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## Article

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ORIGINAL ARTICLE

Open Access



# Corporate social responsibility reporting in the telecommunications sector in Ghana

Abdul Jelil Abukari<sup>1</sup> and Ibn Kailan Abdul-Hamid<sup>2\*</sup>

## Abstract

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.

**Keywords:** CSR, CSR reporting, Telecommunications, Ghana

## 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 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

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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.

### Literature review

According to Smith (2002: 42) CSR is the "integration of business operations and values whereby the interests of all stakeholders, including customer, employees, investors, and

the environment are reflected in the organization's policies and actions". According to (Nielsen & Thomsen, 2007) the emergence of non-financial reporting or CSR reporting can be seen as an attempt to increase transparency with respect to corporate dealings concerning social and environmental issues. To accentuate this, a number of reporting guidelines have been developed to which corporations are expected to report on to bring about fairness, transparency and truthfulness (Rrynolds and Yuthas, 2008), such as global reporting initiatives (GRI), SA (Social Accountability, International Labor Standards) or the triple bottom line. The corporate social reporting literature has witnessed tremendous growth over the last three decades (Gray, 2001). However, notwithstanding the extensive research in the area of CSR reporting, there is no consensus on the exact definition of CSR reporting (Gray, 2000).

According to Abugre & Nyuur (2015: 173) "Communicating CSR is a means of ensuring that these firms are in touch with their stakeholders to be responsible for their social and environmental impacts". The increasing desire by companies to engage in CSR is largely attributed to the myriad of benefits that companies stand to gain when perceived by society as being social responsible (Du et al., 2010). According to Rizk et al., 2008: 306) corporate social responsibility reporting is "the process of communicating the social and environmental effects of organizations' economic actions to particular interest groups within society and to society at large. As such, it involves extending the accountability of organizations (particularly) companies; beyond the traditional role of providing a financial account to the owners of capital, in particular to shareholders. Such an extension is predicated upon the assumption that companies do have wider responsibility than simply to make money for their shareholders". Fonseca et al. (2011) see sustainability reporting as the process of accessing and making periodic public disclosures relating to organization's social, environment, economic, safety and health performance. Hinson et al., (2010) discussed how banks in Ghana disclose their CSR on their websites. The study found that adb (agricultural development bank) which has won most CSR awards in Ghana had the poorest communication of CSR on its websites.

The study further revealed that unlisted banks communicated more of their CSR than listed banks, contrary to the finding of (Dineshwar, 2013) study which revealed that listed banks in Mauritius communicated more of their CSR activities than unlisted banks. Hinson (2011a) discussed how banks split along CSR award-winning versus non CSR award-winning banks communicate their CSR online. The study concludes that banks with the most awards as far as CSR was concerned had the poorest CSR communication online. Sulemana (2016) analyzed CSR reporting by telecommunications companies across Africa

and found that telecommunications companies on the continent are committed to CSR and reporting same to placate their stakeholders. Khan et al., 2009 examined CSR disclosures by 20 commercial banks in Bangladesh. The study showed that commercial banks in Bangladesh report on a wide range of themes, with much emphasis on human resource disclosure, contrary to the findings of (Hinson et al., 2010) study in Ghana which saw commercial banks putting much emphasis on corporate philanthropy. Gao (2011) analyzed 81 listed companies' CSRR in China and found that state owned enterprises (SOEs) have the higher propensity of addressing social issues than non-state owned enterprises. The study further suggests that industrial firms are more willing to address the interests of stakeholders than service firms. Abugre & Nyuur (2015) conclude that Ghanaian companies are committed to CSR and rely on a wide range of channels to make their CSR contributions known to the public, however, the companies dwell so much on corporate philanthropy as evidence of their CSR engagements. Nielsen & Thomsen (2007) analyzed CSR reporting by six Danish companies and conclude that their CSR reportage are very different with respect to topics on the one hand and dimensions and discourses expressed in terms of perspectives, stakeholder priorities, contextual information and ambition levels on the other hand. Khan (2010) looked at the potential impact of corporate governance (CG) issues on CSR reporting among private commercial banks in Bangladesh and the results demonstrate that although voluntary, CSR reporting is rather modest, but, the various themes reported are impressive, with corporate philanthropy once again leading the pack.

