

## Assessing Perception and Practice of Corporate Social Responsibility (CSR) by Energy Sector Firms in Ghana

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### Abstract

Corporate social responsibility (CSR) activities in Ghana are spearheaded by large-scale multi-national companies and have gained momentum in recent years possibly due to the discovery of oil. The goal of this study is to learn more about how energy companies in Ghana view and practise CSR. A mixture of quantitative and qualitative methods was adopted for this study. Structured questionnaires and interview guides were used to collect data from selected energy companies and inhabitants. Descriptive statistics, t-tests and content analysis were the analytical tools adopted. The findings suggest that CSR was seen as a voluntary activity in the Ghanaian energy supply industry, with enterprises being obliged to work within societal norms rather than regulatory standards in the country. In the lens of the level of CSR practiced by the energy supply company, the findings indicate that the companies do practice CSR but based on their own planned policy objectives with most of the interventions geared towards social interventions like education, provision of potable water for communities, scholarship schemes, and road development. Policymakers will make use of the findings of the research to inform their knowledge in designing policies related to CSR. The outcome will also guide corporate firms in the energy sector to make decisions to either consider stakeholders as vital movers of development in the communities they operate, or they are being a hindrance to their CSR mandate. This study is unique as it extends knowledge on CSR in the energy sector of Ghana.

**Keywords:** Perception, practice, corporate social responsibility, energy sector firms, CSR in Ghana

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### 01.0 INTRODUCTION

Major management experts, business groups, governments, national legislators, international institutions, and other stakeholders have recognised and valued corporate social responsibility (CSR) (Ismail, 2011). It brings the task of achieving more equitable and sustainable development to the forefront, opening great opportunities for businesses (Barrett et al., 2015). CSR activities are 'a development vehicle' (Idemudia, 2011). According to Dartey-Baah and Amponsah-Tawiah (2011, pp. 126), "CSR as a business model and practice has become quite common in Africa". Other scholars also view CSR as an investment that brings sustainable growth in organisations (Zhou et al., 2017). Calderon (2011) describes corporate social responsibility (CSR) as a process whereby an organization expresses and develops its 'corporate culture' and social consciousness. CSR activities could be classified as internal CSR which aimed at internal operations and internal stakeholders of the company and external CSR which is directed towards external entities and external stakeholders (Bridoux et al., 2016). Being a socially responsible company can bolster a company's image and build its brand. Social responsibility empowers employees to leverage the corporate resources at their disposal to do good. Formal corporate social responsibility programs can boost employee morale and lead to greater productivity in the workforce (Latapí et al., 2021). CSR can reduce business risk, improve reputation, and provide opportunities for cost savings. Even the simplest energy efficiency measures can generate savings and make a difference to your business by switching off lights and equipment when not in use; reducing the use of water; reducing the amount of paper you waste (Agudelo et al., 2020).

Prior studies showed that organizations engage in CSR practices do that for reasons such as an increase in firms' financial performance (Agyemang & Ansong, 2017), reduction of conflict between the companies and their stakeholders (Mahmoud et al., 2017), improved employee commitment and to build a strong employee-company fit (Shen & Zhang, 2019). Other compelling reasons why organisations engage in CSR activities include the ever-increasing concern expressed by policymakers about corporate social responsibility; the pressure on firms to demonstrate high ethical standards; and the increasing demands on firms in developing countries that want to enter international markets to document adherence to high ethical standards in order to be competitive (Aguilera-Caracuel et al., 2015; Baumgartner, 2014; Dartey-Baah & Amponsah-Tawiah, 2011). Notwithstanding, it is a known fact that businesses cannot succeed without

being socially responsible to their stakeholders and communities. As a result, the Corporate Social Responsibility (CSR) agenda is seen as a critical instrument for business growth and development. The CSR agenda is concerned with how corporations may contribute to economic, social, and environmental sustainability (Amponsah-Tawiah & Dartey-Baah, 2016). CSR activities in Ghana are spearheaded by large-scale multi-national companies and have gained momentum in recent years possibly due to the discovery of oil. Organizations can show CSR in many ways, including in the form of donations to charities, employee volunteering, environmentally conscious production processes and ethical labor practices, to name a few (Stuss et al., 2021).

However, most of the extensive research on CSR in Ghanaian context predominantly focused on the multinational mining companies (Amos, 2018a; Essah & Andrews, 2016), but relatively, few studies have investigated CSR practices in the energy sector in Ghana. This suggests that these CSR practices in the energy sector in Ghana are underexplored. Also, studies revealed that CSR practices of organisations in developing countries vary in terms of philanthropy, charity, and social services (e.g., roads, education, electricity, health care, etc.) (Amos, 2018b; Muthuri & Gilbert, 2011). Hence, the purpose of this study was to explore the perception and practices of CSR by energy sector firms in Ghana. The remaining parts of the paper include a review of the most relevant literature, methodology, findings, and interpretation of outcomes. The final part present conclusions drawn based on the findings of the study.

