. An instrument to measure an issue should have approximately the same response any time it is used (Heale and Twycross, 2015). Though it is not possible to obtain a precise calculation of reliability, it can be estimated through three different measures or attributes. These attributes are homogeneity or internal consistency, stability and equivalence.

8.2.1.1 Reliability: Stability and Equivalent

Stability attributes deal with the consistency of results using an instrument when testing is repeated. This attribute is tested using test-retest and it is evaluated when an instrument is administered to the same users at the similar conditions not less than twice. Equivalence attribute is assessed by inter-rater reliability. It involves the consistency among other forms of an instrument or responses from different participants of an instrument (Heale and Twycross, 2015). Both stability and equivalence attributes were assessed during the pilot study.

8.2.1.2 Reliability: Homogeneity (Internal Consistency)

The homogeneity can be assessed through item-to-total correlation, split-half reliability, Kuder-Richardson coefficient and Cronbach's alpha (α). Cronbach's alpha is the most frequently used test by statisticians to establish an instrument's internal consistency. The Cronbach's alpha test can handle instruments with items which have more than two responses. The result of the test is a number between 0 and 1, with an acceptable reliability score of 0.7 and above. Thus, Cronbach's alpha values normally range between 0.00 and 1.00 (Heale and Twycross, 2015). The closer the Cronbach's alpha coefficient is to 1.00, the greater the internal consistency of the items in the scale (George and Mallery, 2003).

All the variables from the dataset were measured for their reliability through the Cronbach's alpha test. They include dependent variable, stakeholders' approval; and independent variables, CSR dimensions (social, environmental and economic); effective CSR message components (message relevance, message transparency, message consistency and message

credibility). The results for the reliability analysis are found in the table below and Appendix IV.

Table 8.1: The Study Main CSR Message Constructs

CSR Message Construct	Descriptor	Cronbach's Alpha
Stakeholders' Approval	*Based on the CSR message, how stakeholders analysed, accepted and approved the contents.*	0.89
Social Dimension	*CSR message related to social issues.*	0.79
Environmental Dimension	*CSR message related to environmental issues.*	0.77
Economic Dimension	*CSR message related to economic issues.*	0.75
Message Relevance	*How relevant the CSR message content is.*	0.78
Message Transparency	*How transparent the CSR message content is.*	0.77
Message Consistency	*How consistent the CSR message content is.*	0.76
Message Credibility	*How credible the CSR message content is.*	0.76

Table 8.1 indicates that the reliability analyses for the study produced Cronbach's alpha values ranging from 0.75 to 0.89. The stakeholders' approval has a Cronbach's alpha coefficient of 0.89, which is very similar to Russell and Russell (2010). Other alpha values are: social dimension ($\alpha = 0.79$), environmental dimension ($\alpha = 0.77$), economic dimension ($\alpha = 0.75$), message relevance ($\alpha = 0.78$), message transparency ($\alpha = 0.77$), message consistency ($\alpha = 0.76$) and message credibility ($\alpha = 0.76$).

Although the alpha values are somewhat similar to the alpha values from previous studies (Salmones *et al*., 2005; Singh *et al*., 2008; Kim *et al*., 2010; Schmeltz, 2012; Lee *et al*., 2013; Kim and Ferguson, 2014), each variable has a good internal consistency. The Cronbach's alpha values lie above the minimum acceptance value of 0.7. For example, it is fairly conventionally common to describe Cronbach's alpha coefficients as follows: $\alpha \geq 0.9$ = Excellent; $0.7 \leq \alpha < 0.9$ = Good; $0.6 \leq \alpha < 0.7$ = Acceptance; $0.5 \leq \alpha < 0.6$ = Poor; $\alpha < 0.5$ = Unacceptable (Bagozzi and Yi, 1988; Butt *et al*., 2006; Singh *et al*., 2008). Therefore, the Cronbach's alpha values of the study ranging from 0.75 to 0.89 assure reliability.

8.2.2 Validity Analysis

Validity refers to the extent at which a concept is accurately measured in a quantitative study. The types of validity are; content, face, construct and criterion. The content validity relates to the extent at which a study instrument accurately measures all aspects of a construct (Field, 2013). Face validity simply refers to the appearance of the questionnaire. Thus, how questionnaire is either professional, carelessly or poorly constructed. Although, face validity is not actually validity, professional-looking questionnaire is more likely to receive a good response. Whereas, construct validity is necessary as it covers the overall validity of the test (Del Greco *et al*., 1987; Field, 2013).

However, criterion validity deals with the effectiveness of the questionnaire in measuring what needs to be measured. It normally relates to the extent which instruments are related to alternative instruments measuring the same variables (Field, 2013).

The criterion-related validity test is assessed through a validity coefficient. As a general statistics rule, the higher the validity coefficient, the more beneficial for the test. As a result, the larger the validity coefficient, the more confidence a researcher can have in test scores predictions. Validity coefficient value from 0.21 to 0.35 is likely to be useful but any value above 0.35 is classified as very beneficial (HR-Guide, 2015).

Heale and Twycross (2015) proposes that criterion validity is measured in three different ways; divergent, predictive and convergent validities. The divergent validity indicates whether an instrument is poorly correlated to instrument which measures diverse variables. While the predictive validity shows how the instrument must have high correlations with future criterions.

Nonetheless, the convergent validity which deals with the fact that an instrument is highly correlated with other instruments measuring similar variables is of interest in this study. This is discussed in detailed in section 8.3.2.1.

8.2.2.1 Convergent Validity

Convergent validity is one of the methods used to statistically test validity. The validity analyses and evaluates the degree to which the study assesses the eight theoretical constructs and how it is anticipated to find using a confirmatory factor analysis (CFA). According to

authors (Noriega and Blair, 2008; Voss and Voss, 2008), it is common to see reports that assess convergent validity through confirmatory factor analysis. CFA was conducted to estimate factor loading of variables. A factor loading presents the level of regression paths from constructs to their indicators individually. As a rule of thumb, an acceptable factor loading value is more than 0.5 but when it is equal or above 0.7, it is considered good at the particular indicator (Hair *et al*., 2010). In this study, factor names were given according to the items that were loaded on each factor. All tests of the model for convergent validity indicated that all six factors are significantly related ($P < .001$) to the construct stakeholders' approval (SA) and all loadings are higher than 0.5.

Also, all items relate significantly ($p < .001$), above 0.05 to their respective first-order factors. This confirms the relationships between the constructs in the hypotheses. According to Hair *et al*. (2006; 2010) and Tell Delaware (2013), scale reliability is an indicative of the convergent validity and this case, the Cronbach's alpha value for the stakeholders' approval (SA) is 0.89. MacKenzie *et al*. (2011) suggests that convergent validity can be recognised by the mean variance extracted and shown by the mean of the squared multiple correlations from the first-order factors. Since any convergent validity value that is higher than 0.5 is considered acceptable, and the convergent validity for the SA scale is 0.67. Therefore with this value, this scale indicates a good convergent validity for the current study.

8.2.2.2 Summary of Reliability and Validity

Building on the pilot study, external and internal analyses of the study's survey data revealed the most suitable structure. The structure consists of eight constructs including 34 questions. Table 8.2 shows all the eight constructs, items within each study construct are produced from the validity and reliability analyses that were performed. The eight constructs form the foundation for the study's other analyses to examine the association between CSR message contents and stakeholders' approval. Thus, the number of CSR message constructs, the number of final actual items that was employed in the study to measure a particular variable (see table 8.2). The outline of how each section of the question was used in the analysis is also shown in appendix V1a.

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Table 8.2: The CSR Constructs and Items

CSR Message Construct	No. of Items	Items
Stakeholders' Approval	6	Q6, Q9, Q10, Q15, Q17, Q21
Social Dimension	4	Q4, Q8, Q14, Q18
Environmental Dimension	4	Q5, Q11, Q13, Q19
Economic Dimension	4	Q7, Q12, Q16, Q20
Message Relevance	4	Q22, Q27, Q30, Q35
Message Transparency	4	Q23, Q28, Q33, Q37
Message Consistency	4	Q24, Q26, Q31, Q36
Message Credibility	4	Q25, Q29, Q32, Q34

8.3 Preliminary Analysis (Screening)

Preliminary analyses were conducted in all the three studies' datasets to confirm that there were no violation of the assumptions of normality, linearity and multicollinearity before the datasets were used. These tests were undertaken in order to assure that the test statistics was appropriate. This is sometimes called data screening and their discussions are as follows:

8.3.1 Missing Data

When the questionnaires were collected or received, all of them were checked to ensure that all items were answered. Questionnaires with more than 85% completion were entered onto an excel sheet before transferring to onto SPSS software according to each stakeholder and construct of the study. Both Hair *et al*. (2010) and Tabachnick and Fidell (2013) propose that any case less than 85% complete data observed should be deleted when the researcher has an enough data for a particular study.

8.3.2 Assessment of Outliers

An outlier is a case which is extreme from the rest of the data (Field, 2013). This is an important stage of the screening process. The scores that were different in terms of being too high or low, and may have significant effect on the outcome were deleted. However, by

running Mahalanobis distance in the SPSS and inspecting its values with that of Chi-square in this study, there was no sign of outliers in the data (Hair *et al*., 2010). Therefore, no case score was deleted from the data (see Appendix I).

8.3.3 Normality Assessment

The normality was assessed through histograms to find out whether the data were normally distributed. It was observed that all the bars of the histogram were found to be normally distributed and close to a normal curve.

In addition, checking the normal probability plot (P-P plot) which is used to check homoscedasticity assumption of the variance of the random error (Field, 2013) also showed that all the points lie along 45^{o} diagonal line as expected. The points lie in reasonably straight diagonal line from bottom left to top right showing that there were no major deviations from normality (see Appendix I).

8.3.4 Linearity Assessment

The linearity was assessed by checking the residual scatter plot. For this assumption to be satisfied the scatter plot of the residuals should be roughly rectangularly distributed where most scores are concentrated in the centre along the 0 point (Tabachnick and Fidell, 2013). The residuals for this study were somehow rectangularly distributed with most cases concentrated in the centre along the 0 point. This suggests that the linearity assumption was met therefore, was not violated (see Appendix I).

8.3.5 Multicollinearity Assessment

The multicollinearity involves the degree of correlations among independent variables (Pallant, 2013). When it is present, it increases the variance of regression coefficients and may threaten the validity of the regression model (Ringim *et al*., 2012). According to Hair et al. (2010), the independent variables are said to be highly correlated among themselves when the values are above 0.90. However, some authors suggest that value should not exceed 0.75 with a value of 0.8 or higher being problematic. In order to check the multicollinearity in this study, the Variance Inflation Factor (VIF) values were inspected and there was no value in

the analyses that was higher than 4.76, which is less than the threshold value of 10. The Tolerance values were all higher than 0.10 (Tang and Tang, 2012). The outcome means that there were no multicollinearity violations in this study (see Appendix I).

8.3.6 Homoscedasticity Assessment

Hair *et al*. (2010) suggests that the homoscedasticity assumptions require that the variance of the dependent variable is the same at all values of the independent variables. There has to be constant variance of error term. There should be no pattern in the data distribution and residuals randomly scattered along the horizontal line through zero. Durbin-Watson can be used for testing homoscedasticity or independence of error terms (Pallant, 2013). The value of Durbin-Watson is between 1.50 and 2.50 for the homoscedasticity assumption to be met (Norusis, 1999). The Durbin-Watson value for this study is 1.627, which demonstrates that the assumption of error terms was not violated.

In all, the above assessments indicate that there were no violations of the basic assumptions of the multiple regression. This suggests that the data were ready for the multiple regression analyses based on the basic model and relationships in section 8.5.1.

8.4 Basic Model and Relationships

The study employed multiple regression to test the relationships between CSR social dimension, environmental dimension, economic dimension, message relevance, message transparency, message consistency, message credibility with stakeholders' approval. The assessment is based on each of the relationship from the proposed hypotheses.

In the moderated relationship, education levels and gender moderating variables were introduced to find out their impacts on the model. The gender moderators were categorised from the demographic responses as male and female. The education levels were categorised as: less-educated (respondents without degree qualifications) and high-educated (respondents with degree qualifications). The non-degree holders were categorised as respondents with qualifications such as; below senior high school (bSHS), senior high school (SHS) and diploma certificates.

However, the degree holders were respondents with first degree, postgraduate and PhD certificates. The detailed in creating the moderating variables can be found in section 7.7.3.4.2 in chapter seven. This research employed moderation regression to test the relationships between CSR social dimension, environmental dimension, economic dimension, message relevance, message transparency, message consistency, message credibility and stakeholders' approval when moderated by education and gender. Each of the relationships was assessed based on the proposed hypotheses. All the three studies GLAs, MCEs and HCOs were analysed based upon the basic model in figure 8.1.

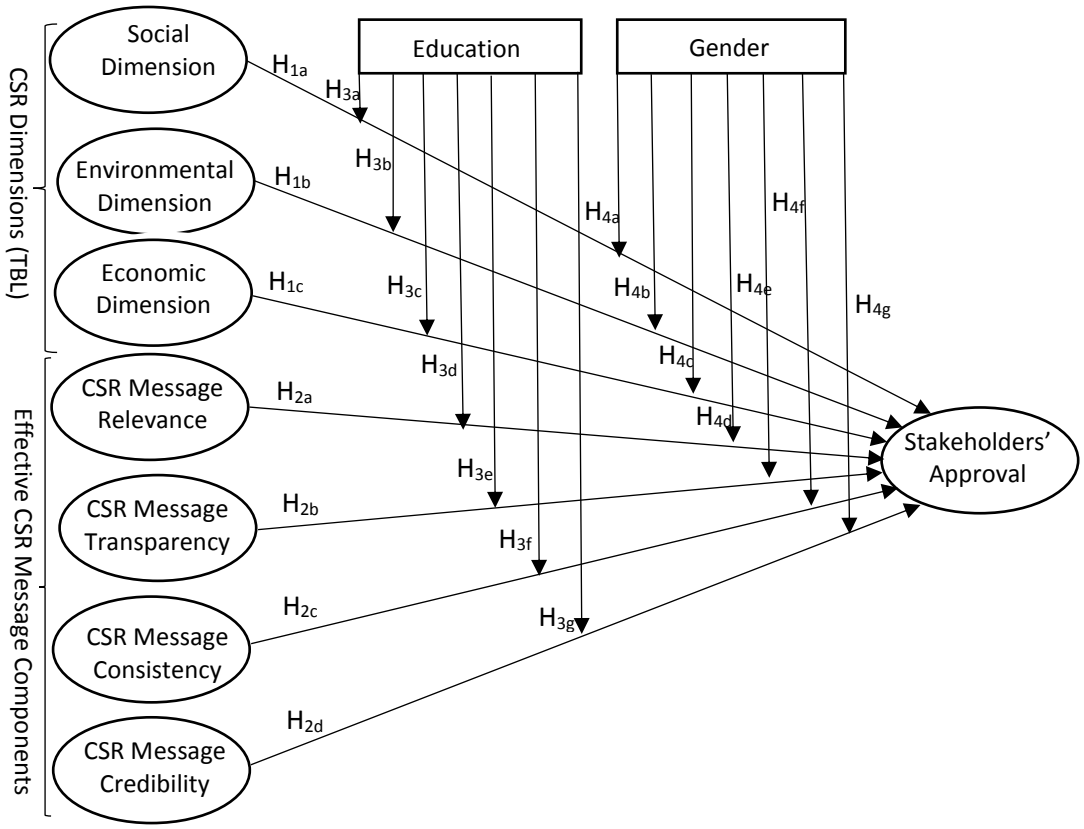


Figure 8.1: Proposed basic model showing the Relationships between CSR Message contents (SOD, END, ECD, MR, MT, MC, MCr) and SA when moderated by education and gender.

For the purpose of clarity the next section will focus on multiple regression analyses modelling for the three studies. Study Group One considers the analysis of government-local-authority officials (GLAs) followed by Study Group Two, for the analysis of the mining-

company employees (MCEs), and then Study Group Three, for the analysis of the host-community officials (HCOs).

8.5 Study Group One: Government-Local-Authority (GLAs) Analysis

8.5.1 Demographic Analysis of GLAs

Table 8.3: GLAs Gender Distribution

Gender	Frequency	Percentage (%)
Female	115	42.3
Male	157	57.7
Total	272	100.0

(Source: Field Survey, 2016)

Table 8.3 shows the gender distribution of government local-authority officials (GLAs). Out of 272 GLA respondents that participated in the survey, 157 (57.7%) were males and 115 (42.3%) were females. The age of respondents were normally distributed around 25 and 55 years. The percentages among all the age groups were between 20.2% and 27.7% with the exception of age group 56-65 which was 7.4% and 65 years or older group with 1.1%. The distributions of educational qualifications, among the GLA respondents are as follows; 3.7% were below senior high school (SHS), 37.9% completed senior high school (SHS), 44.1% were undergraduates, and 14.3% had postgraduate qualification.

8.5.2 CSR Message Contents

Objective One: *To test the link between CSR message contents and stakeholders' approval of the CSR message.*

Table 8.4: Descriptive Statistics of the GLAs

SA and CSR Message Contents	Mean (*M*)	Std. Deviation
Stakeholder's Approval	3.9902	0.77430
Social Dimension	3.9390	0.91792
Environmental Dimension	3.2371	1.00245
Economic Dimension	4.1452	0.83376
Message Relevance	4.1636	1.03686
Message Transparency	4.3778	0.93393
Message Consistency	4.1930	1.00298
Message Credibility	4.3281	0.92680

(N = 272. Source: Field Study, 2016)

The views of the respondents were analysed based on their perceptions on different message contents of CSR included in our analytical framework. The analysis was carried out using descriptive statistics. The study identified seven components related to CSR message contents. Among those seven components, the government-local-authority officials wanted CSR message transparency the most (*M* = 4.38), followed by message credibility (*M* = 4.33), message consistency (M = 4.19), message relevance (*M* = 4.16), economic dimension (*M* = 4.15), social dimension (*M* = 3.94), and environmental dimension (*M* = 3.24).

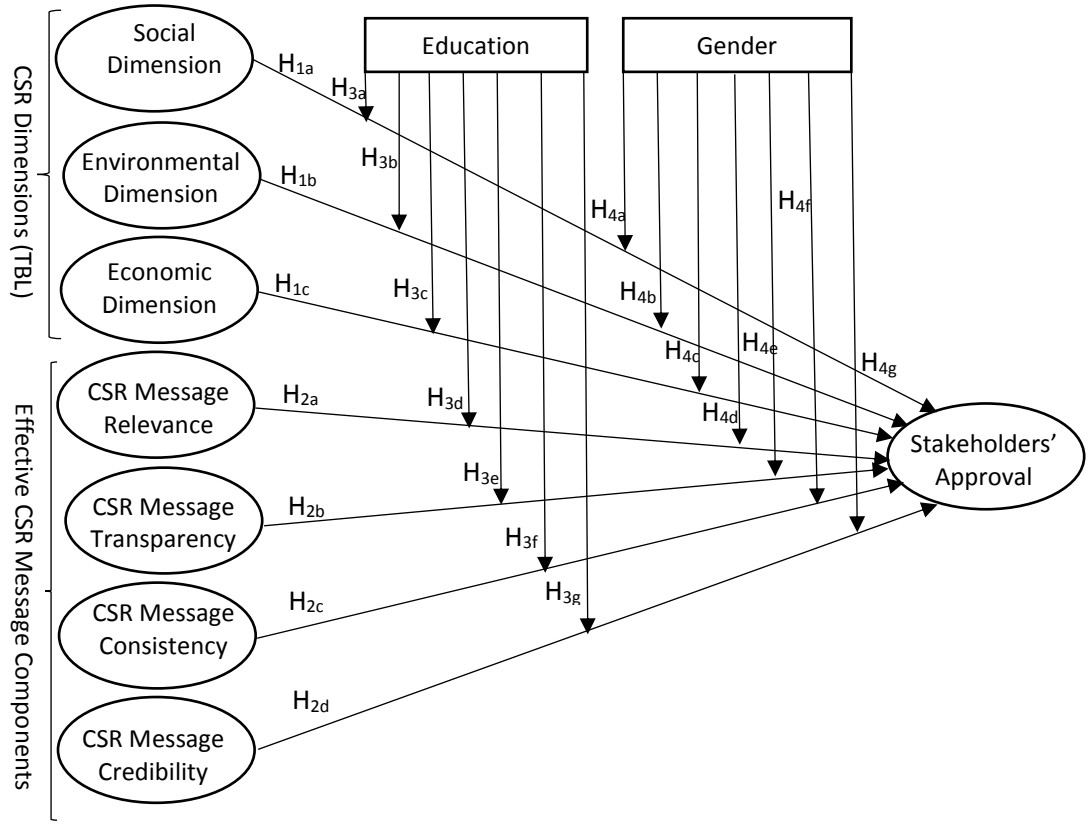


Figure 8.2: Relationships between CSR message contents and Stakeholders' Approval when moderated by education and gender among GLAs.

8.5.3 Relationships without Moderation Effects among the GLAs

A multiple linear regression was carried out to ascertain the extent to which CSR message; social dimension, environmental dimension, economic dimension, relevance, transparency, consistency and credibility can predict stakeholders' approval. The regression model predicted 54.4% of the variance. The model was suitable for predicting the outcome F (7, 164) = 45.032, $p < .001$). The coefficients for explanatory variables are tabulated below:

Table 8.5: Relationships between CSR Message Contents with SA among GLAs

CSR Message Contents	*B*	*SE (B)*	*β*	*t*	*P*
Social Dimension	0.384	0.046	0.454	8.381	$P < .001$
Environmental Dimension	0.079	0.035	0.102	2.268	$P = .024$
Economic Dimension	0.319	0.048	0.343	6.659	$P < .001$
Message Relevance	-0.105	0.056	-0.140	-1.858	$P = .054$
Message Transparency	0.039	0.056	0.047	0.692	$P = .489$
Message Consistency	0.085	0.056	0.111	1.516	$P = .131$
Message Credibility	0.049	0.052	0.058	0.928	$P = .354$

N = 272. $R^2 = .544$; F (7, 164) = 45.032, $p < .001$. *Source: Field Survey, 2016.*

H_1: *There are positive relationships between CSR (a) social dimension (b) environmental dimension (c) economic dimension and stakeholders' approval of the CSR message.*

Table 8.5 indicates that social dimension is positively correlated with stakeholder's approval (beta = .454, $p < .001$). Likewise, economic dimension is positively correlated with stakeholder's approval (beta = .343, $p < .001$), while environmental dimension is positive but weakly correlated with stakeholder's approval (beta = .102, $p = .024$) at 5% level of significance. The analysis also indicates that stakeholders' approval is significantly related to social dimension, environmental dimension and economic dimension at 5% level of significance. This result, further means that government-local-authority officials' approval increase by 0.384, 0.079 and 0.319 standard score points for every unit increase in the value of CSR message social, environmental and economic dimensions respectively.

In addition, the CSR message social dimension has the largest beta coefficient, followed by economic dimension, and environmental dimension. This indicates that CSR message social dimension makes the strongest unique contribution to explaining the stakeholders' approval when all variables in the model are kept under control. Under the same condition, the economic dimension value is slightly lower and therefore makes less contribution to the model. However, environmental dimension has the weakest contribution to the model when other variables in the model are held constant.

Analyses of the data proved that all the three hypotheses, H_{1a}, H_{1b} and H_{1c} of the study are supported. Hence, there are ***positive*** associations between social, environmental, economic dimensions and stakeholders' approval among the government-local-authority officials. However, the findings indicate a weak relationship between environmental dimension and stakeholders' approval. Therefore, these findings show that stakeholders' approval directly depends on the three aforementioned CSR dimensions. Thus, officials from government-local-authority approve communication message base on social, environmental and economic issues.

H_2: *There is a positive relationship between CSR message (a) relevance (b) transparency (c) consistency (d) credibility and stakeholders' approval of the CSR message.*

In the model, majority of the CSR message components are positively correlated with stakeholders' approval. Message transparency (beta = .047; p = .489), message consistency (beta = .111; p = .131), and message credibility (beta = .058; p = .354) are all positively related to stakeholders' approval. However, there is a negative association between message relevance and stakeholders' approval (beta = -.140; p = .054). Therefore, the government-local-authority officials' approval of the message drops by 0.105 standard score points for every unit increase in the value of message relevance.

Nonetheless, the associations between message transparency, message consistency and message credibility with stakeholders' approval are not statistically significant. This implies that stakeholders' approval among government-local-authority officials inversely depends on message relevance only. CSR message relevance negatively affect government-local-authority officials' approval of the CSR message. Thus, CSR message relevance and

stakeholders' approval are inversely related (when message relevance goes up, the stakeholders' approval tends to go down).

The findings of this study also prove that hypothesis H_{2a} is significant, but not supported. However, hypotheses; H_{2b}, H_{2c} and H_{2d} are not supported. The results from H_1 and H_2 imply that government-local-authority officials approve companies' CSR communication message when they identify the content to have social, environmental and economic dimensions. The regression equation is: $\hat{Y}_{SA} = 0.603 + 0.383SOD + 0.079END + 0.319ECD - 0.105MR$.

8.5.4 Education as a Moderator

Objective Two: *to test the moderation effects of education in the relationships between CSR message contents and stakeholders' approval of the CSR message.*

Table 8.6: The moderating effects of Education in the relationship between CSR Message Contents and SA among GLAs

	Overall		***Less-Educated***		***High-Educated***	
CSR Message Contents	***β***	**Sig**	***β***	**Sig**	***β***	**Sig**
Social Dimension	0.454	.000	0.367	.000	0.544	.000
Environmental Dimension	0.102	.024	0.063	.443	0.107	.050
Economic Dimension	0.343	.000	0.287	.000	0.430	.000
Message Relevance	-0.140	.054	-0.158	.194	-0.139	.168
Message Transparency	0.047	.489	0.158	.172	-0.011	.899
Message Consistency	0.111	.131	0.012	.922	0.176	.054
Message Credibility	0.058	.354	0.055	.606	0.029	.730

N = Overall, 272; Less-Educated, N=139, R^2 = .563, F (7, 105) = 19.336, p < .001; High-Educated, N = 133, R^2 = .544, F (7, 151) = 25.770, p < .001. Source: Field Survey, 2016.

H_3: *Education significantly moderates the relationship between CSR message (a) social dimension (b) Environmental dimension (c) economic dimension (d) relevance (e) transparency (f) consistency (g) credibility and stakeholders' approval of the CSR message.*

Among the less-educated moderated relationships, there are positively correlated with stakeholders' approval and CSR message contents (social dimension, environmental dimension, economic dimension, message transparency, message consistency and message credibility). However, message relevance and stakeholders' approval are negatively associated.

The interaction effects between CSR message contents and stakeholders' approval are highly statistically significant, particularly for social dimension, $B = 0.332$, 95% CI [0.172, 0.492], t = 4.112, $p < .001$, and economic dimension $B = 0.397$, 95% CI [0.211, 0.582], t = 4.239, $p < .001$. This indicates that the relationships between CSR message social dimension, economic dimension and stakeholders' approval are significantly moderated by education variable. The total variance explained by the model was 56.3%, F (7, 105) = 19.336, $p < .001$.

Additionally, in the high-educated moderated relationships CSR social dimension, environmental dimension, economic dimension, message consistency and message credibility are positively associated with stakeholders' approval. While message relevance and message transparency are negatively correlated with stakeholders' approval. Social dimension, $B = 0.421$, 95% CI [0.308, 0.534], t = 7.354, $p < .001$ and economic dimension, $B = 0.271$, 95% CI [0.149, 0.393], t = 4.376, $p < .001$ are significant, indicating that the relationships between CSR message social dimension, economic dimension and stakeholders' approval are significantly moderated by education variable. The total variance explained by model as a whole was 54.4%, F (7, 151) = 25.770, $p < .001$.

The results also indicates that among government-local-authority officials, there were no significant interaction effects for the relationships between CSR message environmental dimension, relevance, transparency, consistency, credibility and stakeholders' approval when less-education and high-educated were used as moderators.

Therefore, there was some evidence that hypotheses H_{3a} and H_{3c} were supported. However, hypotheses H_{3b}, H_{3d}, H_{3e}, H_{3f} and H_{3g} were not significant and therefore not supported. There is no statistical evidence that government-local-authority officials approve CSR message

based on its environmental dimension, relevance, transparency, consistency and credibility when they are less-educated.

