

# COMMUNITY PARTICIPATION IN CSR DECISION MAKING IN THE CONTEMPORARY ECONOMY AND GLOBALIZATION: THE CASE OF SOME SELECTED MOBILE COMPANIES

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## **Abstract**

*The role of Corporate Social Responsibility (CSR) in stimulating and contributing to community development among local communities is fast being acknowledged globally. However, it is argued that development projects and initiatives that have no inputs from the beneficiaries tend to fail overtime. There are documented evidences that some local communities in Tanzania have refused CSR projects. This study was carried out to assess the challenges, opportunities and communities' participation in CSR decision making process offered to local communities by mobile companies in Tanzania. The main objective of this study was to find out how mobile companies in Tanzania identified problems, prioritised and managed communities that are beneficiaries of the CSR programmes, at what stage the communities that are the beneficiaries participated in the decision-making processes and the impact of their participation. The study employed questionnaire survey method to collect data from 41 respondents purposively selected. Focus Group Discussions (FGDs) and key informant interviews were used to compliment and validate data from questionnaires. The qualitative data is descriptively and content analysed using stakeholder theory. The results revealed that mobile companies involved in the study as well as the government of Tanzania had no common CSR management systems in place. It further found that mobile companies did not engage local communities in decision-making processes and CSR tended to create local*

*communities' dependence on the companies. Thus, the study concludes that companies, communities and government need to have a shared interest in a successful development process than dominating a failed, dissatisfied, socio-economic structure. The study, therefore, recommends that companies should institutionalize community participation in CSR decision-making and the government should seek to coordinate and promote CSR programmes through an explicit CSR policy.*

**Keyword:** *Community development, Community Participation, CSR, Decision-making, Management systems*

## **1.INTRODUCTION**

CSR is "related to the social contract between businesses and the society in which they operate. At any one time in any society, there is a set of generally accepted relationships, obligations, and duties between the major institutions and the people" (Chatterji, 2011:16). CSR is a way to help an organization to achieve balance between economic, environmental and social imperatives. Salleh et al (2013) made a content analysis research of ten companies in Malaysia and concluded that most companies take CSR as set of company beliefs, value, culture and direction towards sustainability of their environment and community that give the companies their specific and unique personality which concurs with definition of CSR as personality of the company (Riel, 2007; David et al, 2005). Edmonds and Hand (1976) argued that a good number of executives believe wealth

maximization and social involvement are not contradictory.

Consumers too believe that corporate obligations to shareholders must be in balance with contribution to the public in terms of offering jobs to ensure sustainable livelihood, making philanthropic donations, and going beyond what the law requires to avoid pollution and any other negative impacts generated by business activities (Drucker 1984; Chatterji, 2011).

Chikati (2010:10) went a bit further by saying that corporations have to proactively promote the public interest by encouraging community growth and development and voluntarily eliminating practices that harm the public sphere, regardless of their legality. Chikati further notes that CSR is essentially deliberate inclusion of public interest into corporate decision-making, and the honouring of the bottom line, represented as the three "Ps" which are people, planet and profit.

CSR is more understood as a way companies engage their external environment to develop linkages between business strategies and societal stakeholders' impact strategies (Browne and Nuttall, 2013; Saatci and Urper 2013). Multinational Corporations (MNCs) are becoming common in the low-income markets such as in Africa searching for legitimacy and growth opportunities (Egels, 2005). In an attempt to attain legitimacy to operate in some places such as Malaysia, MNCs are building public housing and income supports (Greider, 1997).

In India, this attempt is in the form of religious grants, building wells, rest houses and commissioning relief work in times of disaster so as to gain social status, developing infrastructures, education, arts and culture, public welfare, and many others (Chatterji, 2011). In other places like Ghana, Zambia, Kenya and Tanzania, it is in areas such as health care, water and electricity supply, job creation, sale of good quality but cheap products, social and recreation clubs, building schools, dispensaries, giving scholarships, sponsoring sports and local NGOs, donations to vulnerable communities such as people living with disabilities, victims of disasters, minorities, and many other ways (Lungu and Mulenga, 2005; Barrick, 2010; Diallo and Ewuse, 2011; Lunogelo

and Mbilinyi, 2009; Mbogora, 2011; Kivuitu and Yambayamba, 2005; Chikati, 2010).