## **02.0 LITERATURE REVIEW**

### **2.1 CSR Perception in Ghana's Energy Sector**

Corporate social responsibility (CSR) has become part of the corporate fabric (Hinson, 2011), however, the perception and understanding of it in developed and developing countries differ significantly. According to GTZ (2009), the international prevalent conception of the subject stems from industrialised developed countries and can best be characterized by the term strategic CSR where it is not seen as cost, constraints, or charitable deeds but rather a strategic concept that generates opportunities innovation and competitive advantage of corporations while solving the social problem (Frimpong, 2013). Lech (2013) believes that CSR is perceived to be a voluntary obligation for directors and workers, as well as consumers, suppliers, and society where companies are located, such as various social, economic, and environmental activities. Oh and Park (2015) and Carroll (1999) also defined CSR as the organisation's commitment to behave socially and environmentally responsible while striving for its economic goals. Additionally, Rahim et al. (2011) emphasised that business organisations' primary role in the society today is no more solely profit-making and maximization but is also focused on acting responsibly towards stakeholders.

When asked how CSR should be defined, Ghanaians see it as a concept that focuses on "building the capacity of the local people" and is used to "fill in for the government's shortcomings", according to a survey by the World Business Council for Sustainable Development (Amponsah-Tawiah & Dartey-Baah, 2011, p. 108). Ghanaians also understand the need of recognising cultural differences and assisting communities in developing employment skills. Nonetheless, numerous scholars have challenged CSR as an insufficient response to these governance shortcomings when utilised for this purpose (Amponsah-Tawiah & Dartey-Baah, 2011). The country's other complex difficulties, including as low per capita income, a weak currency, capital flight, low productivity, and low savings, have made it nearly hard for indigenous enterprises to engage in CSR initiatives (Amponsah-Tawiah & Dartey-Baah, 2011; Latapí et al., 2021).

Although Ghanaian local companies were familiar with the concept and practise of CSR to some extent, they subscribed less to the contemporary notion of CSR; they were less strategic, less moral, and ethical in their approach to CSR, according to Ofori and Hinson (2007), as cited in Hinson et al. (2017). According to Ofori and Hinson (2007), internationally linked Ghanaian enterprises, on the other hand, have a better understanding of the many elements of CSR and how they may be leveraged to promote their business. However, Agyemang et al. (2016) also interviewed 20 shareholders to explore the perception of individual Ghanaian shareholders on corporate social responsibility (CSR), and the results revealed that individual shareholders believe that CSR is about firms implementing measures that reduce the harm of firms' activities on the environment, respecting workers, customers and other stakeholders, ensuring a hale and hearty and secured work environment, offering standardized or quality products and services to the market, buying suppliers products at a reasonable price and offering a helping hand to the local community where firms operate. The participants of the study also indicated that corporate directors and managers must take into consideration the interests of all corporate stakeholders-workers, customers, shareholders, suppliers, the local community, and the environment formulating their CSR policies.

### **2.2 CSR Practice in Ghana's Energy Sector**

Generally, research indicates that CSR practices come in different forms and value dependent on the unique social issues of the beneficiaries, type of organisation and even the industry. According to Visser (2008, p. 478), "CSR performance varies greatly between countries". Amos (2018b) systematically reviewed SCR in developing countries' contexts and found the most prevalent CSR practices to be social issues, environmental issues, and ethics-related issues. The same author recently revealed that CSR practices in the mining industry of Ghana are categorized into six main thematic namely community involvement, work ethics, environment, health/safety and welfare of employees/communities, respect for the law, and financial sustainability (Amos, 2018a).

The focus on CSR is increasingly common in the energy sector especially because it is no longer possible for companies in the energy sector to only focus on returns but to satisfy shareholders and other stakeholders who exert increasing pressures. In fact, governments and societies are working to ensure that energy companies and other companies utilizing natural resources are looking ahead to the long-term future and have a clear strategy for how they will operate both profitably and responsibly (Stjepcevic & Siksnylyte, 2017; Stuss et al., 2021). In the case of Ghana, CSR by energy sector firms (such as Volta River Authority, GRIDCo, Tullow, etc.), have played pivotal roles in addressing some social challenges and as well shortened the hands of government in addressing these challenges. Several public cries

have emanated from within communities who believe addressing some of these social challenges should include the decisions of the end benefactors of these initiatives. Not until October 2016 where Ghana saw the need to adopt a policy to promote the contributions of firms especially in the energy sector to the socio-economic development of communities within their sphere of influence and have a harmonized system where stakeholders are most importantly involved (Amponsah-Tawiah & Dartey-Baah, 2011; Donaldson & Preston, 1995).

### **03.0 METHODOLOGY**

#### **3.1 Research Design**

Guided by both pragmatism research philosophy and the abductive research approach (Creswell & Creswell, 2018), the mixed-methods research design was used to understand the meaning participants made of CSR and how it's being practiced in Energy Sector in Ghana. According to Creswell and Creswell (2018), mixed methods involve “combining or integration of qualitative and quantitative research and data in a research study”. This research design provides a more thorough picture of research problems than either of these do alone (Creswell, 2014). Specifically, a convergent design in which the researcher implemented the quantitative and qualitative strands at the same time (Creswell & Creswell, 2018), was used to collect both quantitative and qualitative primary data.

