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<sup>1</sup> Murangira, K., & <sup>2</sup> Mulyungi, P.

<sup>1</sup> MBA Student, Jomo Kenyatta University of Agriculture and Technology [JKUAT], Rwanda

<sup>2</sup> Doctor, Lecturer, Jomo Kenyatta University of Agriculture and Technology [JKUAT], Rwanda

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**ABSTRACT**

*Over the decades, the concept of corporate social responsibility (CSR) has continued to grow in importance and significance. As a result, there has been an increasing interest among scholars and researcher to investigate the link between CSR initiatives and a company's business sustainability. At the same time, implementing CSR as part of business strategy has received a lot of attention as one of the strategies that companies can employ to gain competitive advantage, reduce risk and costs, improve company brand and also attract a customer and a talented pool of employees. However, determining how CSR and financial performances are connected is further complicated by the lack of consensus of measurement methodology as it relates to corporate social performance. Investors want to see financial gains from their firms' investments in CSR initiatives. Employees want to get more involved in CSR activities and since CSR is fairly a new concept at MTN Rwanda. This study focused on the employee views on these CSR activities. The findings from this study would create room for the company to take CSR activities more seriously and therefore make them part of their strategy. Following the analysis of the data, the following were some of the findings discussed; that 72 percent of the respondents believe that CSR can lead to increase in profits for the company, 98 percent of the respondents agreed that CSR improves the brand of a company. 76 percent would stay longer at a company that is socially responsible and 62 percent disagreed that they would take up employment in a company because of its CSR activities. This study provided further insight at how CSR is important to the brand of a company, to the employees' especially through learning and innovation and to the customers and investors of a company to MTN Rwanda. Recommendations were given based on the findings and further research in this area was recommended.*

**Keywords:** CSR initiatives, Company's Business Sustainability, MTN Rwanda

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## INTRODUCTION

The concept of corporate social responsibility (CSR) has continued to grow in importance and significance. It has been the subject of discussion, debate and research. There are ongoing discussions as to what it means and thus it has developed and evolved in both academic as well as practitioner communities worldwide.

Corporate Social Responsibility is defined as:

*'The extent to which the triple bottom line Profit, Planet and People is incorporated in the business' strategy, to attain economic prosperity, environmental quality and social justice, while meeting the expectations of stakeholders.'*<sup>i</sup>

The definitions of the CSR bottom line characteristics People, Planet and Profit are related to John Elkington's theory,<sup>ii</sup>

- People: Assurance of and consideration for social justice of their own human capital and of the broader community.
- Planet: Deference and respect for nature and environment during and out of the enterprise's activities.
- Profit: Attainment of business continuity, profitable returns and growth

The triple bottom line (TBL) covers not only the economic value corporations add, but also on the environmental and social value they add and destroy.<sup>iii</sup>

CSR has become such an interesting topic for discussion that most magazines or newspapers have some discussion of the issue, some innovative example of what a company is thinking or doing about CSR. There are regular blogs, discussion lists, journals that have discussions on CSR on a regular basis. Some business communities have formed their own organizations specializing on this topic. CSR is becoming embedded in every part of a business; the main change from the early days is the arrival of more internationally recognized measurement tools. Organizations are increasingly

serious about discovering the expectations of stakeholders and assessing their satisfaction levels.

The trouble is that most companies assess the cost of CSR as an expense rather than, potentially, an investment in a strategic asset or distinctive capability. As CSR becomes embedded in business, firms must be able to demonstrate its role in their success.

"CSR is not just about talking the talk. If organizations fail to walk the walk, exposure will be the ultimate price."<sup>iv</sup>

Corporate social responsibility is continuously growing in importance in the modern world of globalization. Many companies have now also realized that CSR has a positive impact on the contribution to the financial performance of the company itself.

There are some studies that emphasize the link between CSR and corporate financial success. They also promote the responsibility – profitability connection and assert that CSR leads to long-term shareholder value. This therefore suggests that CSR is evolving into a core business function which is central a company's strategy and fundamental to its success.<sup>v</sup>

There definitely is a link between business and society. A well off business depends on a well-off community to create demand for its products and provide a supportive business environment. A well-off society depends on competitive companies that can create jobs, build wealth, buy local goods, and pay taxes.