All these forms of support are collectively known as CSR, of which a number of companies in Tanzania are involved, some of the notable ones are the mining and telecommunication companies.

Consumer service sector has a long history in Tanzania. Few existed during colonial time to cater for the needs of the colonial administrators and settlers. Majority were built after independence to cater for the basic needs of the people. Telecommunication industry as it is today is a result of trade liberalization in the 1990s and has become a booming industry in the country. At the time of the study, the telecommunication industry operated under free market economy. Telecommunication companies involved in this study were three namely Airtel Tanzania, MIC (Tigo) and Vodacom Tanzania.

The main objective of this study was to find out how telecommunication corporations in Tanzania identified, prioritised and managed communities that are beneficiaries of the CSR programs; at what stage the corporations involved the beneficiaries of their CSR projects in the decision-making process and if the whole process contributed to either failure (rejection, resentment or indifference) or success (acceptance) of the CSR programs.

Specifically the study aimed at: finding out how corporations in Tanzania developed their CSR focus (strategy development); analyzing the mechanisms that corporations in Tanzania use in implementing their CSR strategy; identifying the stage at which local communities were involved in decision making for CSR programs and the socio-economic gains to both firms and local communities that are associated with CSR in Tanzania; explaining the relationship between CSR definition and implementation, and the local communities' reception, resentment, indifference or rejection of CSR projects and lastly proposing ideal CSR frameworks that fits the local context in Tanzania.

## 2. LITERATURE REVIEW

A number of theories on CSR exist. Such theories include the Carrol's pyramid theory (Carroll, 1991 in Ghelli, 2013), Triple Bottom Line (TBL) theory (Ghelli, 2013),

Actor-Network Theory (ANT) (Egels, 2005; Ritzer, 2004), a family of Stakeholder Theories, and others, such as those grouped by Garriga and Melé (2004). Thibos and Gillespie (2011) define CSR as any corporate activity designed to benefit society as a whole or in part that may or may not directly benefit the corporation itself. This study uses Stakeholder theory to explain challenges and opportunities that exist for local communities in the era of global economy and globalization in participating in CSR decision-making process.

CSR is said to be born out of free will of the company; the desire to do more than what the law demands (ATE, 2012; Doane, 2005; Chikati, 2010). However, if companies do CSR because of fear that any other behaviour would not be acceptable in the society which in turn would react and in a long-term affect corporate success, then there is unseen hand dictating the behaviour of corporations in CSR engagement (Davis, 1960).

If this is true then CSR is not free initiative by companies, and companies therefore, do not do so because they care about sustainability but because they care about their business, which is in line with some scholars' claim that the responsibility of business is only profit (Friedman 1970; Keinn, 1978; Goedhart et al., 2015).

The key feature of CSR is the way businesses involve the shareholders, employees, customers, suppliers, governments, non-governmental organizations, international organizations and other stakeholders in making decisions (Graafland and Smid, 2004). Chatterji (2011) argues that as corporations engage with different markets, their approaches to CSR differ.

He further argues that while participating in capital market, which looks at the necessities for production, CSR is probably not a high priority; the search is for cheaper, quicker sources of production than ethical sources; since the name of the game is competition. Chatterji asserts that firms may have CSR only as a seductive notion to keep away controls such as government regulations, international conventions and treaties.

In the labour market as well, people are interested in a company that offers highest pay package

and not a company that is responsible. Thus, it is a company that can offer the best pay that gets the best brain. Costas Douzinas (2007:45) argues that although capitalism uses the concept of human rights, indeed CSR is camouflage; he says "human rights do not belong to humans and do not follow the dictates of humanity; they construct humans". He gives three constructions on humanity as the suffering victim, the atrocious evildoer and the moral rescuer.

