

Hinson, Robert E.; Avornyo, Frederick; Kuada, John E.; Asante, Felix Ankomah

Article

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REVIEW ARTICLE

Open Access



Corporate social responsibility and international business: examining the nexus and gaps from a developing economy perspective

Robert Ebo Hinson¹, Frederick Avornyo^{1*}, John Kuada² and Felix Ankomah Asante³

Abstract

Research into Corporate Social Responsibility (CSR) in Ghana generally, has seen increased scholarly attention but same cannot be said of the specific area of CSR and International Business (IB), ironically though much of the data on CSR research comes from IBs. This paper therefore reviews existing literature on CSR in Ghana with the objective of identifying gaps and developing a framework to guide future research in CSR and IB because of the peculiarities. The paper underscores the varying and conflicting interests of host and home nations as well as international standards that IBs must navigate in their CSR activities, and applies Impression Management theory to develop a framework for future studies in the subject area in Africa and emerging economies.

Keywords: CSR, International Business, Impression Management

Introduction

Ghana is considered a beacon of democracy in Sub-Saharan Africa, with seven (7) successive successful elections including changes in governments which is a rare phenomenon in the region. This, in addition to her wealth in natural resources make her one of the leading countries in Africa (Ghana Investment Promotion Centre website). The country has enjoyed an accelerated economic growth over the past decade with the resultant attainment of the Millennium Development Goal (MDG) of halving poverty (Poverty Reduction in Ghana: Progress and Challenges by the World Bank) and was ranked as the “Best Place for Doing Business in the ECOWAS Region” (World Bank Doing Business Report 2014). These feats, in addition to technological advancement (130.97% mobile penetration and 68.18% for mobile data penetration according to the National Communications Authority Industry Information report for March 2016), has made her one of the attractive destinations for foreign capital, resulting in a significant number of multinational companies operating in the country, with their peculiar intricacies. Ghana, just

as other African countries and indeed emerging economies, is currently reeling under global drop in commodity prices with the attendant foreign exchange volatility and widened trade, and budget deficit with far reaching consequences on businesses. It is our contention that these qualifiers make a Ghana based study on corporate social responsibility and international business important contribution to existing literature.

Corporate Social Responsibility (CSR) has gained prominence in scholarship in Sub-Saharan Africa (Tilt, 2016) with many looking at various aspects of it. The CSR literature on Ghana and other African countries used to be scanty and could still be argued to be less exhaustive in comparison to a developed country's CSR research; but there has been sufficient academic interest in the subject in recent times prompting Tuokuu and Amponsah-Tawiah (2016) to suggest that the concept was no longer nascent in the West African country. A review of the extant literature on CSR in Ghana shows that research into the concept picked up from the 21st century, although there is evidence of CSR in Ghana as far back as 1939 (Ofori 2010a, 2010b). Most of the studies undertaken in CSR in Ghana have focused on organisational practices and management perspectives;

* Correspondence: efah@hotmail.com

¹University of Ghana Business School, P.O. Box LG 78, Legon-Accra, Ghana
Full list of author information is available at the end of the article

stakeholder perspectives; communication of CSR activities; CSR and firm performance; as well as firm characteristics and CSR. Although most of these studies derive their empirical data from multinationals because they play a lead role in CSR programmes (Amponsah-Tawiah, & Dartey-Baah, 2011), it appears no deliberate effort has been made to critically focus on the concept of CSR within the context of IBs. Of particular importance are moderating factors that could impact CSR activities of international firms in host countries.

Scholars who made a foray into CSR and IBs in Ghana were largely within the arena of comparative analysis of the characteristics of multinationals vis-a-vis their indigenous counterparts in relation to their orientation towards the concept (Hinson and Ofori 2007; Kuada & Hinson, 2012). Others such as Dartey-Baah and Amponsah-Tawiah (2011) examined the applicability of Western CSR theories to Africa and for that matter Ghana but none of the literature reviewed, has holistically considered CSR within the context of IB in Ghana. However CSR and IB has gained sufficient attention in developed countries, (Kolk, 2016; Gruber, & Schlegelmilch, 2015).

The conceptualisation of CSR, remains a grey area characterised by disputes over an agreed definition (Nyuur et al., 2014). One of the early scholars Carroll (1991) characterised CSR into four responsibilities in a pyramidal form to depict the order of importance and their historical development but argues that all four co-exist; Philanthropic Responsibilities, Ethical Responsibilities, Legal Responsibilities and Economic Responsibilities. Subsequent to this study, characterisation of CSR by other scholars appears to revolve around the work of Carroll (1991). However, Visser, (2006) critiqued Carroll's conceptualisation of CSR arguing that it was North America biased and not entirely applicable to the African context. Using Carroll's classification, he argues that unlike Carroll who makes philanthropic responsibility the last in the hierarchy of responsibilities, within the African context, Philanthropic responsibility is the second most important, because of issues of poverty and underdevelopment. Visser's (2006) argument is not unfounded as CSR motives in North America is even considered distinct from Europe (Capaldi, 2016).

It can be inferred from Visser (2006) that what influences CSR in the West may differ from Africa and developing countries, a view shared by Kuada and Hinson (2012), who further argue that firms CSR activities are influenced by the cultural values of host nations. They have also argued that multinationals are mindful of international standards and CSR certification agencies while Gruber & Schlegelmilch (2015) have also thrown up the issue of "global consistency and local responsiveness" as potential challenges that confronts IBs in their CSR activities. These observations suggest that international firms are

presented with a unique challenge that can impact how they undertake their CSR activities and we argue that a study of CSR and IB should be situated within this context. Although scholars like Marano & Kostova (2016) admit to this peculiarity, they however limit the elements to host country and parent company influence only, excluding international Non-Governmental Organisations (NGOs), rating agencies and home country influence, which are additions that this study proposes should also be considered.