### Statement of the Problem

Most businesses today are facing a number of challenges in their approach to CSR. The lack of a systematic framework linking investment in these responsibilities to social or business outcomes could well be inhibiting the development of CSR. MTN Rwanda as a business launched the CSR activities in 2007 and since then; there has been no clear measure on the CSR activities. Determining how social and financial performances are connected is

further complicated by the lack of consensus of measurement methodology as it relates to corporate social performance. Investors want to see financial gains from their firms' investments in CSR initiatives. The problem is that the business and CSR strategies and functions are misaligned. This misalignment often results in the distribution of limited resources from the company to CSR programs that provide minimal benefit to the beneficiaries and the business. Furthermore, sustainability of the CSR projects after implementation is difficult to manage. For example, one of the projects which involved giving computers to students in order to improve their ICT skills; has proven difficult to sustain because they need internet connection and other services that are not readily available.

The common CSR practice now is that CSR and community issues are treated as separate from the core business agenda. The limited measurable social impact or benefit to the business results to little business benefit and CSR initiatives are hard to sustain. It is in light of the continuous lack of clarity on how to measure the impact of CSR activities and how they are communicated that has aroused the need for this study on Employee views on Corporate Social Responsibility activities in a company: The Case of MTN Rwanda.

These challenges need to be addressed and tied together with a deeper approach to CSR in order to find out whether CSR activities are really producing the benefits for society as well as for business as they are claimed to do.

### **Objectives of the Study**

- To study the perceptions of MTN Rwanda employees on CSR activities.
- To study the impact of MTN Rwanda's CSR activities on employee retention and attracting potential employees.
- To assess the impact of CSR on the different parts of the MTN business like brand, innovation, and communication.
- Recommend a suitable mechanism for measuring the CSR activities at MTN Rwanda.

## **LITERATURE REVIEW**

### **Economic drivers for corporate social responsibility**

#### **Employee recruitment, motivation, and retention**

Previous surveys indicate that CSR is becoming an increasingly important factor in attracting and retaining a talented and diverse workforce. Companies that take their employees interests at heart by offering good working conditions will achieve better performance in terms of quality and delivery, and, therefore, experience higher levels of productivity. MTN Rwanda and MTN Group as a whole believes in cultural diversity, therefore engaging in CSR activities puts MTN Rwanda in a good position in terms of employee recruitment, motivation and retention.

#### **Learning and innovation**

In an ever-increasing competitive world, learning and innovation are critical to the long-term survival of any business. Corporate social responsibility can be a vehicle for business to respond to environmental and societal risks and turn these into business opportunities. Most of the multinational companies engage in CSR activities. Studies show that a company's R&D objectives are derived from corporate strategy and those objectives consider sustainability targets. For example; The Bosch Group strives to enlarge its "green" business activities. The growing relevance of climate protection and rising prices for energy are driving factors for this strategy. Against this background, especially business activities in the area of renewable energies were promoted. One example is the acquisition of Ersol Solar Energy a leading producer of solar cells.<sup>vi</sup>

MTN Rwanda should make use of CSR programs to come up with innovative ideas that will put MTN Rwanda on the radar as the most innovative company.

#### **Reputation management**

Companies are judged by customers, suppliers and the broader community and this can have an impact on the company's profitability and success. Since companies today operate in a market of opinion,

corporate social responsibility makes it easier for them to influence the attitudes and perceptions of their stakeholders, customers and suppliers, thus building positive relationships. CSR is not just about talking the talk, but also walking the walk and this not only enhances plausibility but also build trusts among the customers and stakeholders of MTN Rwanda.

### Competitiveness and market positioning

Customers want to be associated with a company brand that carries out corporate social responsibility activities. Corporate social responsibility branding can draw consumers away from competitors to your company and therefore improve the profitability and value of the company.

### Investor relations and access to capital

Investors are more attracted to companies that carry out Corporate Social responsibility activities, they believe that a company can gain market share through its involvement in CSR activities. Studies carried out indicate that analysts place as much importance on corporate reputation as they do on financial performance.

## METHODOLOGY

This study aimed at finding out the employee views of Corporate Social Responsibility activities in MTN Rwanda. The qualitative strategy took the form of a case study. This strategy was chosen because it enabled the researcher to understand in a deeper way how CSR activities are carried out at MTN Rwanda and how employees perceive it. According to Maxwell A Joseph, qualitative studies enable the

researcher to get meanings of events, situations and actions in the participants' social environment.  
vii

The quantitative strategy took the form of a survey design. This design was chosen because it enabled the researcher to access a reasonable number of employees whose input helped to determine the underlying challenges of measuring CSR activities at MTN Rwanda. Surveys permit the researcher to collect a large amount of data from a sizeable population in a very economical manner. Also a survey design provides a quantitative or numeric description of trends, attitudes or opinions of a population by studying a sample of that population which enables the identification of attributes of a large population from a small group of individuals.<sup>viii</sup>

The researcher used the non-probability sampling technique because of the cost and time limitations. The sample technique was broken down into purposive sampling. A non-probability sample that conforms to certain criteria is called purposive sampling. Purposive sampling was appropriate for this study because from the unbiased group, the researcher was able to find out the views of the employees on CSR activities.