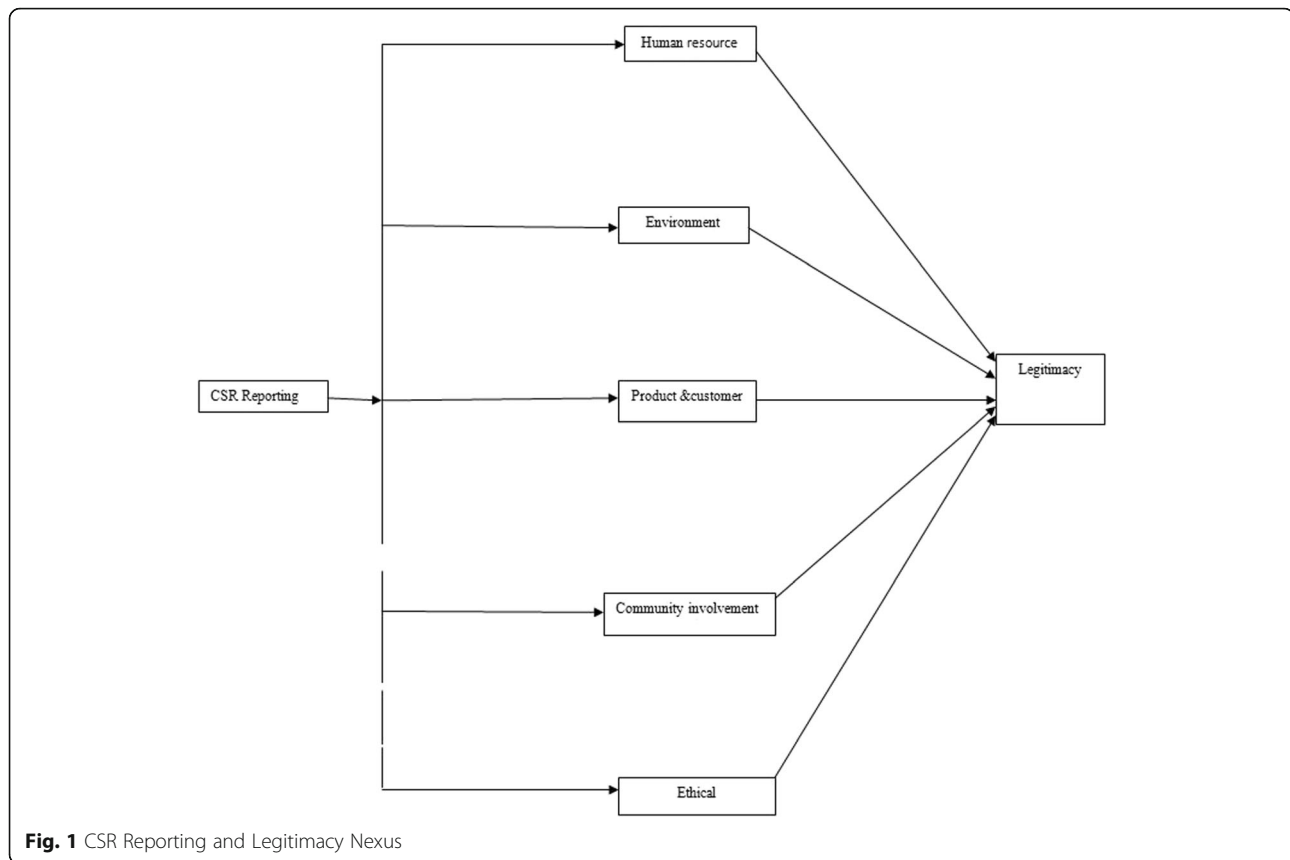
Scholarship in the area of CSR reporting has largely been a European affair (see BIRTH et al., 2008; Kotonen, 2009; Morsing et al., 2008; Adams & McNicholas, 2007; Capriotti & Moreno, 2007). However, there is fairly a growing literature in the context of Ghana on CSR reporting. For example, (Hinson et al., 2010; Hinson, 2011a; Hinson, 2011b) did look at CSR disclosures in the banking sector in four thematic areas: human resource; environment; product and customer; and community involvement. But, these studies did not look at issues of ethical disclosure, which borders on good corporate governance, which this study seeks to do, by incorporating issues of corporate governance into Hinson et al., (2010) study, which is very critical in sustainability development. This is because the underlying theme of the meaning of the concept CSR is accountability and responsibility (Dineshwar, 2013). After all, it would be of no use if a business communicates its CSR activities in the areas of human resource; environment; product and customer; and community involvement to its stakeholders and their operations are replete with corruption and unethical business conduct. Furthermore,

(Sulemana, 2016) on the other hand, looked at CSR communication using African telecommunications companies. Unfortunately, his data did not capture any telecommunications company from Ghana. This study intends to build on the work of (Sulemana, 2016) by narrowing on how telecommunications companies in Ghana disclose their CSR on their websites in five thematic areas: human resource; environment; product and customer; community involvement; and ethics, drawing inspirations from earlier studies by (Dineshwar, 2013; Hinson et al., 2010 & Sulemana, 2016). This will add to the fairly growing literature in the area of CSR reporting in the Ghanaian context.

