

Influential Article Review - Mobile Communications' Corporate Social Responsibility Activities in Ghana

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This paper examines corporate social responsibility and telecommunication. We present insights from a highly influential paper. Here are the highlights from this paper: Many corporations today have come to the realization that there are enormous benefits to be derived from being socially responsible in the societies they operate. Today, the argument is no longer about being a good corporate citizen on the part of businesses but the ability of businesses to communicate their social contributions to stakeholders. A number of mediums can be employed by businesses to report on their corporate social responsibility (CSR) to stakeholders: including annual reports; community reports; press releases among others. This study looked at CSR reporting in the telecommunications sector in Ghana, using websites as a disclosure medium. Drawing inspirations from prior studies, this study looked at corporate social responsibility reporting (CSRR) in five thematic perspectives: environment; human resource; product and customer; community and ethical aspects. Findings from this study indicate that the telecommunications companies in Ghana poorly articulate their CSR issues online. The community involvement category received much attention in their reportage, which supports earlier studies that most organizations are committed to corporate philanthropy. The findings also show that two telecommunications companies have dedicated department solely for CSR (MTN Ghana and Vodafone Ghana), known as CSR Foundation with separate vision statement, mission statement; objectives; aims as well as independent board different from the mother entities. The study makes relevant contribution in the area of CSRR in the context of Ghana, judging from the fact that the concepts CSR and CSRR are relatively new and also adds literature to a fairly growing area of CSR communications via websites which are fast becoming a medium of corporate communication for corporations in Ghana and beyond. For our overseas readers, we then present the insights from this paper in Spanish, French, Portuguese, and German.

Keywords: CSR, CSR reporting, Telecommunications, Ghana

SUMMARY

- The study reveals not a very impressive CSR disclosure by the five telecommunications companies in Ghana. As alluded elsewhere under the research framework, the five telecommunications companies were supposed to disclose their CSR contributions in five thematic areas: environment, human resource, product and customer, community involvement and ethical disclosure. In all, these

companies were expected to disclose a total of 20 items comprising environment, 5; human resource, 3; product and customer, 3; community involvement, 5 and ethical disclosure, 4. From Table 2, it can be observed that these five companies reported in percentage terms 20% for MTN, 30% for Vodafone, 25% for Airtel, 20% for Tigo and 15% for Glo. Surprisingly, MTN Ghana has won the CSR Company of the year on two occasions in 2015 and 2016, while Airtel has even won a global CSR award in 2016. These numbers are not impressive to talk about as far as CSR disclosures are concerned. For individual thematic disclosures, the human resource theme was abysmally reported with none reporting on the three constructs that measure the human resource category. The environmental disclosure was also poorly reported, with only one company reporting on the company concern for the environment. Perhaps, this could be a reflection of the assertion that there is no known hazardous impact, as yet of the operations of telecommunications companies to the environment.

- From the forgoing discussions, it possible to argue that engaging in CSR is one thing and proactively communicating same online is another. In this regard, telecommunications companies must endeavor to exist in both «brick-and-mortar» format as well as online. The fact that some of these companies have won CSR awards and have not proactively communicated same could be reflection of what Hinson et al., 2010 described as poor synchronization of their integrated marketing communication strategy off-line and online. Even though, these companies have not well articulated their CSR issues online, they have not done badly as far as the community involvement theme is concerned, particularly with support for education and support for health. This is consistent with the reason put forward by , that because company's websites are targeting many stakeholders including consumers, it is only reasonably plausible that they give much attention to community involvement than any other category. This has the potential of giving the telecommunications companies' legitimacy in the eyes of the public. The dominant reportage on education and health by these telecommunications companies is only a reflection of the premium these companies place on education and health. This observation is consistent with the findings of Hinson and Kodua, 2012 who in their study reported that issues of education and health are important. Furthermore, Hinson et al., 2010 assert that the concentration on education and health could be an apparent reflection of what stakeholders perceive as corporate social responsibility. As this could be described as one of the ways of eliciting legitimacy from stakeholders. With the view to coordinating their social investment they embark on, the study revealed that two of these telecommunications companies, MTN Ghana and Vodafone Ghana have «Foundations» to promote their CSR contributions in the areas they operate. This is in concert with the studies of who in their respective studies found that companies established «Foundations» to coordinate their social investment. The study observed that these Foundations have separate vision statement, mission statement; objectives; aims as well as independent board different from the mother entity. This is to give bite to the intention of these two companies to prosecute their social investment competently.
- The fact that there are several mediums through which CSR can be communicated including: websites, environmental reports independent of annual report, annual reports, community reports and press releases.

HIGHLY INFLUENTIAL ARTICLE

We used the following article as a basis of our evaluation:

Abukari, A. J., & Abdul-Hamid, I. K. (2018). Corporate social responsibility reporting in the telecommunications sector in Ghana. *International Journal of Corporate Social Responsibility*, 3(1), 1–9.

This is the link to the publisher's website:

<https://jcsr.springeropen.com/articles/10.1186/s40991-017-0025-9>

INTRODUCTION

Organizations today, whether private or public are expected to conduct their businesses in a legal, ethical and transparent manner, raking in the needed profit, while at the same time meeting the expectations of various stakeholders. This is where the issue of corporate social responsibility (CSR) comes into play. Issues of CSR continue to be in the front burner in many corporate board rooms of many business corporations. This view is endorsed by (Nielsen & Thomsen, 2007) when they opined that the need for transparency and accountability from organizations operating worldwide has pushed them to put CSR high on their agendas. CSR today remains an emerging concept in many developing economies (Muller & Kolk, 2008), of which Ghana is not an exception. According to a an international survey issued by the Price Water House Coopers in the early part of 2002, reveals that nearly 70% of global chief executives believed that addressing CSR was vital to their companies' profitability (Simms, 2002). Notwithstanding the age-long debate about corporate social responsibility and the difficulty in arriving at a consensual definition of the concept, CSR is gaining currency in many business enterprises in Ghana today. Similarly, the Ghanaian government has proactively endorsed CSR friendly practices by firms operating in the country (Atuguba & Dowuona-Hammond, 2006). This is because organizations by their nature have responsibilities assigned to them by law, shareholders, stakeholders and society at large (Carrol, 1979). Undoubtedly, corporatism today looks beyond the bottom line, in an attempt to placate its stakeholders. CSR issues are now being factored into all aspects of business operations and explicit commitment to CSR is made in the vision statement, mission statement and value statement in many business enterprises in the world (Ofori & Hinson, 2007). It is increasingly becoming fashionable today for organization not only to be socially responsible, but, also endeavor to report same. This view is endorsed by (Epinosa and Porter, 2011), when they argue that matters of sustainability reporting are increasingly assuming a global trend heading towards a paradigm shift in the ways businesses and organizations whether public or private, profit-making or non-profit-making operate in society. Engaging in social responsibility and reporting such activities at a regular interval have been recognized as an essential device for organizations towards ensuring the long term continued existence and survival (Khan, 2010).

A review of the social disclosure literature suggests that reporting CSR issues have become a necessary facet of businesses to demonstrate companies' commitment to the wellbeing of society (Khan, 2010). A number of earlier researches analyzing CSR information disclosure have touched on a wide range of fundamental issues (See for example: Mahmoud et al., 2017; Boateng & Abdul-Hamid, 2017; Hinson et al., 2010; Sulemana, 2016; Khan, 2010; Gao, 2011; Abugre, 2011; Khan et al., 2009). It appears not coincidental that issues of sustainability reporting is also suffering definitional quagmire similar to that of CSR. Consequently, it has been referred to variously as corporate citizenship report; triple-bottom line (TBL) report; social and environmental accounting; annual social report; integrity report; sustainability development report among others. It is pertinent to add that there are various mediums through which businesses can communicate CSR messages. Reasons for dwelling on corporate websites as a disclosure medium is inspired by the assertion by Zeghal & Ahmed (1990) that the use of annual reports alone do not adequately represent information disclosure of a firm or industry as they tend to target only investors and shareholders, which makes websites disclosure appropriate and relevant.