Purposive sampling is often used when working with very small samples.<sup>ix</sup>For the staff sampling, MTN Rwanda managers and operational staff were selected purposively for the interview, based on how long they have been at MTN, their job level and their gender. Respondents were selected from each department to ensure that each department is represented.

## RESULTS AND FINDINGS

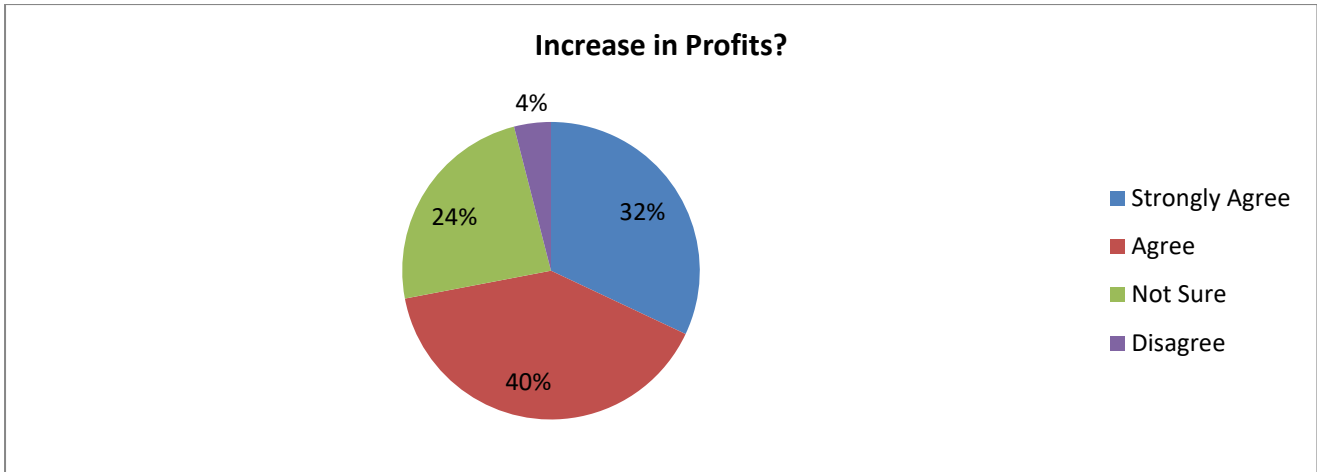
### Perceptions of the employee views on CSR activities at MTN Rwanda;

**Table 1: Respondents view on whether CSR can lead to an increase in profits.**

Response	No of Respondents	Percentage (%)
Strongly Agree	16	32
Agree	20	40
Not Sure	12	24
Disagree	2	4
Strongly Disagree	0	0
Total	50	100