In CSR, Douzinas says, the atrocious evildoer and the moral rescuer are the same. Corporations dodge control and make up their own control mechanism, self-regulation. CSR legitimizes the accumulation of neo-liberal political economy with legitimization of the state, Non-Government Organization (NGOs) and Intergovernmental Organization (IGOs). It is the powerful companies; including banks that play role in elections funding, which makes them, have direct connection with the state actors (Harvey, 2005; Akbas, 2012).

Though consumer market can play an important role in promoting CSR, it is not really driven by responsible behaviour. To start with, consumers are not ready to bear the cost of CSR in terms of higher prices. Consumers are driven by advertisement to buy products and not by whether the company producing the products has been behaving ethically.

It is true that a customer can veto products (refuse a product by not buying it) but this power can only operate if there is transparency and information available to the consumers so that they can make an informed choice, hence among the three principles of CSR is transparency; the other two being accountability and sustainability (Crowther and Aras, 2008). If this is the case, then the consumer is at the mercy of the producer who has freedom to make relevant information available.

It is because of such a scenario that government has to play proactive role to ensure that CSR is coordinated and promoted, it has to create level playing field for all players (Chatterji, 2011). For CSR to work well and be of service to the communities, it needs to be participatory.

CSR is part of what is known as "socially responsible capitalism" puts developing countries which

are involved in unhealthy race to the bottom of attracting investors in their countries vis-a-vis core countries and powerful MNCs (Soutall, 2010),

making these countries lose their power to negotiate especially when it comes to monetary benefits involved in the investments. However, true CSR is supposed to be any activity done by a company with an intention to help a community whether the community is in direct or indirect contact with the company business activities. Such help should not be done after damage in any way to the community and its resources, and in addition, the activities should not have direct business benefit to the offering company. This definition of CSR is closer to what is known as business ethics, which is moral obligation of a company to its customers (Velasquez, 2012; Goodpaster, 1991).

In reality, a number of companies engage in corporate social responsibility only as an occasional event and photo opportunity (Diallo and Ewusie, 2011; Braungart and McDonough, 2002). In other words, what appears, at times, to be CSR initiatives amount to an attempt to mask what is essentially business-as-usual, thus, making a thin line between PR and CSR (Masuku and Moyo, 2013).

Community participation in any community development programme is vital. Communities, majority of which are poor are seen as excluded and marginalized from societal participation and from direct participation in development initiatives.

Participation is identified in decision-making processes such as in problem identification, sharing of costs and benefits, in implementation, and in monitoring and evaluation. When communities take projects on their own the participation of the local people in terms of all the above dimensions is total, otherwise it becomes partial and limited to the need identification and subsequent problem solutions and implementation processes.

In many sectors, the participation of the people in different programmes especially in the villages is simply non-existent (Chikati, 2011). It is after participation of the community is ensured, then a company can go to establish a way to monitor and evaluate CSR, which is in line with the requirements and regulations of the stakeholders.

At last, a company doing CSR has to strategize itself in its social contribution by making its employee fully participate and engage other partners in its CSR programme. The aim of all these is business growth (see Figure 2.1).