### Research framework

A number of earlier studies were of great inspiration for this framework, notably (Hinson et al., 2010; Dineshwar, 2013). The study looked at CSR reportage in five thematic areas: human resource; environment; product and customer; community involvement; and ethical disclosure. The human resource disclosure include: employee health and safety; employee training; and employee morale. The environmental disclosure include: environmental policy/company concern for the environment; environmental management system; conservation of energy in the conduct of business; conservation of natural resources and recycling/ E-waste management. Product and customer disclosure touch on: product quality; customer complaints/ satisfaction; provision for physically challenged, aged or difficult-to-reach customer. Community involvement comprises: support for education; support for health; youth entrepreneurship; employee volunteerism; and sports sponsorship. The ethical disclosure refers to: integrity; ethical/ professional conduct; transparency; and equality and diversity. The figure below illustrates the theoretical framework for the study. Fig. 1

As alluded earlier, firms report on their CSR activities in attempt to elicit legitimacy from the society. Reporting on CSR engagement in the areas of human resource; environment; product and customer; community involvement and ethical issues are all geared towards enhancing their image and invariably gaining legitimacy from the areas they operate. The figure above illustrates the attempt by firms to gain legitimacy by reporting on their CSR with the view to eliciting legitimacy from the society they operate. It is divided into three sections: CSR reporting; what is communicated and motive for communicating CSR. CSR reporting here means communicating on websites of telecommunications companies. Here, they communicate issues like human resource; environment; product and customer; community involvement and ethical disclosure. The third section talks about the motive of communicating CSR. This is done ostensibly to earn legitimacy from the areas they operate.



### Theoretical explanation for CSR reporting

In spite of the widespread academic and business interest on the issue of CSR reporting, a comprehensive theoretical framework for explaining the underlining determinants of corporate social and environmental disclosure is still elusive (Reverte, 2008). Consequently, varied theories have been used to elucidate CSR reporting. Prior studies in social disclosure literature have used a single theory or a combination of theories to explain CSR reporting. For example, legitimacy and stakeholder theories by (Hinson et al., 2010; Dineshwar, 2013; Golob & Bartlett, 2006); legitimacy theory and political cost theories (Ghazale, 2007); institutional theory (Amran & Susela, 2008; Ali and Rizwan, 2013) and agenda-setting theory (Pollach, 2013). This study used the legitimacy theory as theoretical underpinning. The legitimacy theory provides significant insights into how CSR disclosure is done by firms operating in society. Evidence exists in corporate social disclosure literature that corporations engage in voluntary disclosure in their annual reports as a means to manage legitimacy (Campbell, 2000). “Businesses under the legitimacy theory therefore, disclose their CSR activities to show a socially responsible image, so as to legitimate their behaviors to their stakeholders” (Hinson et al., 2010: 500). Therefore, in an attempt to legitimize their existence in society, firms disclose their CSR activities to look good based on the

expectations of society. In this regard, only firms that conduct their actions within the dictates of society will receive legitimacy in society. Once reporting on social causes elicits legitimacy, firms will continue to report on their CSR as that is the surest way to ensure their continual existence, profitability and good image. The purpose of legitimacy theory is to align the company’s practices with the expectations of society as a whole.

### Research methodology

The corporate websites of the five telecommunications companies in Ghana were visited to identify the data needed to be condensed into categories or themes for interpretation and subsequent analysis. The data below summarizes how the various CSR themes were operationalized on the websites of the five telecommunications companies in Ghana. Table 1

### Study context

According to the national communications authority (NCA), the regulator of the telecommunications sector of Ghana, subscription to mobile telephony is increasing tremendously. It is undoubtedly, the fastest growing sector in the service sub sector of Ghana. This is largely brought about as a result of deregulation of the telecommunications sector. This view is corroborated by

**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.



(Frempong & Atubra, 2001) when they assert that evidence exists to suggest that the surge in the telecommunications sector in Africa is attributable to the deregulation of the sector and its attendant investment in the telecommunications sector. Furthermore, (Mahmoud & Hinson, 2012) argue that as a result of sweeping reforms in the sector in Ghana in the mid-1990s, culminating in deregulation, which brought in its wake efficiency and competition. Deregulation has brought about competition in the telecommunications sector and open the way for private participation into the sector and subsequent reduction in prices of telephone services in the country. Today, as a result of deregulation, there are five telecommunications companies operating in the country according to the state regulator, as opposed to one during the regulated phase. These are MTN Ghana, Vodafone Ghana, Tigo, Airtel and Glo Ghana ([www.nca.org.gh](http://www.nca.org.gh)). These companies have contributed a lot by way of social interventions, especially in the areas of education, health and economic empowerment. Some of them have even won CSR awards at the Ghana club 100 awards. According to Hinson & Kodua (2012: 336), "the Ghana club 100 awards, award corporate excellence in Ghana's business environment and is perceived to be one of the most objective indicators of business performance in Ghana". Therefore, it sounds plausible to investigate how these companies communicate their CSR to stakeholders, especially on their websites. Undoubtedly, the ability of corporations to communicate to their stakeholders, whether corporate or individuals via their corporate websites has been made possible as a result of the availability of telecommunications infrastructure, made possible by telecommunications companies.