Additionally, with regards to regression weights, social dimension recorded a higher beta value for high-educated (beta = .525, $p < .001$) than the overall (beta = .454, $p < .001$), but less-educated (beta = .367, $p < .001$) was lower than the overall. For environmental dimension, the high-educated had a greater beta value (beta = .107, $p = .050$) than the overall (beta = .102, $p = .024$). While the beta coefficient for economic dimension was also greater for the high-educated (beta = .430, $p < .001$) than the overall (beta = .343, $p < .001$), and the less-educated (beta = .287, $p = .001$) was the least. The results highlighted that the high-education variable was able to strengthen the relationship of social dimension, economic dimensions and stakeholders' approval positively.

8.5.5 Gender as a Moderator

Objective Three: *to test the moderation effects of gender in the relationships between CSR message contents and stakeholders' approval of the CSR message.*

Table 8.7: The moderating effects of Gender in the relationship between CSR Message Contents and SA among GLAs

	Overall		***Male***		***Female***	
CSR Message Contents	***β***	**Sig**	***β***	**Sig**	***β***	**Sig**
Social Dimension	0.454	.000	0.393	.000	0.526	.000
Environmental Dimension	0.102	.024	0.120	.053	0.136	.052
Economic Dimension	0.343	.000	0.333	.000	0.348	.000
Message Relevance	-0.140	.054	-.102	.340	-0.177	.102
Message Transparency	0.047	.489	0.046	.641	0.048	.611
Message Consistency	0.111	.131	0.129	.202	0.110	.314
Message Credibility	0.058	.354	0.049	.579	0.087	.335

N = Overall, 272; Male, N =157, $R^2 = .528$, $F(7, 149) = 23.825$, $p < .001$*; Female, N=115,* $R^2 = .584$, $F(7, 107) = 21.438$, $p < .001$. *Source: Field Survey, 2016.*

H_4: *Gender significantly moderates the relationship between CSR message (a) social dimension (b) environmental dimension (c) economic (d) relevance (e) transparency (f) consistency (g) credibility and stakeholders' approval of the CSR message.*

There are significant interaction effects for the relationships between CSR message social dimension, environmental dimension, economic dimension and stakeholders' approval when gender is used as a moderator.

With respect to male moderated relationships, social dimension, environmental dimension, economic dimension, message transparency and message credibility are positively related to stakeholders' approval. Nonetheless, message relevance and stakeholders' approval are negatively correlated. In the model, social dimension, $B = 0.393$, 95% CI [0.208, 0.462], t = 5.230, $p < .001$; environmental dimension, $B = 0.110$, 95% CI [-0.009, 0.171], t = 1.787, $p < .053$ and economic dimension $B = 0.333$, 95% CI [0.166, 0.421], t = 4.544, $p < .001$, were statistically significant. This indicates that the relationships between CSR message social dimension, environmental dimension, economic dimension and stakeholders' approval were significantly moderated by gender variable. The model explained a total variance of 52.8%, F (7, 149) = 23.825, $p < .001$.

Similarly, the female moderated relationships showed that social dimension, environmental dimension, economic dimension, message transparency, message consistency and credibility are positively associated with stakeholders' approval. Nevertheless, message relevance is negatively related to stakeholders' approval. Social dimension, $B = 0.440$, 95% CI [0.306, 0.575], t = 6.497, $p < .001$; environmental dimension, $B = 0.113$, 95% CI [-0.007, 0.233], t = 1.860, $p = .052$ and economic dimension, $B = 0.351$, 95% CI [0.202, 0.500], t = 4.671, $p < .001$, indicating that the associations between social dimension, environmental dimension, economic dimension and stakeholders' approval are moderated by gender. The total variance explained by the model was 58.4%, F (7, 107) = 21.438, $p < .001$. Hypotheses H_{4a}, H_{4b} and H_{4c} are confirmed. However, hypotheses H_{4d}, H_{4e}, H_{4f} and H_{4g} were therefore not supported.

Based on the beta coefficients, the relationship between social dimension and stakeholders' approval, the female population recorded the higher beta value (beta = .526, $p < .001$), followed by the overall (beta = .454, $p < .001$), and the male (beta = .393, $p < .001$). Also, for the environmental dimension, the female was greater (beta = 0.136, $p = .052$) than the male (beta = 0.120, $p = .053$), and the overall (beta = 0.102, $p = .024$). Finally, with regards to

economic dimension, the female had the highest beta (beta = 0.348, $p < .001$), the overall (beta = 0.343, $p < 001$), then the male (beta = 0.333, $p < .001$).

8.5.6 CSR Message Channels Variation

Objective Four: *to examine whether CSR message channels vary between different multinational mining companies.*

Table 8.8: GLAs Preferred CSR Communication Message Channels

CSR Channel	N	M	SD
Social Media	272	3.18	1.505
Journal / Newspaper / Magazine	272	2.78	1.324
TV	272	2.92	1.451
Radio	272	3.45	1.398
Notice BOARD	272	3.35	1.648
Word of Mouth	272	3.88	1.399
CSR Report	272	4.06	1.479
Website	272	3.67	1.757
Annual Report	272	3.83	1.590
Newsletter	272	2.71	1.383
Email	272	3.07	1.513
Meeting	272	3.61	1.494

M=Average Score, SD=Standard Deviation, Mo=Mode, Source: Field Survey, 2016

Descriptive statistics was used in analysing the views of the respondents as shown in table 8.8; the intention was to understand the different CSR message channels in our analytical framework. The means and standard deviations were determined. The government-local-authority respondents are mostly reached through CSR report (M = 4.06, SD = 1.48), word-of-mouth (M = 3.88, SD = 1.40), Annual report (M = 3.83, SD = 1.59), companies websites (M = 3.67, SD = 1.76) and companies' meetings (M = 3.61, SD = 1.49).

However, the GLA respondents are rarely reached through emails/postal letter (M = 3.07, SD = 1.49), staff notice board (M = 3.35, SD = 1.65), journal/newspaper/magazine (M = 2.78, SD = 1.32) and newsletters (M = 2.71, SD = 1.38), being the least channel of communication in the MNCs.

Thus, the listed message channels in our framework have been essential in activating various aspects of CSR perspective on the MNCs under study. It has shown that CSR report has the greatest influence followed by word-of-mouth and the newsletter as the least channel of communication used by the companies.

8.5.7 Summary of the GLAs Results

Table 8.9: GLAs Results of Hypothesis Testing

Obj	Hypothesis	IV / MV	Result	Decision
1	**H_1:** *There are positive relationships between CSR (a) social dimension, (b) environmental dimension (c) economic dimension and stakeholders' approval of the CSR message.*	SOD	S	Accepted
		END	S	Accepted
		ECD	S	Accepted
1	**H_2:** *There is a positive relationship between CSR message (a) relevance (b) transparency (c) consistency (d) credibility and stakeholders' approval of the CSR message.*	MR	S	Accepted
		MT	NS	Rejected
		MC	NS	Rejected
		MCr	NS	Rejected
2	**H_3:** *Education significantly moderates relationship between CSR message (a) social dimension (b) environmental dimension (c) economic dimension (d) relevance (e) transparency (f) consistency (g) credibility and stakeholders' approval of the CSR message.*	SOD/LE/HE	S/S	Accepted
		END/LE/HE	NS/NS	Rejected
		ECD/LE/HE	S/S	Accepted
		MR/LE/HE	NS/NS	Rejected
		MT/LE/HE	NS/NS	Rejected
		MC/LE/HE	NS/NS	Rejected
		MCr/LE/HE	NS/NS	Rejected
3	**H_4:** *Gender significantly moderates relationship between CSR message (a) social dimension (b) environmental dimension (c) economic dimension (d) relevance (e) transparency (f) consistency (g) credibility and stakeholders' approval of the CSR message.*	SOD/M/F	S/S	Accepted
		END/M/F	NS/S	Partially Accepted
		ECD/M/F	S/S	Accepted
		MR/M/F	NS/NS	Rejected
		MT/M/F	NS/NS	Rejected
		MC/M/F	NS/NS	Rejected
		MCr /M/F	NS/NS	Rejected

M=Male and F=Female, Obj=objective, S=Significant, NS=Not Significant, IV=Independent Variable and Moderating Variable. *(Source: Field Survey, 2016).*

8.6 Study Group Two: Mining Companies Employees (MCEs) Analysis

8.6.1 Demographic Analysis of MCEs

Table 8.10: MCEs Gender Distribution

Gender	Frequency	Percentage (%)
Female	116	42.6
Male	156	57.4
Total	272	100.0

(Source: Field survey, 2016)

The gender distribution of mining company's employees (MCEs) is shown in table 8.15. Overall, 272 MCE respondents were considered consisting 156 (57.4%) male and 116 (42.6%) female that participated in the survey. The age of respondents were normally distributed around 25 and 55 years. The percentages among all the age groups were between 20.2% and 26.5% with the exception of age group 56-65 which was 4.4%. There was no 65 years or older age group representation. About 11% of the respondents (MCEs) had their educational qualification below senior high school (SHS); 37.1% had SHS qualification; 40.4% were undergraduates, and 11.4% had postgraduate qualification.

8.6.2 CSR Message Contents

Objective One: *To test the link between CSR dimensions and stakeholders' approval of the CSR message.*

Table 8.11: Descriptive Statistics of the MCEs

SA and CSR Message Contents	Mean	Std. Deviation
Stakeholder's Approval	4.0665	0.97265
Social Dimension	4.0331	1.04038
Environmental Dimension	3.6051	0.88283
Economic Dimension	4.0003	0.90806
Message Relevance	4.5625	0.81400
Message Transparency	4.5932	0.74840
Message Consistency	4.4393	0.69791
Message Credibility	4.5113	0.79730

(N = 272. Source: Field Study, 2016)

The views of the mining company employees were analysed based on their perceptions on the different CSR message contents in our analytical framework as shown in table 8.11. Descriptive statistics were used in the analysis, the means and standard deviations were determined. Among CSR message contents items, on a 1 to 6 scale, the mining company employees wanted message transparency the most (M = 4.59), followed by message relevance (M = 4.56), message credibility (M = 4.51), message consistency (M = 4.44), social dimension (M = 4.03), economic dimension (M = 4.00) and lastly environmental dimension (M = 3.61).

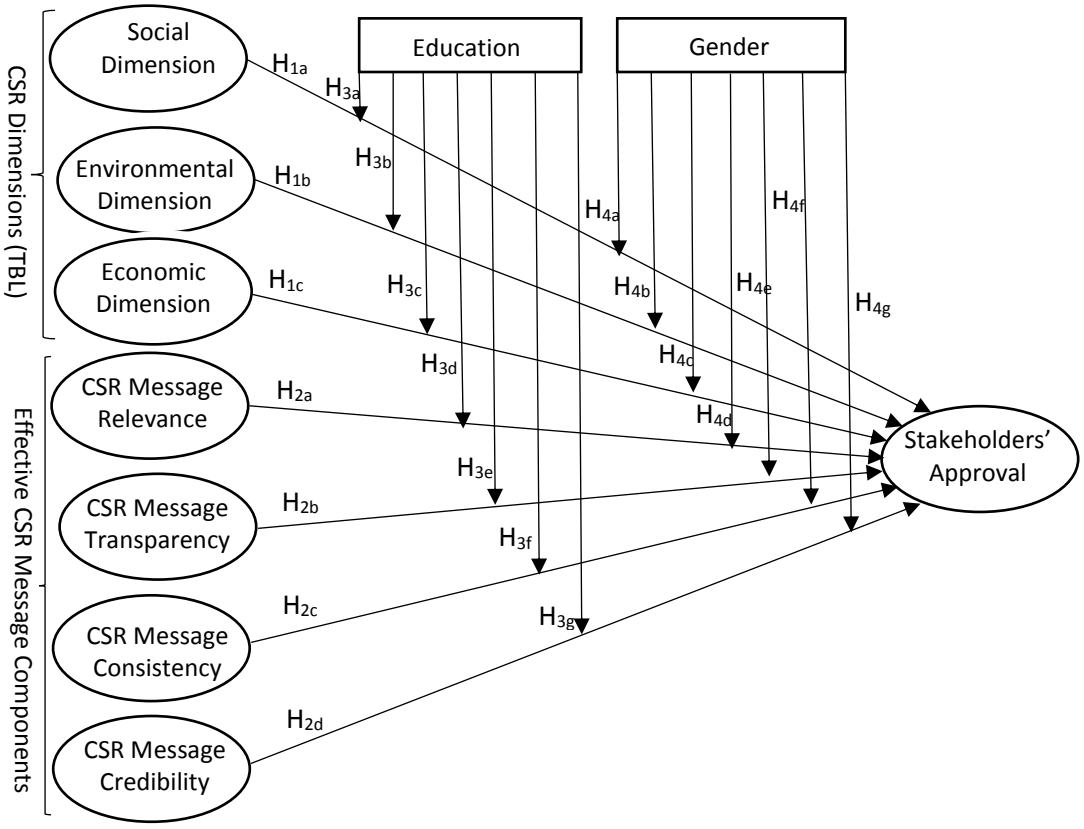


Figure 8.3: Relationships between CSR Message Contents and SA when moderated by education and gender among MCEs.

8.6.3 Relationships without Moderation Effects among MCEs

A multiple regression was employed to establish whether CSR message social dimension, environmental dimension, economic dimension, relevance, transparency, consistency and credibility will be able to predict stakeholders' approval. The total variance explained by the model was 77.3%, F (7, 264) = 128.521, p < .001. In table 8.12, the coefficient of the independent variables is shown.

Table 8.12: Relationships between CSR Message Contents with SA among MCEs

CSR Message Contents	*B*	*SE (B)*	*β*	*T*	*P*
Social Dimension	0.467	0.041	0.452	11.324	*P* < .001
Environmental Dimension	0.203	0.039	0.184	5.216	*P* < .001
Economic Dimension	0.302	0.050	0.282	5.990	*P* < .001
Message Relevance	0.041	0.056	0.034	0.723	*P* = .470
Message Transparency	0.182	0.055	0.140	3.298	*P* = .001
Message Consistency	-0.315	0.056	-0.226	-5.589	*P* < .001
Message Credibility	0.064	0.053	0.052	1.210	P = .227

N = 272. R^2 = .773, *F* (7, 264) = 128.521, *p* < .001. *Source: Field Survey, 2016.*

H_1: *There are positive relationships between CSR (a) social dimension (b) environmental dimension (c) economic dimension and stakeholders' approval of the CSR message*

Table 8.12 depicts that the social dimension is positively correlated with stakeholder's approval (beta = 0.452, *p* < .001). Similarly, economic dimension is positively correlated with stakeholder's approval (beta = 0.282, *p* < .001), while environmental dimension is positively correlated with stakeholder's approval (beta = 0.184, *p* < .001).

The analysis also shows that CSR social, environmental and economic dimensions are significantly related to stakeholders' approval at 5% level of significance. This implies that mining company employees' approval of CSR messages depends on message social, environmental and economic dimensions in the messages' content.

The findings indicate that social dimension, environmental dimension and economic dimension among the MCEs in the Ghanaian mining industry are positively associated with stakeholders' approval. All the three set out hypotheses H_{1a}, H_{1b} and H_{1c} are supported.

H_2: *There is a positive relationship between CSR message (a) relevance (b) transparency (c) consistency (d) credibility and stakeholders' approval of the CSR message.*

Almost all of the CSR message components are ***positively*** correlated with stakeholders' approval; Message transparency, (beta = 0.140; *p* < .001), message relevance, (beta = 0.034; *p* = .470), message credibility, (beta = 0.053; *p* = .227). However, message consistency is ***negatively*** correlated with stakeholders' approval (beta = -0.226; *p* =.001).

The analysis also indicates that stakeholders' approval is significantly related to message transparency and message consistency. The CSR message relevance and message credibility are not statistically significant.

There is also a positive association between message relevance, message transparency, message credibility and stakeholders' approval in support of the set out hypotheses H_{2b} and H_{2c}.

The relationship between message relevance, message credibility and stakeholders' approval, however, are not significant, hence the hypothesis H_{2a} and H_{2d} are not supported.

The explanation power or goodness of fit for the model is 0.773. Thus, 77.3% of variance in the stakeholders' approval explained by the collection of CSR message contents. The regression equation for the model is:

$$\hat{Y}_{SA} = 0.332 + 0.467SOD + 0.203END + 0.302ECD + 0.182MT - 0.315MC.$$

8.6.4 Education as a Moderator

Objective Two: *to test the moderation effects of education on the relationships between CSR message contents and stakeholders' approval of the CSR message.*

Table 8.13: The moderating effects of Education in the relationship between CSR Message Contents and SA among MCEs

CSR Message Contents	*Overall*		*Less-Educated*		*High-Educated*	
	β	**Sig**	***β***	**Sig**	***β***	**Sig**
Social Dimension	0.452	.000	0.488	.000	0.536	.000
Environmental Dimension	0.184	.000	0.127	.016	0.257	.000
Economic Dimension	0.282	.000	0.215	.004	0.302	.000
Message Relevance	0.034	.470	0.086	.224	0.010	.888
Message Transparency	0.140	.001	0.171	.017	0.126	.028
Message Consistency	-0.226	.000	-0.286	.000	-0.190	.001
Message Credibility	0.052	.227	0.065	.302	0.051	.416

N = Overall, 272; Less-Educated, N = 141, R^2 = .783, F (7, 123) = 63.431, p < .001; High-Educated, N = 131, R^2 = .770, F (7, 133) = 63.701, p < .001. Source: Field Survey, 2016.

H_3: *Education significantly moderates the relationship between CSR message (a) social dimension (b) environmental dimension (c) economic dimension (d) relevance (e) transparency (f) consistency (g) credibility and stakeholders' approval of the CSR message.*

In the less-educated moderated relationships, stakeholders' approval is positively correlated with CSR message contents (social dimension, environmental dimension, economic dimension, message transparency, message relevance and message credibility). However, message consistency and stakeholders' approval are negatively associated.

The interaction effects between CSR message contents and stakeholders' approval are highly statistically significant, particularly for social dimension, $B = 0.488$, 95% CI [0.356, 0.620], t = 7.302, $p < .001$; environmental dimension, $B = 0.337$, 95% CI [0.213, 0.461], t = 5.384, $p = .001$; and message consistency, $B = -0.423$, 95% CI [-0.612, -0.234], t = -4.431, $p < .001$. Message transparency, $B = 0.244$, 95% CI [0.045, 0.443], $p = .017$ and economic dimension, $B = 0.397$, 95% CI [0.211, 0.582], t = 4.239, $p < .004$ are significant.

However, message relevance and message credibility are not statistically significant. This indicates that the relationships between CSR message social dimension, economic dimension, environmental dimension, message transparency, message consistency and stakeholders' approval are significantly moderated by education variable. The total variance explained by the model was 78.3%, F (7, 123) = 63.431, $p < .001$.

With regards to the high-educated moderated relationships, CSR social dimension, environmental dimension, economic dimension, message relevance, message transparency and message credibility are positively associated with stakeholders' approval; while message consistency is negatively correlated with stakeholders' approval. Social dimension, $B = 0.470$, 95% CI [0.364, 0.576], t = 8.787, $p < .001$; environmental dimension, $B = 0.124$, 95% CI [0.024, 0.224], t = 2.444, $p = .016$; economic dimension, $B = 0.315$, 95% CI [0.183, 0.447], t = 4.708, $p < .001$; message transparency, $B = 0.148$, 95% CI [0.016, 0.279], t = 2.220, $p = .028$; and message consistency, $B = -0.245$, 95% CI [-0.386, -0.104], t = -3.440, $p = .001$ are all statistically significant, indicating that the relationships between CSR message social dimension, economic dimension and stakeholders' approval are significantly moderated by education variable. Both message relevance and message credibility are not

statistically significant. The total variance explained by the model as a whole was 77%, F (7, 133) = 63.701, $p < .001$.

Therefore there was some evidence that hypotheses $H_{3a,}$ H_{3b}, H_{3c}, H_{3e} and H_{3f} were supported. However, hypotheses H_{3d} and H_{3g} were not significant and therefore rejected. There is no statistical evidence that government-local-authority officials approve CSR message based on its environmental dimension, relevance, transparency, consistency and credibility when they are less-educated.

The social dimension recorded the highest beta value for high-educated (beta = .536, $p < .001$) followed by less-educated (beta = .488, $p < .001$), and overall (beta = .452, $p < .001$). The beta coefficient for environmental dimension is also greater for the high-educated (beta = .127, $p < .001$) then the overall (beta = .184, $p < .001$), and the less-educated (beta = .287, $p = .001$). Also, the economic dimension recorded the highest beta in the high-educated (beta = .302, p < .001), followed by overall (beta = .282, $p < .001$), and then less-educated (beta = .215, $p = .001$).

Likewise, message transparency had the greatest beta in the overall (beta = .140, $p = .001$) followed by less-educated (beta = .171, $p = .017$), and high-educated (beta = .126, $p = .028$). For the message consistency, the beta was greatest in less-educated (beta = -.286, $p < .001$) followed by the overall (beta = -.226, $p < .001$), and then high-educated (beta = -.190, $p = .001$). The results underlined that the education variable, particularly high-education variable, was able to strengthen the relationship of social dimension, environmental dimension, economic dimensions, message transparency, message consistency and stakeholders' approval positively.

8.6.5 Gender as a Moderator

Objective Three: *to test the moderation effects of gender on the relationships between CSR message contents and stakeholders' approval of the CSR message.*

Table 8.14: The moderating effects of Gender in the relationship between CSR Message Contents and SA among MCEs

CSR Message Contents	*Overall*		*Male*		*Female*	
	β	**Sig**	***β***	**Sig**	***β***	**Sig**
Social Dimension	0.452	.000	0.446	.000	0.463	.000
Environmental Dimension	0.184	.000	0.161	.001	0.188	.001
Economic Dimension	0.282	.000	0.279	.001	0.249	.003
Message Relevance	0.034	.470	0.049	.390	.000	.998
Message Transparency	0.140	.001	0.077	.104	0.257	.007
Message Consistency	-0.210	.000	-0.226	.000	-0.252	.001
Message Credibility	0.052	.227	0.024	.644	0.093	.235

N = Overall, 273; Male, N = 156, R^2 = .713, *F* (7, 148) = 95.271, *p* < .001; *Female, N = 116,* R^2 = .818, *F* (7, 108) = 38.296, *p* < .001. *Source: Field Survey, 2016.*

H_4: *Gender significantly moderates the relationship between CSR message (a) social dimension (b) environmental dimension (c) economic dimension (d) relevance (e) transparency (f) consistency (g) credibility and stakeholders' approval of the CSR message.*

There were significant interaction effects for the relationships between CSR message social dimension, environmental dimension, economic dimension and stakeholders' approval when gender was used as a moderator.

In the male moderated relationships, social dimension, environmental dimension, economic dimension, message relevance, message transparency and message credibility are positively related to stakeholders' approval. However, message consistency and stakeholders' approval are negatively correlated. In the model, social dimension, *B* = 0.446, 95% CI [0.397, 0.598], t = 9.744, *p* < .001; environmental dimension, *B* = 0.161, 95% CI [0.072, 0.269], t = 3.434, *p* < .001, economic dimension, *B* = 0.279, 95% CI [0.168, 0.427], t = 4.553, *p* < .001; and *B* = message consistency, *B* = -0.210, 95% CI [-0.408, -0.150], t = -4.287, *p* < .001 were

statistically significant. This indicates that the relationships between CSR message social dimension, environmental dimension, economic dimension, message consistency and stakeholders' approval were significantly moderated by gender variable. The model explained a total variance of 71.3%, F (7, 148) = 95.271, $p < .001$.

Correspondingly, the female moderated relationships showed that social dimension, environmental dimension, economic dimension, message relevance, message transparency and credibility are positively associated with stakeholders' approval; while message consistency is negatively related to stakeholders' approval. Social dimension, B = 0.463, 95% CI [0.312, 0.592], t = 6.397, $p < .001$; environmental dimension, B = 0.188, 95% CI [0.104, 0.391], t = 3.426, $p = .001$; economic dimension, B = 0.249, 95% CI [0.095, 0.438], t = 3.086, $p = .003$; message transparency, B = 0.257, 95% CI [0.088, 0.533], t = 2.765, $p = .007$; and message consistency, B = -0.252, 95% CI [-0.602, -0.173], t = -3.577, $p = .001$, indicating that the associations between social dimension, environmental dimension, economic dimension, message transparency, message consistency and stakeholders' approval are moderated by gender. The total variance explained by the model was 81.8%, F (7, 108) = 38.296, $p < .001$. Hypotheses H_{4a}, H_{4b} and H_{4c} are confirmed. However, hypotheses H_{4d}, H_{4e}, H_{4f} and H_{4g} were therefore not supported.

Based on the beta weights, the relationship between social dimension and stakeholders' approval, the female population recorded the higher beta value (beta = .463, $p < .001$), followed by the overall (beta = .452, $p < .001$), and the male (beta = .446, $p < .001$). Also, the link between stakeholders' approval and environmental dimension, the female had the greatest beta value (beta = .188, $p < .001$), the overall (beta = .184, $p < .001$), and the male (beta = .161, $p < .001$).

In respect of the economic dimension, the overall recorded higher (beta = .282, $p < .001$) than the male (beta = .279, $p < .001$), and then the female (beta = .249, $p < .001$). The association with message transparency, the female also recorded a higher beta value (beta = .257, $p < .001$) than the overall (beta = .140, $p < .001$). Finally, in the relationship between stakeholders' approval and message consistency, the female had the highest beta value (beta = -.252, $p < .001$), the male (beta = -.226, $p < .001$) and the overall (beta = -.210, $p < .001$).

8.6.6 CSR Message Channels Variation

Objective Four: *to examine whether CSR message channels vary between different MCEs.*

Table 8.15: MCEs Preferred CSR Communication Message Channels

CSR Massage Channel	*N*	*M*	*SD*
Social Media	272	2.56	1.736
Journal / Newspaper / Magazine	272	2.43	1.443
TV	271	2.32	1.589
Radio	272	2.74	1.533
Notice BOARD	271	4.23	1.243
Word of Mouth	272	3.60	1.279
CSR Report	272	4.56	1.220
Website	272	4.42	1.317
Annual Report	272	4.33	1.188
Newsletter	272	2.43	1.309
Email	272	3.08	1.497
Meeting	272	3.47	1.646

M=Average Score, SD=Standard Deviation, Source: Field Survey, 2016

In table 8.15, the views of the respondents were analysed based on their experiences on different CSR message channels included in our analytical framework. Descriptive statistics was used in this analysis by computing for the means and standard deviations. The results show that the mining company employees in Ghana are usually reached through CSR report (M = 3.56, SD = 1.22), websites (M = 3.42, SD = 1.32), Annual Report (M = 3.33, SD = 1.19) and staff notice board (M = 3.23, SD = 1.24). Nevertheless, the Ghanaian mining company employees are occasionally reached through social media (M = 2.56, SD = 1.74, Mo = 1), journal / newspaper / magazine (M = 2.43, SD = 1.44), newsletter (M = 2.43, SD = 1.31) and television is the least used medium of CSR communication (M = 2.32, SD = 1.59) in Ghana. As a result, the CSR reports have the greatest influence in message delivery. The rest, in order of relevance, in articulating the CSR messages to mining company employees for the MNCs are website and Annual Reports.

8.6.7 Summary of the MCEs Results

Table 8.16: MCEs Results of Hypothesis Testing

Obj	Hypothesis	IV / MV	Result	Decision
1	**H_1**: *There are positive relationships between CSR (a) social dimension, (b) environmental dimension (c) economic dimension and stakeholders' approval of the CSR message.*	SOD	S	Accepted
		END	S	Accepted
		ECD	S	Accepted
1	**H_2:** *There is a positive relationship between CSR message (a) relevance (b) transparency (c) consistency (d) credibility and stakeholders' approval of the CSR message.*	MR	NS	Rejected
		MT	S	Accepted
		MC	S	Accepted
		MCr	NS	Rejected
2	**H_3:** *Education significantly moderates relationship between CSR message (a) social dimension (b) environmental dimension (c) economic dimension (d) relevance (e) transparency (f) consistency (g) credibility and stakeholders' approval of the CSR message.*	SOD/LE/HE	S/S	Accepted
		END/LE/HE	S/S	Accepted
		ECD/LE/HE	S/S	Accepted
		MR/LE/HE	NS/NS	Rejected
		MT/LE/HE	S/S	Accepted
		MC/LE/HE	S/S	Accepted
		MCr/LE/HE	NS/NS	Rejected
3	**H_4:** *Gender significantly moderates relationship between CSR message (a) social dimension (b) environmental dimension (c) economic dimension (d) relevance (e) transparency (f) consistency (g) credibility and stakeholders' approval of the CSR message.*	SOD / M	S/S	Accepted
		END/M/F	S/S	Accepted
		ECD/M/F	S/S	Accepted
		MR/M/F	NS/NS	Rejected
		MT/M/F	NS/S	Partially Accepted
		MC/M/F	S/S	Accepted
		MCr/M/F	NS/NS	Rejected

M=Male and F=Female, Obj=objective, S=Significant, NS=Not Significant, IV=Independent Variable, MV=Moderating Variable. (Source: Field Survey, 2016).