Additionally, the number of people using the internet continues to soar (Arnone et al., 2011) making it an appropriate medium to disclose CSR information. The objective of this study therefore, is to look at how telecommunications companies in Ghana disclose their CSR on their corporate websites. This paper is structured into six parts: the first part dealt with the introduction; section two provides literature review; section three sheds light on the theoretical framework underpinning the study; research methodology follows in section four; while section five discussed findings of the study. The paper is wrapped up with conclusions and recommendations of the study.

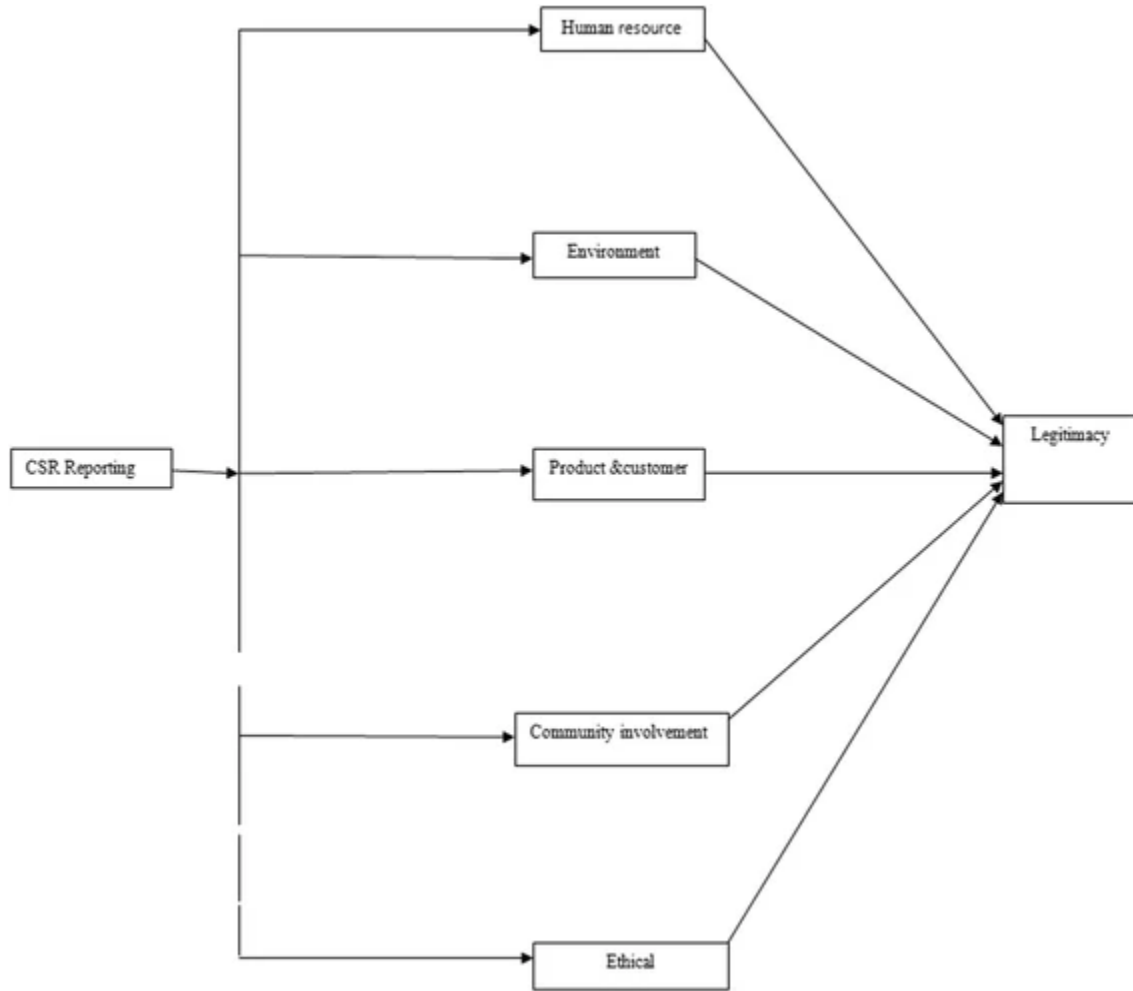
CONCLUSION

From the forgoing discussions, it possible to argue that engaging in CSR is one thing and proactively communicating same online is another. In this regard, telecommunications companies must endeavor to exist in both “brick-and-mortar” format as well as online. The fact that some of these companies have won CSR awards and have not proactively communicated same could be reflection of what Hinson et al., 2010 described as poor synchronization of their integrated marketing communication strategy off-line and online. Even though, these companies have not well articulated their CSR issues online, they have not done badly as far as the community involvement theme is concerned, particularly with support for education and support for health. This is consistent with the reason put forward by (Zeghal & Ahmed, 1990), that because company’s websites are targeting many stakeholders including consumers, it is only reasonably plausible that they give much attention to community involvement than any other category. This has the potential of giving the telecommunications companies’ legitimacy in the eyes of the public. The dominant reportage on education and health by these telecommunications companies is only a reflection of the premium these companies place on education and health. This observation is consistent with the findings of Hinson and Kodua, 2012 who in their study reported that issues of education and health are important. Furthermore, Hinson et al., 2010 assert that the concentration on education and health could be an apparent reflection of what stakeholders perceive as corporate social responsibility. As this could be described as one of the ways of eliciting legitimacy from stakeholders. With the view to coordinating their social investment they embark on, the study revealed that two of these telecommunications companies, MTN Ghana and Vodafone Ghana have “Foundations” to promote their CSR contributions in the areas they operate. This is in concert with the studies of (Tang & Li, 2009; Hinson and Kodua, 2012; Dashwood & Pupulampu, 2010) who in their respective studies found that companies established “Foundations” to coordinate their social investment. The study observed that these Foundations have separate vision statement, mission statement; objectives; aims as well as independent board different from the mother entity. This is to give bite to the intention of these two companies to prosecute their social investment competently.

The fact that there are several mediums through which CSR can be communicated including: websites, environmental reports independent of annual report, annual reports, community reports and press releases. The rests are extra supporting documents for annual reports, advertisement, video tapes, published articles and booklets regarding corporate environmental activities. This means that telecommunications companies in Ghana can choose to report on their CSR in any of these mediums. However, judging from the enormous benefits associated with CSR communication via websites (see Wanderly et al., 2008; Branco & Rodrigues, 2006; Geerings and Hassink, 2003), it is incumbent that companies try to report their social contributions via websites. Failure to use the appropriate communications channels of one’s business activities could result in disbelief, doubt and uncertainty on the part of stakeholders (Abugre, 2011). Again, it also useful that companies must try to exist in both “brick-and-mortar” format as well as in “click-and-mortar format” (Singh, 2004), which is increasingly becoming cheaper with the advent a plethora of digital communications tools. Visibility is critically important in the market place and one of the surest way which companies can access visibility cheaply, is to report on their CSR via websites, which will go a long way to promote legitimacy in the eyes of stakeholders. This study only looked at CSR communications on the websites of these telecommunications companies and not any other CSR disclosure medium in March and September, 2017 and any CSR initiative beyond this month is not covered. This study looked at CSR reporting in telecommunications sector in Ghana via websites, next research may look at triangulating these data by talking to CSR foundation managers. Future research might also consider comparing CSR in annual reports and CSR via corporate websites.