#### **3.2 Participants**

Twenty-five participants were recruited from four Energy Supply Companies (ESC) in Ghana for the study and other stakeholder groups. These included Suwon Asogli Power Limited, Tema Oil Refinery (Tema Power Enclave), Volta River Authority (VRA), and the Karpowership Ghana Company Limited. Local government authorities (Assemblymen), community heads and opinion leaders, Unit Committee heads, and members of the community were also interviewed. CSR representatives and CSR managers from energy supply firms, as well as the old and young individuals from various educational, ethnic, and religious backgrounds, were among the target group.

The purposive sampling strategy was used to sample the individual Energy Supply Companies in the energy sector that responded to the invitation to participate and met the inclusion criteria, which were: (a) the company might have installed plants where their operations affect the immediate communities where they operate, (b) attainment of legal recognition as Energy Supply Companies by Energy Commission and the state, (c) evidence of an ongoing CSR activity or intervention as well as engagements, and (d) the company must be in operation for the past 5 years. Based on these criteria, thorough search, and company profiles review, it was realized that the aforementioned companies met all the criteria and qualified for selection. The individual participants were purposely recruited into the study due to accessibility and their experience in their respective work environments. We obtained 20 valid and usable questionnaires responses representing 80% out of a total of 25 questionnaires administered.

#### **3.3 Data Collection**

Both qualitative and quantitative data were used to identify the perception and practice of CSR by energy sector firms in Ghana. Using the notation system outlined by Creswell and Clark (2011), this research is conceptualized as QUANT + QUAL, or equal status (Creswell & Clark, 2018), because both methods had equal emphasis, and the results of the separate strands were converged. All data were collected in a single, in-depth interview with an average of 27 minutes (range = 25-30, SD = 4.75). Before conducting interviews, the participants had informed consent and a Participant Information Sheet was issued to keep them written. There were two sections to the interview. The first element was intended to understand the participants' perceptions of corporate social responsibility.

The interview begins by asking participants to define the concept of corporate social responsibility from the perspective of their respective organisations. They were also asked, “What does CSR mean to you and your company and why does the company engage in CSR?” The interview turned to the practice of CSR in Energy Companies. Participants were quizzed "How has your company been practicing CSR?" or "How has the energy company in your community been practicing CSR?" The participants were encouraged to discuss their understanding of the concept and practice of CSR in energy companies in Ghana. In order to get the quantitative data, the participants were allowed rank on a 5-point scale. Participants numbered 1- 4 are from the Energy Companies while the rest are from the stakeholder groups.

#### **3.4 Data Analysis**

Interview recordings were transcribed verbatim on an Excel spreadsheet, as recommended by Niglas (2007). The data were analysed in their form: either numerical or word-based. We analysed the numerical information from the interview quantitatively and the word-based information qualitatively and then compares the two sets of results to assess in what ways the results converge and diverge. The conclusions that are drawn from the two strands in the research were then integrated. The numerical data were analysed using both descriptive and inferential statistics such as frequency counts and a one-sample t-test. Qualitative data were coded using a typology (Bazeley, 2009; Creswell & Clark, 2011) developed from the interview results and analysed using content analysis.

Additionally, once the frequencies of the perception on Corporate Social Responsibility (CSR), the importance of corporate social responsibility to the company and community development were determined, the quantitative data were systematically analysed using SPSS version 25 and summarized effectively in an orderly manner in the tables to present the data in rows and columns. Both qualitative and quantitative data were used to address the research questions pertaining to the perception of CSR and its practices in the energy sector in Ghana. Thus, the reasons for mixing research were complementarity (Creswell & Clark, 2011, 2018; Creswell & Creswell, 2018).

## 4.0 FINDINGS

### 4.1 Qualitative Findings

#### 4.1.1 Perception of Corporate Social Responsibility

In-depth interviews were the primary research tool used. The key informants from the four (4) energy supply companies were interviewed and asked critical questions about CSR and stakeholder engagements, such as the energy supply company's position and individual definition of the CSR concept, the relevance of CSR, and the CSR functions of the section or departments. According to the findings, the four energy supplier businesses studied had a clear understanding of the idea and were actively involved in CSR projects and activities.

Despite this, the study found that 'social integrity' was given a lot of weight in the definition and conceptualization of CSR in the context of energy companies. In the interviews, all the CSR managers and reps said that CSR was not mandatory in Ghana. One of the most compelling reasons for CSR programmes in beneficiary communities, they indicated, is the desire to acquire and maintain "social integrity." Table 1 below shows how respondents (managers and representatives) understood the concept of CSR.