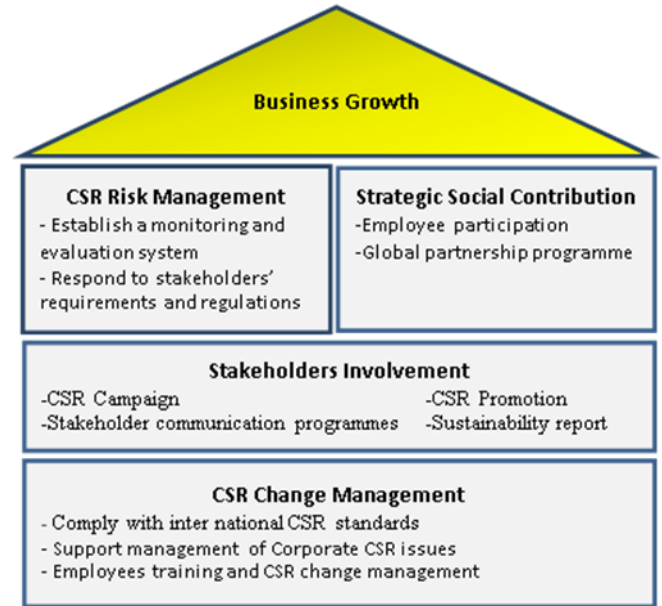


Figure 2.1: CSR management system (modified from LG, 2015:1 figure 1)

Deloitte (2014:2) argues, "Organisations will have many stakeholders, each with distinct types and levels of participation, and often with diverse and sometimes conflicting interests and concerns." Participation, therefore, as it is used in this study means the process used by an organisation to engage relevant stakeholders for a purpose of achieving accepted outcomes. Stakeholders can be defined as individuals or groups who either get advantage or are disadvantaged by company decision or action. It should also be noted that though it raises some discrepancies, very often the terms society and community are used interchangeably. These discrepancies are settled when the stakeholder approach is taken (Chatterji, 2011).

Eden and Ackerman (1998) and also Bryson (2004) define stakeholders as people or small group with power to respond to, negotiate with, and change the strategic future of the organization. Stakeholders can also be defined as individuals or constituencies that contribute, voluntarily or involuntarily, to the wealth-creating capacity and activities of a corporation and

therefore these are the company potential beneficiaries and/or risk-bearers (Post et al., 2002). Companies which encourage participation of their stakeholders in the planning, implementation, monitoring and evaluation of CSR programmes stand higher chances of succeeding in their social responsibility and sustainability than those that formulate and implement CSR programmes without participation of their stakeholders (Diallo and Ewusie, 2011; Fontaine et al, 2006; Steurer et al, 2005).

Diallo and Ewusie (2011:14) discussing stakeholder theory wrote that »stakeholder theory begins with the assumption that values (ethics) are necessarily and explicitly a part of doing business. In the stakeholder approach to CSR, the organisation is to maximise business value creation based on relevant stakeholder interests, and fair allocation of business value to stakeholders. This is in consonance with Michael Porter, the competitive strategist, assertion that businesses must seek out opportunities to create shared value, that is both for the organisation and other stakeholder.

For Porter (2010), CSR and core business are not mutually exclusive. This view is against scholars such as Barnet (2007) and Friedman (1970) who argue that CSR devotion only increases cost of running while putting a company at a competitive disadvantage. Therefore, CSR redistribution of shareholders' wealth to the society is not right, since the latter have no rightful claim of the wealth (Diallo and Ewusie, 2011). CSR situation is like an electric field with loose boundaries, multiple memberships and different training/perspectives; broad rather than focused, multidisciplinary; wide breadth thus bringing in wide range of literature and interdisciplinary thinking (Carroll, 1994; Votaw, 1972; Thibos and Gillespie, 2011). This is already evidenced by the many different CSR definitions. The evolution of CSR as a concept reveals different motivations for starting CSR projects and within those motivations, different CSR theories can be located (Kashyap et al, 2003).

Stakeholder theory makes a claim that by trying to conceive how stakeholders would react to different decisions, companies try to keep stakeholder reactions at the back of their minds when making decisions. This can be done by actually involving them in the decision-making process. Freeman mentions two techniques of involvement, which are negotiation and making

voluntary agreements (1984:78). Freeman stresses that involving stakeholders is the only way to cope with the congruence problem. Congruence problem is defined as a situation whereby the perception that an organization has concerning its stakeholders does not have to be in line with reality (Gooyert, 2012). Gooyert argues that there are three reasons why companies should consider stakeholders, first is because it is the law, second is because it is in the interest of the corporations and lastly because stakeholders have a value on their own. Therefore, stakeholder participation process means the process of analyzing, planning and designing, engaging, taking action, evaluating and reviewing. The process of analyzing involves identifying stakeholders and assessing engagement risk and opportunity, while that of plan and design involves identifying engagement level and method. The process of engagement involves the stakeholders and together the two (company and stakeholder) will identify key issues and start to correspond.