8.7 Study Group Three: Host Community Officials (HCOs) Analysis

8.7.1 Demographic Analysis of HCOs

Table 8.17: HCOs Gender Distribution

Gender	Frequency	Percentage (%)
Female	128	46.9
Male	145	53.1
Total	273	100.0

(Source: Field survey, 2016)

Table 8.17 shows the gender distribution of host community officers (HCOs). Overall, 273 host community officials were considered for the study, with a 145 (53.1%) male and 128 (46.9%) female representation. The age of respondents were normally distributed around 25 and 55 years. The percentages among all the age groups were between 0.0% and 27.5%. There was no 65 years or older among the HCOs. The study recorded a non-response rate of 5%. About 10.3% of the HCOs had their educational qualification below the senior high school (SHS), 26.7% had SHS qualification, 40.7% were undergraduates, and 22.3% had postgraduate education.

8.7.2 CSR Message Contents

Objective One: *To test the impact of CSR dimensions on stakeholders' approval of the CSR message.*

Table 8.18: Descriptive Statistics of the HCOs

SA and CSR Message Contents	Mean	Std. Deviation
Stakeholders' Approval	4.2813	0.60821
Social Dimension	4.3376	0.72494
Environmental Dimension	3.0360	0.92172
Economic Dimension	4.3724	0.67438
Message Relevance	4.4835	0.73715
Message Transparency	4.5820	0.69170
Message Consistency	4.4789	0.64259
Message Credibility	4.5183	0.62876

(N = 273. Source: Field Study, 2016)

The views of the HCOs were analysed based on their perceptions on the different dimensions of CSR as included in our analytical framework, see table 8.18. Descriptive statistics was used in the analysis, the means and standard deviations were determined. The message transparency has the most influence on stakeholders' approval (M = 4.58), followed by message credibility (M = 4.52), message relevance (M = 4.48), message consistency (M = 4.47), economic dimension (M = 4.37), social dimension (M = 4.34), and lastly environmental dimension (M = 3.04).

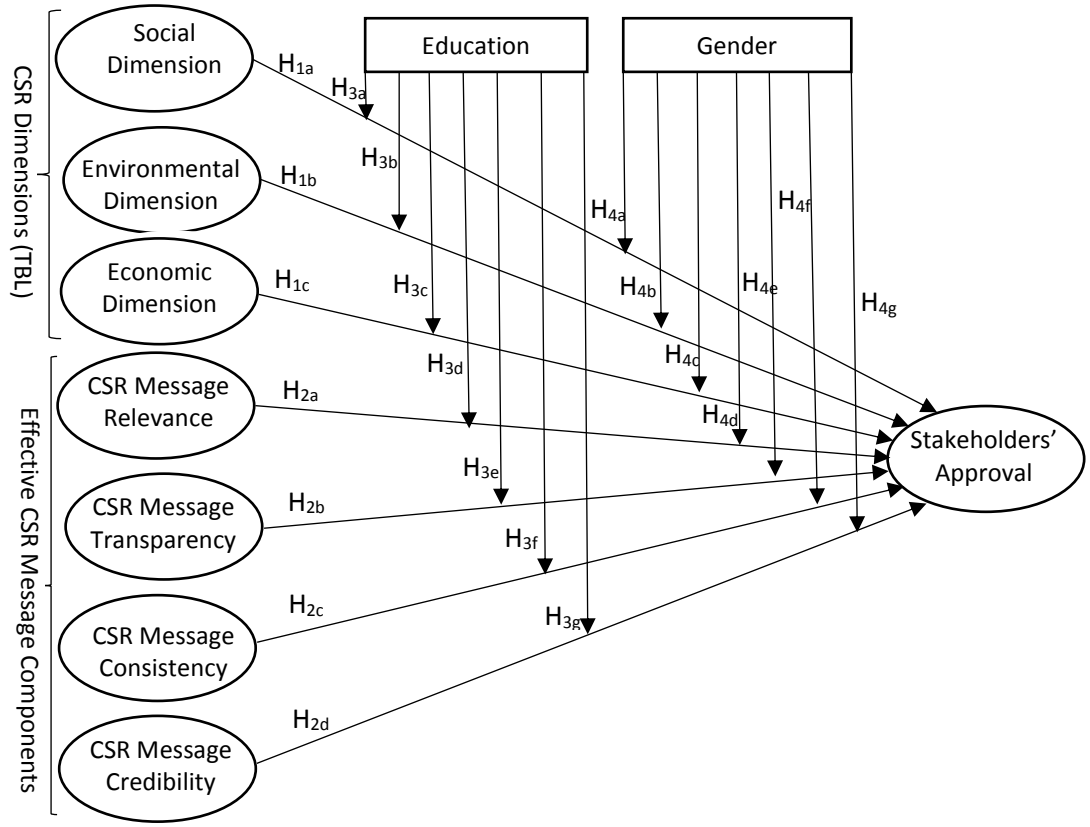


Figure 8.4: Relationships between CSR Message Contents and SA when moderated by education and gender.

8.7.3 Relationships without Moderation Effects among HCOs

The multiple regression was used to assess the ability of CSR message contents (social dimension, environmental dimension, economic dimension, message relevance, message transparency, message consistency, message credibility) to predict stakeholders' approval. The regression model predicted 66.4% of the variance. Also, the model was suitable for

predicting the outcome F (7,264) = 74.686, $p < .001$). The coefficients for predicting variables are as follows:

Table 8.19: Relationships between CSR Message Contents with SA among HCOs.

CSR Message Contents	*B*	*SE (B)*	*β*	*t*	*P*
Social Dimension	0.310	0.039	0.370	7.865	*P* < .001
Environmental Dimension	0.099	0.026	0.151	3.823	*P* < .001
Economic Dimension	0.260	0.039	0.288	6.668	*P* < .001
Message Relevance	0.040	0.047	0.049	0.859	*P* = .391
Message Transparency	0.051	0.047	0.058	1.099	*P* = .273
Message Consistency	0.177	0.050	0.187	3.552	*P* < .001
Message Credibility	0.126	0.045	0.130	2.817	*P* = .005

N = 273. R^2 *= .664, F* (7,264) = 74.686, *p* < .001. *Source: Field Survey, 2016.*

H_1: *There are positive relationships between CSR (a) social dimension (b) environmental dimension (c) economic dimension and stakeholders' approval of the CSR message.*

The result in table 8.19 indicates that among the HCOs, CSR message dimensions are positively correlated with stakeholders' approval. Social dimension (beta = 0.370; $p < .001$), environmental dimension (beta = 0.151; $p < .001$), and economic dimension (beta = 0.288; $p < .001$).

All the CSR message dimension; social dimension, environmental dimension and economic dimension are significantly related to stakeholders' approval at 5% level of significance. The findings from the host-community-officials in Ghana suggest that all of the set out hypotheses, H_{1a}, H_{1b} and H_{1c} of the study are supported. These results imply that host-community-officials in the Ghanaian mining industry approve CSR communication message based on the social and economic issues of the company. This further implies that host-community officials' approval of CSR message depend on the messages' social, environmental dimension and economic dimensions.

H_2: *There is a positive relationship between CSR message (a) relevance (b) transparency (c) consistency (d) credibility and stakeholders' approval of the CSR message.*

All the CSR message components are positively correlated with stakeholders' approval; message relevance (beta = 0.040; p = .391), message transparency (beta = 0.058, p = .273), message consistency (beta = 0.187; p < .001), and message credibility (beta = 0.130; p = .005).

CSR message consistency and message credibility are significantly related to stakeholders' approval at 5% level of significance. However, CSR message relevance and transparency are not statistical significant. The findings also indicate positive associations between message relevance, message transparency, message consistency, message credibility and stakeholders' approval in the HCOs. This shows some evidence that hypotheses H_{2c} and H_{2d} of the study are supported. Nonetheless, hypotheses H_{2a} and H_{2b} are not supported. It has been established that host-community officials in Ghana may approve CSR communication message when they find the message to be consistent and credible.

8.7.4 Education as a Moderator

Objective Two: *to test the moderation effects of education on the relationships between CSR message contents and stakeholders' approval of the CSR message.*

Table 8.20: The moderating effects of Education in the relationship between CSR Message Contents and SA among HCOs

CSR Message Contents	*Overall*		*Less-Educated*		*High-Educated*	
	β	**Sig**	***β***	**Sig**	***β***	**Sig**
Social Dimension	0.370	.000	0.273	.002	0.411	.000
Environmental Dimension	0.151	.000	0.152	.072	0.161	.004
Economic Dimension	0.288	.000	0.403	.000	0.236	.000
Message Relevance	0.049	.391	0.193	.088	0.035	.615
Message Transparency	0.058	.273	-0.019	.855	0.094	.140
Message Consistency	0.187	.000	0.090	.396	0.210	.001
Message Credibility	0.130	.005	0.178	.043	0.087	.121

N= Overall, 273; Less-Educated, N = 141, R^2 = .562, F (7, 93) = 17.036, p < .001; High-Educated, N = 132, R^2 = .713, F (7, 164) = 58.192, p < .001. Source: Field Survey, 2016.

H_3: *Education significantly moderates the relationship between CSR message (a) social dimension (b) environmental dimension (c) economic dimension (d) relevance (e) transparency (f) consistency (g) credibility and stakeholders' approval of the CSR message.*

Among the less-educated moderated relationships, stakeholders' approval is ***positively*** correlated with social dimension, environmental dimension, economic dimension, message relevance, message consistency and message credibility. Nonetheless, message transparency is ***negatively*** related to stakeholders' approval.

The interaction effects between CSR message contents and stakeholders' approval are statistically significant, mostly for social dimension, $B = 0.234$, 95% CI [0.090, 0.378], t = 3.232, $p = .002$; economic dimension, $B = 0.388$, 95% CI [0.236, 0.541], t = 5.054, $p < .001$; and message credibility, $B = 0.147$, 95% CI [0.046, 0.003], t = 2.025, $p = .046$. This indicates that the relationships between CSR message social dimension, economic dimension, message credibility and stakeholders' approval are significantly moderated by less-education variable. The total variance explained by the model was 56.2%, F (7, 93) = 17.036, $p < .001$.

Moreover, in the high-educated moderated relationships CSR social dimension, environmental dimension, economic dimension, message relevance, message transparency, message consistency and message credibility are positively associated with stakeholders' approval. Social dimension, $B = 0.370$, 95% CI [0.260, 0.480], t = 6.638, $p < .001$; environmental dimension, $B = 0.091$, 95% CI [0.030, 0.152], t = 2.949, $p = .004$; economic dimension, $B = 0.208$, 95% CI [0.101, 0.315], t = 3.857, $p < .001$; and message consistency, $B = 0.208$, 95% CI [0.085, 0.330], t = 3.351, $p = .001$, are significant, indicating that the relationships between CSR message social dimension, environmental dimension, economic dimension, message consistency and stakeholders' approval are significantly moderated by education variable. The total variance explained by model as a whole was 71.3%, F (7, 164) = 58.192, $p < .001$.

The results also indicate that among host-community officials, there were no significant interaction effects for the relationships between CSR message relevance, transparency, credibility and stakeholders' approval when less-education and high-educated were used as moderators.

Therefore there was some evidence that hypotheses H_{3a} H_{3b} and H_{3c} were supported, while H_{3f} and H_{3g} were partially supported. However, hypothesis H_{3e} was not significant and

therefore rejected. There is no statistical evidence that host-community officials approve CSR message based on its transparency when they are less-educated.

The social dimension recorded the highest beta value for the high-educated (beta = .411, p < .001), followed by the overall (beta = .370, p < .001), and the less-educated (beta = .273, p < .001). The beta coefficient for environmental dimension was also greater for the high-educated (beta = .161, p < .004) than the overall (beta = .151, p < .001). For economic dimension, the less-had the greatest beta value in the less-educated (beta = .403, p = .001), then the overall (beta = .288, p < .001), and high-education (beta = .236, p < .001) was the least. In the message consistency, the high-educated recorded a higher beta value (beta = .210, p = .001) than the overall (beta = .187, p < .001), while for message credibility, less-educated had a bigger beta value (beta = .178, p = .046) than the overall (beta = .130, p = .005). The results highlighted that the high-education variable was able to strengthen the relationship of social dimension, environmental dimension, economic dimensions and stakeholders' approval positively.

8.7.5 Gender as a Moderator

Objective Three: *to test the moderation effects of gender on the relationships between CSR message contents and stakeholders' approval of the CSR message.*

Table 8.21: The moderating effects of Gender in the relationship between CSR Message Contents and SA among HCOs

CSR Message Contents	*Overall*		*Male*		*Female*	
	β	**Sig**	***β***	**Sig**	***β***	**Sig**
Social Dimension	0.370	.000	0.429	.000	0.469	.000
Environmental Dimension	0.151	.000	0.126	.024	0.175	.003
Economic Dimension	0.288	.000	0.228	.000	0.375	.000
Message Relevance	0.049	.391	-0.041	.614	0.169	.033
Message Transparency	0.058	.273	0.085	.243	-0.005	.951
Message Consistency	0.187	.000	0.138	.054	0.266	.001
Message Credibility	0.130	.005	0.173	.007	0.059	.407

N= Overall, 273; Male, N = 145, R^2 = .665, F (7, 137) = 38.811, p < .001; *Female, N = 128,* R^2 = .696, F (7, 120) = 39.159, p < .001. *Source: Field Survey, 2016.*

H_4: *Gender significantly moderates the relationship between CSR message (a) social dimension (b) environmental dimension (c) economic dimension (d) relevance (e) transparency (f) consistency (g) credibility and stakeholders' approval of the CSR message.*

There are significant interaction effects for the relationships between CSR message social dimension, environmental dimension, economic dimension and stakeholders' approval when male population was used as a moderator.

With respect to male moderated relationships, social dimension, environmental dimension, economic dimension, message transparency, message consistency and message credibility are ***positively*** related to stakeholders' approval. Nonetheless, message relevance and stakeholders' approval is ***negatively*** correlated. In the model, social dimension, B = 0.469, 95% CI [0.260, 0.480], t = 6.638, $p < .001$; environmental dimension, B = 0.126, 95% CI [0.011, 0.157], t = 2.288, $p = .024$; economic dimension, B = 0.228, 95% CI [0.101, 0.315], t = 3.857, $p < .001$; and message credibility, B = 0.170, 95% CI [0.046, 0.294], t = 2.719, $p = .007$, indicating that the relationships between CSR message social dimension, environmental dimension, economic dimension, message credibility and stakeholders' approval were significantly moderated by male variable. The model explained a total variance of 66.5%, F (7, 137) = 38.811, $p < .001$.

Whereas, the female moderated relationships showed that social dimension, environmental dimension, economic dimension, message relevance, message consistency and credibility were ***positively*** associated with stakeholders' approval. But message transparency was ***negatively*** related to stakeholders' approval. Social dimension, B = 0.236, 95% CI [0.120, 0.352], t = 4.040, $p < .001$; environmental dimension, B = 0.115, 95% CI [0.041, 0.190], t = 3.066, $p = .003$; economic dimension, B = 0.333, 95% CI [0.217, 0.448], t = 5.697, $p < .001$; message relevance B = 0.142, 95% CI [0.012, 0.272], t = 2.163, $p = .033$; message consistency, B = 0.249, 95% CI [0.111, 0.388], t = 3.575, $p = .001$, indicating that the associations between social dimension, environmental dimension, economic dimension, message relevance, message consistency and stakeholders' approval are moderated by female. The total variance explained by the model was 69.6%, F (7, 120) = 39.159, $p < .001$.

Hypotheses H_{4a}, H_{4b} and H_{4c} were confirmed, while H_{4f} and H_{4g} were partially confirmed. However, hypotheses H_{4d} and H_{4e} were not statistically significant therefore, not supported.

According to the beta weights, the relationship between social dimension and stakeholders' approval, the female recorded the highest beta value (beta = .469, $p < .001$), followed by the

male (beta = .429, $p < .001$), and the overall (beta = .370, $p < .001$). For environmental dimension, the female had the greatest beta value (beta = .175, $p = .003$), the overall (beta = .151, $p < .001$) and then the male (beta = .126, $p = 024$). With economic dimension, the female was greater (beta = .375, $p < .001$), then the overall (beta = .288, $p < .001$). Also, the beta values of message consistency are in order of, the female (beta = .266, $p = .001$) followed by the overall (beta = .187, $p < .001$) and the male (beta = .138, $p = .054$). Finally, for message credibility, the male recorded a higher beta value (beta = .173, $p = .007$) than the overall (beta = .130, $p = .005$).

8.7.6 CSR Message Channels Variation

Objective Four: *to examine whether CSR message channels vary between different MNCs.*

Table 8.22: HCOs Preferred CSR Communication Message Channels

CSR Message Channel	*N*	*M*	*SD*
Social Media	273	3.36	1.237
Journal / Newspaper / Magazine	273	2.68	1.149
TV	273	2.53	1.124
Radio	273	3.20	1.066
Notice BOARD	273	3.31	1.386
Word of Mouth	273	3.90	1.066
CSR Report	273	4.46	1.128
Website	273	4.19	1.279
Annual Report	273	4.26	1.170
Newsletter	273	2.63	1.101
Email/Postal Letter	273	3.30	1.190
Meeting	273	3.62	1.375

M=Average Score, SD=Standard Deviation, Source: Field Survey, 2016

The views of the HCOs were analysed based on their opinion on the different CSR message channels as included in our analytical framework as seen in table 8.22. In analysing these opinions, descriptive statistics was used to understand the means and standard deviations. The results established that host-community-officials (HCOs) in Ghana are mostly reached

through CSR report (*M* = 4.46, *SD* = 1.13), Annual report (*M* = 4.26, *SD* = 1.17), website (*M* = 4.19, *SD* = 1.28, Mo = 4) and word-of-mouth (*M* = 3.90, *SD* = 1.07).

Conversely, the HCOs respondents are rarely reached through radio (*M* = 3.20, *SD* = 1.07), journal / newspaper / magazine (*M* = 2.68, *SD* = 1.15), newsletter (*M* = 2.63, *SD* = 2.10) and television being the least channel of communication in the MNCs (*M* = 2.53, *SD* = 1.12).

8.7.7 Summary of the HCOs Results

Table 8.23: HCOs Results of Hypothesis Testing

Obj	Hypothesis	IV / MV	Result	Decision
1	**H_1:** *There are positive relationships between CSR (a) social dimension, (b) environmental dimension (c) economic dimension and stakeholders' approval of the CSR message.*	SOD	S	Accepted
		END	S	Accepted
		ECD	S	Accepted
1	**H_2:** *There is a positive relationship between CSR message (a) relevance (b) transparency (c) consistency (d) credibility and stakeholders' approval of the CSR message.*	MR	NS	Rejected
		MT	NS	Rejected
		MC	S	Accepted
		MCr	S	Accepted
2	**H_3:** *Education significantly moderates relationship between CSR message (a) social dimension (b) environmental dimension (c) economic dimension (d) relevance (e) transparency (f) consistency (g) credibility and stakeholders' approval of the CSR message.*	SOD/LE/HE	S/S	Accepted
		END/LE/HE	NS/S	Partially Accepted
		ECD/LE/HE	S/S	Accepted
		MR/LE/HE	NS/NS	Rejected
		MT/LE/HE	NS/NS	Rejected
		MC/LE/HE	NS/S	Partially Accepted
		MCr/LE/HE	S/NS	Partially Accepted
3	**H_4:** *Gender significantly moderates relationship between CSR message (a) social dimension (b) environmental dimension (c) economic dimension (d) relevance (e) transparency (f) consistency (g) credibility and stakeholders' approval of the CSR message.*	SOD/M/F	S/S	Accepted
		END/M/F	S/S	Accepted
		ECD/M/F	S/S	Accepted
		MR/M/F	NS/S	Partially Accepted
		MT/M/F	NS/NS	Rejected
		MC/M/F	NS/S	Partially Accepted
		MCr/M/F	S/NS	Partially Accepted

M=Male and F=Female, Obj=objective, S=Significant, NS=Not Significant, IV=Independent Variable, MV=Moderating Variable. (Source: Field Survey, 2016).

8.8 Assessing the Differences between the Three Study Groups

Objective Five: *to compare the differences between the three stakeholder groups.*

Multiple regression analyses were run to examine the relationships between CSR message contents (social dimension, environmental dimension, economic dimension, message relevance, message transparency, message consistency and message credibility) and stakeholders' approval in the three models (GLAs, MCEs and HCOs). The table 8.24 shows the correlation of each predictor variable with stakeholders' approval (SA), and the multiple regression weights for the three groups.

Table 8.24: Comparing the Differences between the Three Study Groups

CSR Message Contents	*GLAs*		*MCEs*		*HCOs*	
	β	**Sig**	***β***	**Sig**	***β***	**Sig**
Social Dimension	.454	.000	.452	.000	.370	.000
Environmental Dimension	.102	.024	.184	.000	.151	.000
Economic Dimension	.343	.000	.282	.000	.288	.000
Message Relevance	-.140	.054	.034	.470	.049	.391
Message Transparency	.047	.489	.140	.001	-.058	.273
Message Consistency	.111	.131	-.226	.000	.187	.000
Message Credibility	.058	.354	.052	.227	.130	.005

GLAs, N = 272, R^2 = .54, *F* (7, 264) = 45.032, $p < .001$; *MCEs, N = 272,* R^2 = .773, *F* (7, 264) = 128.521, $p < .001$*; HCOs, N = 273* R^2 = .664, *F* (7, 264) = 74.686, $p < .001$. *Source: Field Survey, 2016.*

In order to account for potential differences between groups, there were estimations across the three stakeholder groups based on inspection of the beta weights and *p*-values. For the association between stakeholders' approval and social dimension, GLAs recorded the highest beta value (beta = .454, $p < .001$) followed by the MCEs (beta = .452, $p < .001$), and the HCOs (beta = .370, $p < .001$). Similarly, the relationship between stakeholders' approval and environmental dimension (END), the MCEs had the greatest beta value (beta = .151, $p < .001$), followed by the HCOs (beta = .151, $p < .001$), and GLA (beta = .102, $p = .024$).

For economic dimension, the GLAs was the strongest predictor of stakeholders' approval (beta = .343, $p < 001$), followed by the HCOs (beta = .288, $p < .001$), and the MCEs (beta =

.282, $p < .001$). In the association between stakeholders' approval and message relevance, it was only the GLAs that was statistically significant (beta = -.140, $p < .054$), but the MCEs and HCOs were not statistically significant. In the relationship between stakeholders' approval and message transparency, it was only the MCEs that was statistically significant (beta = .140, $p = .001$). For message consistency however, the MCEs recorded a higher beta value (beta = -.226, $p = .001$) than the HCOs (beta = .187, $p < .001$). In the message credibility, only the HCOs was statistically significant (beta = .130, $p = .005$).

The regression model of GLA predicted $R^2 = .544$, F (7, 264) = 45.032, $p < .001$. Whereas, the predicting outcome of the MCEs model was $R^2 = .773$, F (7, 264) = 128.521, $p < .001$. Finally, the total variance predicted by the HCOs was also $R^2 = .664$, F (7, 264) = 74.686, $p < .001$. Thus, based on the regression model prediction, the MCEs had the highest total variance prediction of 77.3% followed by the HCOs with the total variance prediction of 66.4%. The GLAs predicted the least total model variance of 54.4%.

8.9 General Discussions of Study Group One, Two and Three

The section delves into the demographics characteristics of the respondents. That is, their age distributions, location, educational levels and their length of service. Additionally, the section considers the overall discussion of the regression analyses as well as the moderating effects of education and gender on the aforementioned CSR message constructs.

8.9.1 Demographic Characteristics of the Respondents

In Ghana, most mining company employees (MCEs) reside in Awaso, Nsuta and Obuasi (36.8%, 32.7% and 29.0% respectively) in southern Ghana. Similarly, majority 132 (48.5%) of the respondents for the government-local-authority officials (GLAs) were recruited from Awaso, with Dunkwa having the least 1 (0.4%). Among the host-community officials (HCOs), majority 116 (42.5%) were from the Nsuta and the least 2 (0.2%) hailed from Tarkwa.

Majority (89%) of the MCEs had their education level beyond Senior High School (SHS), only 11% of the employees had their education below SHS. Among the MCEs whose educational level was beyond SHS, 141 (51.8%) of them either completed postgraduate or undergraduate education. Similarly, the distributions of educational level among the Government-local- authority officials and the host-community officials (HCOs) were not different from that of the MCEs.

The length of service of mining company employees is between under a year and over 25 years. The years of service is clustered around one to ten years and positively skewed. Thus, majority of the employees diminish in time (under a year to over 25 years of service). This phenomenon is similar to those of the GLAs and HCOs but theirs are normally distributed and clustered around one to ten years of service.

8.9.2 Relationships without Moderation Effects of all the Three Study Groups

First, there is a direct relationship between social dimension, environmental dimension, economic dimension and stakeholders' approval. This is consistent with earlier studies (Bortree, 2014; 2014; Kim *et al*., 2010; Reilly and Hynan, 2014; Russell and Russell, 2010) and in accordance with stakeholder theory (Angle *et al*., 2008; McKnight and Linneluecke,

2016), the findings in Ghana indicate that stakeholders approve companies' CSR communication message when they identify the content to have all the triple-bottom line elements. Findings from the all the three studies (GLAs, MCEs and HCOs) have shown that stakeholders are more likely to approve CSR communication message given that the CSR communication-related contents are seen to be relevant to their needs. For instance, with regards to social dimension, the stakeholders consider that mining companies play a role in society that goes a mere beyond profit generation.

Additionally, on the economic dimension, the stakeholders have a feeling that their mining companies work to reduce costs and expenses. Mining company employees also ensure they increase their earnings through ethical and moral manner but with the perceptions that these companies' CSR initiatives are driven by economic considerations.

Nonetheless, there is a mix of perceptions of the environmental dimension. Some stakeholders perceive that their mining companies exploit renewable energy in a productive process that is compatible with the environment while others believe that mining companies communicate to their stakeholders about their environmental practices.

Second, inconsistent with other literature (Maignan and Ferrell, 2004; Russell and Russell, 2010; Coombs and Holladay, 2011; Kim and Ferguson, 2014) this study reveals that the government-local-authority respondents believe that message relevance negatively influence their decisions to approve the CSR message. Whereas, CSR message transparency, consistency, and credibility do not impact on their decision for approval.

Third, this study has also found that mining-company employees approve CSR message base on its relevance. The findings corroborate an earlier study (Russell and Russell, 2010; Kim and Ferguson, 2014). However, the findings have also revealed that CSR message consistency inversely affect the way mining-company employees approve the message. These results are inconsistent with (Pomering and Dolnicar, 2009; Coombs and Holladay, 2011; Kim and Ferguson, 2014).

Fourth, consistent with previous studies (Maignan and Ferrell, 2004; Russell and Russell, 2010; Coombs and Holladay, 2011; Kim and Ferguson, 2014) the findings from this study have shown that host-community officials approve the CSR communication message based upon the message's consistency and credibility. The findings also indicate that the mining company employees approve CSR communication message only when it is consistent and credible. On the contrary, this is inconsistent with previous research (Kim and Ferguson,

2014) as this study has found that mining company employees do not accept and approve CSR message based on its relevance and transparency.

Additionally, the findings show that host-community officials want to know their mining companies' intentions or motive for doing CSR activities. They want to know their companies' honesty about CSR initiatives. The stakeholders also want to know the benefit from companies' CSR activities and the companies' consistency with their communication message. For these to be achieved the CSR message should come from a more credible source.