**Table 1** Concept of corporate social responsibility as understood by Ghanaian ESCs

Energy Supply Company's CSR (Managers/ Representatives)	Definition of the concept of CSR as understood by Managers and Representatives of Energy Sector Companies (What does CSR mean to you and your company and why does the company engage in CSR?)
Suwon Asogli Power (Ghana) Limited (Kpone)	<i>"[...] CSR is corporate social responsibility that a company or an institution must undertake although not bound by the legal framework for communities where they operate to benefit the inhabitants and to secure the company's social integrity and also continue to enjoy the peaceful coexistence with beneficiary communities[...]CSR also gives you a good corporate image of this global world of business[...]peaceful coexistence to get the community to buy in because if you don't get their buy-in you can't exist with them[...]"</i>
Karpowership Ghana Company Limited (Tema)	<i>"[...] It is based on the company's goodwill. We incorporate concerns such as human rights, community development, poverty reduction, and so on. We must respect their responsiveness, their cultural values, and ensure that they ultimately benefit from the company's presence. We prioritise individuals so that you don't infringe on their freedoms, and we work together to achieve people's liberty wherever we are. People, first and foremost, do not have to suffer because of our operations here. That is why we are going to assist them in obtaining what they require to live a happy and healthy life."</i>
Tema Oil Refinery Limited (Tema)	<i>It means that "the company is operating in a manner that does not make the community or the district within which it operates worst[...]it is not only what the company does with its profit, but how it operates[...]you could be putting up structures or you could be supporting the local community but if you are operating in a way that is unethical, unlawful, dangerous; not safe for the communities in which you operate for your workers, for your suppliers, then you are not being socially responsible. So, it is not only doing good, or doing PR and trying to whitewash your company[...]some of the things, we do them just to buy our peace."</i>
Volta River Authority (Torgome)	<i>"CSR entails moving beyond our main business functions to take on additional responsibilities intended at improving the lives of the communities where the company's operations are located. This should incorporate environmental as well as socioeconomic behaviours, among other things. We are attempting to get the support of our stakeholders, particularly regarding our activities. We want to live in harmony with our host communities. We strive to do our business in a calm and orderly manner. We also want to avoid any turmoil in the neighbourhood because of our actions[...]"</i>

#### 4.1.2 The Practice of Corporate Social Responsibility by Energy Supplying Companies

Based on the interviews with the key informants from the respective Energy Supply Companies, it was revealed that each of the ESCs has different ways of practices and strategies engaged in achieving their CSR objectives. Each ESC's CSR practice was reviewed to understand how each of the ESC's implement CSR in their respective areas. To record the responses to the interview question, "What are some of the CSR activities or initiatives are undertaken by your company and how was it done?", a description of the qualitative comments with example quotations is provided. Participant number (e.g., P1 = Participant #1) and position (e.g., manager) are provided alongside each quotation.

According to Participant 1 (corporate affairs manager), his company perceives CSR as very important to their company's existence and hence takes much effort to ensure they both see to the needs of the community where they operate and as well, the employees they work with. Participant 1 explained that:

*"Upon commencement of the operation of the company in the area, the company had a community Liaison officer who was the link between the voice of the community and the company. Through the liaison officer, we had information from the community with respect to what their interest may be and what they expect from the company. Based on this data received, the company then prioritizes these expectations based on the company's financial strength for implementation". "[...] The company was able to construct a 2km road in the community to aid vehicular movement and create access to certain areas in the community."*

CSR activities are implemented by ESCs not solely to protect their social integrated but to the benefit of the communities, as illustrated by Participant 2 (a representative of one of the ESCs), who highlighted that:

*“CSR is an important activity the company undertakes not only for the interest of the company in securing its social integrity but also to ensure the community benefits fully from our activities and operations. With our CSR planning and implementation, the company has a manager in charge of CSR who oversees all planning and implementation of CSR activities”. “[...] At the earlier offshore site in Tema where we started operation in Ghana, we discovered that most of the inhabitants were fishermen and hence geared our CSR activities towards that by providing constant power supply for fishmongers to aid their business[...]*”

It was also confirmed that ESCs practice CSR activities to bring development to the local communities where they are located. For instance, Participant 3 (a manager in-charge of CSR) said:

*“[...]the practice of CSR by his company is mostly geared towards local community development. The company believes CSR is giving back to society its due. Due to the inability of the company to operate in full capacity, it has become difficult to put some of its CSR activities into action. But despite that, there was for instance some donations of computers to some needy schools in the community[...]*”

Participant 4 (general services department manager) emphasized that CSR practice by his company started back from the 60s and the company has evolved and gone through several approaches and means to achieve its CSR objectives. He revealed that in 2012 the company launched a CSR programme called the Community Development Programme in the communities impacted by its operations, which is an initiative that sought to invest in the enhancement of human capital with the support of the communities. The programme also aimed to develop and implement social and economic activities in all communities and turn them into notable 'opportunity communities. As Participant 4 (a general services department manager) described:

*“[...] My company is looking at integrating CSR into its core business processes critically looking at the theories, practices, and its significance for contemporary business. The idea is to position VRA to better integrate the concept into decision-making and management activities. The company’s value proposition as spelled out in the company’s policy is to conduct its business of power generation sustainably with maximum positive impacts while mitigating negative impacts on communities and the environment. Most CSR activities are geared toward community development for instance providing portable water for inhabitants along the Volta River[...]*”

Based on the participants’ responses, it could be deduced that efforts have been made by all the four companies in offering their corporate social responsibility services in the best way possible with respect to the way they perceive the concept of CSR. The practice of CSR from this analysis could be said to not follow a particular pattern or approach but rather varied approaches to achieve common objectives and goals.