APPENDIX

**FIGURE 1
CSR REPORTING AND LEGITIMACY NEXUS**



**TABLE 1
OPERATIONALIZATION OF CSR THEMES ON CORPORATE WEBSITES OF THE
SAMPLED COMPANIES**

CSR Themes	Statements or items connoting CSR on websites
Human resource disclosure	
1.Employee health & safety	Protecting employees against work hazards
2. Employee training	Training, refresher training and other educational opportunities
3.Employee morale	Fringe, instant non-monetary benefits aimed at incentivizing employees to concentrate on the job, also include annual monetary incentives.

Environmental disclosure	
1. company concern for the environment	Conducting business while maintaining the integrity of the environment
2. Environmental audit	Operating with an ISO certification or allowing third party audit
3. Conservation of energy in the conduct of business	Using renewable alternative sources of energy in business operations
4. Conservation of natural resources	Conserving water, protecting flora & fauna
5. Recycling /E-waste management	Re-use, recycle paper, recycling electronics waste & other materials used in production
Product & customer disclosure	
1. product quality	Best offers from the company in the form of products and services
2. customer complaints/ satisfaction	Dealing with customers issues, complaints, in comfortable, friendly and congenial manner without hassle, after sale service
3. Provision for physically challenged/ aged/ difficult-to- Reach customers	Taylor-made products for people with impairment, aged, and those in remote places
Community involvement	
1. support for education	Commitment to promote education. Assistance in the areas of class room infrastructure, text books, computer donations, teaching & learning materials, building capacity of teachers, schools internet connectivity & other educational scholarships.
2. support for health	Assistance in health infrastructure, refurbishment, donating hospital equipment, training for health professional
3. Youth entrepreneurship	Assistance aimed at training the youth to be entrepreneurial to create their own jobs and be self-reliant.
4. Employee volunteerism	Company employees getting out of their comfort zone and doing community work. Contributing cash or kind to the community
5. Sports sponsorship	Providing assistance to sporting activities in the areas of football, volley ball athletics, rugby, swimming, supporting national teams.
Ethical disclosure	
1. Ethical/professional conduct	Allowing sound, good moral judgment in the conduct of business.

2. Transparency	The extent to which corporate actions are observed by outsiders. How corporate actions and decisions are opened to employees, stakeholders, shareholders and the general public.
3. Integrity	Be honest & upright in corporate dealings.
4. equality & diversity	Treating people fairly and equitably without prejudice and allowing cultural differences to fester.

TABLE 2
CSR REPORTING ON WEBSITES BY THE SELECTED TELECOMMUNICATIONS COMPANIES

CSR Themes		MTN Ghana	Vodafone Ghana	Airtel Ghana	Tigo Ghana	Glo Ghana
Environmental disclosure	1. Company concern for the environment	●	○	●	●	●
	2. Environmental audit	●	●	●	●	●
	3. Conservation of energy in the conduct of business.	●	●	●	●	●
	4. Conservation of natural resources	●	●	●	●	●
	5. Recycling/ e-waste management	●	●	●	●	●
Human resource disclosure	1. Employee health and safety	●	●	●	●	●
	2. Employee morale	●	●	●	●	●
	3. Employee training	●	●	●	●	●
Product & Customer disclosure	1. Product quality	○	○	○	○	●
	2. Customer complaints/ satisfaction	●	●	●	●	○
	3. provision for physically challenged and difficult-to-reach customers	●	●	●	●	●
Community involvement disclosure	1. Support for education	○	○	○	○	●
	2. Support for health	○	○	○	○	●
	3. youth entrepreneurship	●	●	●	○	○
	4. Employee volunteerism	●	●	●	●	
	5. Sports sponsorship	●	●	○	●	○
	1. Integrity	○	●	●	●	●

Ethical disclosure	2. Ethical/professional conduct	●	○	●	●	●
	3. Transparency	●	○	○	●	●
	4. Equality & Diversity	●	●	●	●	●
Grand total		04	06	05	04	03
Percentages (%)		20	30	25	20	15

- CSR Not Disclosed
- CSR Disclosed

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TRANSLATED VERSION: SPANISH

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSION TRADUCIDA: ESPAÑOL

A continuación se muestra una traducción aproximada de las ideas presentadas anteriormente. Esto se hizo para dar una comprensión general de las ideas presentadas en el documento. Por favor, disculpe cualquier error gramatical y no responsabilite a los autores originales de estos errores.

INTRODUCCIÓN

Hoy en día, se espera que las organizaciones privadas o públicas lleven a cabo sus negocios de manera legal, ética y transparente, obteniendo los beneficios necesarios, al mismo tiempo que satisfacen las expectativas de varias partes interesadas. Aquí es donde entra en juego el tema de la responsabilidad social

corporativa (RSC). Los problemas de RSC siguen estando en el quemador frontal en muchas salas de juntas corporativas de muchas corporaciones empresariales. Esta opinión está respaldada por (Nielsen & Thomsen, 2007) cuando opinaron que la necesidad de transparencia y rendición de cuentas por parte de las organizaciones que operan en todo el mundo los ha empujado a poner la RSC en lo más alto de sus agendas. La RSE sigue siendo hoy un concepto emergente en muchas economías en desarrollo (Muller & Kolk, 2008), de las cuales Ghana no es una excepción. Según una encuesta internacional publicada por Price Water House Coopers a principios de 2002, revela que casi el 70% de los directores ejecutivos mundiales creían que abordar la RSE era vital para la rentabilidad de sus empresas (Simms, 2002). A pesar del largo debate sobre la responsabilidad social corporativa y la dificultad para llegar a una definición consensuada del concepto, la RSE está ganando dinero en muchas empresas de Ghana hoy en día. Del mismo modo, el gobierno ghanés ha respaldado proactivamente las prácticas amistosas con la RSC de las empresas que operan en el país (Atuguba & Dowuona-Hammond, 2006). Esto se debe a que las organizaciones por su naturaleza tienen responsabilidades que les asignan la ley, los accionistas, las partes interesadas y la sociedad en general (Carrol, 1979). Sin duda, el corporativismo hoy mira más allá de los resultados, en un intento de aplacar a sus partes interesadas. Las cuestiones de RSC se están teniendo en cuenta en todos los aspectos de las operaciones comerciales y el compromiso explícito con la RSE se hace en la declaración de visión, declaración de misión y declaración de valor en muchas empresas del mundo (Ofori & Hinson, 2007). Hoy en día se está poniendo cada vez más de moda que la organización no sólo sea socialmente responsable, sino que también se esfuerce por denunciar lo mismo. Esta opinión está respaldada por (Epinosa y Porter, 2011), cuando argumentan que los asuntos de informes de sostenibilidad están asumiendo cada vez más una tendencia global que se dirige hacia un cambio de paradigma en las formas en que las empresas y organizaciones, ya sean públicas o privadas, lucrativas o sin fines de lucro operan en la sociedad. Participar en la responsabilidad social y informar de tales actividades a intervalos regulares han sido reconocidos como un dispositivo esencial para las organizaciones para asegurar la existencia y supervivencia continua a largo plazo (Khan, 2010).