Previous studies have found that effective CSR communication can lead to stronger relationships with stakeholders (Hall, 2006) and increase more positive attitude among these stakeholders (Du *et al*., 2010). As such, stakeholders may perhaps want to receive CSR message directly from CSR companies themselves but the messages should be less self-interested (Kim and Ferguson, 2014). This is inconsistent with a previous study (Morsing *et al*., 2008, p.105) which argues that there is 'general agreement that it is not effective to communicate directly to the public' as this can generate more stakeholders' scepticism with the perceptions of self-serving CSR motives (Yoon *et al*., 2006; Du *et al*., 2010).

For instance, the present findings indicate that stakeholders believe CSR initiatives increase companies' credibility and image when mining companies communicate their activities. Likewise, these stakeholders also find it most credible when mining companies are aware of environmental issues. These alleviate stakeholders' doubts concerning companies' CSR (Morsing *et al*., 2008) and free from their perceived CSR scepticism as a result of companies' earlier CSR activities (Kim and Ferguson, 2014). This can also lead to greater legitimacy for which the stakeholders accept the CSR initiatives as legitimate (Du and Vieira, 2012) leading to their approval.

8.9.3 Relationships with Moderation Effects of all the Three Study Groups

8.9.3.1 Education as a Moderator among the Three Study Groups

The findings of this study suggest that there were positive relationships between CSR social dimension, environmental dimension, economic dimension and stakeholders' approval when they were moderated by education. The moderation effects of high-educated were stronger than less-educated stakeholders. This is consistent with findings from previous empirical investigations on the subject. For example, Diamantopoulos *et al*. (2003) and Samarasinghe (2012) found that better-educated individuals are expected to understand and be more concerned about CSR issues. These high-educated or better-educated individuals are more thoughtful to evaluate the CSR communication message leading to their acceptance and hence approval.

However, the result was in contrast with a recent study (Prerez and Rodriguez del Bosque, 2014) who believed that demographic characteristics such as education level is not a good moderator of the CSR process.

Despite the recent study, the findings from other previous studies (Alas and Ubius, 2012; van Eerd, n.d) confirm the present study which has established that education level impact on the way stakeholders approve a company's CSR communication message. The findings further show that respondents' education plays a stronger part on how stakeholders approve CSR communication message. In addition, D'Souza *et al*. (2007) and de Paco *et al*. (2009) revealed that better-educated stakeholders perceive environmental issues better and are more sensitive to evaluate them for an acceptance and approval. This phenomenon may also be due to the better-educated pro-environmental behaviour as compared to the less-educated (Mostafa, 2007; Samarasinghe, 2012).

8.9.3.2 Gender as a Moderator among the Three Study Groups

Among the triple-bottom line dimensions, findings are consistent with the study's theoretical framework, and also reflected the expectation of most of the hypotheses. This study's CSR message dimension predicted stakeholders' approval when they were moderated by stakeholders' gender. In the three studies (GLAs, MCEs and HCOs) stakeholders' approval

were rated higher among females than males. This result corroborates with previous studies (Deaux and LaFrance, 1998; Cormier *et al*., 2011; Samarasinghe, 2012) that gender play a role in individuals' perception of the implications of CSR. For instance, the authors found that males and females tend to adopt social roles differently because of personal, situational and cultural circumstances. Thus, females tend to be more sensitive to environmental issues with different perception better than males. In the author's views, there were significant differences between men and women in the treatment of diverse variables that contribute to better CSR images.

Moreover, among the effective CSR message components, both MCEs and HCOs showed that message transparency and message consistency were rated higher among females than males in approving CSR message. These findings are consistent with (Kim and Ferguson, 2014) that females tend to accept CSR message more than males. Females are also more sensitive to CSR messages' content such as message transparency and message consistency than their male colleagues.

Nonetheless, the results from GLAs did not demonstrate any significant differences among female and male respondents when gender moderates CSR message components and stakeholders' approval. Although these unexpected findings are inconsistent with (Kim and Ferguson, 2014) they may be due to the fact that the government-local-authority officials are more conscious of the issues on CSR messages. Thus, both males and females are much more knowledgeable and conscious (Prerez and Rodriguez del Bosque, 2014) of the "dos" and "don'ts" of the mining companies perhaps because of their regulatory duties in the communities. This extra knowledge on CSR communication could make them extra careful in approving the messages.

8.9.4 Hypotheses Not Supported

Contrary to other studies, the findings from this study indicate that some of the set out hypotheses was not supported. Although some hypotheses were not supported, it is believed this may be due to what researchers, Vallacher and Wegner (1989) called 'the idea of personal likes and dislikes'. For example, stakeholders may share similar beliefs about a company; they may not have the same views regarding the area of CSR initiatives targeted.

In addition, Ranganathan and Henley (2008) suggest that the effect on the contribution to and approval of CSR message might be interceded by other determinants such as individuals' attitude towards a company. Indeed individuals differ in terms of the degree of experiences with a specific phenomenon, competence in its performance as well as the degree they have been exposed to certain facts or messages.

Thus, individual may identify issues at regularly across different areas being lower or higher levels depending upon their personality dimensions. This is known as the level of personal agency where high-level agents think about their actions in terms of the motives and larger meanings while low-level agents think about their acts with regards to the means of action (Vallacher and Wegner, 1989).

A second explanation as to why some hypotheses were not supported relates to the high level of consciousness of individuals about the issues due to previous studies, media and political attention. A recent increase media and political attention that has been given to some CSR communication issues for example, environmental, is plausible explanation. According Diamantopoulos *et al*. (2003) and Schwepker and Cornwell (1991), there is a suggestion that environment is no longer a bordering issue and its concerns are becoming socially accepted norm. Therefore, non-supported hypotheses showing no clear gender or education level difference in communicating CSR may be attributed to the widespread acceptance of some CSR issues by stakeholders' high levels of CSR consciousness.

Also since CSR message dimensions and effective CSR message components were found to have a strong direct relation with stakeholders' approval, interaction effects may not be needed for measuring relationships.

However, in line with expectations, the moderation effects of education and gender (less-educated, high-educated, male and female) were found to influence most of the relationships between social dimension, economic dimension, message relevance, message transparency, message consistency, message credibility and stakeholders' approval. Thus, the effects of education and gender on stakeholders' evaluation of CSR communication message were identified.

Although, not all hypotheses are supported, the majority of them that are supported are consistent with previous research which suggest that companies' CSR activities might be influenced by the individual characteristics including education (Schaper and Savery, 2004), gender and even the people in the host community (Bessera, and Miller, 2001). Additionally,

given that earlier studies have been conducted in the advanced and mostly western world, this result may be partially accounted for by country-specific influences. The mining regulation in the advanced world particularly, the UK and the US are much stricter than in Africa or third world countries such as Ghana or elsewhere.

8.9.5 CSR Message Channels Variation among the Three Study Groups

Firstly, it has been established that the government-local-authority respondents in Ghana are frequently reached through CSR report, word-of-mouth, Annual report, company websites and companies' meetings. However, respondents from government-local-authority are rarely reached through emails/postal letter, staff notice board, journal/newspaper/magazine and the newsletters, are the least medium for communication. Thus, CSR report has the greatest influence followed by word-of-mouth and the newsletter as the least medium of communication used by the companies.

Secondly, the Ghanaian mining company employees' are usually reached through CSR report, followed by websites, Annual Report and staff notice board. Nevertheless, the mining companies' employees are occasionally reached through social media, followed by journal / newspaper / magazine, newsletter and television, which is the least medium of CSR communication. As a result, the CSR report have the greatest influence followed by website and lastly TV as channels for the MNCs to articulate their CSR messages to stakeholders in Ghana.

Thirdly, findings have shown that the host-community officials (HCOs) of the multinational mining companies in Ghana are frequently reached through CSR report, Annual report, website and word-of-mouth. On the contrary, the HCOs in Ghana rarely received their CSR communication messages through radio, followed by journal / newspaper / magazine, newsletter and the least used channel is television. This means that the CSR report commands the greatest influence followed by annual report and the least of all is the TV.

Overall, the top four frequently used or preferred communication channels in the MNCs in Ghana are CSR reports, annual reports, company websites and word-of-mouth. While the least six preferred channels are newsletters, staff notice board, journal/newspaper/magazine,

television, radio and social media. This study is consistent with previous research (Kim and Ferguson, 2014) which reveals that the public prefers company-controlled channels such as CSR Reports, Annual Reports and company websites.

Nonetheless, the findings are inconsistent with studies conducted by Schlegelmilch and Pollach (2005) and Pomering and Dolnicar (2009) that posits that the public prefers company-uncontrolled channels such as television and radio. The authors believe CSR communication message is seen as less credible when it is communicated through a company-controlled communication channels. Stakeholders may see company-uncontrolled channels as credible; this alone may not make it as a better choice than company-controlled ones.

However, as the public and the stakeholders may prefer the company-uncontrolled communication channels as credible, care must be taken not to rate them as best favourite. These channels may not be seen as direct and interpersonal. It is rather the message channels' accessibility and interactivity for receiving CSR messages by stakeholders that are more significant than controllability.

Consequently, the study revealed that indeed the message channels of multinational mining companies vary from company to company. The top four preferred channels though differ in order of preference; they are somehow consistent with earlier study by Kim and Ferguson (2014).

8.9.6 Comparing the Differences between the Three Study Groups

From this study both CSR message dimensions and effective CSR message components (CSR message contents) predict stakeholders' approval among GLAs, MCEs and HCOs. Among the associations between CSR message dimensions (TBL) and stakeholders' approval, government-local-authority officials were rated the highest among the three stakeholders and lower among host-community officials and the mining-company employees.

Among the relationships between effective CSR message components and stakeholders' approval, the MCEs were rated the highest among all the three stakeholders. Nonetheless, there were no statistical significant differences among respondents with the GLAs and HCOs.

There were also differences in the total variances explained by the three stakeholder groups. Overall, the findings indicate that the MCEs total variance prediction was the highest, followed by HCOs, and then GLAs. Thus, the R^2 value was rated higher among the MCEs (R^2 = 77.3%) and lower among the GLAs (R^2 = 54.4%), and the HCOs (R^2 = 66.4%).

In general, all the three studies conducted for this research show that stakeholders' approval of CSR message indeed vary across stakeholder groups. This indicates that there were potential moderation effects across the three stakeholder groups.

8.10 Conclusion

The data analysis was done based on the stakeholders' perceptions on the CSR message contents in the Ghanaian mining companies. The results from the survey are presented in three different categories; the GLAs, MCEs and HCOs which is also based on three stakeholders approach. Additionally, all the hypotheses were tested using regression analysis (hierarchical multiple regression). The set out objectives, one to three and fifth, were analysed quantitatively while the fourth objective on CSR message channels variation was analysed qualitatively.

Tests conducted in this study have shown that all measurements of stakeholders' approval are reliable and valid. In addition, the tests have indicated that scales for measuring social dimension, environmental dimension, economic dimension, message relevance, message transparency, message consistency and message credibility are reliable and valid indicating a significant contribution to research in the MNCs in Ghana.

In this study it has been established that educators, managers and practitioners are still waiting for a fit concept to evaluate an effective communication (Kim and Ferguson, 2014). Despite some scholars (Morsing and Schultz, 2006; Russell and Russell, 2010) having shown different links in CSR, and this study has shown the relationships between CSR dimensions, effective message components and stakeholder' approval. This study through its analyses of relationships both with and without moderation effects has found significant positive associations between CSR communication messages and stakeholders' approval in Ghana.

In the relationships without moderation, the stakeholders' approval was found to have positive associations with CSR social dimension, environmental dimension and economic dimension in all the three stakeholders. With regards to the relationships with moderation effects, there were strong positive associations between CSR social dimension, economic dimension and stakeholders' approval. In addition, there were links between stakeholders' approval and message consistency (MCEs), SA and message consistency; SA and message credibility (HCOs). There were also negative relationships between stakeholders' approval and message relevance (GLAs); SA and message consistency (MCEs). Positive associations exist between message relevance, message transparency, message consistency and message credibility with stakeholders' approval when moderated by education and gender. There are however no significant association between CSR environmental dimension and stakeholders' approval when the CSR dimensions are moderated by education and gender.

In sum, the findings have established that there is a clear education and gender difference in accepting and approving CSR messages in the MNCs in Ghana. High-educated and females stakeholders in Ghana were likely to evaluate, accept and approve CSR messages more than less-educated and male stakeholders. There were also moderation effects across the three stakeholder groups.

The next chapter discusses a regression model which consists of regression model validation, data screening and general assumptions to be met before using the model.

Chapter Nine

Regression Model

9.1 Introduction

In order to understand this study, it is important to be familiar with the statistical programmes and tools used in the analysis. This thesis uses the multiple linear regression model that becomes valid when five assumptions are met. According to Kennedy (2008) when the ordinary least squares (OLS) are guaranteed to be the optimal estimator, the assumptions are also met.

This chapter is presented as follows; the introduction of regression analysis such as an overview of multiple regression is provided in section 9.2.1. The types of multiple regression in section 9.2.2. Explanation of dummy variables in section 9.2.3. Regression model validation is also captured in section 9.3. It continues with the general assumptions of multiple regression and the examination of those assumptions in section 9.4. Still in section 9.4, it considers how the assumptions fit in with this study. The regression moderating relationships and its data screening are the focus in sections 9.5 and 9.6 respectively. The chapter concludes by summing up what has been outlined in the chapter in section 9.7.

9.2.1 Regression Analysis: An Overview

Regression analysis is a technique that is used in statistics to investigate and model a relationship between variables. There are simple linear regression and multiple linear regression (Montgomery *et al*., 2012). However, records show that the regression analysis that exists today is linked with the method of least squares and its variations. Though linear regression model is regularly fitted using the least squares method, the least squares can also be used to fit models which are not non-linear. The method of least squares was discovered in 1805 but its discoverer is still in dispute (Stigler, 1986). Although it is claimed least squares method was discovered and used by Carl Friedrich Gauss (1777-1855) and Adrien Marie Legendre (1752-1833), it was around 1803 that Gauss started using the method. The actual regression that is used today was discovered and used in heredity studies about 1885 (Stigler, 1986). The least squares and linear models are closely related but they are different.

Simple linear regression depicts a model with an independent variable (x) that has a relationship with a dependent variable (y) which is a straight line. The simple linear regression model can be represented by

$$y = \beta_0 + \beta_1 x + \varepsilon \ldots\ldots\ldots(1)$$

where the intercept β_0 and the slope β_1 are all known constants and ε is a random error component (Montgomery *et al*., 2012).

Multiple linear regression is the most widely used multivariate technique to analyse the relationship between many independent variables and a single dependent variable (Hair *et al*., 1998; 2010). It is a statistical technique that allows researchers to predict the value of a dependent variable based upon the value of two or more other independent variables. The independent variable is sometimes referred to as a predictor while the dependent variable is called the outcome or criterion variable (Field, 2014). The multiple linear regression model is an extension of a simple regression and based on correlation. It is not just one technique but contains techniques that can be used to explore the relationship between one continuous dependent variable, and more than one independent variable (Pallant, 2013).

The multiple regression model is currently a backbone of statistical analysis in most fields due to its flexibility and power (Brant, 2007). It allows a more sophisticated exploration of the interrelationship among a group of variables. The multiple regression technique requires very little efforts to estimate a large numbers of variables from complex models. The technique provides information on the whole model in addition to the relative contribution of each variable making up the model. It can also be used to control an additional variable where the predictive ability of the model is being explored (Pallant, 2013). With the multiple regression, the dependent variable *(y)* may be related to *k* independent variables, x_1, x_2,…,x_k so that

$$y = \beta_0 + \beta_1 x_1 + \beta_2 x_2 + \ldots + \beta_k x_k + \varepsilon \ldots\ldots\ldots(2)$$

9.2.2 Types of Multiple Regression

There are three main types of multiple regression, namely, standard multiple regression, hierarchical multiple regression and stepwise multiple regression. However, different authors use different terms to describe the different types bringing a lot of confusion for researchers

more especially, a would-be researcher (Field, 2013). With standard multiple regression analysis, all the predictor variables are entered into the equation simultaneously and each predictor variable is evaluated with regards to its power of predicting according to other predicting variables. With this approach, how much distinctive variance in the outcome variable each of the predictor variables can be explained (Pallant, 2013).

Some authors called this regression, forced entry because all predictors are forced into the model simultaneously (Field, 2013). Dealing with the hierarchical multiple regression, the researcher enters the independent variables into the equation in the order based upon theoretical grounds (Pallant, 2013). Thus, variables are entered in steps by assessing each predictor variable of how it adds to the prediction of the outcome variable. This is done after the previous variables have been controlled.

The researcher selects predictors based upon previous work and decides which order to enter these predictors into the model (Pallant, 2013). This is sometimes called blockwise entry by statisticians (Field, 2013). While the stepwise multiple regression allows the researcher to provide a list of predictor variables which the tool is allowed to select what it wants in accordance with the equation, and with due regards to a set of statistical criteria. In other words, the decisions on the order in which predictors should be entered into the model is purely based upon a mathematical criterion. The stepwise multiple regression has three different versions. They are, forward selection, backward deletion and stepwise regression (Tabachnick and Fidell, 2013). However, this study uses standard multiple regression (Forced entry) to analyse the data.

9.2.3 Dummy Variables

In the process of starting the multiple regression analysis, a dummy variable was constructed. This is used in the regression model much like any other covariate. The artificial variable is constructed in order to take the value of one any time the phenomenon it stands for occurs, or otherwise zero. Another variable worth noting is benchmarks, which are used for making it easier to compare different variables to it (benchmark). The benchmarks are used to get around multicollinearity (Kennedy, 2008; Lang, 2013).

9.3 Model Validation

The model validation is used to examine how well the model represents the data it is obtained from. It is also used in examining to what extent it will be possible for the model to be used for predictive purpose. Since the model validation may be performed with different statistical techniques, this session presents how they can be used in this study.

9.3.1 Statistical Hypothesis

A method of using statistics to determine the probability that a hypothesis is true is known as hypothesis testing (MathWorld, 2014). According to MathWorld (2014) the hypothesis testing consists of four steps:

1. This is to formulate a null hypothesis H_0 and an alternative hypothesis denoted by H_a which is the negation of H_0. The H_0 suggests that the observed outcome is from a result of pure chance. In contrast, the H_a implies the results of the observations are caused by a pattern or the distribution under question.
2. This is to identify a test statistic that assesses whether the H_0 is true.
3. At this step the *p*-value is calculated assuming that the H_0 is true and smaller *p*-value signifies stronger evidence against the H_0. The *p*-value shows the probability that the statistic test is at least as significant as it has been observed.
4. In the fourth step the *p*-value is compared with a significant value α. The H_0 is ruled out if the $p \leq \alpha$ and the H_a is accepted. Thus the observed effect is statistically significant. The hypotheses are related to the significance of regression. Testing significance of regression:

$$H_0: \beta_1 = \beta_2 = \ldots = \beta_k = 0$$

$$H_1: \text{at least one } \beta_j \neq 0$$

This means that failing to reject H_0 indicates that there is no linear relationship between *x* and *y*. Alternatively, if the H_0 is rejected, then it indicates that at least one β_j shows a significant relationship to *y* (Montgomery, 2012).

9.3.2 R^2 and Adjusted R^2

The R^2 is a measure of goodness of fit and is a measure in statistics of how the data to be fitted regression line are closed. Thus, how well the covariates in the model explain the variance in the dependent variable. It is also called the coefficient of determination or can be the coefficient of multiple determination for multiple regression. R^2 is equal to the square of the sample correlation coefficient between y and $x\beta$. Thus,

$$R^2 = \frac{Explained\ Variation}{Total\ Variation}.$$

$$R^2 = \frac{V\ ar\ (x\beta)}{V\ ar\ (y)}$$

Where the sample variance of y can be disintegrated into two terms:

$$Var(y) = Var(x\beta) = Var(\hat{e})$$

Thus, R^2 may also be expressed as

$$R^2 = 1 - \frac{V\ ar(\hat{e})}{V\ ar(y)}$$

This equation shows that for the error term ê to be minimised the R^2 should be as high as possible and hence signifies an improved equation of the dependent variable, y, (Lang, 2013). The R^2 is ranked between 0% and 100%. The 0% signifies that the model cannot explain anything of the variability of the response data around its mean. While 100% means the model explains all the variability of the response data around its mean. The higher the R^2 the best the model fits the data (Frost, 2013). According to Kennedy (2008) this could lead to the choice of a relationship with several covariates in it, because adding a covariate cannot cause the R^2 statistics to fall. Nonetheless, the adjusted R^2 is often denoted by $\hat{R}^2$ and it solves this problem by adjusting for the degrees of freedom. It means that R^2 increases when $\hat{R}^2$ falls because an additional covariate accounts for only a small amount of the unexplained variation in the dependent variable. Hence, an additional covariate should be considered to be included in the set of covariates if the $\hat{R}^2$ increases.

9.3.3 F-test

The test statistic that is based upon the F-distribution under the null hypothesis, $H_{0,}$ called an F-test. It is common in regression for researchers to report a *p*-value for each independent variable (Pallant, 2013). The *p*-value is obtained when it is calculated from the F-test. The F-test is used mostly when comparing statistical models that are fitted to a data set for identifying the model that best fits the population from sampled data (Field, 2013; Pallant, 2013). When the error terms are normally distributed the F-test can be calculated. Thus, *p*-value can be obtained when the F-test is compared to the area under the specific distribution (Lang, 2013). It means that a large F-test leads to a small *p*-value. Using the *p*-value in the hypothesis testing, the H_0 shows that the corresponding coefficient is equal to zero. This is expressed in mathematics as

$$H_0: \beta_j = 0$$

$$H_a: \beta_j \neq 0$$

It is also normal to report in regression that the F-test for a hypothesis that all independent variables are equal to zero. Hence the F-test can be expressed as

$$F = \frac{n-k-1}{k} \frac{R\ squared}{1-R\ squared}$$

Reject $H_{0,}$ if $F_0 > F_{kn-k-1}$. The test statistic F_0 can usually be obtained from the ANOVA output table (Lang, 2013). The F-test is the first value to consider when checking regression (Field, 2013; Pallant, 2013).

9.3.4 Test on Regression Coefficients (t-Test)

The t-test is used in statistics to confirm if the independent variables (x_i) are significant. Thus, it is used to check the significance of specific regression coefficients in the regression model (Field, 2013; Pallant, 2013). This supports the main reason the backward elimination is done to find a model where all independent variables are significant. The t-test is performed for each individual independent variable (Field, 2013). Therefore, it means that adding a significant variable to a regression makes the model more effective and the opposite is the case when unimportant variable is added. For example, the hypothesis statements to test the significance of a certain regression coefficient, $\beta_{j,}$ are:

$$H_0: \beta_j = 0$$

$$H_a: \beta_j \neq 0$$

In the t-test the test statistic is computed for each B_j, t-distribution:

$$T_0 = B_j / SE(B_j)$$

where the standard error, $SE(B_j)$ is obtained. A researcher fails to reject the H_0 if the test statistic lies in the acceptance area:

$$-t_{/2,n-2} < T_0 < t_{/2,\, n-2}$$

9.4 Assumptions of Multiple Regression

Majority of statistical techniques rely on particular assumptions about the variables being used in the analysis and multiple regression is one of them. The multiple regression makes a number of assumptions about the data and when they are violated, the results may not be trustworthy, which can result in a Type I or Type II errors (Field, 2013; Lang, 2013). Or can lead to over-estimation or under-estimation of significance or effect size. One author states that "Knowledge and understanding of the situations when violations of assumptions lead to serious biases, and when they are of little consequence, are essential to meaningful data analysis" (Pedhazur, 1997). There are four principal assumptions that can justify the use of linear regression models for prediction or inference purposes. These assumptions are discussed as follows:

9.4.1 Normality

The regression assumes that residuals are normally distributed about the predicted dependent scores. Thus, it is assumed that variables are normally distributed (Pallant, 2013). If there are nonlinear relationships between dependent and independent variables, the forecast, confidence intervals and other statistical insight yielded by a regression model seriously misleads. Non-normally distributed variables may be highly skewed, have kurtotic variables or variables having substantial outliers. When this happens, it can alter the statistical relationships and significance tests (Osborne and Waters, 2002). Ideally most statistical software can automatically provide charts and statistics that make sure these assumptions are

satisfied. For example, visual inspection of data plots, skew, kurtosis, P-P plots, a histogram with a fitted normal curve on it and goodness of fit test such as Kolmogorov-Smirnov tests can give information as well as inferential statistics on normality (Pallant, 2013).

9.4.2 Linearity

The regression assumes that there is a straight-line relationship with predicted dependent variable scores (Pallant, 2013). In the standard multiple regression, the relationship between predictive and outcome variables can only be estimated if the relationships are linear. The predictions are likely to be in serious error if a linear model is fitted to data that are not linear (Osborne and Waters, 2002; Lang, 2013). The regression analysis can be under-estimated if relationship between predictor and outcome variables is non-linear. The under-estimation when it occurs can increase the chance of a Type I error on the predictor variable for other predictor variables that share variance with that predictor variable. This assumption is checked by scatter plots and it is important to look for outliers since the plots are sensitive to outliers (Field, 2013; Lang, 2013, Pallant, 2013).

9.4.3 Level of Measurement

In regression, unreliable measurement causes it to be under-estimated that can increase risk of Type II errors. If a researcher cannot reliably differentiate individuals on some measure, the covariance that is being measured may not relate to another accurately (Field, 2013; Lang, 2013). This indicates that effect sizes of other variables can be over-estimated if the predictor variable is not reliably measured. With this, the full effect of the predictor variable would stay and that can cause an important concern preventing the accuracy of the model (Osborne and Waters, 2002; Lang, 2013; Pallant, 2013).

Hence, the correction for low reliability can help attain a more correct nature of the relationship to avoid over-estimating the effect of another variable (Osborne and Waters, 2002). It is important to note that in this case, the predictor variables are being treated as fixed values other than random variables. It is assumed that the predictor variables are error-free or uncontaminated with measurement errors. Cronbach alpha between 0.7 and 0.8 or over, are acceptable reliable estimates that can be used to check this.

9.5.4 Homoscedasticity

It is assumed that the variance of the residuals about predicted dependent variable scores may be the same for all predicted scores (Pallant, 2013). This indicates that the variance of errors is assumed to be the same across all levels of the predictor variable. Thus, the error terms along the regression line are all equal. The opposite form of homoscedasticity is heteroscedasticity, which when it occurs indicates the variance of errors differs at different values of the predictor variable (Osborne and Waters, 2002). The violation of homoscedasticity can lead to weaken analysis, seriously distort the findings and increase the possibility of a Type I error. A visual inspection of scatter plot can be a good way to check the presence of homoscedasticity. When there is skew in the independent variables, transforming the variables can also help reduce the presence of heteroscedasticity. The Goldfeld-Quandt Test and Glejser tests can test heteroscedasticity.

9.4.5 Other Important Considerations

Outliers, Sample size and Multi-collinearity are sometimes listed as supplementary assumptions. Outliers are normally identified by the visual inspection of output histograms, frequency distributions and when data are converted to Z-scores. The probability of Type I and Type II errors can be reduced when outliers are removed. While the sample sizes or enough data are needed to provide reliable estimates of the relationships. Some authors believe that the sample size of 100 is adequate, sample size of 200 is good and 400 is great. However, other suggest that 50 + 8(k) for testing an overall regression model, 104 + k when testing individual predictors (k is the number of independent variables) with the sample size based upon detecting a medium effect size (b > = .20), with critical e < = .05, with power of 80% (Tabachnick and Fidell, 2007).

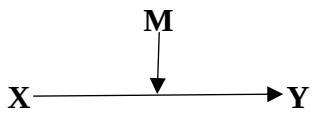
Multicollinearity occurs when the predictor variables are not independent from each other (Field, 2013; Pallant, 2013). This means multicollinearity happens by having two or more perfectly correlated independent variables. The phenomenon can also happen if the data available is too little compared to the quantity of parameters to be estimated. Multicollinearity can be checked by; (a) correlation matrix: where the matrix of Pearson's Bivariate Correlation among all independent variables correlation coefficients should be less than 0.08 (b) Variance Inflation Factor (VIF): this is defined as VIF = $\frac{1}{T}$. If VIF >10 then it

indicates the presence of multicollinearity (c) Tolerance: this measures the influence of one predictor variable on all other predictor variables (Pallant, 2013). It is defined as T = 1 - R^2 for first step regression analysis. When T < 0.2 it shows that might be multicollinearity in the data and if it is T < 0.01, then it is certain that multicollinearity is present (d) Condition Index: this is calculated using factor analysis on the predictor variables, values of 10-30 signifies that there is average multicollinearity in the regression variables and values > 30 indicates strong multicollinearity (Field, 2013; Lang, 2013; Pallant, 2013).