Predominantly, Stakeholder and Institutionalisation theories have been used in CSR studies in Ghana (Tuokuu & Amponsah-Tawiah, 2016; Dartey-Baah, et al., 2015; Hinson & Kodua, 2012), however beyond the interest of stakeholders, firms, in carrying out CSR are also mindful of their reputation and public impression (Gruber & Schlegelmilch 2015; Ofori 2007a, 2007b). The paper therefore proposes that CSR and IB research can be anchored on the Impression Management (IM) Theory.

The objective of this paper therefore is to position CSR and IB research within the context that we argue is more representative of the reality. This stance is influenced by a thorough review of literature on CSR in Ghana; sifting out the dominant themes, arguments, theories and methodologies, which are evidently captured in a tabular form. We identify gaps that back our stance and suggest a framework to guide research into CSR and IB in emerging economies such as Ghana. The paper is structured as follows; firstly, the investigative methodology and search protocol used; a description of the included literature in terms of year of publication, research methods applied and level of analysis. We also present an assessment of theories on which the studies were anchored. We then assess the conversation on IB and CSR in Ghana and finally we propose a theoretical framework to guide future research.

Investigation method

Literature on CSR and IB in Ghana is very scanty, however snippets of issues bordering on IB and CSR are mentioned in several studies done on CSR in Ghana. Sticking strictly to literature on CSR and IB in Ghana may therefore not be comprehensive. This paper, as a result looks broadly at CSR within the context of Ghana. It has been argued that a review could be subjective if it is done without rigour and could affect the reliability of knowledge. However if it is carried out systematically, it could provide the most efficient and reliable knowledge with a wide reaching coverage for scholarly works (Cooper, 2010; Denyer, & Tranfield, 2006; Cook, 1997). The researchers therefore attempted to inculcate the merits of systematic review in this work, which according to Kera"nen et al. (2012) are "its methodological rigour, transparency, pragmatism, exhaustive literature coverage and reproducibility".

Scope of research

The research covered 75 journal articles from different databases. It was subsequently pruned to 27, based on the relevance of the research and the quality of journal in which the articles are published. The expansive nature of CSR required that reviewed articles be limited to thematic areas directly related to business organisations and also limited to published academic journals because they have already gone through rigorous peer review which is an indication of a suitable quality.

Search strategy

A search was conducted for published journal articles using the search words; Corporate Social Responsibility, Corporate Responsibility, Sustainability, International Business and Ghana from key databases. The databases include Taylor & Francis, Emerald, Elsevier, Sage, ProQuest and Google Scholar. The searches were conducted within the search windows provided on the website of the databases and therefore did not require stating the document type (Kerañen et al. 2012). The initial search was limited to the titles of the publications. The abstract and keywords of the initially selected articles were then reviewed to come up with the preferred publications. To establish the suitability of some of the articles, a cursory review of their introduction was also carried out. To ensure that the publications are of acceptable quality, publications found in lesser known journals based on their low impact factor (Franke, et al., 1990) were excluded, after which full texts were obtained by downloading soft copies. Much as journal impact factor is not an absolute measure of the quality of an academic paper, an article with a high impact factor suggests that it has been cited by many researchers, who themselves are prime

consumers of the articles (Saha et al., 2003). Rosenstreich & Wooliscroft, (Rosenstreich and Wooliscroft 2012) critiqued the use of journal impact factor for marketing related researches but their aversion was in relation to “the time lag before citation of marketing articles” and not the relevance of journal impact factor ranking. Faced with the constraints of time and resources, we are of the view that articles from high impact factor journals would be representative of the general academic discourse on CSR in Ghana. Additionally, the use of high impact factor journal solves a criterion challenge as to which articles to include and which to exclude in a more systematic manner. We are also of the opinion that the arguments that might be presented by low impact factor journals, are not likely to be missed, if the review is based largely on high impact factor journals which invariably are the most cited articles.

Conference papers published in journals were eliminated from the list while publications which are in themselves literature reviews were not included.

Description of literature

The final 27 identified peer-reviewed journal articles have been variously cited in other publications. This is to ensure that the included literature is of appreciable level of acceptability by other scholars.

Publication activities

Although there is evidence of CSR taking place in Ghana as far back as 1939 (Ofori 2010a, 2010b), scholarship in the area is a recent phenomenon (Ofori 2007a, 2007b; Abugre 2014). It is therefore not surprising that much of the included literature is post 2010. Indeed, none of the selected scholarly work included in this review was published before 2006 as shown in Fig. 1.