Una revisión de la literatura de divulgación social sugiere que la presentación de problemas de RSC se ha convertido en una faceta necesaria de las empresas para demostrar el compromiso de las empresas con el bienestar de la sociedad (Khan, 2010). Varias investigaciones anteriores que analizan la divulgación de información sobre RSC han abordado una amplia gama de cuestiones fundamentales (véase, por ejemplo: Mahmoud et al., 2017; Boateng & Abdul-Hamid, 2017; Hinson et al., 2010; Sulemana, 2016; Khan, 2010; Gao, 2011; Abugre, 2011; Khan et al., 2009). No parece casual que las cuestiones de la presentación de informes de sostenibilidad también sufran un atolladero de definición similar a la de la RSE. En consecuencia, se ha denominado de manera diversa como informe de ciudadanía corporativa; triple resultado (TBL); contabilidad social y ambiental; informe social anual; informe de integridad; sostenible, entre otros. Es pertinente añadir que hay varios medios a través de los cuales las empresas pueden comunicar mensajes de RSC. Las razones para centrarse en los sitios web corporativos como medio de divulgación se inspiran en la afirmación de Zeghal & Ahmed (1990) de que el uso de informes anuales por sí solo no representa adecuadamente la divulgación de información de una empresa o industria, ya que tienden a dirigirse únicamente a inversores y accionistas, lo que hace que la divulgación de sitios web sea adecuada y pertinente.

Además, el número de personas que utilizan Internet sigue aumentando (Arnone et al., 2011) por lo que es un medio adecuado para divulgar información de RSC. Por lo tanto, el objetivo de este estudio es examinar cómo las empresas de telecomunicaciones de Ghana divulgan su RSC en sus sitios web corporativos. Este documento se estructura en seis partes: la primera parte se ocupa de la introducción; la sección dos proporciona una revisión de la literatura; la sección tres arroja luz sobre el marco teórico que sustenta el estudio; metodología de investigación sigue en la sección cuatro; mientras que la sección cinco examinó los resultados del estudio. El documento está terminado con conclusiones y recomendaciones del estudio.

CONCLUSIÓN

A partir de las discusiones que se están forjando, es posible argumentar que participar en la RSC es una cosa y comunicarse proactivamente lo mismo en línea es otra. A este respecto, las empresas de telecomunicaciones deben esforzarse por existir tanto en formato "ladrillo y mortero" como en línea. El hecho de que algunas de estas empresas hayan ganado premios de RSC y no hayan comunicado proactivamente lo mismo podría ser un reflejo de lo que Hinson et al., 2010 describieron como una mala sincronización de su estrategia de comunicación de marketing integrada fuera de línea y en línea. A pesar de que, estas empresas no han articulado bien sus problemas de RSC en línea, no lo han hecho mal en lo que se refiere al tema de la participación de la comunidad, particularmente con el apoyo a la educación y el apoyo a la salud. Esto es coherente con la razón alegada por (Zeghal & Ahmed, 1990), que debido a que los sitios web de la empresa se dirigen a muchas partes interesadas, incluidos los consumidores, es razonablemente plausible que presten mucha atención a la participación de la comunidad que cualquier otra categoría. Esto tiene el potencial de dar legitimidad a las empresas de telecomunicaciones a los ojos del público. El reportaje dominante sobre educación y salud por parte de estas empresas de telecomunicaciones es sólo un reflejo de la prima que estas empresas sitúan en educación y salud. Esta observación es consistente con los hallazgos de Hinson y Kodua, 2012 quien en su estudio informó que los problemas de educación y salud son importantes. Además, Hinson et al., 2010 assert que la concentración en la educación y la salud podría ser un reflejo aparente de lo que las partes interesadas perciben como responsabilidad social corporativa. Como esto podría describirse como una de las formas de obtener legitimidad de las partes interesadas. Con el fin de coordinar su inversión social en la que se embarcan, el estudio reveló que dos de estas empresas de telecomunicaciones, MTN Ghana y Vodafone Ghana tienen "Fundaciones" para promover sus contribuciones a la RSC en las áreas en las que operan. Esto es en conjunto con los estudios de (Tang & Li, 2009; Hinson y Kodua, 2012; Dashwood & Pupulampu, 2010) que en sus respectivos estudios encontró que las empresas establecieron "Fundamentos" para coordinar su inversión social. El estudio observó que estas Fundaciones tienen una declaración de visión separada, declaración de misión; objetivos; objetivos, así como un consejo independiente diferente de la entidad madre. Esto es para dar un mordisco a la intención de estas dos empresas de procesar su inversión social de manera competente.

El hecho de que haya varios medios a través de los cuales se pueda comunicar la RSC, incluidos: sitios web, informes ambientales independientes de los informes anuales, informes anuales, informes comunitarios y comunicados de prensa. Los restos son documentos de apoyo adicionales para informes anuales, publicidad, cintas de vídeo, artículos publicados y folletos sobre actividades ambientales corporativas. Esto significa que las empresas de telecomunicaciones de Ghana pueden optar por informar sobre su RSC en cualquiera de estos medios. Sin embargo, a juzgar por los enormes beneficios asociados con la comunicación de RSC a través de sitios web (véase Wanderly et al., 2008; Branco & Rodrigues, 2006; Geerings and Hassink, 2003), es titular que las empresas intenten reportar sus contribuciones sociales a través de sitios web. El hecho de no utilizar los canales de comunicación adecuados de las actividades comerciales podría dar lugar a incredulidad, duda e incertidumbre por parte de las partes interesadas (Abugre, 2011). Una vez más, también es útil que las empresas deben tratar de existir tanto en formato "ladrillo y mortero" como en "formato de clic y mortero" (Singh, 2004), que cada vez es más barato con el advenimiento una plétora de herramientas de comunicación digital. La visibilidad es de vital importancia en el mercado y una de las maneras más seguras en que las empresas pueden acceder a la visibilidad de forma barata, es informar sobre su RSC a través de sitios web, lo que hará un largo camino para promover la legitimidad a los ojos de las partes interesadas. Este estudio sólo examinó las comunicaciones de RSC en los sitios web de estas empresas de telecomunicaciones y no ningún otro medio de divulgación de RSE en marzo y septiembre de 2017 y no se cubre ninguna iniciativa de RSC más allá de este mes. En este estudio se examinó la presentación de informes de RSC en el sector de las telecomunicaciones en Ghana a través de sitios web, la siguiente investigación puede examinar la regulación de estos datos hablando con los administradores de la fundación de RSC. Las investigaciones futuras también podrían considerar la posibilidad de comparar la RSC en los informes anuales y la RSE a través de sitios web corporativos.

TRANSLATED VERSION: FRENCH

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSION TRADUITE: FRANÇAIS

Voici une traduction approximative des idées présentées ci-dessus. Cela a été fait pour donner une compréhension générale des idées présentées dans le document. Veuillez excuser toutes les erreurs grammaticales et ne pas tenir les auteurs originaux responsables de ces erreurs.