#### **4.1.3 CSR by ESC’s and Its Impact on the Socio-Economics Development of the Communities**

This section reveals participants’ responses as to whether ‘ESCs be expected to engage in the development of communities or otherwise’. Although this question may seem to demand a simple yes or no answer, the aim of it was to know the reasons they should or not practice CSR. Hence, interviews with different stakeholders reveal diverse and complex responses worth considering. A researcher (Participant 5) on CSR was emphatic in his view that energy supply companies should not be expected to engage in long term community development projects. The participant 5 stated that, *“No, they shouldn’t because, for me, this is important in how we situate CSR. I won’t expect energy supply companies to be much involved in development. They are not set up to develop communities”*. He further emphasized that:

*“communities have a social contract with the state and the fact that there is a general state retreat from development responsibilities does not mean such companies should take-up that responsibility. The state remains the primary actor in community development although energy sector companies can be called upon to play a role but not to become the main actors of development.”*

Participant 4 (a CSR manager) expressed that his company is willing to contribute significantly to the development of communities, but their efforts were restrained by the need to satisfy the basic needs of the communities, which have largely been ignored by the government. They, however, work closely with government institutions in their CSR initiatives. This was supported by other participants who assert that energy supply companies are actively working with the government to situate their CSR initiatives within the national development framework. For instance, according to Participant 3,

*“[...]we shouldn’t forget that any project we do in CSR is done in collaboration with the government. It could be the regional government or the local government, but you find a government footprint or presence in the design and execution of some of the projects which they find key interest in[...]*”

Likewise, Participant 6 (an opinion leader) further revealed that there have been instances where some community development initiatives of the VRA have been stalled by government institutions because they were not going to directly benefit (monetary wise) from the project. He gave an instance where a road project intended to be constructed by VRA was not done because officials from the Highways Authority were adamant that they should be given the money to construct the road themselves or the construction will not be



authorized, and it was not. Thus, some community development projects can be hindered by the very governmental agencies mandated to ensure development because of corruption and the selfish interest of individuals.

However, Participant 7 who is a media representative and a respondent from Tema had a completely different opinion on companies especially contributing to community development as she was of the view that no real development can be done by corporations if they don't first address their ramifications and appropriately comply with regulations. She stated that,

*“[...] So now, instead of engaging in their responsibility, they play games and paying very little compensations and then claim they are engaged in CSR to who's benefit[...] So, if even you are constructing a road, factory, etc. in each community and there is no means of accessing them, or only beneficial to the company alone, what is the use?”*

The important point from this response is that communities must try to be self-reliant and not depend fully on energy supply companies for their developmental needs. According to most of the key stakeholders interviewed from the 4 beneficiary communities, it was revealed that most decisions discussed during the stakeholder meetings they had with the CSR managers of the ESCs, about 85% were not fulfilled hence has seen the improvement of the development of the beneficiary communities According to Participant 8 (media personnel), at the Kpone enclave at the time of the interview said.

*“They come and we agree on one thing that needs to be implemented or programs that need to be done based on their own terms but when it's time for such initiatives to be implemented they give stories[...].”*

However, Participant 9 (professor in business management) was of the view that the initiatives by the ESC in the area were helpful to the community in a way, but they were misplaced priorities. He had this to say during the interview with him

*“[...] VRA has done a lot in contributing to the community but lets us face facts. In a community that needs basic health care facilities well equipped, we end up getting exercise books, pencils, and pens for school children[...] we the parents can afford that[...].”*

Answering the question ‘How will you rate the nature of community development with respect to CSR initiatives?’, the following tables portray the response of community members and other stakeholders from the beneficiary communities (Kpone, Torgome, Tema for both Karpowership and TOR) based on the quantitative approach.

## 4.2 Quantitative Findings

Following the conceptualization of CSR by the various managers, the study asked the employees of the ESCs and community members and other stakeholders from the beneficiary communities (Kpone, Torgome, Tema) to rate the nature of community development with respect to their perception of CSR initiatives and practices offered by the Energy Supplying Companies. The respondents indicate CSR is the Continuing commitment by the company to behave ethically and contribute to economic development and quality of life of the workforce and their families, as well as the local community and the society at large. The results are presented in Tables 2, 3, and 4 respectively.

### 4.2.1 Perception of Corporate Social Responsibility (CSR)

The perception of corporate social responsibility was measured using both descriptive and inferential statistics (one-sample t-test). From the results in Table 2, the indicators of corporate social responsibility were averagely supported, thus participants in the study averagely agreed to the statements. The assertion that corporate social responsibility is defined as the continuing commitment by a company to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large. From the results, it was rated with a mean score of 4.40 (SD of 0.550), and statistically significant which meant participants' agreement level was highly significant, t-value of 16.349, and p-value  $0.000 < 0.05$ .