9.5 Regression: Moderating Relationships

A variable that stipulates circumstances under which a given predictor is related to an outcome is called a moderator. The moderating variable is explained when a dependent variable and independent variable are related (Field, 2009; 2013). Alternatively, moderating analysis is used in determining whether the relationships between two variables are depended upon the value of another or a third variable (Aguinis, 2004). The relationship is normally between (a) a continuous dependent variable and continuous independent variable that is modified by a dichotomous moderator variable; (b) a continuous dependent variable and continuous independent variable that is modified by a polytomous moderator variable; (c) a continuous dependent variable and continuous independent variable that is modified by continuous moderator variable (Jose, 2013).

However, moderation is an interaction effect that happens when a moderating variable introduced can change the direction or magnitude of the relationship between two variables. the moderation effect could be (a) enhancing where an increase in the moderating variable would increase the effect of the independent variable on the dependent variable; (b) buffering where an increase in the moderating variable would decrease the effect of the independent on the dependent; and (c) antagonistic where an increase in the moderating variable would reverse the effect of the independent on the dependent. This is illustrated below.



Moderation

For a researcher to confirm that a third variable is making a moderation or interaction effect on the relationship between the two variables X and Y, it has to be demonstrated that the relationship in question changes with the value of the moderating variable M is also changing. The researcher has to check that an interaction is significant and also explains the variation in the response variable is better than before. Similarly, there is an interaction effect between X (independent variable) and M (moderating variable), if M has a significant effect during the predicting of dependent variable, Y (Elite Research, 2013; Jose, 2013). For instance, an individual could use a moderator analysis to determine if the relationship between salary (dependent variable) and years of education (independent variable) is moderated by gender (dichotomous moderator). The assessment of the effects of a moderating variable is performed by using multiple regression and this has been used in previous studies (Russell and Russell, 2010).

For example, let us test the null hypothesis for the relationship between how much an employee earns (salary) and length of service on the job (in years) differ based on gender (being male or female) in a company by using an imaginable random sample of n = 200. Let us assume that the salary in £1000s; where variable X_1 = years on the job; and variable X_2 = gender (male = 0; female = 1 are coded). Let us also test for interaction or moderation by creating our special interaction variable, $X_3 = X_1 * X_2$.

By adapting our earlier regression equation (2) above;

$$Y = \beta_0 + \beta_1 x_1 + \beta_2 x_2 + \ldots + \beta_k x_k + \varepsilon$$

The regression analysis would produce the following model:

$$Y = 55.0 + 1.5X_1 - 3.4X_2 + 0.7X_3,$$

With the above model, one can predict how much an individual earns if X_1 and X_2 for that person is known. Thus,

For males, $X_2 = 0$, and also $X_3 = 0$ because $X_3 = X_1 * X_2 = X_1 * 0 = 0$

Hence, the regression model is simplified as $\hat{Y} = 55.0 + 1.5X_1$ .....(3)

For females, $X_2 = 1$, so $X_3 = X_1 * X_2 = X_1 * 1 = X_1$.

Hence, the regression model can be simplified as;

$\hat{Y} = 55.0 + 1.5X_1 + (-3.4) + 0.7X_1$,

which is the same as $\hat{Y} = 51.6 + 2.2X_1$.....(4)

Data for multiple regression analysis using a moderator have to pass eight assumptions that are required to give a valid result. However, since five of such assumptions have been stated already, this section will only treat the remaining three assumptions.

Assumption 1: The dependent variable should be measured on a continuous scale (an interval or ratio variable) for example examination performance which is measured from 0 to 100 or weight measured in kilograms.

Assumption 2: One independent variable that is continuous (an interval or ratio) and one moderating variable that is dichotomous (a nominal variable with two groups). For example, gender as male and female.

Assumption 3: Lastly, checking that the residuals (errors) are approximately normally distributed. Graphical and numerical methods are used to check. The Shapiro-Wilk is used to test for normality on SPSS. All these assumptions when checked properly would indicate that the moderating analysis might be valid (Elite Research, 2013; Field, 2013).

9.6.1 Data Screening

Multiple regression analysis is used to explore relationships, and therefore is sensitive to outliers, nonlinearity, non-normality and missing data. Pallant (2013) states that checking for extreme scores are part of the initial data screening process. Both dependent (stakeholders' approval) and independent (CSR message contents) variables are all screened before using multiple regression analysis. In this study no outliers or residuals were deleted from the data (Appendix I).

9.6.2 Sample Size

Multiple regression is not a technique to employ on small samples (Pallant, 2013). Although, Tabachnick and Fidell (2013) propose a formula for calculating sample size requirement; $N > 50 + 8m$ (where m = number of independent variables). The more the dependent variable is

skewed, the more cases are needed for the study. Despite that there is no agreement on what an adequate large sample size is in a research, the issue of generalizability is at stake when the sample size is small (Pallant, 2013). However, based on the Tabachnick and Fidell (2013) formula, it is recommended that a research having seven independent variables will have a minimum sample size of 106. The sample size for this study of 272 in each stakeholder group is well within the recommendation.

9.6.3 Constructs

Constructs are sometimes called latent variables or factors, and are those variables which cannot be measured directly. According to Islam and Faniran (2005), constructs are measured indirectly through their respective observed variables called indicators. It is common for researchers to use many indicators to avoid using a single indicator that can have unpredictable information on the research construct. Although four or more indicators are recommended by researchers, a minimum of three are satisfactory in a study (Hair *et al*., 2006).

9.6.4 Factor analysis

According to Pallant (2013) factor analysis is not designed to test hypotheses or significance of one group from another but used for data reduction. The technique can be used for the development and evaluation of tests and scales. Factor analysis has two main approaches in terms of analysis, thus, exploratory and confirmatory. The exploratory factory analysis (EPA) is normally employed in initial stage of research for interrelationships among variables. However, a confirmatory factor analysis (CFA) is used in research to test hypotheses among variables (Hair *et al*., 2010; Tabachnick and Fidell, 2013).

This study employed the CFA to evaluate tests and scales particularly, during the construct validity stage. Thus, the CFA was used to establish construct validity such as reliability and convergent validity.

9.6.5 Missing Data

As it has already been discussed in sections 9.5.1 data screening and 9.5.2 sample size, multiple regression technique is sensitive to small sample size as a result of missing data. Despite that researchers have ways of dealing with missing data in a study, a complete data makes multiple regression analysis less difficult task. Malhotra (1988) suggests that a reduced sample size may lead to bias if the missing data are statistically different from other complete data. This reduced sample size may also lead to inadequate statistical estimates from the analysis. In order to avoid this phenomenon happening in this study, the data collection and development of dataset were systematically and meticulously done by double checking, and rechecking by a second person.

9.7 Conclusion

In order to understand this study, it was important to be familiar with the statistical programmes and tools used in the analysis. This thesis uses the multiple linear regression model that becomes valid when five assumptions were met. According to Kennedy (2008) when the ordinary least squares (OLS) are guaranteed to be the optimal estimator, the assumptions are also met.

This chapter has discussed regression analysis which consists of simple regression and multiple regression. It also discussed the general assumptions of multiple regression and the examination of those assumptions. In addition, it has considered how the assumptions fit in with this study, and data screening process of the regression model. The various sections in the chapter were used in reference to the actual study. Thus, all the data screening processes of questions were in accordance with the required assumptions of the multiple regression analysis. The questions were screened according to the CSR constructs and items as in table 8.2.

The next chapter presents the general conclusions and recommendations for the whole thesis. It provides the summary of the thesis according to the objectives of study, limitations and directions for future studies.

Chapter Ten

Conclusions and Recommendations

10.1 Introduction

This chapter sums up the study with emphasises on the aim of the study and the theoretical contributions the study has made to the literature on CSR communication. The chapter begins with the summary of the main thesis argument in section 10.2. The thesis theoretical contributions are outlined with respect to the study's objectives in section 10.3. The same section also discusses the empirical and industry contributions of thesis. The section 10.4 considers the research limitations which have been subdivided into theoretical and empirical. The recommendation of the study that contains business or managerial implications as well as policy makers' implications is considered in section 10.5. The directions for future research are captured in section 10.6. And finally, the conclusion of this chapter is outlined in section 10.7.

10.2 Summary of Thesis Argument

The main argument of this thesis is to address the limited research on CSR communication in Ghana using stakeholder theory and the effects of stakeholders' socio-demographic characteristics. This study empirically investigates whether the CSR dimensions – the triple-bottom line (Elkington, 2011) and the effective CSR message components (Kim and Ferguson, 2014) are positively related to CSR stakeholder' approval (Russell and Russell, 2010). The study also examines the impacts of education and gender as moderators between CSR message contents (CSR dimensions, effective CSR message components) and stakeholders' approval.

The study also examines whether CSR communication channels vary between MNCs operating in Ghana. The study further examines the differences across the three stakeholder groups (GLAs, MCEs and HCOs). It is worthy to note that there is no study in the CSR communication that has fully explained the aforementioned phenomena all together. Therefore, informing the desire to conduct a research, such as this, to fill the knowledge gap.

The theoretical, conceptual and analytical levels of this study address these gaps in the literature by drawing on CSR communication and stakeholder theory.

10.3 Thesis Contributions

This study provides both theoretical (academic) and empirical (practical) contributions to the area of CSR communication. It is envisaged that the duo contributions made by the thesis will help enrich the body of knowledge academically, and in business practice particularly, for managers and policy makers.

10.3.1 Theoretical Contribution

The study offers theoretical contributions which are outlined according to the research objectives in this thesis. The theoretical contributions which are based on the findings of the study are as follows:

The first objective was *to test the link between CSR message contents and stakeholders' approval of the CSR message*. Responses from the three studies (GLAs, MCEs and HCOs) were analysed according to the current definition of CSR dimensions, or using a new research acronym in this particular study, SEE dimensions (social, environmental and economic dimensions) in Ghana (Hilson, 2012), and how they are related to stakeholders' approval of the CSR message.

In this study, it is found that the stakeholders approve CSR messages from MMCs in Ghana based on all the triple bottom line dimensions. Thus, stakeholders from mining communities in Ghana only accept and approve CSR messages if they can see all the expected message dimensions (SEE). The findings from this study fill the gap in literature by earlier research (Elkington, 2011) that calls for studies to measure CSR against a set of metrics – capturing TBL during a process of company's wealth creation. Accordingly, this present CSR communication study has certainly done so by measuring these SEE elements against stakeholders' approval. The study has also provided much needed empirical data on the CSR communication.

As noted in the literature review, academics, practitioners and managers find the term CSR difficult to define. This is also true for CSR communication (Zerfass *et al*., 2011). Experts

are now working harder than ever to examine what stakeholders expect for CSR communication and how to evaluate effective CSR communication (Kim and Ferguson, 2014). However, it is found in the literature review that there is limited attention on what and how stakeholders expect from the CSR message components before they accept and approve it.

The relationships between the effective CSR message components (message relevance, message transparency, message consistency and message credibility) and stakeholders' approval of the CSR message are analysed. This study has established that there is a positive association between CSR message components (message transparency, and message credibility) and stakeholders' approval of the message. In line with the study hypotheses and previous studies (Morsing and Schultz, 2006; Pomering and Dolnicar, 2009; Russell and Russell, 2010; Coombs and Holladay, 2011; Kim and Ferguson, 2014), these findings indicate that stakeholders in Ghana tend to accept and approve CSR message if they find the message contents to be transparent and credible.

In contrast, CSR message consistency and relevance are found to inversely impact on the stakeholders' decision in order to accept and approve the CSR messages. This is inconsistent with earlier research (Morsing and Schultz, 2006; Pomering and Dolnicar, 2009; Russell and Russell, 2010; Coombs and Holladay, 2011; Kim and Ferguson, 2014).

The second objective was *to test the moderation effects of education in the relationships between CSR message contents and stakeholders' approval of the CSR message*. According to literature, stakeholders' socio-demographic characteristics such as education level can help practitioners to augment and achieve greater effectiveness in company and commercial strategy. And for example, a company's green culture can be grown through education (Clark, 2008; Schaper and Savery, 2004; Reilly and Hynan, 2014). A study by Vidnere and Strautmanis (2006), and Ubius and Alas (2012) also propose that education and lifelong learning is a significant condition to facilitate the concept of CSR. Better-educated individuals are expected to understand and be more concerned about CSR issues. These high-educated or better-educated stakeholders are more thoughtful to evaluate the CSR communication message leading to their acceptance and hence, approval.

The moderation effects of the education moderating variable in the relationships between CSR message contents and stakeholders' approval of the CSR message were analysed. The findings from this research indicate that education moderation effects enhance the

associations between CSR message contents (social dimension, environmental dimension and economic dimension) and stakeholders' approval. Thus, high-educated stakeholders in Ghana tend to accept and approve CSR message more than less-educated stakeholders. Although studies on CSR message contents have been conducted in previous studies (Morsing and Schultz, 2006; Pomering and Dolnicar, 2009; Coombs and Holladay, 2011; Kim and Ferguson, 2014). Findings from this current study contradict some aspects of the earlier findings in a new research setting in Ghana.

In addition, this study introduced education moderator to the previous study to expand the existing model. Another major contribution of this study is that high-educated stakeholders in Ghana tend to accept and approve CSR message more than less-educated. And this shows a major contribution to knowledge on communicating CSR in the MNCs in Ghana.

The third objective of this study was formulated *to test the moderation effects of gender in the relationships between CSR message contents and stakeholders' approval of the CSR message*. These previous studies indicate that companies' CSR activities might be influenced by the individual characteristics including gender (Bessera, and Miller, 2001). Earlier studies by Deaux and LaFrance (1998), Diamantopoulos *et al*. (2003), D'Souza *et al*. (2007) and Samarasinghe (2012) also reported that gender play a role in individuals perception of the implications of CSR. However, men and women tend to adopt social roles differently because of personal, situational and cultural circumstances. They also note that corporate social positioning is stronger for females than males.

In line with the hypothesis, the moderation effects of gender are found to influence the relationships between CSR message contents (social dimension, environmental dimension, economic dimensions, message relevance, message transparency, message consistency, message credibility) and stakeholders' approval. Although, some hypotheses are not supported, the majority of them that are supported are consistent with previous studies (Samarasinghe, 2012; Russell and Russell, 2010; Kim and Ferguson, 2014; Reilly and Hynan, 2014).

The present study has revealed that gender influence the way stakeholders approve a company's CSR communication message. The findings further show that respondents' gender plays a vital role on how stakeholders approve CSR messages. This is a key practical contribution to CSR communication in Ghana.

The fourth objective *was to examine whether CSR message channels vary between different MMCs operating in Ghana*. In understanding the CSR message channels, descriptive statistics were used in the analysis. The means and standard deviations from the three studies were analysed qualitatively. The findings from this study have established that the top four public preferred channels were CSR reports, annual reports, company websites and word-of-mouth. However, the six least preferred channels were newsletters, staff notice board, journal/newspaper/magazine, television, radio and social media.

In spite that, the findings of this study are consistent with previous research (Kim and Ferguson, 2014) which have revealed that the public prefers company-controlled channels such as CSR reports, annual reports and company websites. The data for this study were obtained from three different stakeholders in the mining communities. Therefore, the study expands the existing model of previous studies which considered two or less stakeholders than the current study. Findings from this study however are inconsistent with the results of other studies (Schlegelmilch and Pollach, 2005; Pomering and Dolnicar, 2009) that suggest that the public prefer company-uncontrolled channels such as television and radio.

This particular study also contradicts with Schlegelmilch and Pollach (2005), and Pomering and Dolnicar (2009) whose recommendations are that CSR communication message is seen as less credible when it is communicated through a company-controlled communication channels.

They further state that stakeholders may see company-uncontrolled channels as credible, this alone may not make it as a better choice than company-controlled ones. Although the previous findings indicate that stakeholders may regard the company-uncontrolled communication channels as credible, this particular study however contradicts that assertion. The results from this current study are consistent with earlier research by Kim and Ferguson (2014) who proposed that, company-uncontrolled channels may not be seen as direct, and have the much needed interpersonal CSR communication connotations.

The results from this current study rather support the message channels' accessibility and interactivity for receiving CSR messages by stakeholders that are more significant than controllability (Kim and Ferguson, 2014). The study has also revealed that indeed the message channels of multinational mining companies in Ghana vary from company to company, with a clear difference in the scale of preference within the top four preferred

channels. Thus, in all the top four preferred channels, one or two are the same but order of preference is different.

The fifth objective was *to compare the differences in the three stakeholder groups*. The fifth objective sought to examine the differences between the three stakeholder groups in order to account for potential moderation effects. It will also help capture how CSR is viewed by different stakeholders. Previous research indicates that companies' CSR activities might be influenced by the different people in the host community (Bessera, and Miller, 2001). Apart from the differences in the regression beta weights among the stakeholders, there are also differences in the total variances explained by the three stakeholder groups. In overall, the findings indicate that the MCEs total variance prediction was highest, followed by HCOs, and then GLAs. In general, the three studies conducted for this research show that stakeholders' approval of CSR message indeed vary. The findings indicate that there are potential moderation effects across the three stakeholder groups. This corroborates an earlier study (Bessara and Miller, 2001) that different stakeholders approve MMCs' CSR message differently. These findings make another important contribution to the CSR communication literature.

In sum, the theoretical contribution considers the theory and concept contribution to academic literature. With the scarcity of academic literature on CSR communication and how MMCs can communicate their CSR message effectively, the present study has made academic contribution to the literature on CSR communication through sustainability theory, stakeholder theory and effects of socio-demographic characteristics in CSR.

- Sustainability Theory (Elkington, 2011; Hilson, 2012): This study has identified that the Triple-Bottom line (TBL) theory in CSR is associated with CSR communication. It has also linked the sustainability theory with CSR communication and stakeholder approval context by addressing one of the gaps in sustainability theory and CSR communication. This thesis extends the existing knowledge on sustainability theory in CSR by offering an alternative to the TBL concept with a new and easy-to-remember acronym, the SEE elements in the CSR communication debate. Thus, stakeholders will only approve CSR message from the MMCs if they can 'SEE' that the message is relevant, transparent, consistent and credible.

- Stakeholder Theory (Freeman, 1984; Vaaland *et al*., 2008; Camelleri, 2012): Academics use different theories to understand CSR, and this study also uses different theories to understand CSR communication. This study has contributed to the CSR communication literature by identifying that different stakeholders approve MMCs' CSR messages differently. Both legitimacy theory and institutional theory which are extension of stakeholder theory, and the three together form the social reporting theories are all used. The legitimacy theory in addition to institution theory is used to help explain the link between the stakeholder theory and CSR communication. By using theoretical, conceptual and empirical methods, this study has addressed one of the gaps in the CSR communication. Thus, adding to the little literature on CSR communication and stakeholder theory in the MNCs in the mining industry.

- Effects of socio-demographic Characteristics on CSR (Deaux and Lafrance, 1998; Diamantopoulos *et al*., 2003; Samarasinghe, 2012): Different studies have been conducted to show that socio-demographic characteristics can have effects on CSR. This study has contributed further to the debate on CSR communication by revealing that socio-demographic characteristics such as stakeholders' level of education and gender play a vital role in approving MMCs CSR communication message. Despite the fact that recent research in behaviour ethics suggests that environmental effects 'trump' upon individual effects (Perez and del Bosque, 2015), this research has proven the opposite to open up the entire demographic characteristics theory debate. Additionally, since the majority of the studies on the issue were conducted elsewhere in the western world, conducting this study in a different research setting, in Ghana to be precise, has given a different perspective to the debate on the demographic characteristics theory in CSR.

10.3.2 Empirical Contribution

This is one of the first researches to identify and discuss empirically that the CSR message SEE elements in CSR communication are associated with stakeholders' approval. It also has identified that the CSR message SEE elements are not just related to stakeholders' approval but can also be moderated by socio-demographic characteristics such as education and gender.

An additional contribution this study has made to CSR communication is the identification of CSR message's acceptance and approval based on the message's relevance, transparency, consistency and credibility. This research has linked CSR message contents' relevance, transparency, consistency and credibility to stakeholders' approval by confirming and sometimes refuting previous research in a different study setting.

Moreover, this study has also identified that CSR message channels vary between different MMCs and different stakeholder groups in the Ghanaian mining communities. This identification of the channel difference has contributed to the debate relating to CSR message approval and stakeholder groups preferred communication channels.

Lastly, the study has identified that certain CSR dimensions are important for a particular stakeholder group in the mining communities in Ghana. Different stakeholder groups have different priorities in terms of the CSR message contents, and what they expect to 'SEE' in order to accept and approve.

10.3.3 Industry contributions

Another major managerial contribution of this study to CSR communication is the confirmation of the role gender plays in CSR communication. The study has identified a clear gender difference in CSR communication as it has been confirmed that females tend to accept and approve CSR message more than males in various stakeholder groups in Ghanaian mining communities.

A further managerial contribution of this research to literature on CSR communication is the corroboration of the effects of another socio-demographic characteristics, the education level role in communicating CSR. This research has revealed that better-educated stakeholders

tend to accept and approve mining companies' CSR message more than less-educated stakeholders in Ghana.

10.4 Research Limitations

Study of this nature cannot go without some limitations that can have some influence on the outcome of the study. And on a positive note, some suggestions and directions for future research are outlined in section 10.8. The limitations are categorised into conceptual and empirical; these are discussed in the next sections.

10.4.1 Conceptual Limitations

This study is one of few ones in CSR communication linking the concept with stakeholders' approval, and also uses education and gender as moderators in Ghana mining industry. This makes the study unique in comparison with other previous research. Although there has been research in the area such as gender difference in communicating CSR (Kim and Ferguson, 2014), customer demographics and CSR image (Perez and del Bosque, 2014), CSR and stakeholders' approval (Russell and Russell, 2010), education and green consumer (Diamantopoulos *et al*., 2003), and gender and a green consumer (Samarasinghe, 2012), the scarcity of studies that combine CSR communication, stakeholders' approval and moderation effects of both education and gender presented a problem.

Despite the aforementioned literature review in chapters 2, 3 and 4, the conceptual limitation emanates from the lack of similar research on the topic in Ghanaian context. The original conceptualisations of most of the frameworks have been designed based on western world CSR context. This challenge made conceptualisation very difficult to position the current study directly and to compare. Nevertheless, this challenge in itself is a gap in the literature which this study wanted to bridge in the CSR communication literature. The conceptual framework developed for the current study was able to link CSR communication and stakeholders' approval without or with the moderation effects of education and gender. Thus, this study's model suits Ghana, other countries in West Africa, Africa and in developing countries alike.

10.4.2 Empirical Limitations

The first limiting condition to this study was time and resources. As a result, the data for the study were obtained from sampled respondents through survey questions which were purely based on their opinions.

The survey method has been used to measure CSR communication in earlier research (Schmeltz, 2012; Kim and Ferguson, 2014). The survey method has its main limitation of the possibility of social desirability bias (phenomenon where respondents either over or under estimate their responses to questions). As it is noted in chapter 7, the remedy for this phenomenon was by assuring the respondents that the data generated in the study were purely for research purpose, and the questionnaire was to be anonymous and confidential (Saunders and Lewis, 2012). In addition, carefully phrasing questionnaire items (Bryman and Bell, 2011) and taking feedback from the pilot study into serious consideration (Davies, 2007) were considered in reducing the problem.

Second, the study focused on only MMCs operating in southern Ghana and their CSR communications. This was so because most MMCs in Ghana operate their mining in southern Ghana (KPMG, 2014). Hence, the findings are restricted to a geographical area in Ghana; this may have other implications in the generalisation of the results to other areas in Ghana. That notwithstanding, the general characteristics of Ghana are similar and by extension the sub-Saharan African.

The third limitation comes from the fact that the research concentrated on only three stakeholders; government (local-authority officials), company (employees) and community (host-community officials) due to the tripartite nature of the study. However, literature review has proven that there are other stakeholders this study could have involved besides the aforesaid ones. Other stakeholders such as, customers, trade unions, political groups, shareholders, suppliers and many others (Jamali *et al*., 2008; Camilleri, 2012), could be considered.

Fourth, because of time and resource the study population was sampled and inferred. Nevertheless, a representative sample was adopted for the study. The sample is rather small in relations to the number of companies used due to time constraints and logistics. The study could have used a larger sample of more multinational mining companies for the findings to be applicable to a wider area.

Lastly, the current study employed a cross-sectional approach (Saunders and Lewis, 2012) where data were collected at a single point in time. A study employing a longitudinal approach could provide a detailed but different dimension into the matter.

Despite all the associated limitations of the study, strenuous efforts were made by following due research techniques to ensure the reliability and validity of this study.

10.5 Recommendations

The findings of this study provide significant recommendations for effective CSR communication in the mining industry in Ghana. Based on those findings this thesis proposes business and managerial implications, policy makers' implications, and directions for future studies as follows:

10.5.1 Business (Managerial) Implications

Accordingly, these findings have some managerial implications as it provides important suggestions for MMCs to effectively communicate their CSR message. Managers in charge of CSR communication in mining industry in Ghana should make sure their CSR messages contain all the triple bottom line (Elkington, 2011) or "SEE" elements and include some aspects of effective CSR message components (Kim and Ferguson, 2014) in order to achieve their objectives.

This study findings indicate that stakeholders expect a company's CSR message to have social, environmental and economic issues as well as being transparent, consistent, credibility and personally relevant. Although, some stakeholders' approval of the CSR is inversely affected by the messages' relevance and consistency, it is also recommended that managers use the SEE elements or responsibilities in their CSR messages to achieve their sustainability objectives. Stakeholders tend to SEE what the company is doing in its CSR activities through CSR communication. These stakeholders would like multinational mining companies to be socially and environmentally responsible (Cormier *et al*., 2011) to acquire social contract and legitimacy (Tewari and Dave, 2012) which will finally lead to profit or economic responsibility (Elkington, 2011).

Managers in the mining industry in Ghana should also make sure there is an acknowledgement of gender differences in their CSR communication. Kim and Ferguson (2014) and Samarasinghe (2012) propose that females are more sensitive to message transparency and consistency, and tend to accept CSR communication more than men. This study reveals that females are more likely to approve CSR communication than men. Managers should take note of this when they are communicating to their intended stakeholders.

Likewise, mining industry managers in Ghana should recognise that there is a clear level of education difference in communicating CSR. As this study corroborates with previous studies (Diamantopoulos *et al.*, 2003; Goncalves and Sampaio, 2012; Samarasinghe, 2012) that suggest better-educated individuals would understand, show more concerns about CSR issues and indicate a greater willingness in participating in CSR activities. These individuals are more thoughtful in evaluating the CSR programme leading to its acceptance and approval. Ubius and Alas (2012) suggests big differences among less-educated and high-educated respondents in CSR and innovation. The findings though on different perspective, also posit that high-educated individuals tend to accept and approve CSR communication more than less-educated persons. It is therefore recommended that companies communicating CSR message should engage the high-educated stakeholders more than less-educated persons. The better-educated stakeholders would understand, show more concerns and are more thoughtful to accept and approve CSR messages.

10.5.2 Policy Makers Implications

This study also has significant policy implications for policy makers. Policy makers should encourage employees and stakeholders' word-of-mouth to communicate their CSR activities. Du *et al*. (2011) suggest that some stakeholders are themselves significant CSR communication chain. They note that certain stakeholders for example, employees through their social connections may have a widespread reach among the stakeholders of the company interest. Presently, with the use of internet, stakeholders' word-of-mouth has never been more popular as information can easily be communicated within seconds through various social media platforms or networks. This assertion by Du *et al*. (2011) corroborates this particular study which reveals that stakeholders prefer communicating CSR message through a word-of-mouth.

In addition, policy makers should not regress from employing more company-controlled and interpersonal CSR communication channels to communicate their CSR activities. Although studies (Schlegelmilch and Pollach, 2005; Pomering and Dolnicar, 2009) have suggested the opposite. Findings from this study corroborate earlier study by Kim and Ferguson (2014) that proposes stakeholders prefer company-controlled channels such as CSR reports, company website, annual reports and word-of-mouth. Companies should therefore propagate their CSR messages through the above-mentioned communication channels by taking into account that the message credibility is greatly dependent upon the chosen CSR channels. However, different CSR messages should be communicated to different target stakeholders.