INTRODUCTION

Aujourd'hui, les organisations, privées ou publiques, sont censées mener leurs activités de manière légale, éthique et transparente, en faisant le profit nécessaire, tout en répondant aux attentes des divers intervenants. C'est là que la question de la responsabilité sociale des entreprises (RSE) entre en jeu. Les questions de RSE continuent d'être à l'avant-plan dans de nombreuses salles de conseil d'administration de nombreuses sociétés d'affaires. Ce point de vue est approuvé par (Nielsen & Thomsen, 2007) lorsqu'ils ont estimé que la nécessité de transparence et de responsabilisation de la part des organisations opérant dans le monde entier les a poussés à placer la RSE en bonne place dans leurs priorités. La RSE demeure aujourd'hui un concept émergent dans de nombreuses économies en développement (Muller et Kolk, 2008), dont le Ghana n'est pas une exception. Selon une enquête internationale publiée par les Price Water House Coopers au début de 2002, révèle que près de 70 % des dirigeants mondiaux estimaient que la lutte contre la RSE était essentielle à la rentabilité de leur entreprise (Simms, 2002). Malgré le débat séculaire sur la responsabilité sociale des entreprises et la difficulté d'arriver à une définition consensuelle du concept, la RSE gagne de l'argent dans de nombreuses entreprises du Ghana aujourd'hui. De même, le gouvernement ghanéen a approuvé de manière proactive les pratiques favorables à la RSE des entreprises opérant dans le pays (Atuguba et Dowuona-Hammond, 2006). C'est parce que les organisations, de par leur nature, ont des responsabilités qui leur sont assignées par la loi, les actionnaires, les parties prenantes et la société en général (Carrol, 1979). Il ne fait aucun doute que le corporatisme semble aujourd'hui au-delà des résultats, dans une tentative d'apaiser ses parties prenantes. Les questions de RSE sont maintenant prises en compte dans tous les aspects des opérations commerciales et l'engagement explicite à l'égard de la RSE est pris dans l'énoncé de vision, l'énoncé de mission et la déclaration de valeur dans de nombreuses entreprises commerciales dans le monde (Ofori et Hinson, 2007). Il est de plus en plus à la mode aujourd'hui pour l'organisation non seulement d'être socialement responsable, mais, aussi s'efforcer de signaler la même chose. Ce point de vue est approuvé par (Epinosa et Porter, 2011), lorsqu'ils soutiennent que les questions de rapports sur la durabilité assument de plus en plus une tendance mondiale en vue d'un changement de paradigme dans la façon dont les entreprises et les organisations, qu'elles soient publiques ou privées, à but lucratif ou à but non lucratif, opèrent dans la société. S'engager dans la responsabilité sociale et signaler de telles activités à intervalle régulier ont été reconnus comme un moyen essentiel pour les organisations afin d'assurer la pérennité et la survie à long terme (Khan, 2010).

Un examen de la documentation sur la divulgation sociale suggère que la déclaration des questions de RSE est devenue une facette nécessaire des entreprises pour démontrer l'engagement des entreprises envers le bien-être de la société (Khan, 2010). Un certain nombre de recherches antérieures analysant la divulgation de renseignements sur la RSE ont porté sur un large éventail de questions fondamentales (Voir par exemple : Mahmoud et coll., 2017; Boateng et Abdul-Hamid, 2017; Hinson et coll., 2010; Sulemana, 2016; Khan, 2010; Gao, 2011; Abugre, 2011; Khan et coll., 2009). Il ne semble pas y avoir de coïncidence si les questions de rapports sur la durabilité souffrent également d'un brouillard définitionnel semblable à celui de la RSE. Par conséquent, il a été mentionné à divers titres de rapport sur la citoyenneté d'entreprise; rapport sur les résultats triples de la ligne de fond (TBL); comptabilité sociale et environnementale; rapport social

annuel; rapport sur l'intégrité; développement durable, entre autres. Il est pertinent d'ajouter qu'il existe divers moyens par lesquels les entreprises peuvent communiquer des messages de RSE. Les raisons de s'attarder sur les sites Web des entreprises en tant que moyen de divulgation sont inspirées par l'affirmation de Zeghal & Ahmed (1990) selon laquelle l'utilisation des rapports annuels à elle seule ne représente pas adéquatement la divulgation d'informations d'une entreprise ou d'une industrie, car elles ont tendance à cibler uniquement les investisseurs et les actionnaires, ce qui rend la divulgation de sites Web appropriée et pertinente.

De plus, le nombre de personnes qui utilisent Internet continue de monter en flèche (Arnone et coll., 2011), ce qui en fait un moyen approprié de divulguer des renseignements sur la RSE. L'objectif de cette étude est donc d'examiner comment les entreprises de télécommunications au Ghana divulguent leur RSE sur leurs sites Web d'entreprise. Ce document est structuré en six parties : la première partie traitait de l'introduction; la deuxième section présente un examen de la documentation; la troisième section met en lumière le cadre théorique qui sous-tend l'étude; la méthodologie de recherche suit la section quatre; tandis que la section cinq discutait des résultats de l'étude. Le document est conclu avec les conclusions et les recommandations de l'étude.

CONCLUSION

D'après les discussions qui l'ont fait, il est possible de soutenir que s'engager dans la RSE est une chose et que communiquer de façon proactive en ligne en est une autre. À cet égard, les entreprises de télécommunications doivent s'efforcer d'exister à la fois dans le format « brique et mortier » ainsi qu'en ligne. Le fait que certaines de ces entreprises aient remporté des prix de RSE et n'aient pas communiqué de façon proactive de la même façon pourrait être le reflet de ce que Hinson et coll., 2010, ont décrit comme une mauvaise synchronisation de leur stratégie intégrée de communication marketing hors ligne et en ligne. Même si, ces entreprises n'ont pas bien articulé leurs problèmes de RSE en ligne, elles n'ont pas mal fait en ce qui concerne le thème de la participation communautaire, en particulier avec le soutien à l'éducation et le soutien à la santé. Cela est conforme à la raison avancée par (Zeghal & Ahmed, 1990), à savoir que, parce que les sites Web de l'entreprise ciblent de nombreux intervenants, y compris les consommateurs, il est tout à fait plausible qu'ils accordent beaucoup d'attention à l'engagement communautaire que toute autre catégorie. Cela a le potentiel de donner la légitimité des entreprises de télécommunications aux yeux du public. Le reportage dominant de ces entreprises de télécommunications sur l'éducation et la santé ne reflète que la prime que ces entreprises accordent à l'éducation et à la santé. Cette observation est conforme aux conclusions de Hinson et Kodua, 2012 qui, dans leur étude, a indiqué que les questions d'éducation et de santé sont importantes. De plus, Hinson et coll., 2010, ont déclaré que la concentration sur l'éducation et la santé pourrait être le reflet apparent de ce que les intervenants perçoivent comme une responsabilité sociale des entreprises. Comme cela pourrait être décrit comme l'un des moyens d'obtenir la légitimité des parties prenantes. Dans le but de coordonner leurs investissements sociaux qu'ils entretiennent, l'étude a révélé que deux de ces entreprises de télécommunications, MTN Ghana et Vodafone Ghana ont des « onsention » pour promouvoir leurs contributions à la RSE dans les domaines où elles opèrent. Ceci est de concert avec les études de (Tang & Li, 2009; Hinson et Kodua, 2012; Dashwood & Pupulempu, 2010) qui, dans leurs études respectives, ont constaté que les entreprises ont établi des « fondations » pour coordonner leur investissement social. L'étude a observé que ces fondations ont un énoncé de vision distinct, l'énoncé de mission; objectifs; ainsi que le conseil indépendant différent de l'entité mère. Il s'agit de donner une bouchée à l'intention de ces deux entreprises de poursuivre leurs investissements sociaux avec compétence.