Corporate social responsibility was shown to be viewed as the preserve of the company, a mean score of 4.60 (SD was 0.492). This suggested the participants strongly agreed averagely to the indicator that corporate social responsibility is viewed as the preserve of the company and this was statistically significant, t-value 5.025, and p-value of  $0.000 < 0.05$ . It was also observed community members are actively involved in corporate social responsibility projects, the mean score recorded was 4.66 (SD = 0.476) with the significant test result, t-value 24.365, and p-value  $< 0.05$ . Most of the respondents agreed that the company is doing enough to support corporate social responsibility and similarly agreed that the company has a working policy on corporate social responsibility, thus 85 percent of the respondents said for each.

The mean score for the assertion that the company is doing enough to support CSR was 4.715 (SD = 0.556) and the company has a working policy on CSR was 4.425 (SD = 1.067), and the respective t-values were 21.768 and 7.028 with p-values of  $0.000 < 0.05$ . These indicators of perception of corporate social responsibility were highly significant. The two indicators' respondents averagely agreed with mean scores 4.04 (SD = 0.920) and 4.10 (SD = 1.000) were that; “the company allows me to participate in decision making pertaining to corporate social responsibility policy” and “the benefits of corporate social responsibility outweigh the challenges”; these indicators were statistically significant. Almost all the participants in the study rated corporate social responsibility to the company as at least important; thus, 27 percent said important and 73 percent said very important where the average rating score was 3.73 with deviation of 0.446, t-value

of 27.566 and p-value < 0.05. The results suggested the respondents averagely rated corporate social responsibility as very important (see Table 3).

**Table 2** Perception of corporate social responsibility (CSR)

Indicators	Frequencies (Percent)					Test Statistics			
	SD	D	N	A	SA	Mean	Std. Dev.	t-value	p-value
Opinion on corporate social responsibility	-	-	3(3.0)	54(54.0)	43(43.0)	4.40	0.550	16.349	0.000
Corporate social responsibility is viewed as the preserve of the company	-	-	-	40(40.0)	60(60.0)	4.60	0.492	5.025	0.000
Community members are actively involved in corporate social responsibility project	-	-	-	34(34.0)	66(66.0)	4.66	0.476	24.365	0.000
The company is doing enough to support corporate social responsibility	-	-	5(5.0)	19(19.0)	76(76.0)	4.71	0.556	21.768	0.000
The company has a working policy on corporate social responsibility	5(5.0)	5(5.0)	2(2.0)	36(36.0)	52(52.0)	4.25	1.067	7.028	0.000
The company allows me to participate in decision making pertaining to corporate social responsibility	2(2.0)	5(5.0)	13(13.0)	47(47.0)	33(33.0)	4.04	0.920	5.868	0.000
The benefits of corporate social responsibility outweigh the challenges	2(2.0)	8(8.0)	9(9.0)	40(40.0)	41(41.0)	4.10	1.000	6.000	0.000

**Table 3** Importance of corporate social responsibility to the company

Rate	Frequency	Percent
Important	27	27.0
Very important	73	73.0
Total	100	100.0
<b>Mean Score (SD)</b>	<b>3.73 (0.446)</b>	
<b>t-value (p-value)</b>	<b>27.566 (0.000)</b>	

#### 4.2.2 Corporate Social Responsibility and Community Development

Table 4 presents the measures on corporate social responsibility and community development using descriptive statistics and a one-sample t-test. From the results, the majority of the respondents indicated corporate social responsibility address the needs of the beneficiary communities to a moderate extent averagely, a mean score of 5.08 (SD = 1.316). The test statistics showed the needs of the communities are significantly addressed t-value 12.009 and p-value < 0.05. The participants in the study revealed beneficiary communities are consulted on the kind of corporate social responsibility activity to implement. These indicators recorded a mean score of 4.08 (SD = 0.918) and a t-value of 6.321 and a p-value < 0.05 showing significant agreement of the statement. It was also averagely rated that the nature of community development with regards to CSR was good, the mean score of 4.47 (SD=0.731), and t-value of 13.268 and p-value of 0.000 < 0.05. This suggested respondents in their opinion rated the nature of community development with respect to CSR to be very good.

**Table 4** Corporate social responsibility and community development

Variables	N	Percent	Mean (SD)	t-value	p-value
<b>Do you think corporate social responsibility address the needs of the beneficiary communities</b>					
To a small extent	6	6.0			
To some extent	14	14.0			
To a moderate extent	4	4.0	5.08 (1.316)	12.009	0.000
To a great extent	18	18.0			
To a very great extent	58	58.0			
Total	100	100.0			
<b>Beneficiary communities are consulted on the kind of corporate social responsibility activity to implement</b>					
Strongly disagree	3	3.0			
Disagree	4	4.0			
Neutral	8	8.0			
Agree	52	52.0	4.08 (0.918)	6.321	0.000
Strongly agree	33	33.0			
Total	100	100.0			
<b>How will you rate the nature of community development with respect to corporate social responsibility</b>					
Average	5	5.0			
Good	52	52.0			
Very good	34	34.0	4.47 (0.731)	13.268	0.000
Excellent	9	9.0			
Total	100	100.0			