Stakeholder Theory makes an assumption that business organizations are dependent upon stakeholders for success, and stakeholders have some stake in the organization. Therefore, it assumes that the greater the participation of the community in decision-making processes, the less the chance for negative responses towards companies' projects and programmes; the less the companies engage communities in decision-making processes, the higher the chance of negative responses. In this way, this theory is able to describe, explain, analyse and offer reliable prediction on the community responses to CSR programmes.

### 3. DATA PRESENTATION AND DISCUSSION

Data was collected from 113 respondents through interviews, FGDs and interviews with key informants, which included 6 company managers, 12 company workers, 40 CSR projects beneficiaries, 2 Ward Councilors, 11 Primary and Secondary School teachers and 42 parents. The study involved 113 purposively selected respondents, 41 from Airtel, 42 from Tigo and 30 from Vodacom (see Table 1).

These included Company managers, CSR Foundation Officers, some companies' workers, CSR stakeholders and beneficiaries, and beauty pageant

winners involved in CSR programmes as identified by the companies. Others were parents of Primary School children, Secondary School headmasters and wards concilors who were part of the beneficiaries of the CSR projects. Data were collected using 113 open ended questionnaires, 12 indepth interviews and 3 Focus Group Discussion of 7 to 9 people that lasted from one to two hours.

Respondent type	Airtel	Tigo	Vodacom	Total
Companymanager		1		1
CSRManager	1	1	1	3
Territory manager		1		1
Consumer deputy general manager		1		1
Company workers			12	12
CSR projects beneficiaries		23	17	40
WardCouncilor (Msongolaward, Ilala)	1			1
Head teacher (Bayuni Primary School)	1			1
Head teacher (Kiboga Primary School)	1			1
Parents (Bayuni Primary School)	12			12
Parents (Temeke Municipal)	15			15
Regional Administrative Secretary (RAS, Ilala)	1			1
Headmaster (Al-Haramain seminary)	1			1
Headmaster Archbishop John Sepeku secondary school	1			1
Teachers(Archbishop John Sepeku)	7			7
Mpanga Primary School parents		15		15

Total	41	42	30	113
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The total number of respondents for the study was 113 people. In the first issue we wanted to know if the respondents had knowledge on what is CSR and knowledge of the whole process of CSR. It also wanted to know how the companies involved in the study formulated and implemented their CSR strategy, implemented, monitored and evaluated. Overall, it was found out that majority of respondents, 16 (44.1%) respondents did not know what is CSR, while 70 (62.4%) respondents out of the 113 knew what is CSR, but had no knowledge of the whole process of CSR. Only twelve respondents (30.8%) had knowledge on how CSR strategy and mechanisms were monitored and evaluated by the three companies, while 7 (20.2%) respondents knew how strategy and mechanisms were formulated, and again 7 (17.7%) respondents had knowledge on how the strategy and mechanisms were implemented by the three companies (see Figure 1).