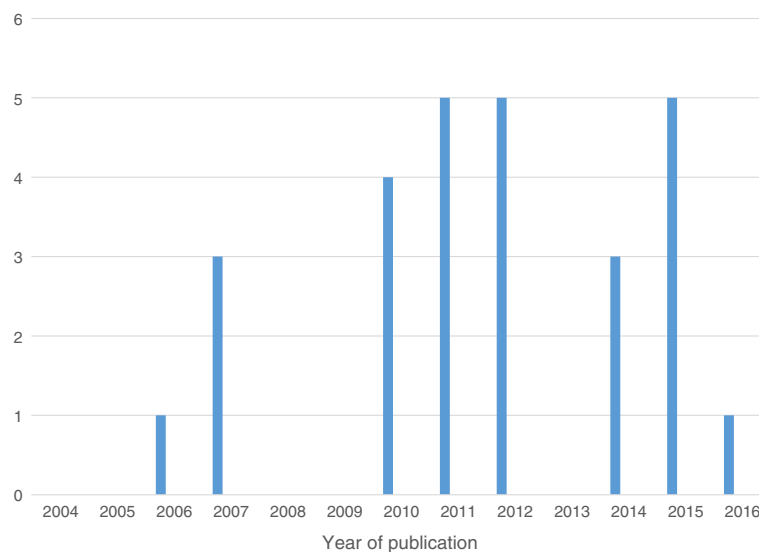


Fig. 1 Year distribution of included articles on CSR in Ghana

Out of the 27 selected articles, 23 of them representing almost 85.1% were published between 2010 and 2016. The increased research into the subject matter could also be due to increased publication of CSR activity by organisations (Hinson, 2011; Abugre, & Nyuur, 2015.) as well as heightened activity by civil society actors (Amponsah-Tawiah, & Dartey-Baah, 2011).

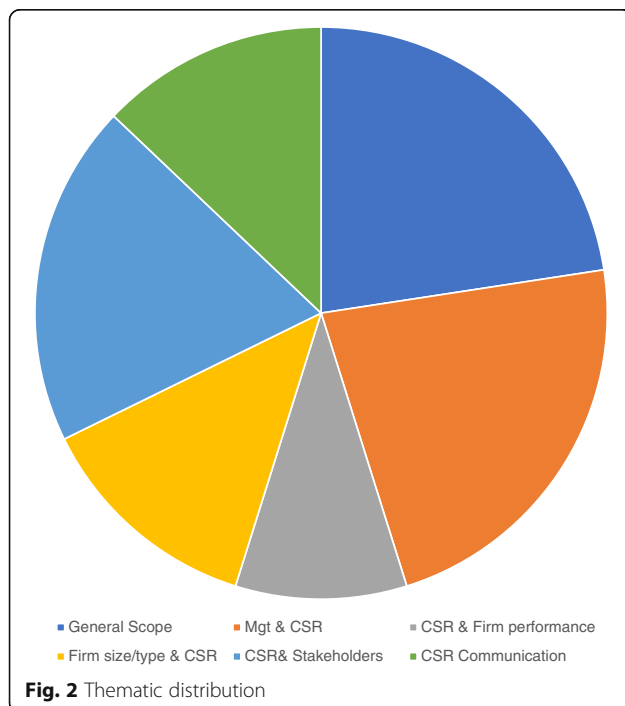
A review of the included literature also showed that only five (5) articles representing 18.5% directly discussed CSR within the context of IB. Broadly, six major themes were identified from the included literature. They include Scope of CSR; Organisational Leadership and Management Perspective of CSR; CSR and Stakeholders Perspective; CSR and Firm Performance; CSR & Firm size/type and CSR Communications. Some articles have more than one of the identified themes running through. Of the six thematic areas identified, close to 52% (51.85%) of the articles either examined broadly the scope of CSR or considered the management perspective of it or both. The other thematic areas identified such as the link between the firm type or size and their CSR activities, CSR and firm performance, and the communication of CSR activities also made modest showing. A diagrammatical representation of the thematic areas is presented in Fig. 2 below.

From the chart, it can be gleaned that research that focuses on the scope of CSR (General Scope) as well as organisational leadership and management (Mgt & CSR) and stakeholder perspective (CSR & Stakeholders) are the three dominant themes, while CSR and firm performance had the least. Figure 3 demonstrates the wide

disparity between the number of articles reviewed for the purpose of this paper and the percentage that focused somewhat on IB.

In terms of methodology, majority of research in the area are empirical (81.48%) with more of the papers applying qualitative methodology (70.38%) and less of quantitative approaches to the studies. To facilitate this literature review, the selected articles have been assigned numbers from one (1) to twenty-seven (27) in no particular order and grouped under the identified thematic areas as shown in Table 1 below.

Table 1, provides a snap shot of the distribution of research methodology with the dark shaded areas indicating the gaps. For instance, it shows that under the thematic area Scope of CSR, five articles numbered 11, 12, 13, 17 and 19 are empirical while only two articles numbered 9 and 25 are conceptual. It can be further seen that of the empirical papers under the theme Scope of CSR, four (11, 12, 17, 19) applied qualitative methodology with only one (13) applying mixed methods. It indicates how mixed methods are sparingly used accounting for only 3.7% of included literature. This suggests that more researches could be done using mixed methods to afford scientists the benefit of applying the rigour that comes with quantitative methods and the additional insight that the explorative nature of qualitative research provides (Denscombe, 2008). At the level of analysis, there was a preponderance of multi-firm level analysis (88.88%) with only 3 articles representing 11.1% of the peer reviewed journal articles undertaking firm level analysis (Table 2).



Theoretical assessment

It is observed that not all articles have theoretical underpinnings while stakeholder and institutionalist theories appear to be dominant where theories are applied. The dominance of Stakeholder theory could be premised on the argument that corporate entities exist to satisfy other agents connected to them besides shareholders (Branco & Rodrigues 2007). Considering the fact that the Stakeholder theory posits that firms must seek the interest of all stakeholders (Dartey-Baah et al., 2015), it stands to reason that it will be the obvious choice of many scholars.