Moreover, Ghana just like most developing countries does not have legislation to enforce CSR (Kakabadse *et al*., 2005). The Ghana government should therefore take a cue from South Africa which has comparatively better implemented CSR that clearly require businesses to adopt a triple-bottom line (Skinner and Mersham, 2008). Ghana must also recognize stakeholders the same way South African businesses do to their stakeholders due to South African government's Black Economic Empowerment legislation (Katamba *et al*., 2012). A legislation of that nature may help regulate CSR activities, particularly, its communication for them to be relevant, transparent, consistent and credible.

It will also guide mining companies to adopt a triple-bottom line or SEE objectives in their CSR communications. Such legislation may also help enhance both the quantity and quality of CSR communication. Policy makers by doing so can help companies develop appropriate CSR communication structure for more effective CSR communication to build company-stakeholder relations leading to preservation of legitimacy for the company.

10.6 Directions for Future Research

This research, being a descriptive (survey) nature, raises a number of research opportunities for future study. A qualitative study such as case study method could provide a deeper and clearer understanding of the current phenomenon. Instead of employing a survey, an interview of few people but involving all the three stakeholders could provide insight into how and why stakeholders approve communicating CSR message. The benefits of the interview data are that it is tremendously rich with information as the researcher is able to probe the interviewees with more questions if the need arises.

As discussed in the limitation section 10.4 of this chapter, this study concentrated only on MMCs in areas in a single country, southern Ghana. A future research with a larger and more diverse sample of companies in different countries would allow researchers to compare results. Further research in this way can help explore whether findings from this study are applicable across different cultures and even shed more light on the dynamics of the CSR communication subject.

Similarly, the sample of the present study was based on only multinational companies in the mining industry in Ghana, and these present results also raise questions such as whether the relationships between CSR message contents and stakeholders' approval are associated with particular industry. Future research exploring education and gender impacts on CSR message contents and stakeholders' approval will be interesting to ascertain whether this phenomenon is widespread or vary across industries. Any future study that should consider other industries besides mining is necessary for the findings to be more generalizable.

This study also employed a cross-sectional approach to obtain its data, future research could be extended in longitudinal and comparative ways. Subsequent studies could elaborate more on the findings of the current research to provide in-depth and precious information.

Moreover, the present study employed two categories of education and gender moderators, being less-educated and high-educated for the education, and male and female for the gender. A study that would take into consideration of other moderators would be great. As such, future research could interact with the education and gender to generate a new set of variables such as less-educated gender and high-educated gender. In addition, it could also employ three categories such as non-educated gender, less-educated gender and high-educated gender to give different perspectives to the CSR communication.

10.7 Conclusion

This chapter has summed up the research thesis with much emphasis placed on the aim of the study. It has also discussed extensively the theoretical contributions the study has made to knowledge on CSR communication. The chapter outlined the managerial implications, policy makers' implications and limitations of the study. The directions for future research in similar area of study have been clearly mentioned.

The findings indicated that CSR message dimensions positively affect the way stakeholders approve mining companies' CSR messages. The moderating effect of education and gender in the association with CSR dimensions and stakeholders' approval were also identified. The results also indicated that the relationship was stronger for females than males.

Additionally, females tended to be more sensitive to CSR communication, accept and approve CSR messages than males. Thus, there was a clear gender difference for stakeholders in accepting and approving companies' CSR messages in Ghana.

Moreover, it was concluded that managers, practitioners and policy makers in Ghana should take into account the educated-gender differences when they are communicating their CSR messages. A high-educated gender is likely to understand, accept and approve CSR message more than less-educated gender.

Furthermore, the findings also showed a clear moderation across different stakeholder groups, GLAs, MCEs and HCOs. Different stakeholders perceived CSR message contents somehow differently by prioritising different dimensions of CSR. Thus, certain CSR dimensions are important for a particular stakeholder groups in the mining communities.

Likewise, the findings further indicated that stakeholders have different preference to CSR message channels. Thus, there were different CSR message channels preferences among the three stakeholder groups. Different stakeholders preferred to receive their CSR message through different CSR channels.

Besides, the study has extended the research on stakeholders' perceptions and reaction to MMCs CSR messages based on their contents. Directions for future research were also discussed.

In sum, Ghana as a developing country is trying to industrialise its agricultural and mining products, and also achieve its sustainable development goals (SDGs); SDGs such as SDG4 – education, and SDG5 – gender equality. In addition, Ghana mining industry in its entirety is a male dominated sector but few people in the industry are better-educated. Understanding the effects of these demographic characteristics on CSR message contents (SEE elements and message components) in CSR communication will be key to the country's sustainable development which is largely dependent on the revenue from mining industry. Getting it right, an effective CSR communication from multinational mining companies can help prevent unwanted employee strikes, sit-ins, community agitations leading demonstrations,

and blockades to mining sites. Those phenomena can sometimes lead to human rights violations such as police and army brutalities.

It is believed that the recommendations from this thesis can help managers, practitioners and policy makers of multinational mining companies in Ghana to design better frameworks for effective CSR communications to their stakeholders. Therefore, the results of this study should be considered as a significant contribution to the existing body of literature on MMCs CSR communication.

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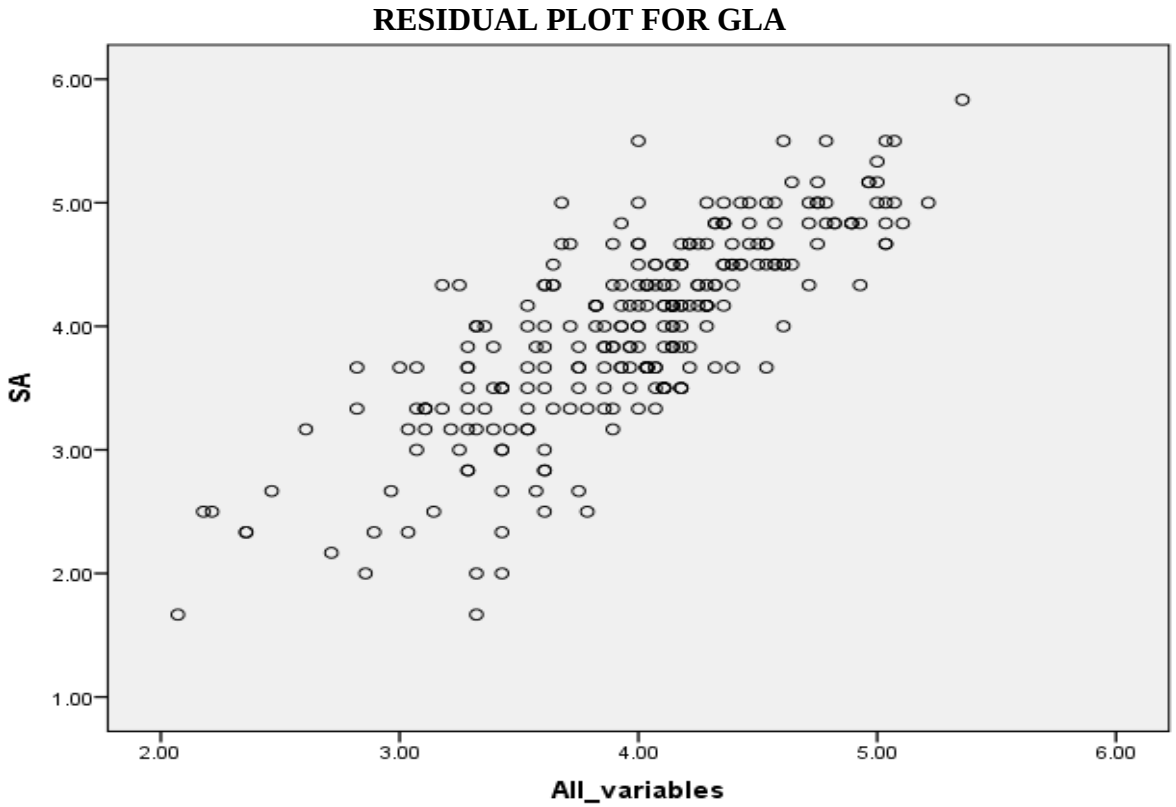
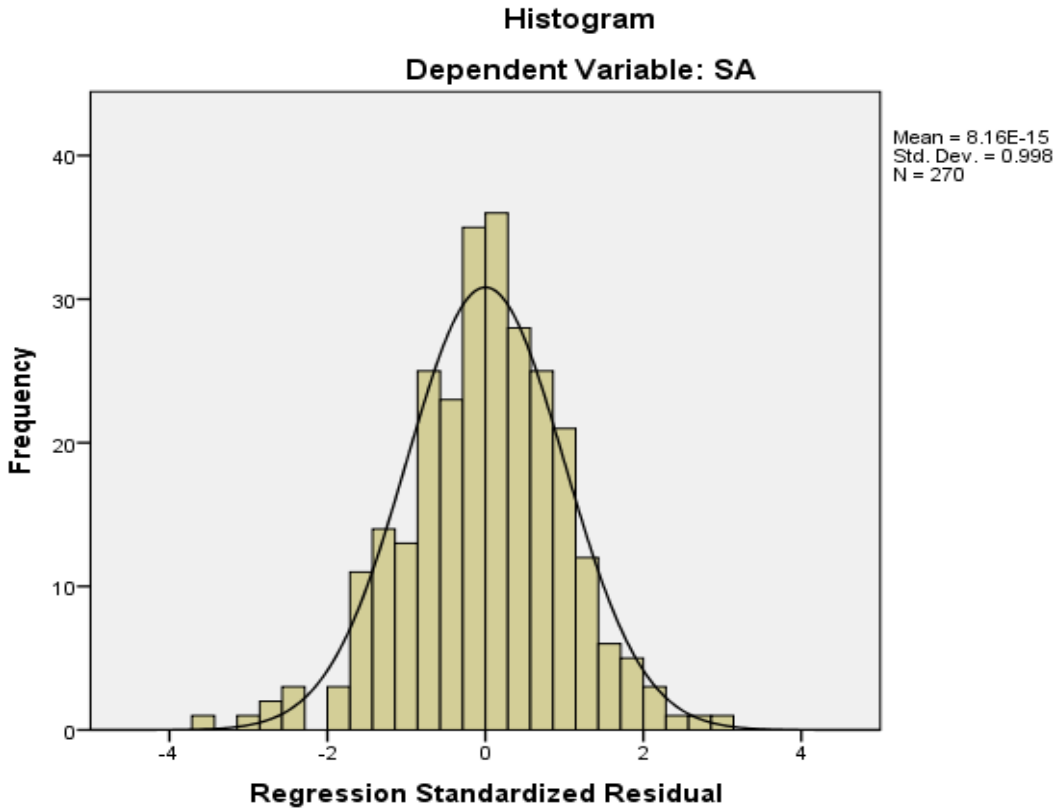
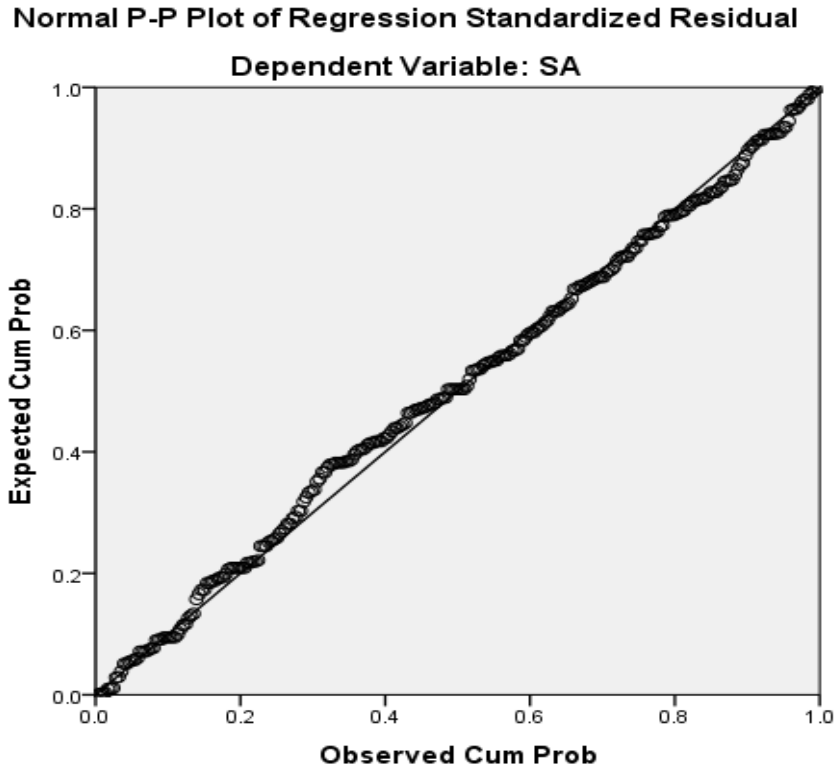
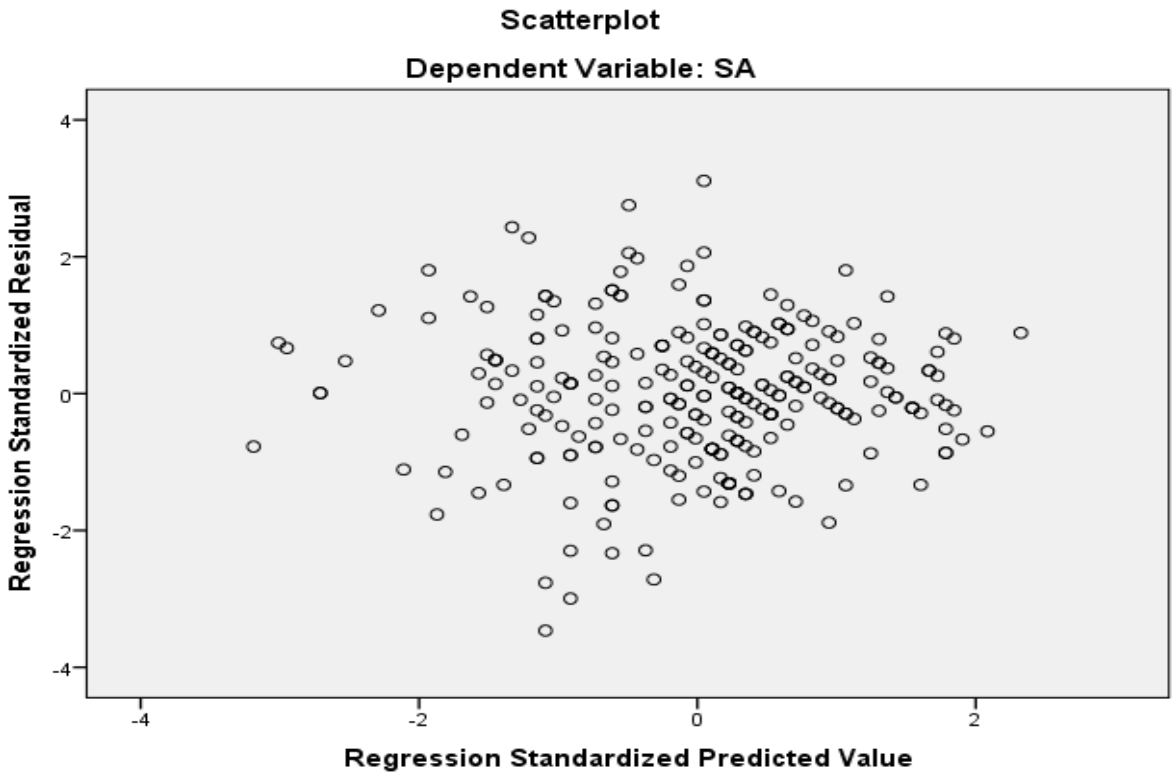
Appendices

Appendix I: *Preliminary Test among GLA*




Histogram
Dependent Variable: SA
Mean = 8.16E-15
Std. Dev. = 0.998
N = 270
Frequency
Regression Standardized Residual


Normal P-P Plot of Regression Standardized Residual
Dependent Variable: SA
Expected Cum Prob
Observed Cum Prob



Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	2.0362	5.4097	3.9877	.61190	270
Residual	-1.65293	1.48369	.00000	.47627	270
Std. Predicted Value	-3.189	2.324	.000	1.000	270
Std. Residual	-3.464	3.109	.000	.998	270

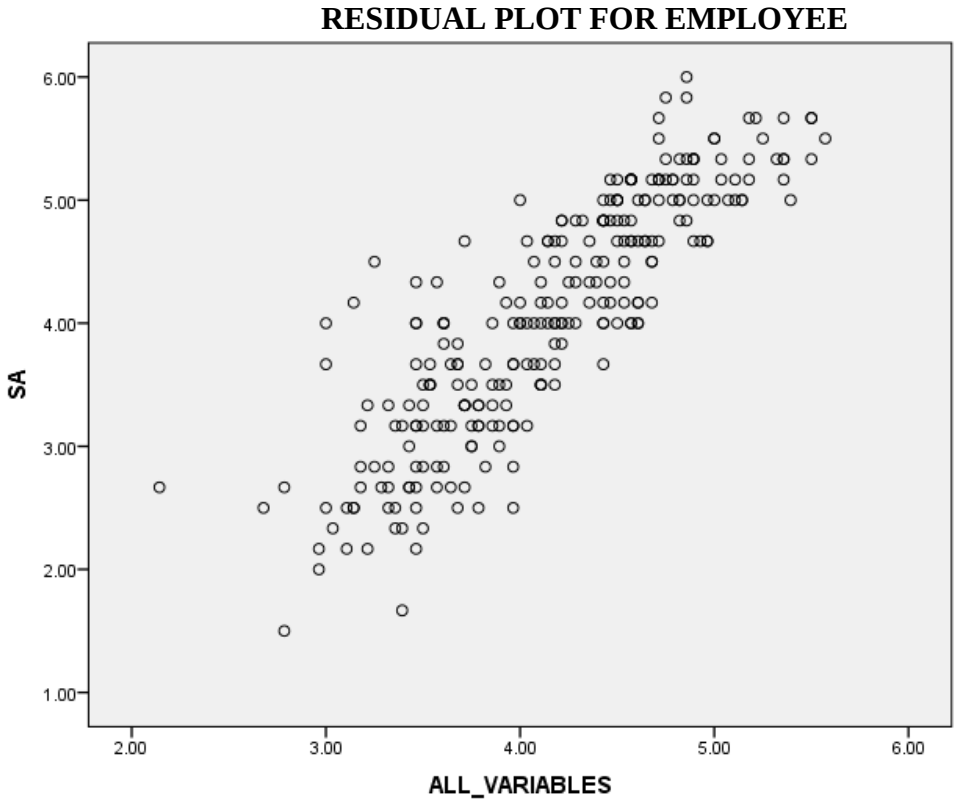
a. Dependent Variable: SA

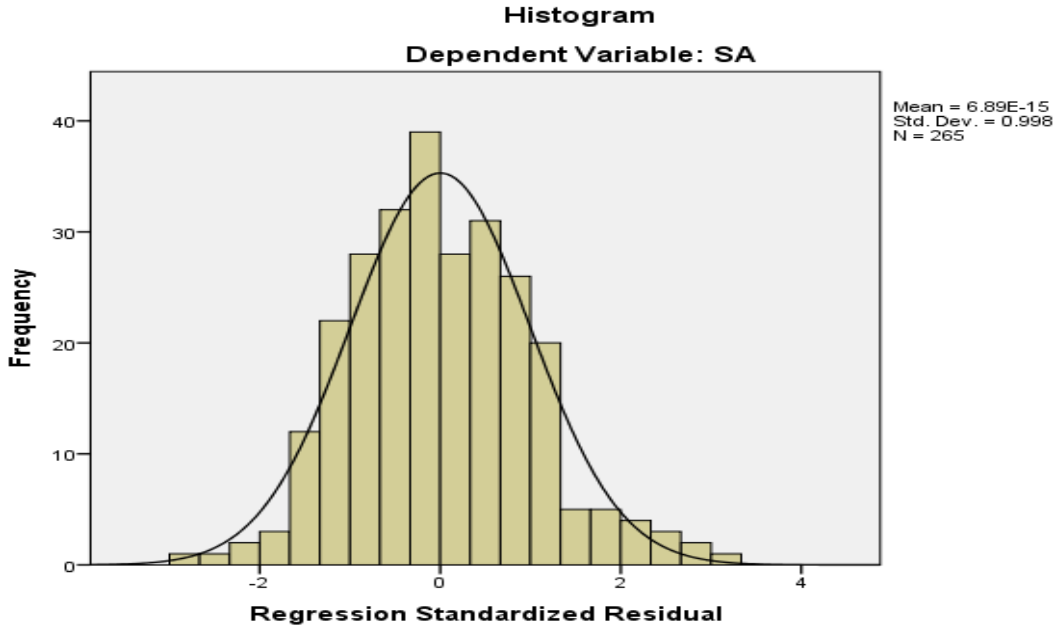
Casewise Diagnostics[a]

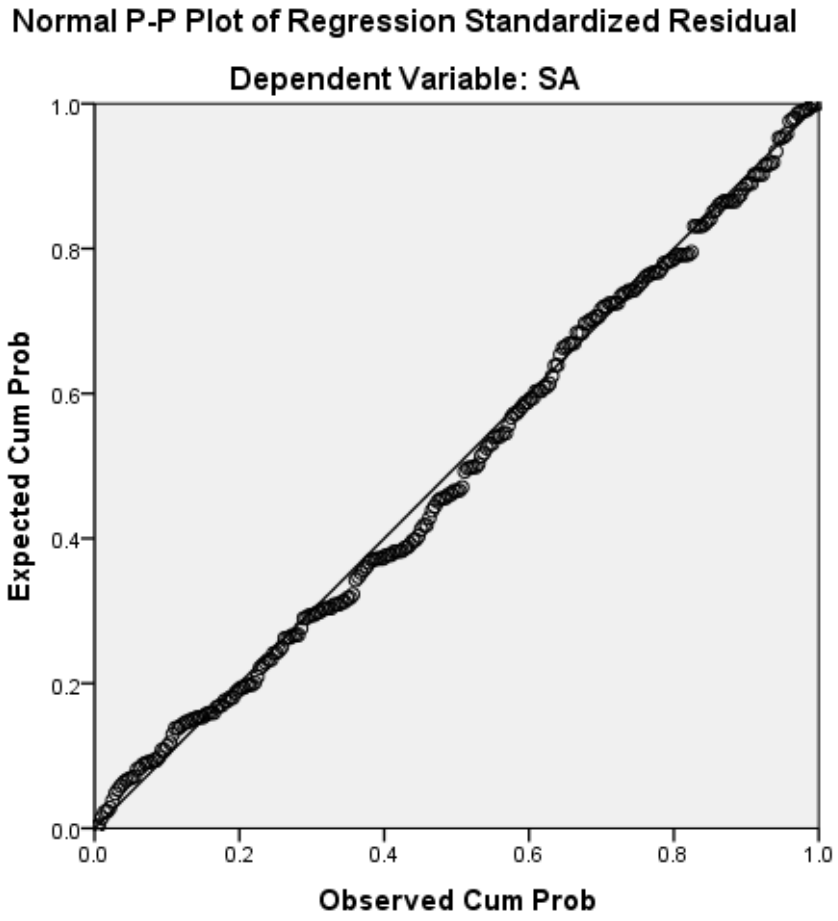
Case Number	Std. Residual	SA	Predicted Value	Residual
117	-3.464	1.67	3.3196	-1.65293
121	3.109	5.50	4.0163	1.48369

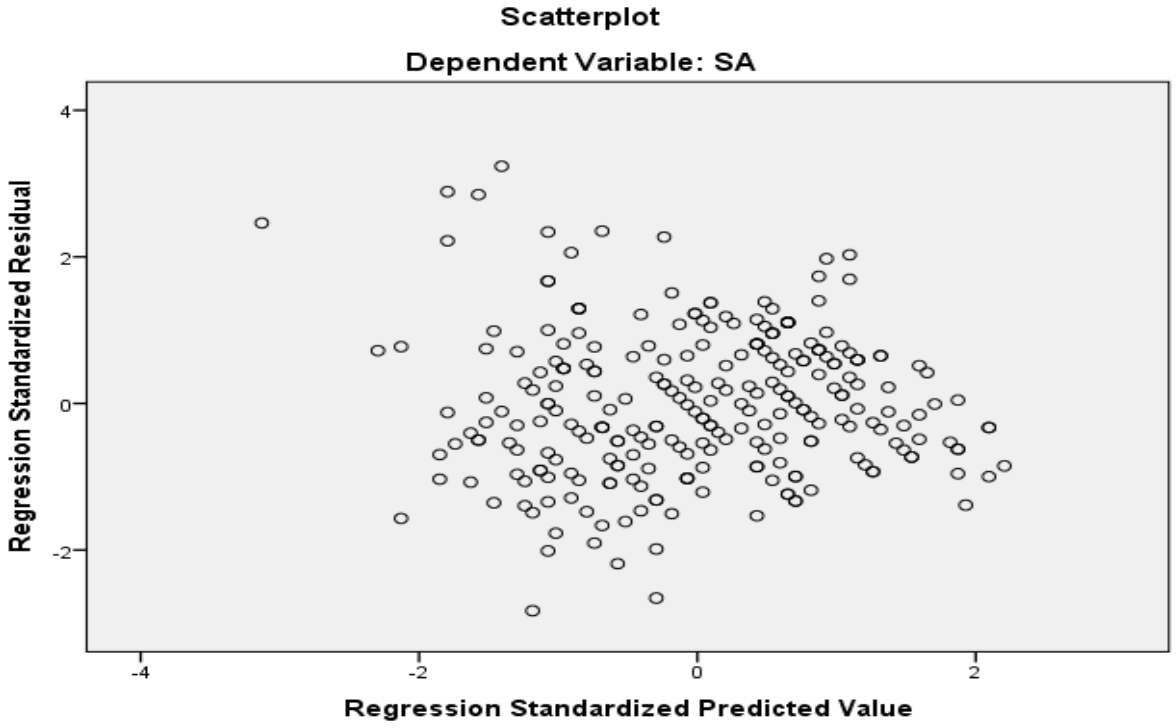
a. Dependent Variable: SA

Appendix II: ***Preliminary Test among MCEs***






Normal P-P Plot of Regression Standardized Residual
Dependent Variable: SA
Expected Cum Prob
Observed Cum Prob
0.0
0.2
0.4
0.6
0.8
1.0


Scatterplot
Dependent Variable: SA
Regression Standardized Residual
Regression Standardized Predicted Value
4
2
0
-2
-4

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.4406	5.9241	4.0704	.84039	265
Residual	-1.40855	1.61159	.00000	.49688	265
Std. Predicted Value	-3.129	2.206	.000	1.000	265
Std. Residual	-2.829	3.237	.000	.998	265

a. Dependent Variable: SA

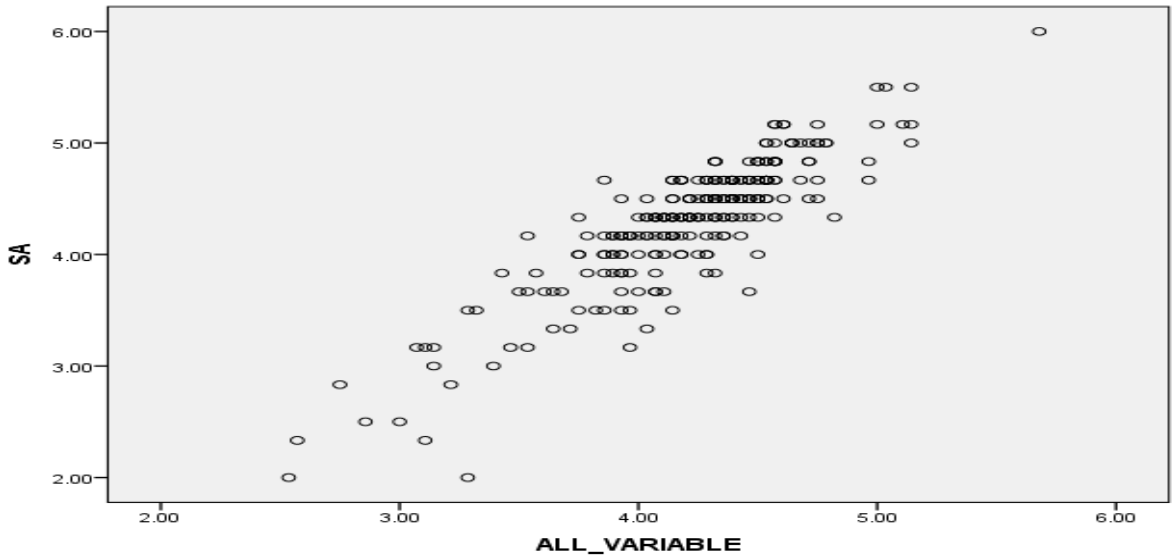
Casewise Diagnostics[a]