Source: Primary Data





**Figure 1: Increase in Profits**

Source: Primary Data

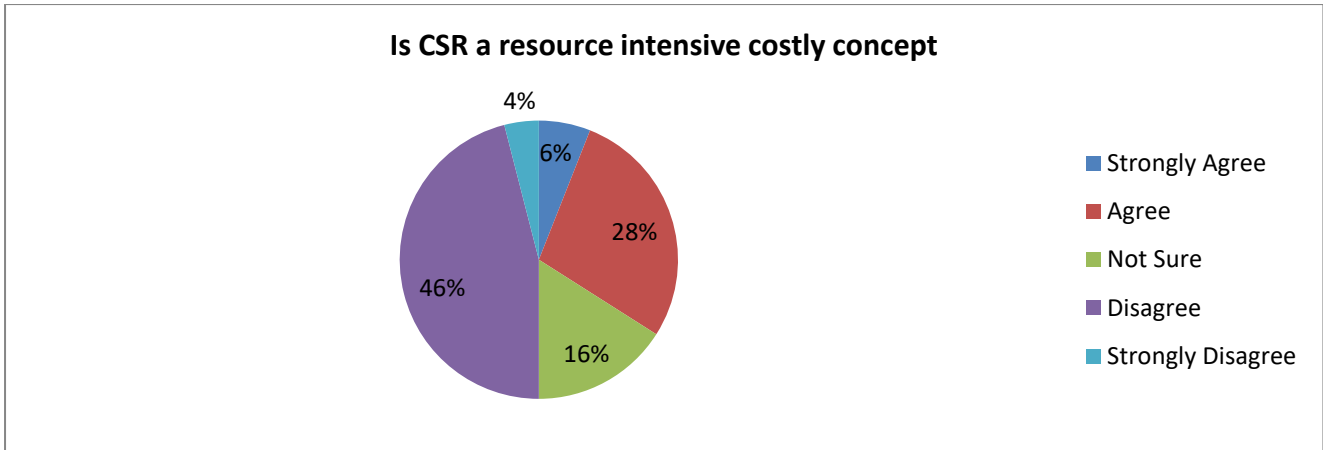
Figure 1 showed that 72 percent of the respondents believe that CSR can lead to increase in profits. As the world is moving to greater heights, profits are not only gained from sales but also from other factors like customer retention and loyalty as well developing innovative products that are in line with CSR guidelines and this may result to a larger market share thus increasing profits. MTN Rwanda should invest more in CSR activities. A healthy business depends on a healthy community to create demand for its products and provide a supportive business environment. There is a long-term synergy between economic and social objectives. There is no direct link that CSR can increase profits, however, CSR can promote respect for the company

in the marketplace which can result in higher sales, enhance employee loyalty and attract better personnel to the firm. Also, CSR activities focusing on sustainability issues may lower costs and improve efficiencies as well. An added advantage for public companies is that aggressive CSR activities may help them gain a possible listing in the FTSE4Good or Dow Jones Sustainability Indexes thus increasing the company's stock price. 24 percent of the respondents that are not sure signifies that they are probably not aware of the benefits of CSR activities and therefore MTN needs to sensitize all employees on the benefits and importance of CSR.

**Table 2: Respondents view on whether CSR is resource intensive and costly**

Response	No of Respondents	Percentage ( %)
Strongly Agree	3	6
Agree	14	28
Not Sure	8	16
Disagree	23	46
Strongly Disagree	2	4
<b>Total</b>	<b>50</b>	<b>100</b>

Source: Primary Data



**Figure 2: Is CSR a resource intensive concept**

Source: Primary Source

Figure 2 illustrated that 50 percent of the respondents disagree with the statement that CSR is a resource intensive and costly concept. If MTN Rwanda is to have a healthy climate in which to function in the future, it must take actions now that will ensure its long-term viability. MTN Rwanda has a reservoir of management talent, functional expertise and capital to invest in CSR projects. Engaging in certain CSR activities will reduce costs and risks to MTN Rwanda.

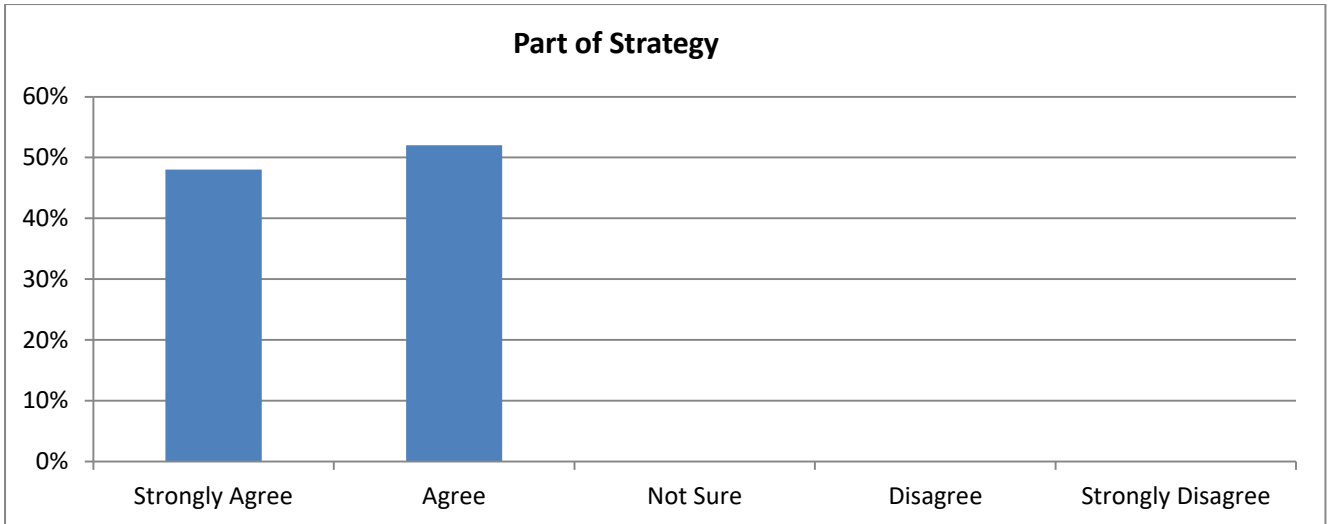
If MTN engages in CSR activities directed at managing community relations, this may result in cost and risk reduction in such a way that the