## 05.0 DISCUSSION

Some researchers assert to the thought that CSR is an interwoven concept between business and society rather than a distinct entity hence both works together. Others have also suggested that CSR concerns how companies manage and organise the business process to produce an overall positive effect on society (Baker, 2003; Karaman et al., 2021). Over the years, CSR has been used in exchange with corporate responsibility, social enterprise, corporate citizenship sustainability, sustainable development, corporate ethics, and in some cases corporate governance (Bassen et al., 2006; Owusu-Manu et al., 2021b). The analysis revealed that Ghana's energy supply businesses had well-developed structures and procedures to support their CSR operations. According to the findings, energy supplier businesses in Ghana engage in CSR efforts mostly because they have made sufficient earnings to give back to society. As a result, they do not see CSR as purely a business instrument for achieving a win-win situation in their catchment communities.

These critical insights corroborate what researchers like Ofori and Hinson (2007), Ofori (2010), Hinson (2011), Abugre and Nyuur (2015), and Ofori et al. (2014) have discovered about CSR and its practise in Ghana. For example, the findings are congruent with those of Ofori (2010), whose study of management attitudes toward social responsibility and ethics in Ghana indicated that, despite the lack of a legal framework for CSR in Ghana, businesses engage in a variety of CSR activities. The findings of the study revealed that the definitional construct of CSR in the context of Ghana's energy business differs from the general observations made by the Global Compact Network Ghana Case tales. In contrast to the assumption in the Global Compact Network Case stories that Ghanaian institutions saw CSR as a charitable venture, the study found that CSR was conceptualised differently in the Ghanaian energy business, with a strong emphasis on 'social integrity'. The need to acquire and retain their 'social integrity', according to all CSR managers and officers in the energy sector, was a prominent reason for CSR initiatives, and the acquisition and retention of their social licence to operate in their communities was annexed to the companies' need for economic gains.

The findings revealed that although the companies are to some extent delivery on their mandate of social responsibilities there is still much to be done. The results also affirm the assertion made by Mezher et al. (2010), Owusu-Manu et al. (2021a) and Kukah et al. (2021) that not only new companies are tied to social responsibilities but also the old companies are also effortlessly involved in the practice of CSR. The outcomes also revealed that although the country had no CSR policy for energy supply companies to follow and not being compelled to see to the development of the communities where they operate, the companies were fulfilling and meeting to some extent the development needs of the communities.

## 06.0 CONCLUSION

The paper focused on exploring the perception and practices of CSR by energy sector firms in Ghana. CSR managers, CSR officers, and some opinion leaders all had a high level of awareness of the CSR idea, according to the survey. However, their understanding of the idea was geared primarily toward implementing CSR efforts in their catchment communities, such as community development programmes and including the communities in decision-making. The findings suggest that CSR was seen as a voluntary activity in the Ghanaian energy supply industry, with enterprises being obliged to work within societal norms rather than regulatory standards in the country. Despite this,



the corporations placed a high value on CSR initiatives because it was a key component in determining their ability to obtain and maintain social legitimacy. Priority was given to the economy in the Ghanaian energy supply sector, followed by philanthropic (albeit the energy supply corporations do not consider it an act of charity), legal, and ethical considerations.

With the level of CSR practice by the energy supply company, the findings indicated that the companies practice CSR but based on their own planned policy objectives with most of the interventions geared towards social interventions like education, provision of potable water for communities, scholarship schemes, and road development. The findings also revealed that the practice of CSR was mainly driven by the financial strength of the companies involved where projects and programs have been stalled due to inadequate funding from the management of the companies. Community members and other stakeholders from the study findings indicated they are quite satisfied with the level of CSR practice of the companies in the area but believe much more could be done to improve the development of the communities.

This study has some practical implications as well. Policymakers will make use of the finding of the research to inform their knowledge in designing policies related to CSR. The outcome will also guide corporate firms in the energy sector to make decisions to either consider stakeholders as vital movers of development in the communities they operate or they being a hindrance to their CSR mandate. This research is significant and will be a reference point for other researchers and academia in the area of stakeholder engagement in corporate social responsibilities interventions especially in the energy sector. It is recommended that the energy supply companies should intensify efforts to educate the public on their primary responsibilities, various commitments to other stakeholders, and operational/financial limitations. By doing so, the public will begin to show understanding and appreciation of the efforts and contributions of such organizations.

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## APPENDIX A

### Sample of Questionnaire

**INSTRUCTIONS:** This is a study to find out the extent of stakeholder’s engagement in Corporate Social Responsibility and to unravel the reality practiced by Energy Sector Firms which impacts the development of their operational areas. As an employee, stakeholder, or an inhabitant, you qualify to participate in this survey. In the following sections there are questions that focus on Corporate Social Responsibility and stakeholder engagement and its link to development of communities where these companies operate. Please respond to each question as honestly as you possibly can. Remember that your responses are confidential and solely for academic purposes.

Please tick (✓) where appropriate.