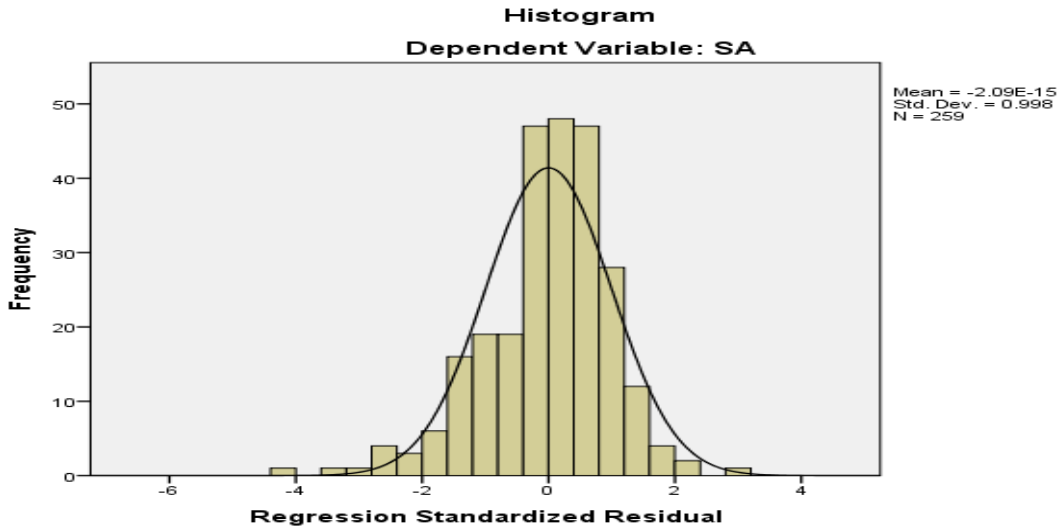
Case Number	Std. Residual	SA	Predicted Value	Residual
34	3.237	4.50	2.8884	1.61159

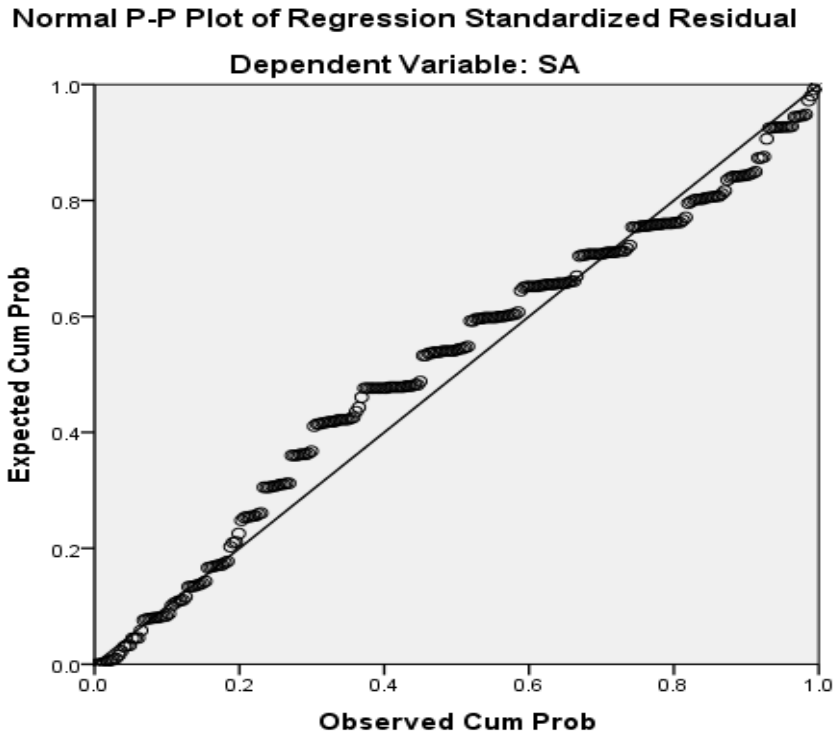
a. Dependent Variable: SA

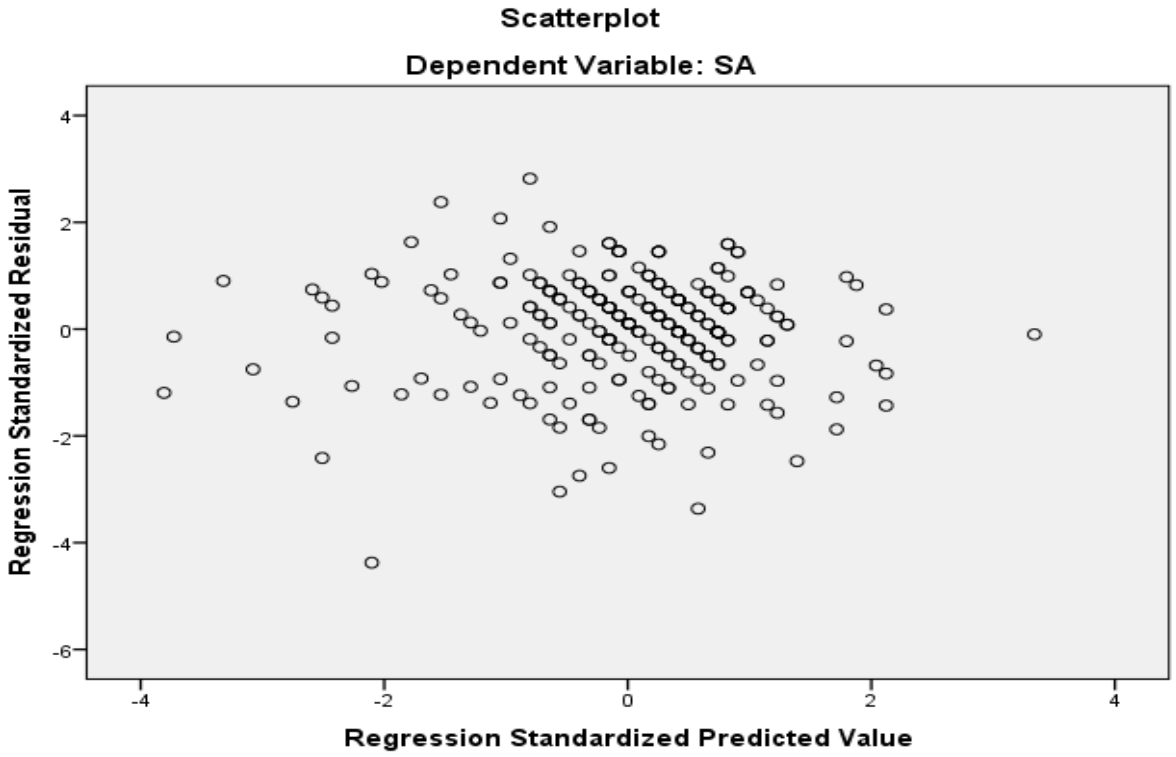
Appendix III: *Preliminary Test among HCOs*

RESIDUAL PLOT FOR HOC






Normal P-P Plot of Regression Standardized Residual
Dependent Variable: SA
Expected Cum Prob
Observed Cum Prob
0.0
0.2
0.4
0.6
0.8
1.0


Scatterplot
Dependent Variable: SA
Regression Standardized Residual
Regression Standardized Predicted Value
4
2
0
-2
-4
-6

Casewise Diagnostics[a]

Case Number	Std. Residual	SA	Predicted Value	Residual
18	-3.046	3.17	4.0112	-.84452
68	-3.363	3.67	4.5993	-.93259
175	-4.375	2.00	3.2131	-1.21309

a. Dependent Variable: SA

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	2.3310	6.0274	4.3005	.51710	259
Residual	-1.21309	.78150	.00000	.27675	259
Std. Predicted Value	-3.809	3.340	.000	1.000	259
Std. Residual	-4.375	2.818	.000	.998	259

a. Dependent Variable: SA

Appendix IV: *Test for Research Scales Reliability*

IV1: *Social Dimension Scale*

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.778	.780	4

Item Statistics

	Mean	Std. Deviation	N
SC4	3.63	1.245	30
ENC8	3.57	1.251	30
EC14	3.90	1.155	30
MR18	4.07	1.112	30

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
15.17	13.661	3.696	4

IV2: *Stakeholder Approval Scale*

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.887	.885	6

Item Statistics

	Mean	Std. Deviation	N
SC6	4.17	1.147	30
ENC9	4.07	1.337	30
ENC10	3.87	1.167	30
EC15	3.97	1.426	30
MR17	3.87	1.592	30
MT21	4.20	1.424	30

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
24.13	42.464	6.516	6

IV3: *Message Credibility Scale*

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.758	.759	4

Item Statistics

	Mean	Std. Deviation	N
MCO25	4.33	1.422	30
MCR29	4.13	1.279	30
SA32	4.00	1.259	30
SA34	3.83	1.440	30

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
16.30	16.976	4.120	4

IV4: *Message Relevance Scale*

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.781	.789	4

Item Statistics

	Mean	Std. Deviation	N
MT22	4.13	1.833	30
MCO27	4.37	1.159	30
MCR30	4.33	1.269	30
SA35	4.33	1.322	30

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
17.17	19.454	4.411	4

IV5: *Message Transparency Scale*

Reliability Statistics

Cronbach's Alpha	N of Items
.770	4

Item Statistics

	Mean	Std. Deviation	N
MT23	4.07	1.484	30
MCR28	4.30	1.236	30
SA33	4.23	1.524	30
SA7	4.10	1.269	30

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
16.70	18.148	4.260	4

IV6: *Message Consistency Scale*

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.756	.757	4

Item Statistics

	Mean	Std. Deviation	N
MCO24	3.97	1.217	30
MCO26	3.87	1.634	30
MCR31	4.53	1.042	30
SA36	4.47	1.358	30

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
16.83	16.351	4.044	4

IV7: *Environmental Dimension Scale*

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.769	.780	4

Item Statistics

	Mean	Std. Deviation	N
SC5	2.43	1.223	30
ENC11	2.90	1.605	30
EC13	3.43	1.331	30
MR19	3.43	1.040	30

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
12.20	16.372	4.046	4

IV8: *Economic Dimension Scale*

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.747	.749	4

Item Statistics

	Mean	Std. Deviation	N
SC7	3.67	1.124	30
EC12	4.17	1.262	30
MR16	4.17	1.234	30
MT20	3.57	1.135	30

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
15.57	12.461	3.530	4

Appendix V: Descriptive Statistics

DS1a: Descriptive For GLAs Without Moderation

Descriptive Statistics

Variable	N	Mean	Std. Deviation
SA	272	3.9902	.77430
SOD	272	3.9390	.91792
END	272	3.2371	1.00245
ECD	272	4.1452	.83376
MR	272	4.1636	1.03686
MT	272	4.3778	.93393
MC	272	4.1930	1.00298
MCr	272	4.3281	.92680
Valid N (listwise)	272		

DS1b: Descriptive For GLAs Moderated By Education

Descriptive Statistics

Education	Variable	N	Mean	Std. Deviation
Less-Educated	SA	139	3.9779	.81147
	SOD	139	3.9949	.89629
	END	139	3.2367	.94423
	ECD	139	4.0332	.87914
	MR	139	4.0819	1.10873
	MT	139	4.3274	.93606
	MC	139	4.0088	.98930
	MCr	139	4.1726	.92164
	Valid N (listwise)	139		
High-Educated	SA	133	3.9990	.74924
	SOD	133	3.8994	.93377
	END	133	3.2374	1.04480
	ECD	133	4.2248	.79316
	MR	133	4.2217	.98203
	MT	133	4.4135	.93372
	MC	133	4.3239	.99506
	MCr	133	4.4387	.91736
	Valid N (listwise)	133		

DS1c: Descriptive For GLAs Moderated By Gender

Descriptive Statistics

Gender	Variable	N	Mean	Std. Deviation
Female	SA	115	3.9942	.77357
	SOD	115	3.8500	.92409
	END	115	3.2043	.93223
	ECD	115	4.1630	.76737
	MR	115	4.0435	1.01592
	MT	115	4.2739	.85261
	MC	115	4.1065	.96885
	MCr	115	4.2870	.82799
	Valid N (listwise)	115		
Male	SA	157	3.9873	.77729
	SOD	157	4.0043	.91080
	END	157	3.2611	1.05321
	ECD	157	4.1322	.88141
	MR	157	4.2516	1.04640
	MT	157	4.4538	.98499
	MC	157	4.2564	1.02569
	MCr	157	4.3583	.99449
	Valid N (listwise)	157		

DS2a: Descriptive For MCEs Without Moderation

Descriptive Statistics

Variable	N	Mean	Std. Deviation
SA	272	4.0665	.97265
SOD	272	4.0331	1.04038
END	272	3.6051	.88283
ECD	272	4.0003	.90806
MR	272	4.5625	.81400
MT	272	4.5932	.74840
MC	272	4.4393	.69791
MCr	272	4.5113	.79730
Valid N (listwise)	272		

DS1b: Descriptive For MCEs With Moderation By Education

Descriptive Statistics

Education	Variable	N	Mean	Std. Deviation
Less-Educated	SA	141	3.8969	.97959
	SOD	141	3.9008	.98872
	END	141	3.4370	.74637
	ECD	141	3.7704	.85981
	MR	141	4.6069	.68151
	MT	141	4.6050	.68637
	MC	141	4.4160	.66188
	MCr	141	4.5344	.73822
	Valid N (listwise)	141		
High-Educated	SA	131	4.2241	.94250
	SOD	131	4.1560	1.07510
	END	131	3.7612	.96975
	ECD	131	4.2140	.90235
	MR	131	4.5213	.92074
	MT	131	4.5822	.80404
	MC	131	4.4610	.73149
	MCr	131	4.4899	.85060
	Valid N (listwise)	131		

DS1c: Descriptive For MCEs With Moderation By Gender

Descriptive Statistics

Gender	Variable	N	Mean	Std. Deviation
Female	SA	116	3.9520	.94273
	SOD	116	3.9332	.96592
	END	116	3.3153	.71558
	ECD	116	3.9167	.87771
	MR	116	4.5409	.73199
	MT	116	4.5661	.78170
	MC	116	4.3190	.61201
	MCr	116	4.4892	.78046
	Valid N (listwise)	116		
Male	SA	156	4.1517	.98871
	SOD	156	4.1074	1.08958
	END	156	3.8205	.93446
	ECD	156	4.0625	.92789
	MR	156	4.5785	.87197
	MT	156	4.6133	.72454
	MC	156	4.5288	.74485
	MCr	156	4.5278	.81170
	Valid N (listwise)	156		

DS3a: Descriptive For HCOs Without Moderation

Descriptive Statistics

Variable	N	Mean	Std. Deviation
SOD	273	4.3376	.72494
END	273	3.0360	.92172
ECD	273	4.3724	.67438
MR	273	4.4835	.73715
MT	273	4.582	.6917
SA	273	4.2813	.60821
MC	273	4.4789	.64259
MCr	273	4.5183	.62876
Valid N (listwise)	273		

DS3b: Descriptive For HCOs Moderated By Education

Descriptive Statistics

Education	Variable	N	Mean	Std. Deviation
Less-Educated	SOD	141	4.3597	.59616
	END	141	3.0008	.83373
	ECD	141	4.3490	.53042
	MR	141	4.5470	.71564
	MT	141	4.597	.6801
	SA	141	4.2581	.51085
	MC	141	4.4554	.60353
	MCr	141	4.4703	.61775
	Valid N (listwise)	141		
High-Educated	SOD	132	4.3246	.79224
	END	132	3.0567	.97144
	ECD	132	4.3861	.74723
	MR	132	4.4462	.74903
	MT	132	4.574	.7002
	SA	132	4.2950	.65977
	MC	132	4.4927	.66580
	MCr	132	4.5465	.63524
	Valid N (listwise)	132		

DS3c: Descriptive For HCOs Moderated By Gender

Descriptive Statistics

Gender	Variable	N	Mean	Std. Deviation
Male	SOD	145	4.2954	.81404
	END	145	3.1299	.95970
	ECD	145	4.3839	.70375
	MR	145	4.2784	.64197
	MT	145	4.4845	.67329
	MC	145	4.4983	.65318
	MCr	145	4.4983	.65318
	Valid N (listwise)	145		
Female	SOD	128	4.3854	.60816
	END	128	2.9297	.86820
	ECD	128	4.3594	.64199
	MR	128	4.5508	.67896
	MT	128	4.587	.6783
	SA	128	4.2846	.57006
	MC	128	4.4727	.60853
	MCr	128	4.5410	.60165
	Valid N (listwise)	128		

Appendix VIa: Results for Measure of CSR Communication for GLAs

Code	Questionnaire Item	Mean Score	Std. Dev.	Skewness	Kurtosis
PK	**Personal knowledge**				
Q1	My level of knowledge on the mining industry is high.	3.98	1.349	.288	-.705
Q2	My level of knowledge about CSR in the mining industry is high.	3.52	1.385	-.013	-.751
Q3	My level of knowledge about communicating CSR in the mining industry is high.	3.64	1.423	-.018	-.914
SC	**Social Content**				
Q4	My local mining company plays a role in society that goes beyond mere profit generation.	3.62	1.461	-.160	-.924
Q8	My local mining company directs part of its budget to social work favouring the disadvantaged.	3.88	1.427	.491	-.554
Q14	My local mining company is concerned with improving the wellbeing of society in they it operates.	3.88	1.284	-.456	-.391
Q18	My local mining company engages in contributing to education and social services to help people in need.	4.44	1.365	-.739	-.272
EN	**Environmental Content**				
Q5	My local mining company reduces its consumption of natural resources through recycling	3.69	1.420	-.400	-.687
Q11	My local mining company exploits renewable energy in a productive process compatible with the environment.	3.94	1.242	-.500	-.380
Q13	My local mining company communicates to its stakeholders its environmental practices.	3.52	1.435	.208	-1.064
Q19	My local mining company establishes procedures to comply with stakeholders' complaints on the environment.	3.99	1.442	.309	-1.051
ED	**Economic Content**				
Q7	My local mining company tries to ensure its survival and long term success in business.	3.35	1.272	.208	-.647
Q12	My local mining company ensures it increases its earnings through an ethical and moral manner.	3.43	1.272	.103	-.629
Q16	My local mining company works to reduce costs and expenses.	4.12	1.185	-.713	.183
Q20	My local mining company's CSR initiatives are driven by economic considerations.	4.25	1.257	-1.002	.678
MR	**Message Relevance**				
Q22	I want to know if my local mining company's CSR activities are of relevance to me.	4.47	1.272	-.789	-.134
Q27	I want to know how my local mining company's CSR activities affect my personal life.	4.03	1.284	-.673	-.314
Q30	I want to know how my local mining company's CSR initiatives are personally relevant to me.	4.33	1.283	-.702	-.012

Q35	I want to know if my local mining company's CSR initiatives influence the way I live my personal life.	4.45	1.247	.221	-.782
MT	**Message Transparency**				
Q23	I want my local mining company to be honest about its CSR initiatives.	4.31	1.272	-.647	-.509
Q28	I want to know the progress of my local mining company's CSR activities.	4.32	1.232	-.868	.425
Q33	I want to know my local mining company's intentions or motives for doing CSR activities.	3.99	1.491	-.617	-.734
Q37	I want to know who is benefiting from my local mining company's CSR activities.	4.24	1.225	-502	-.578
MC	**Message Consistency**				
Q24	Consistency in CSR message of my local mining company is important to me.	4.39	1.261	-.779	.150
Q26	A lack of consistency in my local mining company's communication is problematic.	4.29	1.258	-.770	-.047
Q31	I want to know the consistency of my local mining company' commitment to its CSR initiatives.	3.71	1.372	-.373	-1.004
Q36	My local mining company's CSR message consistency is relevant to me.	4.24	1.218	-.413	-.562
MCr	**Message Credibility**				
Q25	I find it most credible when my local mining company exercises CSR activities without benefiting from it itself.	4.35	1.263	-.778	.263
Q29	I find it most credible when my local mining company communicates its CSR activities to the local community in which it does business.	4.45	1.167	-.905	.555
Q32	I find it most credible when my local mining company is aware of environmental issues.	4.15	1.277	-.862	-.180
Q34	I think it increases a company's credibility and image when my local mining company communicates its CSR activities.	4.29	1.220	-.637	-.206
SA	**Stakeholders' Approval**				
Q6	I approve of what my local mining company is doing in its CSR.	4.43	1.292	-.886	.441
Q9	I think my local mining company's CSR actions are worthwhile.	4.441	1.106	-.878	.312
Q10	It is good that my local mining company takes responsibility and sets high standards for itself.	4.15	1.212	-.667	-.464
Q15	I am appreciative of what my local mining company is doing in CSR.	4.26	1.255	-.771	.018
Q17	I am grateful for my local mining company's efforts in CSR.	4.38	1.266	-728	-.038
Q21	I am personally thankful for my local mining company's CSR initiatives.	4.50	1.218	-.916	.414
Mc	**Message Channels**				
Q38	My local mining company uses **Social Media** to communicate to me.	3.18	1.505	-.016	-1.008

Q39	My local mining company uses **Newspaper/Magazine** to communicate to me.	2.78	1.324	.480	-.289
Q40	My local mining company uses **Television (TV)** to communicate to me.	2.92	1.451	.405	-.756
Q41	My local mining company uses **Radio** to communicate to me.	3.45	1.398	.062	-.473
Q42	My local mining company uses our **Community Notice Board** to communicate to me.	3.35	1.648	.346	-1.152
Q43	My local mining company uses **Word-of-Mouth** to communicate to me.	3.88	1.399	-.392	-.556
Q44	My local mining company uses its **CSR Report** to communicate to me.	4.06	1.479	-570	-.668
Q45	My local mining company uses its **Website** to communicate to me.	3.67	1.757	-.346	-1.238
Q46	My local mining company uses its **Annual Report** to communicate to me.	3.83	1.590	-.458	-1.013
Q47	My local mining company uses its **Newsletter** to communicate to me.	2.71	1.383	.532	-.453
Q48	My local mining company uses **Email/Postal Letter** to communicate me.	3.07	1.513	.048	-1.013
Q49	My local mining company uses **Meetings** to communicate to me.	3.61	1.494	.106	-1.117

Appendix VIb: Results for Measure of CSR Communication for MCEs

Code	Questionnaire Item	Mean Score	Std. Dev.	Skewness	Kurtosis
PK	**Personal knowledge**				
Q1	My level of knowledge on the mining industry is high.	3.68	1.376	-.069	-.756
Q2	My level of knowledge about CSR in the mining industry is high.	3.76	1.237	-.146	-.444
Q3	My level of knowledge about communicating CSR in the mining industry is high.	3.86	1.187	-.007	-.581
SC	**Social Content**				
Q4	My mining company plays a role in society that goes beyond mere profit generation.	3.96	1.374	-.204	-.554
Q8	My mining company directs part of its budget to social work favouring the disadvantaged.	3.30	1.452	.061	-.828
Q14	My mining company is concerned with improving the wellbeing of society in they it operates.	4.01	1.224	-.405	-.577
Q18	My mining company engages in contributing to education and social services to help people in need.	4.18	1.338	-.350	-.717
EN	**Environmental Content**				
Q5	My mining company reduces its consumption of natural resources through recycling	3.81	1.495	-.237	-.954
Q11	My mining company exploits renewable energy in a productive process compatible with the environment.	4.05	1.251	-.512	-.555
Q13	My mining company communicates to its stakeholders its environmental practices.	3.95	1.186	-.114	-.462
Q19	My mining company establishes procedures to comply with stakeholders' complaints on the environment.	3.54	1.419	.038	-.820
ED	**Economic Content**				
Q7	My mining company tries to ensure its survival and long term success in business.	3.96	1.208	-.332	-.157
Q12	My mining company ensures it increases its earnings through an ethical and moral manner.	3.84	1.146	-.124	-.383
Q16	My mining company works to reduce costs and expenses.	4.14	1.243	-.372	-.583
Q20	My mining company's CSR initiatives are driven by economic considerations.	4.18	1.281	-.379	-.610
MR	**Message Relevance**				
Q22	I want to know if my mining company's CSR activities are of relevance to me.	4.21	1.475	-.318	-.865
Q27	I want to know how my mining company's CSR activities affect my personal life.	3.99	1.500	-.523	-.733
Q30	I want to know how my mining company's CSR initiatives are personally relevant to me.	4.22	1.174	-.059	-.227

Q35	I want to know if my mining company's CSR initiatives influence the way I live my personal life.	3.74	1.174	.059	-.227
MT	**Message Transparency**				
Q23	I want my mining company to be honest about its CSR initiatives.	3.64	1.129	.070	-479
Q28	I want to know the progress of my mining company's CSR activities.	4.23	1.391	-.429	-.691
Q33	I want to know my mining company's intentions or motives for doing CSR activities.	4.61	1.234	-1.452	1.874
Q37	I want to know who is benefiting from my mining company's CSR activities.	4.67	1.179	-1.001	.868
MC	**Message Consistency**				
Q24	Consistency in CSR message of my mining company is important to me.	4.62	1.127	-1.147	1.436
Q26	A lack of consistency in my mining company's communication is problematic.	4.38	1.451	-.988	.208
Q31	I want to know the consistency of my mining company' commitment to its CSR initiatives.	4.06	1.611	-.529	-.948
Q36	My mining company's CSR message consistency is relevant to me.	4.59	1.136	-1.203	1.524
MCr	**Message Credibility**				
Q25	I find it most credible when my mining company exercises CSR activities without benefiting from it itself.	4.54	1.055	-.849	.837
Q29	I find it most credible when my mining company communicates its CSR activities to the local community in which it does business.	4.63	1.077	-1.022	1.200
Q32	I find it most credible when my mining company is aware of environmental issues.	4.67	1.094	-1.194	1.928
Q34	I think it increases a company's credibility and image when my mining company communicates its CSR activities.	4.47	1.123	-.844	.655
SA	**Stakeholders' Approval**				
Q6	I approve of what my mining company is doing in its CSR.	4.56	1.061	-.827	.802
Q9	I think my mining company's CSR actions are worthwhile.	4.47	1.103	-.896	1.227
Q10	It is good that my mining company takes responsibility and sets high standards for itself.	4.49	1.196	-.825	.415
Q15	I am appreciative of what my mining company is doing in CSR.	4.38	1.120	-.836	.580
Q17	I am grateful for my mining company's efforts in CSR.	4.60	.963	-.533	.405
Q21	I am personally thankful for my mining company's CSR initiatives.	4.69	1.062	-.805	.807
Mc	**Message Channels**				
Q38	My mining company uses **Social Media** to communicate to me.	2.56	1.736	.663	-.926
Q39	My mining company uses **Newspaper/Magazine** to communicate to me.	2.43	1.443	1.056	.258

Q40	My mining company uses **Television (TV)** to communicate to me.	2.32	1.589	.963	-.387
Q41	My mining company uses **Radio** to communicate to me.	2.74	1.533	.335	-.973
Q42	My mining company uses our **Community Notice Board** to communicate to me.	4.23	1.243	-.528	-.338
Q43	My mining company uses **Word-of-Mouth** to communicate to me.	3.60	1.279	-.082	-.674
Q44	My mining company uses its **CSR Report** to communicate to me.	4.56	1.220	-1.011	.986
Q45	My mining company uses its **Website** to communicate to me.	4.42	1.317	-.987	.801
Q46	My mining company uses its **Annual Report** to communicate to me.	4.33	1.188	-.885	.902
Q47	My mining company uses its **Newsletter** to communicate to me.	2.43	1.309	.922	.213
Q48	My mining company uses **Email/Postal Letter** to communicate me.	3.08	1.497	.227	-1.222
Q49	My mining company uses **Meetings** to communicate to me.	3.47	1.646	.168	-1.344