company may get tax advantages because positive community relationships may decrease the amount of regulation imposed on the firm, because the firm is perceived as a sanctioned or certified member of society. Cost savings attract top management attention as a specific bottom-line benefit to CSR. MTN Rwanda should therefore re think the business strategy and explore the CSR concept more with the view that the company can spend less and achieve high results in terms of business and brand. This shows that employees are more willing to participate in the CSR activities and also that they are aware of the business benefits of CSR activities to a company, in this case MTN Rwanda.

**Table 3: Respondents view on whether a company should take CSR activities seriously and make them part of their business strategy**

Response	No of Respondents	Percentage ( %)
Strongly Agree	24	48
Agree	26	52
Not Sure	0	0
Disagree	0	0
Strongly Disagree	0	0
<b>Total</b>	<b>50</b>	<b>100</b>

Source: Primary Data



**Figure 3: Part of strategy**

*Source Primary Data*

Figure 3 shows that 100 percent of the respondents agree with the above statement and also agree with the researcher's focus which is that companies should take CSR activities seriously and make them part of their business strategy. Companies can use CSR to set them apart from their competitors. MTN Rwanda can build its competitive advantage through CSR strategies. The uniqueness of CSR strategy may serve as a basis for competitive advantage for example by enhancing its relationships with customers, as this enhances brand loyalty. A positive relationship of CSR to consumer patronage is encouraging companies to put in more effort and resources to CSR initiatives. CSR strategies have also been found to have an impact in attracting investment because investors

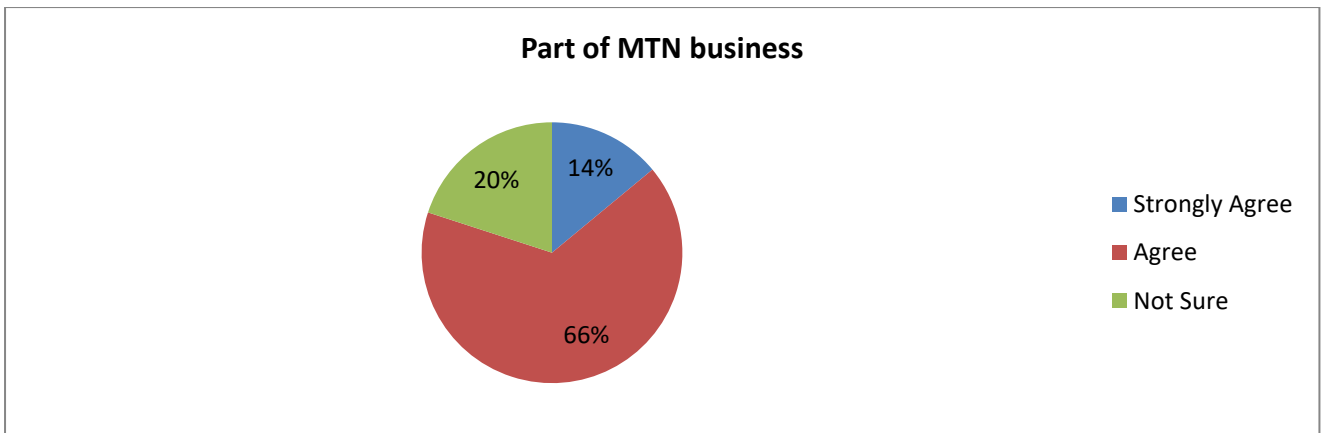
seek companies with good records on employee relations and community involvement. MTN can further enhance its competitive advantage through CSR strategy by combining external and internal orientations, by meeting the expectations of the key stakeholders. External orientations can be through improved marketing and selling capabilities, higher attractiveness as an employer and better relations with government authorities. MTN Rwanda can improve internal orientations by aligning the CSR activities with its core competencies for example through knowledge share sessions where the IT employees educate secondary or university students about the new technologies.