Dartey-Baah, et al. (2015) who looked at CSR in Ghana's development argue that since the country is a stakeholder to an organisation, the organisation should ensure that its activities incorporates the interest of the country. They use this explanation as basis for adopting the Stakeholder theory. Hinson and Kondua (2013) also argued that theorists will be better served if discussions on CSR and Marketing are based on "stakeholder orientation rather than a narrow market orientation". They adopt Maignan et al. (2005) stakeholder model in their study and suggest that firms must determine the

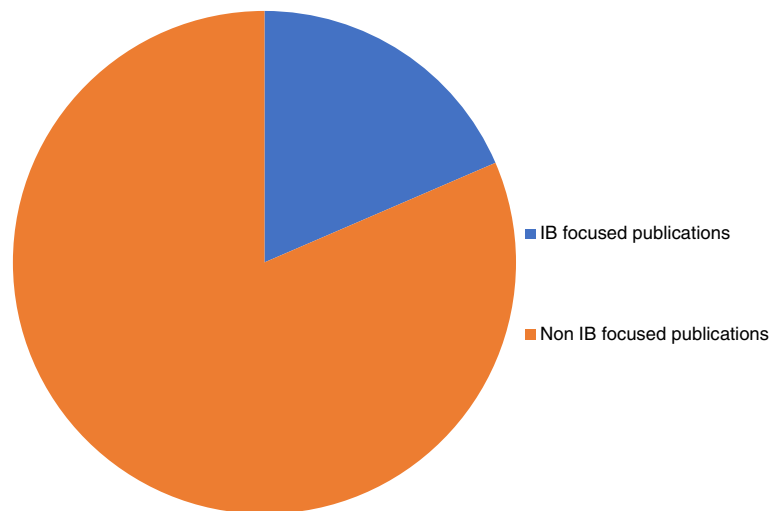


Fig. 3 Focus of publications

interests of their stakeholders in rolling out their CSR programmes. Tuokuu and Amponsah-Tawiah (2016) are more emphatic, arguing that “CSR takes its roots from the stakeholder theory”. They further subdivide stakeholders into internal and external and posit that “CSR programmes cannot be executed” if organisations fail to receive stakeholders’ cooperation, a view held by other scholars (Huang & Zhao, 2016). Hinson et al. (2015) who share similar disposition expand the argument further by suggesting that organisations are pressured to report on their sustainability activities due to institutional and stakeholder influence. They therefore adopt both institutional and stakeholder theory in their study. Dashwood and Puplampu, (Dashwood and Puplampu 2010) also anchored their study on rational choice institutionalism and historical institutionalism. They argue that the theories allow them to consider how institutional norms influence firm behaviour around CSR.

Despite the preponderance of the Stakeholder theory, other theories such as leadership theories (Dashwood &

Puplampu, 2010; Ofori 2010a, 2010b) and neo classical theories (Hinson & Ndhlovu) have also underpinned some of the CSR in Ghana studies. Scholars who adopted leadership theories looked at how organisational leadership impacted outcomes of CSR activities while those who adopted neo classical theory juxtaposed it with the Keynesian theory, explaining that while the neo classical theorists saw CSR as a deflection from the core objective of a firm, the Keynesian theorists hold a contrary view.

Evidently, out of 27 CSR in Ghana articles reviewed, only 9 had a theoretical underpinning, representing 33%. This is in sharp contrast to what pertains in CSR scholarship globally. In a review of CSR and international marketing, only a third of articles reviewed was not anchored on a theory (Eteokleous, et al., 2016). However just as Eteokleous et al. (2016) found out, Stakeholder theory was the dominant theory applied. In their review, 21.7% of the articles used the Stakeholder theory but as much as 55.5% applied it in the case of CSR in Ghana. Institutional and leadership

Table 1 Methodological distribution

Thematic areas	Methodology				
	Empirical	Conceptual	Quantitative	Qualitative	Mixed methods
Scope of CSR	11, 12, 13, 17,19	9, 25,		11,12, 17,19,	13
Organisational Leadership & Managerial perspectives	2,4,15,17,21, 22,23		4,17,22,23	2,15,21	
CSR and Firm Performance	26, 27	5	26, 27		
Firm size/type and CSR	3,7,8,18		8	3,7	
CSR and Stakeholders	2,16,19	9,10, 14		2,16	
Communication of CSR	1,3,6,24		24	1,3,6	

Table 2 Level of Analysis

Thematic area	Level of Analysis		
	Firm Level	Multi-Firm	Macro
Scope of CSR	21,	10, 11,12, 13, 17,19	
Organisational Leadership & Managerial perspective	2,15,21	4,17,23	22
CSR and Firm Performance		26, 27	
Firm size/type and CSR		3,7,8	
CSR and Stakeholders perspective	2	16	
Communication of CSR		1,3,6,24	

The preponderance of multi-firm or multiindustry studies could also be because it is considered to have a higher level of generalisability of research result (Keranen et al. 2012). The dark shaded boxes are indicators of the identified gaps

theories were the second most applied theories based on the included literature on CSR in Ghana. Although several scholarly works considered the public relations role of CSR (Hinson & Ofori 2007), it appears researchers have not considered looking at theories such as Impression Management that seeks to explain the image or reputation aspect of CSR activities.

The empirical evidence of CSR studies in Ghana

CSR has witnessed increased interest in both academics and practice in Ghana and many researches bear testimony to that fact. The various studies have varied objectives as well as findings. Table 3 is a taxonomy of the included literature.