Le fait qu'il existe plusieurs moyens de communication de la RSE, notamment : sites Web, rapports environnementaux indépendants du rapport annuel, rapports annuels, rapports communautaires et communiqués de presse. Les restes sont des documents à l'appui supplémentaires pour les rapports annuels, la publicité, les bandes vidéo, les articles publiés et les brochures concernant les activités environnementales de l'entreprise. Cela signifie que les entreprises de télécommunications du Ghana peuvent choisir de rendre compte de leur RSE dans l'un ou l'autre de ces moyens. Toutefois, à en juger par les énormes avantages associés à la communication sur la RSE par l'entremise de sites Web (voir Wanderly et al., 2008; Branco

et Rodrigues, 2006; Geerings et Hassink, 2003), il est titulaire que les entreprises tentent de déclarer leurs contributions sociales via des sites Web. Le fait de ne pas utiliser les canaux de communication appropriés de ses activités commerciales pourrait entraîner l'incrédulité, le doute et l'incertitude de la part des parties prenantes (Abugre, 2011). Encore une fois, il est également utile que les entreprises doivent essayer d'exister à la fois dans le format « brique et mortier » ainsi que dans le « format clic et mortier » (Singh, 2004), qui devient de plus en plus moins cher avec l'avènement d'une pléthore d'outils de communication numérique. La visibilité est d'une importance cruciale sur le marché et l'un des moyens les plus sûrs pour les entreprises d'accéder à la visibilité à moindre coût, est de rendre compte de leur RSE via des sites Web, ce qui contribuera grandement à promouvoir la légitimité aux yeux des parties prenantes. Cette étude n'a porté que sur les communications RSE sur les sites Web de ces entreprises de télécommunications et non sur tout autre moyen de divulgation de la RSE en mars et septembre 2017 et toute initiative de RSE au-delà de ce mois n'est pas couverte. Cette étude s'est penchée sur les rapports sur la RSE dans le secteur des télécommunications au Ghana par l'intermédiaire de sites Web, la prochaine recherche pourrait examiner la triangulation de ces données en discutant avec les gestionnaires des fondations RSE. Les recherches futures pourraient également envisager de comparer la RSE dans les rapports annuels et la RSE par l'intermédiaire de sites Web d'entreprise.

TRANSLATED VERSION: GERMAN

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

ÜBERSETZTE VERSION: DEUTSCH

Hier ist eine ungefähre Übersetzung der oben vorgestellten Ideen. Dies wurde getan, um ein allgemeines Verständnis der in dem Dokument vorgestellten Ideen zu vermitteln. Bitte entschuldigen Sie alle grammatikalischen Fehler und machen Sie die ursprünglichen Autoren nicht für diese Fehler verantwortlich.

EINLEITUNG

Heute wird von Unternehmen, ob privat oder öffentlich, erwartet, dass sie ihre Geschäfte auf legale, ethische und transparente Weise führen und dabei den erforderlichen Gewinn erzielen und gleichzeitig die Erwartungen verschiedener Interessengruppen erfüllen. Hier kommt das Thema corporate social responsibility (CSR) ins Spiel. In vielen Vorstandsetagen vieler Unternehmen stehen die Themen CSR nach wie vor im Vordergrund. Diese Ansicht wird von (Nielsen & Thomsen, 2007) unterstützt, als sie meinten, dass die Notwendigkeit von Transparenz und Rechenschaftspflicht von Organisationen, die weltweit tätig sind, sie dazu gebracht hat, CSR ganz oben auf ihre Agenden zu setzen. CSR ist heute noch ein aufstrebendes Konzept in vielen Entwicklungsländern (Muller & Kolk, 2008), von dem Ghana keine Ausnahme ist. Laut einer internationalen Umfrage, die Anfang 2002 von den Price Water House Coopers veröffentlicht wurde, glaubten fast 70 % der globalen Führungskräfte, dass die Adressierung von CSR für die Rentabilität ihrer Unternehmen von entscheidender Bedeutung sei (Simms, 2002). Ungeachtet der übereindauernden Debatte über die soziale Verantwortung von Unternehmen und der Schwierigkeit, zu einer einvernehmlichen Definition des Konzepts zu gelangen, gewinnt CSR heute in vielen Unternehmen in Ghana an Bedeutung. In ähnlicher Weise hat die ghanaische Regierung CSR-freundliche Praktiken von Unternehmen, die im Land tätig sind, proaktiv unterstützt (Atuguba & Dowuona-Hammond, 2006). Dies liegt daran, dass Organisationen ihrer Natur nach Verantwortung durch Gesetz, Aktionäre, Interessenvertreter und die Gesellschaft insgesamt übertragen werden (Carrol, 1979). Zweifellos blickt der Korporatismus heute über das Endergebnis hinaus, um seine Stakeholder zu besänftigen. CSR-Themen werden nun in alle Aspekte des Geschäftsbetriebs einfließen lassen, und in der Vision, dem Leitbild und

der Werterklärung wird in vielen Unternehmen der Welt explizites Engagement für CSR vorgenommen (Ofori & Hinson, 2007). Es wird heute immer mehr in Mode, dass Organisation nicht nur sozial verantwortlich ist, sondern auch versucht, dasselbe zu berichten. Diese Ansicht wird von (Epinosa und Porter, 2011) unterstützt, wenn sie argumentieren, dass Fragen der Nachhaltigkeitsberichterstattung zunehmend einen globalen Trend annehmen, der auf einen Paradigmenwechsel in der Art und Weise zusteuert, wie Unternehmen und Organisationen, ob öffentlich oder privat, gewinnbringend oder non-profit-making in der Gesellschaft agieren. Die soziale Verantwortung und die regelmäßige Berichterstattung über solche Aktivitäten wurden als wesentliches Mittel für Organisationen anerkannt, um den langfristigen Fortbestand und das Langfristige Überleben zu sichern (Khan, 2010).

Eine Überprüfung der Social Disclosure-Literatur legt nahe, dass die Berichterstattung über CSR-Themen zu einer notwendigen Facette von Unternehmen geworden ist, um das Engagement der Unternehmen für das Wohlergehen der Gesellschaft zu demonstrieren (Khan, 2010). Eine Reihe früherer Untersuchungen zur Analyse der Offenlegung von CSR-Informationen haben eine Vielzahl grundlegender Fragen berührt (siehe z. B.: Mahmoud et al., 2017; Boateng & Abdul-Hamid, 2017; Hinson et al., 2010; Sulemana, 2016; Khan, 2010; Gao, 2011; Abugre, 2011; Khan et al., 2009). Es scheint kein Zufall zu sein, dass Fragen der Nachhaltigkeitsberichterstattung auch unter einem definitionsgemäßen Sumpf leiden, der dem von CSR ähnelt. Folglich wurde er mehrfach als Bericht über die Corporate Citizenship bezeichnet; Dreifach-Gewinnbericht (TBL); Sozial- und Umweltbuchhaltung; Jahresbericht; Integritätsbericht; Nachhaltigkeitsentwicklungsbericht. Es ist angebracht hinzuzufügen, dass es verschiedene Medien gibt, über die Unternehmen CSR-Nachrichten kommunizieren können. Gründe für die Begehung auf Unternehmenswebsites als Offenlegungsmedium sind die Behauptung von Zeghal & Ahmed (1990) inspiriert, dass die Verwendung von Geschäftsberichten allein die Offenlegung von Informationen eines Unternehmens oder einer Branche nicht angemessen darstellt, da sie dazu neigen, nur Investoren und Aktionäre anzusprechen, was die Offenlegung von Websites angemessen und relevant macht.

Darüber hinaus steigt die Zahl der Menschen, die das Internet nutzen, weiter in die Höhe (Arnone et al., 2011), was es zu einem geeigneten Medium macht, CSR-Informationen offenzulegen. Ziel dieser Studie ist es daher, zu untersuchen, wie Telekommunikationsunternehmen in Ghana ihre CSR auf ihren Unternehmenswebsites offenlegen. Dieses Papier gliedert sich in sechs Teile: Der erste Teil befließt sich mit der Einleitung; Abschnitt 2 enthält Literaturrecherche; Abschnitt 3 beleuchtet den theoretischen Rahmen, der der Studie zugrunde liegt; Forschungsmethodik folgt in Abschnitt 4; während Abschnitt 5 die Ergebnisse der Studie erörterte. Das Papier ist mit Schlussfolgerungen und Empfehlungen der Studie verpackt.