**Table 4: Respondents view on whether CSR is becoming embedded in every part of MTN's business**

Response	No of Respondents	Percentage (%)
Strongly Agree	7	14
Agree	33	66
Not Sure	10	20
Disagree	0	0
Strongly Disagree	0	0
<b>Total</b>	<b>50</b>	<b>100</b>

*Source: Primary Data*





**Figure 4: Part of MTN’s business**

Source: Primary Data

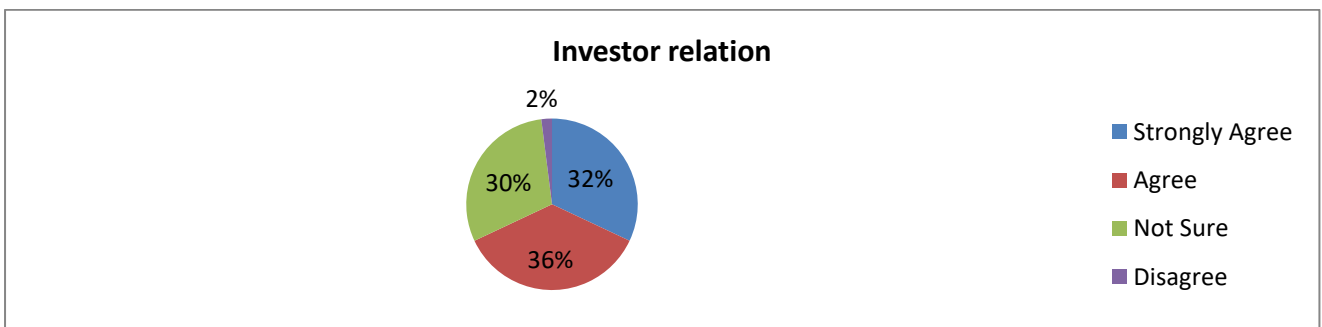
Figure 4 shows that 80 percent of the respondents agree that CSR is becoming embedded in every part of MTN’s business. The researcher selected this sample because they are aware of the CSR activities, managers and supervisors were also selected as they are aware of the business plans and what business targets MTN has. Management at MTN should think strategically, for example, they should ask themselves that if we embed CSR in every part of MTN’s business, shall we get a win – win situation. For example, getting involved in CSR

education causes can improve the quality of human resources available in the professional world thus employing a qualified class. Similarly, getting involved in community activities can result in the creation and preservation of high local quality of life, which may sustain ‘sophisticated and demanding local customers’ who will demand for the latest products and services, who are techno savvy and are interested in high tech products that are provided by MTN Rwanda.

**Table 5: Respondents view on whether they think that investors are increasingly getting attracted to companies that carry out CSR activities.**

Response	No of Respondents	Percentage (%)
Strongly Agree	16	32
Agree	18	36
Not Sure	15	30
Disagree	1	2
Strongly Disagree	0	0
<b>Total</b>	<b>50</b>	<b>100</b>

Source: Primary Data



**Figure 5: Investor Relation**

Source: Primary Data

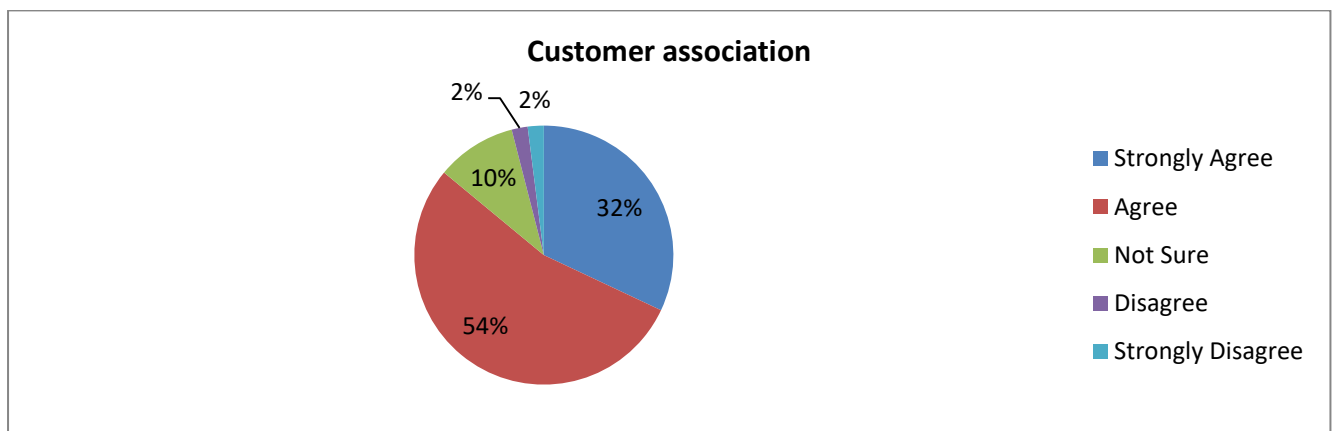
Figure 5 shows that 68 percent agree that investors are increasingly getting attracted to companies that carry out CSR activities. Studies have shown that companies that engage in CSR activities are more likely to have a high share price in the stock market. Investors avoid companies that violate their organizational mission, values or principles. They seek for companies with good records on employee relations and community involvement. MTN Rwanda should engage in those CSR initiatives that meet the demand of the stakeholders. 14 percent