Appendix VIc: Results for Measure of CSR Communication for HCOs

Code	Questionnaire Item	Mean Score	Std. Dev.	Skewness	Kurtosis
PK	**Personal knowledge**				
Q1	My level of knowledge on the mining industry is high.	3.38	1.198	.394	-.322
Q2	My level of knowledge about CSR in the mining industry is high.	3.97	1.136	-.116	-.546
Q3	My level of knowledge about communicating CSR in the mining industry is high.	3.73	1.181	-.048	-516
SC	**Social Content**				
Q4	My local mining company plays a role in society that goes beyond mere profit generation.	4.15	1.230	-.499	-.200
Q8	My local mining company directs part of its budget to social work favouring the disadvantaged.	3.67	1.337	.577	-.671
Q14	My local mining company is concerned with improving the wellbeing of society in they it operates.	4.24	1.012	-.881	1.112
Q18	My local mining company engages in contributing to education and social services to help people in need.	4.67	1.068	-1.255	1.783
EN	**Environmental Content**				
Q5	My local mining company reduces its consumption of natural resources through recycling	4.23	1.180	-.606	.048
Q11	My local mining company exploits renewable energy in a productive process compatible with the environment.	4.52	.851	-1.189	2.105
Q13	My local mining company communicates to its stakeholders its environmental practices.	3.36	1.193	.264	-.388
Q19	My local mining company establishes procedures to comply with stakeholders' complaints on the environment.	3.72	1.346	.664	-.366
ED	**Economic Content**				
Q7	My local mining company tries to ensure its survival and long term success in business.	3.26	1.122	.275	-.124
Q12	My local mining company ensures it increases its earnings through an ethical and moral manner.	3.36	1.142	.286	-.213
Q16	My local mining company works to reduce costs and expenses.	4.41	.893	-.745	1.779
Q20	My local mining company's CSR initiatives are driven by economic considerations.	4.54	.984	-1.283	2.219
MR	**Message Relevance**				
Q22	I want to know if my local mining company's CSR activities are of relevance to me.	4.91	1.181	-1.437	1.903
Q27	I want to know how my local mining company's CSR activities affect my personal life.	4.52	.974	-.993	1.520
Q30	I want to know how my local mining company's CSR initiatives are personally relevant to me.	4.56	.950	-.499	.316

Q35	I want to know if my local mining company's CSR initiatives influence the way I live my personal life.	3.39	1.069	.360	.192
MT	**Message Transparency**				
Q23	I want my local mining company to be honest about its CSR initiatives.	4.66	1.156	-.866	.213
Q28	I want to know the progress of my local mining company's CSR activities.	4.52	1.069	-1.298	1.688
Q33	I want to know my local mining company's intentions or motives for doing CSR activities.	4.51	1.131	-1.091	.972
Q37	I want to know who is benefiting from my local mining company's CSR activities.	4.50	1.078	-1.015	1.414
MC	**Message Consistency**				
Q24	Consistency in CSR message of my local mining company is important to me.	4.67	.981	-.802	.919
Q26	A lack of consistency in my local mining company's communication is problematic.	4.41	1.228	-1.052	.970
Q31	I want to know the consistency of my local mining company' commitment to its CSR initiatives.	4.08	1.182	-.493	-.183
Q36	My local mining company's CSR message consistency is relevant to me.	4.47	.962	-.798	.719
MCr	**Message Credibility**				
Q25	I find it most credible when my local mining company exercises CSR activities without benefiting from it itself.	4.58	.934	-.827	1.193
Q29	I find it most credible when my local mining company communicates its CSR activities to the local community in which it does business.	4.62	.862	-.610	.638
Q32	I find it most credible when my local mining company is aware of environmental issues.	4.43	.991	-1.022	1.667
Q34	I think it increases a company's credibility and image when my local mining company communicates its CSR activities.	4.51	.978	-.870	1.392
SA	**Stakeholders' Approval**				
Q6	I approve of what my local mining company is doing in its CSR.	4.59	1.007	-.856	1.321
Q9	I think my local mining company's CSR actions are worthwhile.	4.60	.994	-.932	1.356
Q10	It is good that my local mining company takes responsibility and sets high standards for itself.	4.45	1.094	-.840	.918
Q15	I am appreciative of what my local mining company is doing in CSR.	4.52	1.064	-.708	.312
Q17	I am grateful for my local mining company's efforts in CSR.	4.67	.986	-.888	1.302
Q21	I am personally thankful for my local mining company's CSR initiatives.	4.66	1.053	-1.120	1.738

Mc	Message Channels				
Q38	My local mining company uses **Social Media** to communicate to me.	3.36	1.237	-.033	-.252
Q39	My local mining company uses **Newspaper/Magazine** to communicate to me.	2.68	1.149	.820	.823
Q40	My local mining company uses **Television (TV)** to communicate to me.	2.53	1.124	.975	1.152
Q41	My local mining company uses **Radio** to communicate to me.	3.20	1.066	.065	.565
Q42	My local mining company uses our **Community Notice Board** to communicate to me.	3.31	1.386	.638	-.442
Q43	My local mining company uses **Word-of-Mouth** to communicate to me.	3.90	1.066	-.711	.683
Q44	My local mining company uses its **CSR Report** to communicate to me.	4.46	1.128	-.888	.668
Q45	My local mining company uses its **Website** to communicate to me.	4.19	1.279	-.602	.063
Q46	My local mining company uses its **Annual Report** to communicate to me.	4.26	1.170	-.664	.189
Q47	My local mining company uses its **Newsletter** to communicate to me.	2.63	1.101	.765	1.031
Q48	My local mining company uses **Email/Postal Letter** to communicate me.	3.30	1.190	-.480	-.304
Q49	My local mining company uses **Meetings** to communicate to me.	3.62	1.375	.011	-1.001

Appendix VII: ***Final Questionnaire for GLAs and HCOs***

KINGSTON UNIVERSITY

Corporate Social Responsibility Practices in mining sector in Ghana.

I am a doctoral student in Kingston University London, United Kingdom. This questionnaire is designed to generate information from you on the "Corporate Social Responsibility (CSR) practices in mining sector in Ghana. Please be assured that the data generated are purely for this research purpose, and the questionnaire is anonymous and confidential. Individuals participating to the survey cannot be identified. Thank you very much for your cooperation.

If you have any questions or clarification about the study, please contact ***Joe Prempeh Owusu-Agyemang*** *on phone numbers +233244105862, +233206326390, +447947308917 or email to K1336245@kingston.ac.uk; jowusu@hotmail.co.uk*

SECTION A

Instruction: ***Please indicate your agreement or disagreement with the following statements by circling your response using this scale:***

1	**2**	**3**	**4**	**5**	**6**
Strongly Disagree (SD)	Disagree	Disagree Somewhat	Agree Somewhat	Agree	Strongly Agree (SA)

		SD					**SA**
1.	My level of knowledge on the mining industry is high.	1	2	3	4	5	6
2.	My level of knowledge about CSR in the mining industry is high.	1	2	3	4	5	6
3.	My level of knowledge about communicating CSR in the mining industry is high.	1	2	3	4	5	6

SECTION B: CORPORATE SOCIAL RESPONSIBILITY (CSR)

Part I: CSR Content

Instruction: Please indicate your agreement or disagreement with the following statements by circling your response using this scale:

1	**2**	**3**	**4**	**5**	**6**
Strongly Disagree (SD)	Disagree	Disagree Somewhat	Agree Somewhat	Agree	Strongly Agree (SA)

		SD					SA
4.	My local mining company plays a role in society that goes beyond mere profit generation.	1	2	3	4	5	6
5.	My local mining company reduces its consumption of natural resources through recycling.	1	2	3	4	5	6
6.	I approve of what my local mining company is doing in its CSR.	1	2	3	4	5	6
7.	My local mining company tries to ensure its survival and long term success in business.	1	2	3	4	5	6

		SD					SA
8.	My local mining company directs part of its budget to social work favouring the disadvantaged.	1	2	3	4	5	6
9.	I think my local mining company's CSR actions are worthwhile.	1	2	3	4	5	6
10.	It is good that my local mining company takes responsibility and sets high standards for itself.	1	2	3	4	5	6
11.	My local mining company exploits renewable energy in a productive process compatible with the environment.	1	2	3	4	5	6
12.	My local mining company ensures it increases its earnings through an ethical and moral manner.	1	2	3	4	5	6
13.	My local mining company communicates to its stakeholders its environmental practices.	1	2	3	4	5	6
14.	My local mining company is concerned with improving the wellbeing of society in they it operates.	1	2	3	4	5	6
15.	I am appreciative of what my local mining company is doing in CSR.	1	2	3	4	5	6
16.	My local mining company works to reduce costs and expenses.	1	2	3	4	5	6
17.	I am grateful for my local mining company's efforts in CSR.	1	2	3	4	5	6
18.	My local mining company engages in contributing to education and social services to help people in need.	1	2	3	4	5	6
19.	My local mining company establishes procedures to comply with stakeholders' complaints on the environment.	1	2	3	4	5	6
20.	My local mining company's CSR initiatives are driven by economic considerations.	1	2	3	4	5	6
21.	I am personally thankful for my local mining company's CSR initiatives.	1	2	3	4	5	6

Part II: CSR Communications

Instruction: Please indicate your agreement or disagreement with the following statements by circling your response using this scale:

1	**2**	**3**	**4**	**5**	**6**
Strongly Disagree (SD)	Disagree	Disagree Somewhat	Agree Somewhat	Agree	Strongly Agree (SA)

		SD					**SA**
22.	I want to know if my local mining company's CSR activities are of relevance to me.	1	2	3	4	5	6
23.	I want my local mining company to be honest about its CSR initiatives.	1	2	3	4	5	6
24.	Consistency in CSR message of my local mining company is important to me.	1	2	3	4	5	6
25.	I find it most credible when my local mining company exercises CSR activities without benefiting from it itself.	1	2	3	4	5	6

		SD					**SA**
26.	A lack of consistency in my local mining company's communication is problematic.	1	2	3	4	5	6
27.	I want to know how my local mining company's CSR activities affect my personal life.	1	2	3	4	5	6
28.	I want to know the progress of my local mining company's CSR activities.	1	2	3	4	5	6
29.	I find it most credible when my local mining company communicates its CSR activities to the local community in which it does business.	1	2	3	4	5	6
30.	I want to know how my local mining company's CSR initiatives are personally relevant to me.	1	2	3	4	5	6
31.	I want to know the consistency of my local mining company' commitment to its CSR initiatives.	1	2	3	4	5	6
32.	I find it most credible when my local mining company is aware of environmental issues.	1	2	3	4	5	6
33.	I want to know my local mining company's intentions or motives for doing CSR activities.	1	2	3	4	5	6
34.	I think it increases a company's credibility and image when my local mining company communicates its CSR activities.	1	2	3	4	5	6
35.	I want to know if my local mining company's CSR initiatives influence the way I live my personal life.	1	2	3	4	5	6
36.	My local mining company's CSR message consistency is relevant to me.	1	2	3	4	5	6
37.	I want to know who is benefiting from my local mining company's CSR activities.	1	2	3	4	5	6

Part III: CSR Message Channels

Instruction: Select the communication methods with the following statements by circling your response using this scale:

1 Never (N)	**2** Rarely	**3** Occasionally	**4** Frequently	**5** Usually	**6** Always (A)

	Message Channels	**N**					**A**
38.	My local mining company uses **Social Media** to communicate to me.	1	2	3	4	5	6
39.	My local mining company uses **Newspaper/Magazine** to communicate to me.	1	2	3	4	5	6
40.	My local mining company uses **Television (TV)** to communicate to me.	1	2	3	4	5	6
41.	My local mining company uses **Radio** to communicate to me.	1	2	3	4	5	6
42.	My local mining company uses our **Community Notice Board** to communicate to me.	1	2	3	4	5	6
43.	My local mining company uses **Word-of-Mouth** to communicate to me.	1	2	3	4	5	6
44.	My local mining company uses its **CSR Report** to communicate to me.	1	2	3	4	5	6

		N					**A**
45.	My local mining company uses its **Website** to communicate to me.	1	2	3	4	5	6
46.	My local mining company uses its **Annual Report** to communicate to me.	1	2	3	4	5	6
47.	My local mining company uses its **Newsletter** to communicate to me.	1	2	3	4	5	6
48.	My local mining company uses **Email/Postal Letter** to communicate me.	1	2	3	4	5	6
49.	My local mining company uses **Meetings** to communicate to me.	1	2	3	4	5	6

SECTION C: Demographics

Instruction: There are no right or wrong answers so it is important to answer all questions. Please write or mark [X] in the appropriate space or box.

50. ***Please answer the following questions on personal details:***

a) Location of respondent in Southern Ghana……

b) Gender: 1. Male [ ] 2. Female [ ]

c) Age: a) Under 25 [ ] b) 26-35 [ ] c) 36-45 [ ] d) 46-55 [ ] e) 56-65 [ ] f) 65 or older [ ]

d) Marital Status: 1. Single [ ] 2. Married [ ] 3. Any Other [ ]

e) Educational Qualifications:

Below Senior High School [ ]
Senior High School [ ]
Undergraduate [ ]
Postgraduate [ ]
Other, please specify……

f) Which of the following options best describes your occupational affiliation?

Mining Company [ ]
Government- Local Authority [ ]
Host Community Officials [ ]
Other, please specify……

g) Length of service in your current position (in years):

a) Under 1 [ ] b) 1-5 [ ] c) 6-10 [ ] d) 11-15 [ ] e) 16 -20 [ ] f) 21-25 [ ] g) Over 25 [ ]

THANK YOU for taking time to complete this survey.

Appendix VIII: ***Final Questionnaire for MCEs***

KINGSTON UNIVERSITY

Corporate Social Responsibility Practices in mining sector in Ghana.

I am a doctoral student in Kingston University London, United Kingdom. This questionnaire is designed to generate information from you on the "Corporate Social Responsibility (CSR) practices in mining sector in Ghana. Please be assured that the data generated are purely for this research purpose, and the questionnaire is anonymous and confidential. Individuals participating to the survey cannot be identified. Thank you very much for your cooperation.

If you have any questions or clarification about the study, please contact ***Joe Prempeh Owusu-Agyemang*** *on phone numbers +233244105862, +233206326390, +447947308917 or email to K1336245@kingston.ac.uk; jowusu@hotmail.co.uk*

SECTION A

Instruction: ***Please indicate your agreement or disagreement with the following statements by circling your response using this scale:***

1 Strongly Disagree (SD)	**2** Disagree	**3** Disagree Somewhat	**4** Agree Somewhat	**5** Agree	**6** Strongly Agree (SA)

		SD					**SA**
1.	My level of knowledge on the mining industry is high.	1	2	3	4	5	6
2.	My level of knowledge about CSR in the mining industry is high.	1	2	3	4	5	6
3.	My level of knowledge about communicating CSR in the mining industry is high.	1	2	3	4	5	6

SECTION B: CORPORATE SOCIAL RESPONSIBILITY (CSR)

Part I: CSR Content

Instruction: Please indicate your agreement or disagreement with the following statements by circling your response using this scale:

1 Strongly Disagree (SD)	**2** Disagree	**3** Disagree Somewhat	**4** Agree Somewhat	**5** Agree	**6** Strongly Agree (SA)

		SD					SA
4.	My mining company plays a role in society that goes beyond mere profit generation.	1	2	3	4	5	6
5.	My mining company reduces its consumption of natural resources through recycling.	1	2	3	4	5	6
6.	I approve of what my mining company is doing in its CSR.	1	2	3	4	5	6
7.	My mining company tries to ensure its survival and long term success in business.	1	2	3	4	5	6

		SD					SA
8.	My mining company directs part of its budget to social work favouring the disadvantaged.	1	2	3	4	5	6
9.	I think my mining company's CSR actions are worthwhile.	1	2	3	4	5	6
10.	It is good that my mining company takes responsibility and sets high standards for itself.	1	2	3	4	5	6
11.	My mining company exploits renewable energy in a productive process compatible with the environment.	1	2	3	4	5	6
12.	My mining company ensures it increases its earnings through an ethical and moral manner.	1	2	3	4	5	6
13.	My mining company communicates to its stakeholders its environmental practices.	1	2	3	4	5	6
14.	My mining company is concerned with improving the wellbeing of society in which it operates.	1	2	3	4	5	6
15.	I am appreciative of what my mining company is doing in CSR.	1	2	3	4	5	6
16.	My mining company works to reduce costs and expenses.	1	2	3	4	5	6
17.	I am grateful for my mining company's efforts in CSR.	1	2	3	4	5	6
18.	My mining company engages in contributing to education and social services to help people in need.	1	2	3	4	5	6
19.	My mining company establishes procedures to comply with stakeholders' complaints on the environment.	1	2	3	4	5	6
20.	My mining company's CSR initiatives are driven by economic considerations.	1	2	3	4	5	6
21.	I am personally thankful for my mining company's CSR initiatives.	1	2	3	4	5	6

Part II: CSR Communications

Instruction: Please indicate your agreement or disagreement with the following by statements by circling your response using this scale:

1 2 3 4 5 6

Strongly Disagree (SD)	Disagree	Disagree Somewhat	Agree Somewhat	Agree	Strongly Agree (SA)

		SD					SA
22.	I want to know if my mining company's CSR activities are of relevance to me.	1	2	3	4	5	6
23.	I want my mining company to be honest about its CSR initiatives.	1	2	3	4	5	6
24.	Consistency in CSR message of my mining company is important to me.	1	2	3	4	5	6
25.	I find it most credible when my mining company exercises CSR activities without benefiting from it itself.	1	2	3	4	5	6

		SD					SA
26.	A lack of consistency in my mining company's communication is problematic.	1	2	3	4	5	6
27.	I want to know how my mining company's CSR activities affect my personal life.	1	2	3	4	5	6
28.	I want to know the progress of my mining company's CSR activities.	1	2	3	4	5	6
29.	I find it most credible when my mining company communicates its CSR activities to the local community in which it does business.	1	2	3	4	5	6
30.	I want to know how my mining company's CSR initiatives are personally relevant to me.	1	2	3	4	5	6
31.	I want to know the consistency of my mining company' commitment to its CSR initiatives.	1	2	3	4	5	6
32.	I find it most credible when my mining company is aware of environmental issues.	1	2	3	4	5	6
33.	I want to know my mining company's intentions or motives for doing CSR activities.	1	2	3	4	5	6
34.	I think it increases a company's credibility and image when my mining company communicates its CSR activities.	1	2	3	4	5	6
35.	I want to know if my mining company's CSR initiatives influence the way I live my personal life.	1	2	3	4	5	6
36.	My mining company's CSR message consistency is relevant to me.	1	2	3	4	5	6
37.	I want to know who is benefiting from my mining company's CSR activities.	1	2	3	4	5	6

Part III: CSR Message Channels

Instruction: Select the communication methods with the following statements by circling your response using this scale:

1 Never (N)	**2** Rarely	**3** Occasionally	**4** Frequently	**5** Usually	**6** Always (A)	

	Message Channels	**N**					**A**
38.	My mining company uses **Social Media** to communicate to me.	1	2	3	4	5	6
39.	My mining company uses **Newspaper/Magazine** to communicate to me.	1	2	3	4	5	6
40.	My mining company uses **Television (TV)** to communicate to me.	1	2	3	4	5	6
41.	My mining company uses **Radio** to communicate to me.	1	2	3	4	5	6
42.	My mining company uses our **Staff Notice Board** to communicate to me.	1	2	3	4	5	6
43.	My mining company uses **Word-of-Mouth** to communicate to me.	1	2	3	4	5	6
44.	My mining company uses its **CSR Report** to communicate to me.	1	2	3	4	5	6

		N					**A**
45.	My mining company uses its **Website** to communicate to me.	1	2	3	4	5	6
46.	My mining company uses its **Annual Report** to communicate to me.	1	2	3	4	5	6
47.	My mining company uses its **Newsletter** to communicate to me.	1	2	3	4	5	6
48.	My mining company uses **Email/Postal Letter** to communicate me.	1	2	3	4	5	6
49.	My mining company uses **Meetings** to communicate to me.	1	2	3	4	5	6

SECTION C: Demographics

Instruction: There are no right or wrong answers so it is important to answer all questions. Please write or mark [X] in the appropriate space or box.

50. ***Please answer the following questions on personal details:***

a) Location of respondent in Southern Ghana……

b) Gender: 1. Male [ ] 2. Female [ ]

c) Age: a) Under 25 [ ] b) 26-35 [ ] c) 36-45 [ ] d) 46-55 [ ] e) 56-65 [ ] f) 65 or older [ ]

d) Marital Status: 1. Single [ ] 2. Married [ ] 3. Any Other [ ]

e) Educational Qualifications:

Below Senior High School [ ]
Senior High School [ ]
Undergraduate [ ]
Postgraduate [ ]
Other, please specify……..

f) Which of the following options best describes your occupational affiliation?

Mining Company [ ]
Government- Local Authority [ ]
Host Community Officials [ ]
Other, please specify……

g) Length of service in your current position (in years):

a) Under 1 [ ] b) 1-5 [ ] c) 6-10 [ ] d) 11-15 [ ] e) 16 -20 [ ] f) 21-25 [ ] g) Over 25 [ ]

THANK YOU for taking time to complete this survey.

Appendix IX: ***Pilot Questionnaire***

KINGSTON UNIVERSITY

Corporate Social Responsibility Practices in mining sector in Ghana.

I am a doctoral student in Kingston University London, United Kingdom. This questionnaire is designed to generate information from you on the "Corporate Social Responsibility (CSR) practices in mining sector in Ghana. Please be assured that the data generated are purely for this research purpose, and the questionnaire is anonymous and confidential. Individuals participating to the survey cannot be identified. Thank you very much for your cooperation.

If you have any questions or clarification about the study, please contact ***Joe Prempeh Owusu-Agyemang*** *on phone numbers +233244105862, +233206326390, +447947308917 or email to K1336245@kingston.ac.uk; jowusu@hotmail.co.uk*

ARE THESE QUESTIONS CLEAR TO YOU? PLEASE GIVE YOUR FEEDBACK BELOW!

SECTION A

Instruction: ***Please indicate your agreement or disagreement with the following statements by circling your response using this scale:***

1	**2**	**3**	**4**	**5**	**6**
Strongly Disagree (SD)	Disagree	Disagree Somewhat	Agree Somewhat	Agree	Strongly Agree (SA)

		SD					**SA**
1.	My level of knowledge on the mining industry is high.	1	2	3	4	5	6
2.	My level of knowledge about CSR in the mining industry is high.	1	2	3	4	5	6
3.	My level of knowledge about communicating CSR in the mining industry is high.	1	2	3	4	5	6

SECTION B: CORPORATE SOCIAL RESPONSIBILITY (CSR)

Part I: CSR Content

Instruction: Please indicate your agreement or disagreement with the following statements by circling your response using this scale:

1	**2**	**3**	**4**	**5**	**6**
Strongly Disagree (SD)	Disagree	Disagree Somewhat	Agree Somewhat	Agree	Strongly Agree (SA)

		SD					SA
4.	My local mining company plays a role in society that goes beyond mere profit generation.	1	2	3	4	5	6
5.	My local mining company reduces its consumption of natural resources through recycling.	1	2	3	4	5	6
6.	I approve of what my local mining company is doing in its CSR.	1	2	3	4	5	6
7.	My local mining company tries to ensure its survival and long term success in business.	1	2	3	4	5	6

		SD					SA
8.	My local mining company directs part of its budget to social work favouring the disadvantaged.	1	2	3	4	5	6
9.	I think my local mining company's CSR actions are worthwhile.	1	2	3	4	5	6
10.	It is good that my local mining company takes responsibility and sets high standards for itself.	1	2	3	4	5	6
11.	My local mining company exploits renewable energy in a productive process compatible with the environment.	1	2	3	4	5	6
12.	My local mining company ensures it increases its earnings through an ethical and moral manner.	1	2	3	4	5	6
13.	My local mining company communicates to its stakeholders its environmental practices.	1	2	3	4	5	6
14.	My local mining company is concerned with improving the wellbeing of society in they it operates.	1	2	3	4	5	6
15.	I am appreciative of what my local mining company is doing in CSR.	1	2	3	4	5	6
16.	My local mining company works to reduce costs and expenses.	1	2	3	4	5	6
17.	I am grateful for my local mining company's efforts in CSR.	1	2	3	4	5	6
18.	My local mining company engages in contributing to education and social services to help people in need.	1	2	3	4	5	6
19.	My local mining company establishes procedures to comply with stakeholders' complaints on the environment.	1	2	3	4	5	6
20.	My local mining company's CSR initiatives are driven by economic considerations.	1	2	3	4	5	6
21.	I am personally thankful for my local mining company's CSR initiatives.	1	2	3	4	5	6

Part II: CSR Communications

Instruction: Please indicate your agreement or disagreement with the following statements by circling your response using this scale:

1	**2**	**3**	**4**	**5**	**6**
Strongly Disagree (SD)	Disagree	Disagree Somewhat	Agree Somewhat	Agree	Strongly Agree (SA)

		SD					**SA**
22.	I want to know if my local mining company's CSR activities are of relevance to me.	1	2	3	4	5	6
23.	I want my local mining company to be honest about its CSR initiatives.	1	2	3	4	5	6
24.	Consistency in CSR message of my local mining company is important to me.	1	2	3	4	5	6
25.	I find it most credible when my local mining company exercises CSR activities without benefiting from it itself.	1	2	3	4	5	6

		SD					**SA**
26.	A lack of consistency in my local mining company's communication is problematic.	1	2	3	4	5	6
27.	I want to know how my local mining company's CSR activities affect my personal life.	1	2	3	4	5	6
28.	I want to know the progress of my local mining company's CSR activities.	1	2	3	4	5	6
29.	I find it most credible when my local mining company communicates its CSR activities to the local community in which it does business.	1	2	3	4	5	6
30.	I want to know how my local mining company's CSR initiatives are personally relevant to me.	1	2	3	4	5	6
31.	I want to know the consistency of my local mining company' commitment to its CSR initiatives.	1	2	3	4	5	6
32.	I find it most credible when my local mining company is aware of environmental issues.	1	2	3	4	5	6
33.	I want to know my local mining company's intentions or motives for doing CSR activities.	1	2	3	4	5	6
34.	I think it increases a company's credibility and image when my local mining company communicates its CSR activities.	1	2	3	4	5	6
35.	I want to know if my local mining company's CSR initiatives influence the way I live my personal life.	1	2	3	4	5	6
36.	My local mining company's CSR message consistency is relevant to me.	1	2	3	4	5	6
37.	I want to know who is benefiting from my local mining company's CSR activities.	1	2	3	4	5	6

Part III: CSR Message Channels

Instruction: Select the communication methods with the following statements by circling your response using this scale:

1	**2**	**3**	**4**	**5**	**6**
Never (N)	Rarely	Occasionally	Frequently	Usually	Always (A)

	Message Channels	**N**					**A**
38.	My local mining company uses social media to communicate to me.	1	2	3	4	5	6
39.	My local mining company uses newspaper/magazine to communicate to me.	1	2	3	4	5	6
40.	My local mining company uses television (TV) to communicate to me.	1	2	3	4	5	6
41.	My local mining company uses radio to communicate to me.	1	2	3	4	5	6
42.	My local mining company uses our community notice board to communicate to me.	1	2	3	4	5	6
43.	My local mining company uses word-of-mouth to communicate to me.	1	2	3	4	5	6
44.	My local mining company uses its CSR report to communicate to me.	1	2	3	4	5	6

		N					**A**
45.	My local mining company uses its website to communicate to me.	1	2	3	4	5	6
46.	My local mining company uses its annual report to communicate to me.	1	2	3	4	5	6
47.	My local mining company uses its newsletter to communicate to me.	1	2	3	4	5	6
48.	My local mining company uses email/postal letter to communicate me.	1	2	3	4	5	6
49.	My local mining company uses meetings to communicate to me.	1	2	3	4	5	6

SECTION C: Demographics

Instruction: There are no right or wrong answers so it is important to answer all questions. Please write or mark [X] in the appropriate space or box.

50. ***Please answer the following questions on personal details:***

a) Location of respondent in Southern Ghana……

b) Gender: 1. Male [ ] 2. Female [ ]

c) Age: a) Under 25 [ ] b) 26-35 [ ] c) 36-45 [ ] d) 46-55 [ ] e) 56-65 [ ] f) 65 or older [ ]

d) Marital Status: 1. Single [ ] 2. Married [ ] 3. Any Other [ ]

e) Educational Qualifications:

Below Senior High School [ ]
Senior High School [ ]
Undergraduate [ ]
Postgraduate [ ]
Other, please specify……

f) Which of the following options best describes your occupational affiliation?

Mining Company [ ]
Government- Local Authority [ ]
Host Community Officials [ ]
Other, please specify……

g) Length of service in your current position (in years):

a) Under 1 [ ] b) 1-5 [ ] c) 6-10 [ ] d) 11-15 [ ] e) 16 -20 [ ] f) 21-25 [ ] g) Over 25 [ ]

THANK YOU for taking time to complete this survey.