Assessment of CSR in Ghana and IB

The genesis of IB has been traced to the launch of the Journal of World Business in 1965 and given additional impetus with the launch of the Journal of International Business Studies in 1970 (Kolk, 2016). It can be generally defined as a firm level business that is conducted “in a location other than the firm’s home country” and involves “interrelationships between the operations” of the firm and the foreign environment in which it operates (Kolk, 2016). Ghana has attracted a lot of international businesses over the years investing in various sectors of the economy (Ghana Investment Promotion Centre website). A review of the extant literature on CSR in Ghana however suggest that only few studies contextualised the research within the domain of IB although as earlier stated, much of the empirical data on CSR are from multinationals. While some studies made significant inroads into the area of IB, a lot more just made references to it in passing. Kuada and Hinson, (Kuada and Hinson 2012) specifically set out to do a comparative study on CSR practices between local and foreign firms and opined that while CSR programmes of

multinationals are largely “guided by legal prescriptions” that of their indigenous counterparts are “guided mostly by discretionary and social considerations”. The scholars also share in the argument that generally, the cultural values of a community impact the operations of firms and suggest further that companies with foreign connections are conscious of their international image and additionally, that they take instructions from their headquarters. These assertions could have been stretched further to determine how the factors of societal values, instructions from headquarters and international standards jointly could mediate or impact the CSR orientation and implementation of multinational firms. For instance, giving gifts to traditional rulers is a standard practice in Ghana but that could easily be misconstrued as bribe at the international stage and firms could be caught in such a web. These potential sources of conflict, fueled by opposing values and standards are worth investigating.

Studies have postulated that while philanthropic responsibility is highly rated in Ghana and developing economies in general, ethical issues are highly rated in advanced countries (Kuada & Hinson 2012, Hinson & Ofori 2007). So, while a multinational company may desire to be more ethical and score high on international CSR ratings, that may not be the priority of the community within which they operate. Visser, (2006), Amponsah-Tawiah and Mensah, (2015) have all argued that ethical issues such as workplace health and safety is rated low in developing countries and it would be interesting to know how foreign firms navigate these slippery grounds and whether they are sometimes compelled to sacrifice one for the other and possibly which one is mostly sacrificed; the local or international considerations.

Dashwood and Puplampu, (2010) on their part, observe how pressure from both civil society and government of Canada influenced the operations of mining companies in host nations. This home-based pressure,

Table 3 CSR in Ghana: Taxonomy of reviewed articles

NO.	Title and author	Objective	Findings	Year of publication	Journal	Data base	Methodology	Level of analysis
1	Corporate social responsibility activity reportage on bank websites in Ghana Hinson et al (2010)	Study focuses on how banks operating in Ghana communicate their CSR programmes and intentions via their corporate websites	CSR communication via website not optimum and firms appear challenged in transferring bricks-and-mortar organisational capabilities to online environments.	2010	International Journal of Bank Marketing, Vol. 28 Iss 7 pp. 498 – 518	Emerald Insight	Qualitative	M/Firm
2	Examining the marketing-corporate social responsibility nexus Robert Ebo Hinson Prince Kodua,	Study examines CSR practices of firms by focusing on various dimensions of stakeholder interests, norms and values	There is lack of cooperation among departments of the firm towards CSR implementation and firms appear not proactive in examining needs of prospective CSR beneficiaries.	2012	International Journal of Law and Management, Vol. 54 Iss 5 pp. 332 – 344	Emerald	Qualitative	Firm Level
3	Online CSR reportage of award-winning versus non award-winning banks in Ghana Robert Ebo Hinson	Study aims to report on CSR reportage amongst four leading banks in Ghana. Two of them have won CSR industry awards while the others have not.	Firms generally have weak online reporting of CSR activities largely due to the absence of an online communication strategy	2011	Journal of Information, Communication and Ethics in Society, Vol. 9 Iss 2 pp. 102 – 115	Emerald Insight	Qualitative	M/F
4	Market orientation, innovation and corporate social responsibility practices in Ghana's telecommunication sector Mahmoud & Hinson (2012)	Study examines how market orientation, innovation, and corporate social responsibility (CSR) jointly impact business performance	Firms' degree of market orientation and CSR have significant impact on innovation, which then influences business performance and also that market orientation has direct significant effect on CSR	2012	Social Responsibility Journal, Vol. 8 Iss 3 pp. 327 – 346	Emerald Insight	Quantitative	M/Firm
5	Conceptualising corporate social responsibility (CSR) and corporate social investment (CSI): the South African context Hinson & Ndlovu (2011)	Study examines how scholars and theorists conceptualised CSR by focusing on neo-classical economists who are sceptical about the place of CSR in business	CSI, with its paraphernalia of the SRI Index and social capital market, promises to present a new and radical way of addressing developmental problems.	2011	Social Responsibility Journal, Vol. 7 Iss 3 pp. 332 – 346	Emerald Insight	Conceptual	
6	Sustainability reporting among Ghanaian universities Robert Hinson, Adelaide Gyabea & Masud Ibrahim	Study seeks to explore whether Ghanaian universities report on their sustainability performance, as well as the dimensions of sustainability they report on.	Universities report on their sustainability performance through websites and annual reports, but do not have stand-alone sustainability reports	2015	Communication, 41:1, 22–42,	Taylor & Francis	Qualitative	M/Firm
7	Corporate social responsibility (CSR) practices of foreign and local companies in Ghana. Kuada, John, and Robert E. Hinson	Study seeks to examine key motives underlying CSR practices of foreign and local firms operating in Ghana and the societal as well as business outcomes of these practices.	CSR decisions of foreign firms are mainly guided by legal prescriptions, those of their local counterparts are guided mostly by discretionary and social considerations.	2012	Thunderbird International Business Review 54:4: 521–536.	Google Scholar	Quantitative	M/Firm

Table 3 CSR in Ghana: Taxonomy of reviewed articles (*Continued*)