of the respondents belong to the Finance department who deal with the company figures and have prior knowledge on investor news, in addition to that among the sample were Finance and Marketing managers who have a significant role to play in the financial growth of the business. MTN Rwanda should therefore communicate its annual reports in terms of the CSR activities outcomes and should also include CSR in the company business strategy in order to attract investors.

**Table 6: Respondents view on whether they think that customers want to be associated with a company brand that carries out CSR activities**

Response	No of Respondents	Percentage ( %)
Strongly Agree	16	32
Agree	27	54
Not Sure	5	10
Disagree	1	2
Strongly Disagree	1	2
<b>Total</b>	<b>50</b>	<b>100</b>

Source: Primary Data



**Figure 6: Customer association**

Source: Primary Data

Figure 6 showed that 86 percent agree that CSR has an impact on customer loyalty. 24 percent of the respondents belong to departments that deal with customers (marketing and customer care). Their input was very important on finding out about customer loyalty. In the MTN Rwanda case where there is increasing competition in the telecom market, business needs to take CSR seriously in order to retain their customers that could stay with MTN because of its CSR activities of course after

considering other factors like price and customer care. The customer association will lead to increase in purchases which will lead to the increase of company profits. MTN Rwanda can take up cause marketing strategy where in addition to empathizing product advantages, product benefits are linked to appeals of CSR. Through cause marketing, MTN Rwanda will be able to illustrate that it can mutually pursue its profitability goals while helping the community. An example MTN

Rwanda could engage in is donating a small percentage of airtime sales or revenue to a good cause. Customers will definitely want to be associated with such a good cause this attracting them to purchase more products from MTN which will lead to higher revenues and profits.

## **CONCLUSION AND RECOMMENDATIONS**

The concept of CSR has continued to grow in importance; it has been the subject of substantial debate and research. In the literature review, certain aspects of CSR were raised, like the relationship between CSR and company brand, employee retention and the economic drivers of CSR all of which are important to the growth and sustainability of a company. It is important to identify the impact CSR has on employees, customers and stakeholders since the history of CSR shows that it is only about giving. Customers, employees and investors want to be associated with companies that are socially responsible. CSR if well aligned and implemented can result to competitive advantage, improved brand and reputation, reduction in cost and risk. Customers value CSR performance not just economic performance. MTN Rwanda should strategize by selecting projects which are connected to their business.

It is important to measure the outcomes of CSR activities in order to be strategic about its investments and in this way deliver the best possible benefits for society and its shareholders. Reporting corporate responsibility offers an opportunity to inform the business and its key stakeholders about the longer term future. Leading companies are successfully using their CSR reporting strategy as a vehicle to inform the business strategy about these longer term trends. CSR is a non-financial driver that needs to be quantified. Companies need to realize that non-financial measures impact profitability. The importance of CSR is increasing and the upcoming generation of employees has much greater expectations as to the actions of companies, and this impact where they decide to work. Potential

employees will research the social actions of companies before determining where to work.

One of the objectives of this study was to recommend a suitable mechanism to implement CSR activities and appropriate tools to measure the impact on the business. CSR can become a powerful tool for the company to realize enhanced reputation and brand value, increased operational efficiency, improved sales and customer loyalty as well as the ability to attract and retain a quality workforce. It is important to measure the outcomes in order to be able to be strategic about its investments and in this way deliver the best possible benefit for society and its shareholders.