#### **A. Inhabitants in Operational Areas of Energy Firms**

1. Are you aware the company has a social responsibility towards this community? Yes [ ] No [ ]  
If yes, how did you know it?  
.....
2. Do you know the objectives of their CSR policies? Yes [ ] No [ ]
3. To what degree has the company been fulfilling their social responsibility?  
.....
4. Have you noticed some specific things that the company has done for the community? Yes [ ] No [ ]
5. To what extent are you satisfied with what they have done?  
.....
6. Are they involving you in the planning and implementation of these projects? (Their CSR policies). Yes [ ] No [ ]
7. How many times over the period has the company involved you in the planning and implementation of these CSR projects or programs?  
1 [ ] 2 [ ] 3 [ ] 4 [ ] 5 [ ] more than 5 [ ]
8. If ‘Yes’ in Q6. How are they involving you?  
.....
9. How many program(s)/project(s) is/are implemented in your area?  
1 [ ] 2 [ ] 3 [ ] 4 [ ] 5 [ ] more than 5 [ ]
10. Is the specific project beneficial to you personally? Yes [ ] No [ ]  
If ‘Yes’, how?  
.....
11. Is it beneficial to the whole community? Yes [ ] No [ ]  
If ‘Yes’ how can it be sustained?  
.....
12. To what degree has the establishment of the plant reduced poverty in the Kpone-Katamaso District Assembly? .....
13. Does the operation of the plant/company affect your health? Yes [ ] No [ ]  
If ‘Yes’ How?  
.....
14. Does the operation of the plant/company affect the environment? Yes [ ] No [ ]  
If ‘Yes’ How?  
.....
15. How does it affect your social and cultural life?  
.....

#### **B. Management and Staff of Energy Sector Firms** **Socio-demographic Background of Respondent**

1. Gender of Respondent: Male [ ] Female [ ]
2. For how long have you been working in this company?  
1-5 years [ ] 6-10 years [ ] 11-15 years [ ] 16 years and above [ ]
3. Level of education (Educational background):  
Diploma [ ] Degree [ ] Post-Degree (MA, MSC, MBA, MPHIL) [ ] Others (please specify) .....
4. What is your position in the company?  
Senior staff [ ] Junior staff [ ] Management staff [ ] Operational staff [ ]
5. Marital status: Married [ ] Single [ ] Widowed [ ]

**Perception on Corporate Social Responsibility (CSR)**

- 6. What is your opinion on Corporate Social Responsibility if it is defined as the continuing commitment by a company to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large?  
 Strongly disagree [ ] Disagree [ ] Neutral [ ] Agree [ ] Strongly agree [ ]
- 7. Corporate Social Responsibility is viewed as the preserve of the company.  
 Strongly disagree [ ] Disagree [ ] Neutral [ ] Agree [ ] Strongly agree [ ]
- 8. Community members are actively involved in Corporate Social Responsibility projects.  
 Strongly disagree [ ] Disagree [ ] Neutral [ ] Agree [ ] Strongly agree [ ]
- 9. The company is doing enough to support Corporate Social Responsibility.  
 Strongly disagree [ ] Disagree [ ] Neutral [ ] Agree [ ] Strongly agree [ ]
- 10. The company has a working policy on Corporate Social Responsibility.  
 Strongly disagree [ ] Disagree [ ] Neutral [ ] Agree [ ] Strongly agree [ ]
- 11. The company allows me to participate in decision making pertaining to Corporate Social Responsibility policy?  
 Strongly disagree [ ] Disagree [ ] Neutral [ ] Agree [ ] Strongly agree [ ]
- 12. The benefits of Corporate Social Responsibility outweigh the challenges.  
 Strongly disagree [ ] Disagree [ ] Neutral [ ] Agree [ ] Strongly agree [ ]
- 13. How important is Corporate Social Responsibility to the company?  
 Totally unimportant [ ] Unimportant [ ] Important [ ] Very Important [ ]

**C. Corporate Social Responsibility and Community Development**

- 14. Do you think Corporate Social Responsibility addresses the needs of the beneficiary communities? To a large extent [ ]  
 To a moderate extent [ ] To a small extent [ ] Always [ ] Sometimes [ ] Rarely [ ] Not at all [ ]
- 15. Beneficiary communities are consulted on the kind of Corporate Social Responsibility activity to implement.  
 Strongly disagree [ ] Disagree [ ] Neutral [ ] Agree [ ] Strongly agree [ ]
- 16. How will you rate the nature of community development with respect to Corporate Social Responsibility?  
 Excellent [ ] Very good [ ] Good [ ] Average [ ] Poor [ ] Very poor [ ]
- 17. What in your opinion, should be done to strengthen the company’s Corporate Social Responsibility program?  
 .....
- 18. Please list specific CSR projects/programs undertaken by the company for the past 4 years  
 .....
- 19. Do you have a policy on CSR? What does the policy say about your operations in the communities?  
 .....
- 20. What are some of the challenges faced by your company in delivering CSR?  
 .....
- 21. How does the company engage the community leaders and stakeholders in its CSR activities?  
 .....