			But difference in the degree of importance to discretionary motive is statistically insignificant					
8	Corporate social responsibility (CSR) perspectives of leading firms in Ghana Dan F. Ofori Robert E. Hinson.	Study intends to ascertain and document the extent of recognition, nature and content of socially responsible actions by firms located in Ghana including both local and foreign firms	Internationally-connected Ghanaian firms seem to have a better grasp of the various dimensions of CSR and how these could be used to business and strategic advantage.	2007	Corporate Governance: The international journal of business in society, Vol. 7 Iss 2 pp. 178 – 193	Emerald	Qualitative	M/Firm
9	Corporate Social Responsibility in Ghana Kwesi Amponsah-Tawiah and Kwasi Dartey-Baah	Study seeks to examine the usage of the CSR concept in Ghana particularly in the mining industry.	In Ghana, CSR has tended to focus on the external environment to the neglect of the internal environment from where employees operate.	2011	International Journal of Business and Social Science Vol. 2 No. 17	Google Scholar	Conceptual	
10	Turning potential collision into cooperation in Ghana's oil industry Amponsah-Tawiah et al (2015)	The paper investigates the relationship between key stakeholders in the oil sector, how stakeholder interactions create the potential for collision and how to turn possible collision into cooperation.	Ghana's oil industry must identify and engage all stakeholders in planning CSR programmes to foster friendly environment for oil companies.	2015	Society and Business Review, Vol. 10 Iss 2 pp. 118 – 131	Emerald Insight	Qualitative	M/Firm
11	CSR-OHS Kwesi Amponsah-Tawiah Kwasi Dartey-Baah	The paper seeks to trace the path to achieving the millennium development goals (MDG) in developing countries through CSR and organisation health and safety (OHS).	There is linkage between CSR, OHS and the MDG; Ghanaians viewed OHS as a key competing dimension of CSR.	2012	Journal of Global Responsibility, Vol. 3 Iss 2 pp. 224 – 234	Emerald Insight	Qualitative	M/Firm
12	Exploring the link between corporate social responsibility and health and safety in the mines Kwesi Amponsah-Tawiah Justice Mensah	The paper seeks to explore the integration of issues of health and safety of employees into the broader CSR agenda	CSR is not just about community relations, employee Health and Safety but a perfect synergy amongst all these relations	2015	Journal of Global Responsibility, Vol. 6 Iss 1 pp. 65 – 79	Emerald Insight	Qualitative	M/Firm
13	Corporate social responsibility in Sub-Saharan Africa: hindering and supporting factors Richard Benon-be-isan Nyuur Daniel F. Ofori Yaw Debrah	Study aims to examine CSR from a broader perspective and identify the factors that hinder and promote CSR activities in SSA	Brings out nine key factors that promotes CSR when in place but hinders it when not in place in SSA.	2014	African Journal of Economic and Management Studies, Vol. 5 Iss 1 pp. 93 – 113	Emerald Insight	Mixed methods	M/Firm/ regional
14	Corporate social responsibility: Is it an alternative to government? Francis Xavier Dery Tuokuu Kwesi Amponsah-Tawiah	Study aims to find out if CSR was becoming an alternative government	Finding is that government is relying on the benevolence of firms to pursue her development agenda	2016	Journal of Global Responsibility, Vol. 7 Iss 1 pp	Emerald Insight	Conceptual	Level of analysis

Table 3 CSR in Ghana: Taxonomy of reviewed articles (*Continued*)

23	Managerial role in organisational CSR: empirical lessons from Ghana James Baba Abugre	Paper seeks to examine the managerial role in CSR practices in developing economies.	Managerial role in the practice of CSR is limited and ineffective in Ghana and difficulties of effective CSR implementation mainly stem from weak leadership due to mismanagement and corruption.	2014	Corporate Governance, Vol. 14 Iss 1 pp. 104 – 119	Emerald Insight	Quantitative	M/Firm	
24	Organisations' commitment to and communication of CSR activities: insights from Ghana James B. Abugre Richard B. Nyuur	Paper seeks to examine organisations' commitment and communication of CSR in a developing country's context	Firms operating in Ghana know about CSR and committed to it, and communicate their CSR to stakeholders using multiple media channels but not a structured reporting standard	2015	Social Responsibility Journal, Vol. 11 Iss 1 pp. 161 – 178	Emerald Insight	Quantitative	M/Firm	
25	Exploring the limits of Western Corporate Social Responsibility Theories in Africa Kwasi Dartey-Baah, Kwesi Amponsah-Tawiah	The paper explores the limits of Western CSR Theories in Africa	Western CSR theories are not totally applicable in Africa due to differences in CSR motives	2011	International Journal of Business and Social Science Vol. 2 No. 18;	Google Scholar	Conceptual	???	
26	Corporate social responsibility and financial performance: Fact or fiction? A look at Ghanaian banks. Ofori et al (2014)	Study seeks to examine the impact of CSR on financial performance using empirical evidence from the Ghanaian banking sector.	There is a positive relationship between CSR practices and financial performance, but banks in Ghana do not depend significantly on their CSR	2014	Acta Commercii 14:1: 1–11.	Google Scholar	Quantitative	M/Firm	
27	Banking efficiency analysis under corporate social responsibilities: Ohene-Asare, Kwaku, and Mette Asmild	Paper looks at profit maximising and CSR by developing a banking intermediation model	CSR is important and also indicates that banks that are socially responsible may have economic advantages.	2012	International Journal of Banking, Accounting and Finance 42: 146–171.	Google Scholar	Quantitative	???	

they argue shaped the CSR operations of the mining company that was researched in a case study. Their study which considered how the organisational practice of leadership and learning was applied to CSR implementation however did not indicate whether the success of implementing these practices of leadership and learning, had a relationship with the fact that the company is a multinational. Could an indigenous firm have successfully implemented leadership and learning to reinvent its CSR as was found in the case study by Dashwood and Puplampu, (2010)? Contextualising this study within the IB milieu could have provided an answer. This further buttresses the argument for CSR and IB research to be well situated within their peculiar environment.