#### **Qualitative content analysis**

The study employed qualitative content analysis to interpret the themes contained on the websites of the five telecommunications companies in Ghana. Qualitative content analysis involves a process designed to condense raw data into categories or themes based on valid inferences and interpretation. According to Krippendorff (1989: 243) content analysis is defined as a "research technique for making replicable and valid inferences from data to their context". This study specifically used summative content analysis espoused by Hsieh & Shannon (2005). This technique involved the identification and quantification of particular word in a context with the view to understanding the underlining theme. Earlier studies which employed similar methodology in their studies include (Sulemana, 2016; Hinson et al., 2010; Hinson, 2011a; Hinson, 2011b). Since this study is interested in how much of their CSR is communicated, this approach is appropriate for this study. Qualitative content analysis focuses on characteristics of language as communication, with attention to content or contextual meaning of text (Hsieh & Shannon, 2005). The

web sites of the five telecommunications companies were navigated to locate links to CSR for quantification in line with the summative approach, the methodology employed for this study. Links that made it possible to locate CSR on these websites include CSR, CSR Foundation, about us and sponsorship. To measure the level of CSR by the five telecommunications companies in Ghana, the websites of these companies were visited in March, 2017 and revisited in September, 2017 to look for contents of CSR and its connotations. This technique entails grouping the information disclosed into categories or themes which capture aspects of CSR to be measured (Hinson et al., 2010; Branco & Rodriguense, 2006). In the summation approach, a scoring system similar to the one used by (Sulemana, 2016; Hinson et al., 2010; Hinson, 2011a; Hinson, 2011b) was employed, allocating a point each for all the categories talked about earlier. For example, if a telecommunication company builds a school, it will score a point under community involvement category, which has 5 items. This is repeated for all other items in this category to find the total CSR disclosure for the community involvement category. This scoring system is replicated for all other categories: thus environmental disclosure 5 items; product and customer 3 items; human resource 3 items and ethical disclosure 4 items. In all, a total of 20 CSR items are expected to be communicated by the five telecommunications companies in Ghana. Based on the disclosure status of each of the telecommunications companies, interpretation and analyses as well comparison were then made. The study employed the services of coders to assist in classifying the recorded data on the websites into categories. Two student coders from Tamale Technical University were trained to assist in this study. It took 5 weeks for the coders to deal with the five telecommunications companies, with each company allotted 1 week to analyze the website of these companies. To bring about consistency and validity in the coding process, the two coders together with the authors met on the campus of Tamale Technical University to discuss the results and to build consensus as to what to quantify and what not to quantify. This is because inter-coder agreement is very critical in this methodology. This is in consistent with the assertion by (Lincoln & Guba, 1985) that credibility, transferability, dependability and conformability will go a long way to promote trustworthiness in the validation process. Krippendorff (1989) however, note that findings of this kind of methodology cannot be generalized. The table below gives the online presence of the five telecommunications companies in Ghana.

#### **Research findings**

The study reveals not a very impressive CSR disclosure by the five telecommunications companies in Ghana. As alluded elsewhere under the research framework,

**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.Consrvation 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	●	●	○	●	○
Ethical disclosure	1.Integrity	○	●	●	●	●
	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

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 (Vodafone) 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. This was followed by the ethical category, with MTN reporting on only integrity, Vodafone on ethical or professional conduct and transparency, Airtel on only transparency, while Tigo and Glo reported on none in the ethical disclosure. The poor reportage on human resource, ethical disclosure and the environmental issues is consistent with the observation by (Visser et al., 2010) that ethical and responsible behavior, obeying the law and work place issues receive low priority in CSR discussions. Lastly, the five telecommunications companies reported somehow better on the community involvement theme than all the other categories. Majority of the companies in this study reported on this theme, with none failing to report on anything as seen with the human resource category. Specifically, support for education and health were widely reported, with only Glo Ghana failing to report these two. The study also reveals that two of the



telecommunications companies have departments solely responsible for CSR. These are MTN Ghana and Vodafone Ghana.

### Conclusions and recommendations

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 offline 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.

### Authors' contributions

AAJ wrote the methodology, collected data and analysed the data for use, whiles IKAH wrote the introduction, literature review and conclusions. All authors read and approved the final manuscript.

### Competing interests

The authors declare that they have no competing interests.

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