SCHLUSSFOLGERUNG

Aus den vorstehenden Diskussionen kann man argumentieren, dass die Beteiligung an CSR eine Sache ist und proaktiv online zu kommunizieren, eine andere. In dieser Hinsicht müssen sich Telekommunikationsunternehmen bemühen, sowohl im "Brick-and-Mörtel"-Format als auch online zu existieren. Die Tatsache, dass einige dieser Unternehmen CSR-Auszeichnungen gewonnen haben und nicht proaktiv gleich kommuniziert haben, könnte ein Spiegelbild dessen sein, was Hinson et al., 2010 als schlechte Synchronisation ihrer integrierten Marketing-Kommunikationsstrategie off-line und online beschrieben. Obwohl diese Unternehmen ihre CSR-Themen nicht gut online artikuliert haben, haben sie in Bezug auf das Thema Beteiligung der Gemeinschaft nicht schlecht abgeschnitten, insbesondere bei der Unterstützung von Bildung und Der Unterstützung der Gesundheit. Dies steht im Einklang mit dem von (Zeghal & Ahmed, 1990) angeführten Grund, dass es nur vernünftigerweise plausibel ist, dass sie der Beteiligung der Gemeinschaft viel Aufmerksamkeit schenken als jede andere Kategorie. Dies hat das Potenzial, den Telekommunikationsunternehmen in den Augen der Öffentlichkeit Legitimität zu verleihen. Die vorherrschende Reportage dieser Telekommunikationsunternehmen über Bildung und Gesundheit spiegelt nur die Prämie wider, die diese Unternehmen auf Bildung und Gesundheit legen. Diese Beobachtung steht im Einklang mit den Ergebnissen von Hinson und Kodua, 2012, die in ihrer Studie berichteten, dass Fragen der Bildung und Gesundheit wichtig sind. Darüber hinaus behaupten Hinson et al.,

2010, dass die Konzentration auf Bildung und Gesundheit ein offensichtliches Spiegelbild dessen sein könnte, was Die Stakeholder als soziale Verantwortung der Unternehmen wahrnehmen. Da dies als eine der Möglichkeiten beschrieben werden könnte, den Interessenträgern Legitimität zu verleihen. Um ihre sozialen Investitionen zu koordinieren, ergab die Studie, dass zwei dieser Telekommunikationsunternehmen, MTN Ghana und Vodafone Ghana, über "Stiftungen" verfügen, um ihre CSR-Beiträge in den von ihnen betriebenen Gebieten zu fördern. Dies ist in Verbindung mit den Studien von (Tang & Li, 2009; Hinson und Kodua, 2012; Dashwood & Pupilampu, 2010), die in ihren jeweiligen Studien herausfanden, dass Unternehmen "Foundations" gründeten, um ihre sozialen Investitionen zu koordinieren. Die Studie stellte fest, dass diese Stiftungen separate Vision Sende- und Leitbild haben; Ziele; sowie unabhängige Vorstandseise, die sich von der Muttereinheit unterscheiden. Damit soll die Absicht dieser beiden Unternehmen, ihre sozial investierten Investitionen kompetent zu verfolgen, in die Stützung gebracht werden.

Die Tatsache, dass es mehrere Medien gibt, über die CSR kommuniziert werden können, darunter: Websites, Umweltberichte unabhängig vom Jahresbericht, Jahresberichte, Gemeindeberichte und Pressemitteilungen. Die Reste sind zusätzliche Belege für Jahresberichte, Werbung, Videobänder, veröffentlichte Artikel und Broschüren über Umweltaktivitäten von Unternehmen. Dies bedeutet, dass Telekommunikationsunternehmen in Ghana entscheiden können, über ihre CSR in jedem dieser Medien zu berichten. Nach den enormen Vorteilen, die mit der CSR-Kommunikation über Websites verbunden sind (siehe Wanderly et al., 2008; Branco & Rodrigues, 2006; Geerings und Hassink, 2003), ist es pflichtgen sich darum, dass Unternehmen versuchen, ihre Sozialbeiträge über Websites zu melden. Die Nichtnutzung der geeigneten Kommunikationskanäle der eigenen Geschäftstätigkeit könnte zu Unglauben, Zweifeln und Unsicherheit seitens der Beteiligten führen (Abugre, 2011). Auch hier ist es nützlich, dass Unternehmen versuchen müssen, sowohl im "Brick-and-Mörtel"-Format als auch im "Click-and-Mörtel-Format" (Singh, 2004) zu existieren, was mit dem Aufkommen einer Fülle digitaler Kommunikationstools immer billiger wird. Sichtbarkeit ist auf dem Markt von entscheidender Bedeutung, und eine der sichersten Wege, wie Unternehmen billig auf Sichtbarkeit zugreifen können, ist es, über Websites über ihre CSR zu berichten, was in den Augen der Interessengruppen einen langen Weg zur Förderung der Legitimität sein wird. Diese Studie befasste sich nur mit CSR-Kommunikationen auf den Websites dieser Telekommunikationsunternehmen und nicht mit anderen CSR-Enthüllungsmedien im März und September 2017, und jede CSR-Initiative über diesen Monat hinaus wird nicht abgedeckt. Diese Studie untersuchte CSR-Berichte im Telekommunikationssektor in Ghana über Websites, nächste Forschung kann die Triangulierung dieser Daten im Gespräch mit CSR Foundation Managern untersuchen. Zukünftige Forschung könnte auch erwägen, CSR in Jahresberichten und CSR über Unternehmenswebsites zu vergleichen.

TRANSLATED VERSION: PORTUGUESE

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSÃO TRADUZIDA: PORTUGUÊS

Aqui está uma tradução aproximada das ideias acima apresentadas. Isto foi feito para dar uma compreensão geral das ideias apresentadas no documento. Por favor, desculpe todos os erros gramaticais e não responsabilize os autores originais responsáveis por estes erros.

INTRODUÇÃO

As organizações hoje, sejam elas privadas ou públicas, devem conduzir seus negócios de forma legal, ética e transparente, atendendo ao lucro necessário e, ao mesmo tempo, atendendo às expectativas de vários stakeholders. É aí que entra em jogo a questão da responsabilidade social corporativa (RSE). As questões da RSE continuam a ser na frente em muitas salas de diretoria corporativa de muitas corporações empresariais. Essa visão é endossada pela (Nielsen & Thomsen, 2007) quando opinaram que a necessidade de transparência e responsabilização das organizações que operam em todo o mundo os pressionou a colocar a RSE no topo de suas agendas. A RSE continua a ser um conceito emergente em muitas economias em desenvolvimento (Muller & Kolk, 2008), da qual Gana não é uma exceção. De acordo com uma pesquisa internacional divulgada pela Price Water House Coopers no início de 2002, revela que quase 70% dos executivos-chefes globais acreditavam que abordar a RSE era vital para a rentabilidade de suas empresas (Simms, 2002). Apesar do debate de longa data sobre a responsabilidade social corporativa e a dificuldade em chegar a uma definição consensual do conceito, a RSE está ganhando dinheiro em muitas empresas de negócios em Gana hoje. Da mesma forma, o governo ganês tem endossado proativamente as práticas amigáveis da RSE por empresas que operam no país (Atuguba & Dowuona-Hammond, 2006). Isso porque as organizações por sua natureza têm responsabilidades atribuídas a elas por lei, acionistas, stakeholders e sociedade em geral (Carrol, 1979). Sem dúvida, o corporativismo hoje olha além da linha de fundo, na tentativa de aplacar seus stakeholders. As questões da RSE estão agora sendo contabilizadas em todos os aspectos das operações de negócios e o compromisso explícito com a RSE é feito na declaração de visão, declaração de missão e declaração de valor em muitas empresas de negócios no mundo (Ofori & Hinson, 2007). Está cada vez mais na moda hoje para a organização não só ser socialmente responsável, mas também se esforçar para relatar o mesmo. Essa visão é endossada por (Epinosa e Porter, 2011), quando argumentam que as questões de relatórios de sustentabilidade estão cada vez mais assumindo uma tendência global caminhando para uma mudança de paradigma na forma como empresas e organizações, públicas ou privadas, lucrativas ou sem fins lucrativos operam na sociedade. Engajar-se na responsabilidade social e relatar tais atividades em um intervalo regular têm sido reconhecidos como um dispositivo essencial para as organizações para garantir a existência e sobrevivência contínuas a longo prazo (Khan, 2010).