Much as considered literature, largely agrees to the differences in CSR motives in developing and developed countries, Hinson and Ofori (2007) however argue that firms operating in Ghana also employ CSR as a public relations tool. This argument appears to be at variance with the impression created by Dartey-Baah and Amponsah-Tawiah (2011) that brand image is not relevant. Indeed, it will appear, judging from the communication of CSR activities by firms operating in Ghana, (both foreign and indigenous) that image does matter.

Impression management theory

A significant majority of included literature on CSR in Ghana applied stakeholder and institutionalism theories (Hinson et al., 2015; Nyuur et al., 2014; Amponsah-Tawiah, & Dartey-Baah, 2012). However, we argue that firms in carrying out their CSR also seek to manage the impression that the public has of them. This therefore makes the Impression Management (IM) Theory, worth considering in studying CSR and IB in Ghana. Harris et al., (2007) defines Impression Management as “the process by which individuals try to influence the impressions others have of them” while Spear and Roper, (2013) describes it as “any action purposefully designed and carried out to influence an audience’s perception of an organisation.” With increasing public scrutiny on the operations of firms particularly multinationals, it stands to reason that they would, given the opportunity, use CSR to project a positive impression of themselves as asserted in the explanation of IM theory by Spear and Roper, (2013) and Harris et al. (2007).

According to Harris et al. (2007), initial studies on Impression Management concerned themselves with “the relationship between the frequency of specific tactic usage and work outcomes such as performance ratings and career success”. Its origin is in psychology (Brennan et al. 2009), however the theory has subsequently been applied to different disciplines including management (Spear, & Roper, 2013), thereby justifying the decision to apply it to the study of CSR and IB in Ghana. Another justification being that impression or reputation

management gives second chances when crisis occur (Harris et al., 2007) just the same way that firms use their CSR activities to project a strong impression in times of crisis and crisis are not uncommon with IBs.

Multinational Corporations (MNCs) have over the years gained prominence as actors on the global scene and playing important role in not only driving foreign direct investment to developing countries, but also in the space of global governance (Barkemeyer, & Figge, 2014). Their actions and inactions are under constant scrutiny with the advent of various global rating agencies, Non-Governmental Organisations (NGOs) and even their shareholders (Wilburn, & Wilburn, 2013). The global campaign of Publish What You Pay, an advocacy for transparency in the extractive sector are notable civil society actions that have amplified the IB and global governance discourse (Publish What You Pay website). These developments compel IBs to often adopt the various IM behaviours to influence stakeholder perceptions. But probably the most important determinant of the impact of multinationals is the “way in which they operate and the roles and responsibilities they choose to assume” (Barkemeyer, & Figge 2014) and these are likely to be influenced by the corporate values from the headquarters, the values of the home country, the values and laws of the host country as well as international standards. The preoccupation of MNCs therefore is not profitability alone but their “ability to meet the expectations of diverse constituents who contribute to its existence and success” (Gruber and Schlegelmilch, 2015), who also opine that multinationals will need to adapt their CSR programmes to suit the settings of the host country. Based on the above arguments, a study on CSR and IB in Ghana would be comprehensive if it also captures strategies firms adopt to look good in the face of varying and sometimes conflicting interests of stakeholders. This is supported by Gruber and Schlegelmilch (2015) who also argue that firms would have to balance their CSR programmes “between the conflicting priorities of global consistency and local responsiveness”.

Framework for CSR and IB research

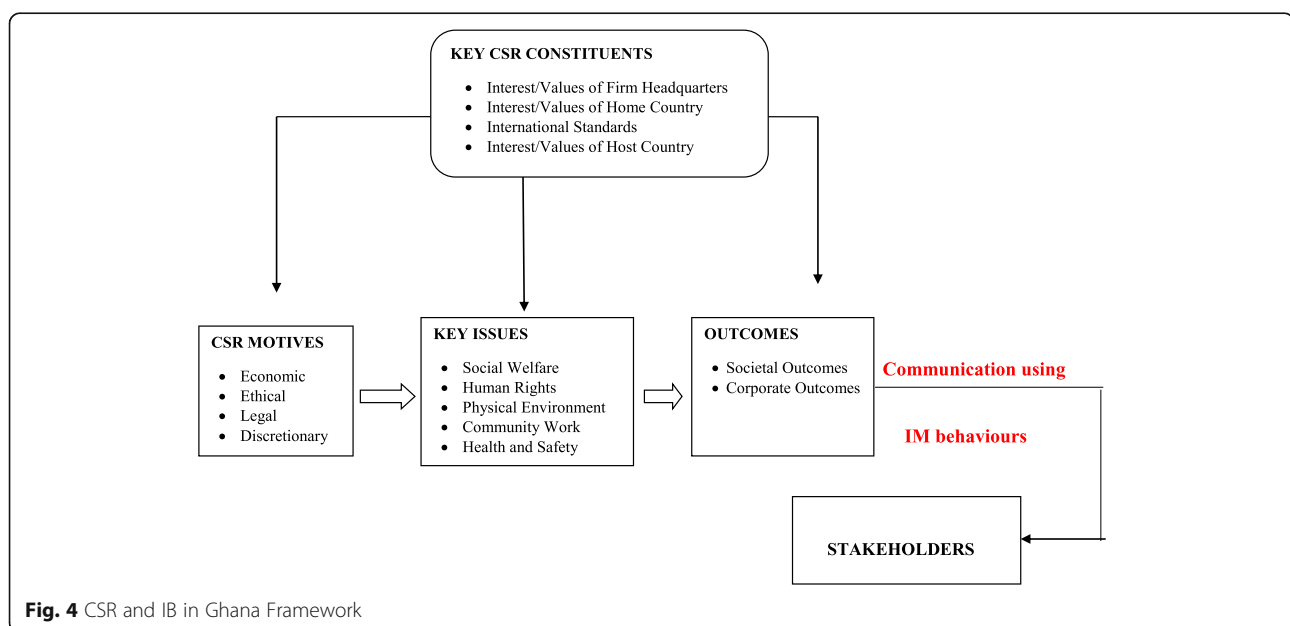
Kuada, and Hinson, (2012) have developed an integrated framework intended to aid investigations into CSR practices especially in developing countries. Their framework stems from previous disagreement by Wood (1991) that the seminal work by Carroll (1979) which captures CSR in four schematic responsibilities, was inadequate as a framework to examine CSR practices. Kuada and Hinson, (2012) therefore, picking from Jamali and Mirshak (2007), opine that a framework to guide investigations into CSR practices, must also point out what triggers CSR activities of firms. The scholars in their effort to develop a suitable framework, therefore synthesised the works of (Carroll