The study recommended the following;

- MTN Rwanda should adopt the Balanced Scorecard as a mechanism to measure the outcomes of the CSR activities and communicates strategy throughout the company. To measure overall CSR performance, goals are set for each of the BSC perspectives and then specific measures for achieving such goals are determined. The BSC does not rely on short-term financial measures as the sole indicators of performance but translates strategy to action, making strategy everyone's job and also manages the intangible assets e.g. customer loyalty, innovation, and employee retention. MTN Rwanda can implement this by translating the CSR business strategy into employee's everyday life and day to day activities, for example as part of MTN core and personal values. Furthermore, management can set up accountability contracts and cascading the BSC into the organization. Tying values and measures to a Balanced Scorecard could be the way to make good intentions more profitable. MTN Rwanda should not only measure the positive outcomes but should also report the negative results so that improvements can be made and weaker projects scaled down in order to expand some other better functioning projects.

- MTN Rwanda should take up the shared value concept that was explored by Michael E Porter. Shared value can be defined as a way of business that states that in order to create long-term value for shareholders; the company has to create value for society. Achieving shared value requires new thinking, new technologies, and new approaches to management. The principles of shared value are that businesses cannot solve society's entire problem, not bear the cost of doing so, businesses must approach the CSR agenda proactively and strategically and where they can add the most value. In so doing, MTN Rwanda should select the social issues that are most tightly linked to the business, for example education (IT projects) and also ensure that they are sustainable. In addition to this MTN Rwanda should identify the problems or challenges in the communities and from here the greatest long term synergy with its business will arise for example rewarding a school, or a less privileged individual with a prize if they develop an innovative product that will not only help the community but also improve the brand and create a source of revenue for MTN Rwanda. While the concept seems new, many will recall that Apple gave computers to schools some 20 years ago. The donations not only met the needs of schools that could not afford the new technology, but also helped build a new, loyal generation of Apple customers.
- There is a need for MTN Rwanda to enhance its business strategy. They should make CSR part of business and use these CSR initiatives to gain competitive advantage, for example take up cause marketing which is a marketing strategy that links products benefits to appeals for charity giving. This can be implemented by creating purchasing incentives (For example 1 franc from each airtime you buy helps a child to go to school), product images to include the CSR activities within the local community. Through cause marketing, companies are able to illustrate that they can, mutually, pursue

their profitability goals and meet the needs of the different stakeholders in society. MTN can also gain a good reputation by getting involved in knowledge share sessions that help to not improve the education of local community but this also grooms the students in to potential customers and a potential and skilled workforce that results to a talented pool of skilled community.

- In order to create a happy and community oriented workforce, MTN should involve the staff more in CSR initiatives through communication and sensitization. While analyzing the data, the researcher discovered that MTN staff would not stay longer at MTN because of its CSR initiatives, this therefore calls for more sensitization on the benefits of CSR and how it plays a role in the company gaining competitive advantage thus having a large market share which has an impact on the survival of a company.
- In order to increase innovation at MTN Rwanda, there is a need for to develop eco friendly products. For example, they can liaise with phone suppliers that manufacture eco friendly phones that have a lower carbon footprint compared with most mainstream devices, this helps to know the company is doing the environment some good. In addition to this, sales could increase because customers will want to purchase items that are not harmful to the environment.

MTN Rwanda should enhance its CSR initiative communication strategy in order to attract customers and employees. The communication can be divided into three channels namely; social reports, websites and advertising. MTN Rwanda can use the social reports as the main channel for communicating the CSR outcomes to particular interest groups within society and to society at large. The best way to convince stakeholders that a company is as good as its corporate citizenship report is to have the report audited by an independent consultant. The third-party

independent certification gives credibility to the social report. The MTN Rwanda website should also be used to communicate the CSR activities and their outcomes. This shows transparency of the activities, furthermore, the integration of third-party opinions on the website gives credibility to the company's position, increasing the transparency of CSR communication even further. In addition, during the 21 days of Y'ello care, MTN Rwanda employees can post the daily activities they are participating in social media like facebook and twitter, videos can

also be uploaded on You tube. MTN Rwanda can also use its employees to create publicity and good reputation through the word of mouth using CSR. Employees are more likely to spread CSR activities through word of mouth when they are informed about and involved in the MTN Rwanda CSR initiatives. Furthermore, employees working in an ethical and socially responsible company are more committed to it since the CSR activities become more enjoyable.

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