Uma revisão da literatura de divulgação social sugere que a reportagem de questões da RSE tornou-se uma faceta necessária das empresas para demonstrar o compromisso das empresas com o bem-estar da sociedade (Khan, 2010). Uma série de pesquisas anteriores que analisam a divulgação de informações da RSE tocaram em uma ampla gama de questões fundamentais (Veja, por exemplo: Mahmoud et al., 2017; Boateng & Abdul-Hamid, 2017; Hinson et al., 2010; Sulemana, 2016; Khan, 2010; Gao, 2011; Abugre, 2011; Khan et al., 2009). Não parece coincidência que questões de relatórios de sustentabilidade também sofram atoleiro de definição semelhante ao da RSE. Conseqüentemente, tem sido referido de várias vezes como relatório de cidadania corporativa; relatório t3l ("triple-bottom line" (TBL); contabilidade socioambiental; relatório social anual; relatório de integridade; relatório de desenvolvimento da sustentabilidade, entre outros. É pertinente acrescentar que existem vários meios através dos quais as empresas podem comunicar mensagens de RSE. As razões para se habitar em sites corporativos como meio de divulgação é inspirada na afirmação de Zeghal & Ahmed (1990) de que o uso de relatórios anuais por si só não representa adequadamente a divulgação de informações de uma empresa ou indústria, pois eles tendem a atingir apenas investidores e acionistas, o que torna a divulgação de sites apropriada e relevante.

Além disso, o número de pessoas que usam a internet continua a subir (Arnone et al., 2011) tornando-se um meio apropriado para divulgar informações de RSE. O objetivo deste estudo, portanto, é analisar como as empresas de telecomunicações em Gana divulgam sua RSE em seus sites corporativos. Este artigo está estruturado em seis partes: a primeira parte tratada com a introdução; a seção dois fornece revisão da literatura; seção três lança luz sobre o quadro teórico que sustenta o estudo; a metodologia de pesquisa segue na seção quatro; enquanto a seção cinco discutiu os achados do estudo. O trabalho está embrulhado com conclusões e recomendações do estudo.

CONCLUSÃO

A partir das discussões anteriores, é possível argumentar que se envolver em RSE é uma coisa e comunicar proativamente o mesmo online é outra. Nesse sentido, as empresas de telecomunicações devem se esforçar para existir tanto no formato "tijolo e argamassa" quanto online. O fato de algumas dessas empresas terem ganho prêmios de RSE e não terem comunicado o mesmo proativamente pode ser reflexo do que Hinson et al., 2010 descreveu como má sincronização de sua estratégia integrada de comunicação de marketing off-line e online. Embora essas empresas não tenham bem articulado suas questões de RSE on-line, elas não têm feito mal no que diz respeito ao tema do envolvimento da comunidade, particularmente com o apoio à educação e apoio à saúde. Isso é consistente com a razão apresentada por (Zeghal & Ahmed, 1990), que, como os sites da empresa têm como alvo muitas partes interessadas, incluindo os consumidores, é apenas razoavelmente plausível que eles dêem muita atenção ao envolvimento da comunidade do que qualquer outra categoria. Isso tem o potencial de dar legitimidade às empresas de telecomunicações aos olhos do público. A reportagem dominante sobre educação e saúde por essas empresas de telecomunicações é apenas um reflexo do prêmio que essas empresas colocam em educação e saúde. Essa observação é consistente com os achados de Hinson e Kodua, de 2012, que em seu estudo relataram que questões de educação e saúde são importantes. Além disso, Hinson et al., 2010, avaliam que a concentração em educação e saúde poderia ser um reflexo aparente do que os stakeholders percebem como responsabilidade social corporativa. Como isso poderia ser descrito como uma das formas de obter legitimidade das partes interessadas. Com o objetivo de coordenar seu investimento social em que embarcam, o estudo revelou que duas dessas empresas de telecomunicações, MTN Gana e Vodafone Gana têm "Fundações" para promover suas contribuições de RSE nas áreas em que operam. Isso está em conjunto com os estudos de (Tang & Li, 2009; Hinson e Kodua, 2012; Dashwood & Pupulampu, 2010) que em seus respectivos estudos descobriram que as empresas estabeleceram "Fundações" para coordenar seu investimento social. O estudo observou que essas Fundações têm declaração de visão separada, declaração de missão; objetivos; visa, bem como conselho independente diferente da entidade materna. Isso é dar mordida na intenção dessas duas empresas de processar seu investimento social com competência.

O fato de haver vários meios através dos quais a RSE pode ser comunicada, incluindo: sites, relatórios ambientais independentes de relatórios anuais, relatórios anuais, relatórios comunitários e comunicados à imprensa. Os demais são documentos extras de apoio para relatórios anuais, anúncios, fitas de vídeo, artigos publicados e cartilhas sobre atividades ambientais corporativas. Isso significa que as empresas de telecomunicações em Gana podem optar por reportar sobre sua RSE em qualquer um desses meios. No entanto, a julgar pelos enormes benefícios associados à comunicação da RSE via sites (ver Wanderly et al., 2008; Branco & Rodrigues, 2006; Geerings e Hassink, 2003), cabe às empresas tentar relatar suas contribuições sociais através de sites. O não uso dos canais de comunicação adequados das atividades comerciais pode resultar em descrença, dúvida e incerteza por parte das partes interessadas (Abugre, 2011). Mais uma vez, também é útil que as empresas tentem existir tanto no formato "tijolo e argamassa", bem como no "formato clique e argamassa" (Singh, 2004), que está cada vez mais barato com o advento de uma infinidade de ferramentas de comunicação digital. A visibilidade é extremamente importante no mercado e uma das formas mais seguras pelas quais as empresas podem acessar a visibilidade de forma barata, é reportar sobre sua RSE via sites, o que será um longo caminho para promover a legitimidade aos olhos dos stakeholders. Este estudo analisou apenas as comunicações da RSE nos sites dessas empresas de telecomunicações e não qualquer outro meio de divulgação da RSE em março e setembro de 2017 e qualquer iniciativa de RSE além deste mês não está coberta. Este estudo analisou os relatórios da RSE no setor de telecomunicações em Gana por meio de sites, a próxima pesquisa pode olhar para triangular esses dados conversando com os gerentes da fundação CSR. Pesquisas futuras também podem considerar comparar a RSE em relatórios anuais e RSE através de sites corporativos.