1979) and Wood, (1991), and presented the CSR categories of Carroll as firms' motives for embarking on CSR activities. They then build on the "conventional antecedent-behaviour-consequence structure in the management literature", and argue that these motives will then determine which CSR issues will be important to the firm. They posit further that these CSR issues will in turn lead to the CSR outcomes. They subdivide the CSR outcomes into societal and corporate outcomes although they admit that the two could converge.

The appropriateness of this framework to our study is underlined by two major factors: 1, that it was developed with the developing country context in mind; and 2, it was developed to help their investigation into CSR activities of IBs and also their local counterparts. Our paper, which examines CSR operations of IBs in Ghana therefore considers the framework, which is one of the few developed for the African context, as appropriate. However, we also recognise that the framework does not adequately provide for a holistic investigation of CSR activities of IBs, since we argue that CSR motives, key issues and outcome of IBs, do not exist in a vacuum but are influenced by various factors sometimes conflicting (Gruber & Schlegelmilch, 2015). Our paper therefore proposes an extension of the framework of Kuada and Hinson (2012), to capture the unique exigencies of CSR practices of IBs, which are the conflicting priority of global consistency (international standards, values and interest of headquarters, home country) and local responsiveness (host country interest, values and laws) and how they impact CSR, as opined by Gruber and Schlegelmilch (2015).

For the purposes of the framework, we categorise these factors as; interests/values of firm's headquarters; interests/values of home country; international standards and; interests/values of host countries, in no particular order. We make further contributions to the framework by suggesting that CSR outcomes are communicated, and communicated to create a positive impression about the company because inherently in CSR activities are public relations goals (Nyuur et al., 2014). We therefore employ the Impression Management theory to explicate how firms' CSR outcomes are communicated to create that positive impression.

The first quadrant contains CSR motives, the second, key CSR issues while the third are the outcomes for both society and the firm as explained by Kuada, and Hinson (2012). The societal outcomes as presented by Kuada and Hinson (2012) are Physical Environment, Social Welfare and Community Development among others. And the Corporate Outcomes include Earnings, Cost Reduction, Corporate Image and worker satisfaction among others. This paper however argues that in communicating these outcomes to stakeholders, firms attempt to influence a positive image of themselves by using IM behaviours, taking cognisance of the possible difference in cultural background of host and home country (Kim & Bae, 2016). This paper also believes that all these stages of activity do not take place in a vacuum but are influenced by the values and interests of key constituents which are identified as the headquarters of the firm, home country of the firm, international CSR standards/rating agencies and finally the host country. A study of CSR and IB in Ghana would therefore be adequately addressed if it researched along the lines of the framework in Fig. 4 (IV).



Conclusion

It is evident from the review of literature that there is increased interest in CSR particularly after 2010, touching on various themes and subthemes in the rather amorphous concept. Predominantly, qualitative approach to research has been used although some studies also used quantitative methodology, with what appears to be a negligible use of mixed methods. However not much attention has been paid to CSR and IBs in Ghana in a more focused manner although some scholars in Ghana have looked at aspects of it. Stakeholder theory was identified to the dominant theory although a significant number of articles were not anchored on theories.

It is expected that CSR will continue to engage the attention of both practitioners and academics globally and more importantly in developing countries where poverty is pervasive and firms would be expected to complement government development agenda. The paper also asserts that the influence of the headquarters of IBs as well as their home and host countries will continue to impact the CSR operations of these firms and as societies become more informed and the world smaller due to technology, IBs would have a more daunting task navigating the sometimes conflicting priorities. Studies into CSR, particularly CSR and IB in developing or emerging economies could examine these nuances into details. The framework could also be tested by undertaking an empirical research.

Abbreviations

CSR: Corporate Social Responsibility; IB: International Business; IM: Impression Management; Mgt & CSR: Management and Corporate Social Responsibility; MNC: Multinational Corporations; NGO: Non-Governmental Organisation

Authors' contributions

All four authors substantially contributed to article. All authors read and approved the final manuscript.

Competing interests

Authors hereby declare that there are no competing interests.

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Author details

¹University of Ghana Business School, P.O. Box LG 78, Legon-Accra, Ghana. ²Department of Business and Management, Aalborg University, Fibigerstræde 4, Room: 103, 9220 Aalborg Ø, DK, Denmark. ³Institute of Statistical, Social and Economic Research, University of Ghana, P. O. Box LG 74, Legon-Accra, Ghana.

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