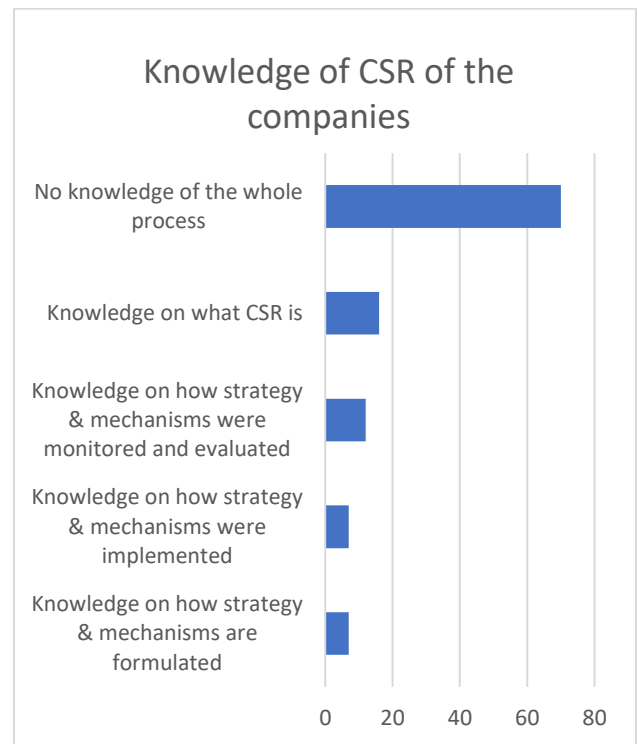


Figure: 1 showing respondents knowledge of CSR programmes by the companies and CSR in general

Since CSR was by definition a voluntary activity, it was thus the corporate ultimate decision whether to engage in CSR activities and select which activity to pursue. This,

however, leads to ineffective CSR that deliver little or nothing to the intended community (Chikati, 2010).

The second part wanted to know the participation of the beneficiaries of CSR programmes in the formulation, implementation, monitoring and evaluation of CSR projects. The study shows that 89 (78.6%) respondents indicated that there was no participation of the beneficiaries, 12 (26.1%) respondents indicated that there was partial participation, 7 (17.8%) respondents indicated that they were full participation, and 7 (20.4%) respondents said that they did not know (see Figure 2).

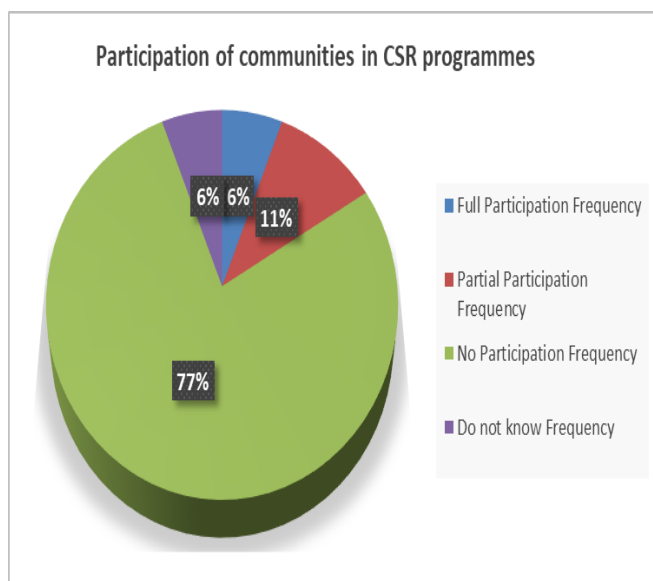


Figure 2 showing responses on participation of communities in companies' CSR programmes

The study indicates that majority of respondents were of the opinion that companies did not engage local communities in decision-making concerning CSR programme and activities. The communities as beneficiaries were neither involved in formulating and implementing nor in monitoring and evaluating CSR programmes and projects. In an interview, a Headmaster in one of the schools that benefited from CSR project said:

How do you solve our problems if you don't know them? And how do you know them if you don't want to hear us out? These companies need to start to treat us as equals and not simply just another pawn in their profit businesses.

The power to implement, monitor and evaluate flows automatically from the power to define the CSR projects, of which the communities were denied. This side-lining of community was also notable when it came to involvement of civil society. This was also noted by Chikati (2010). Chikati also noted that there was step by step by companies in East Africa towards addressing significant societal issues, such as those of poverty and cleaning up of the environment. However, as much as that was true, the problem of CSR in the three companies was not exactly in issues it addressed, but on the way they conceived and implemented CSR, without the beneficiaries' participation. CSR in these companies was a business case, thus it seems as it is, needed no participation of a third party.

The third part wanted the participants opinions if they conceived CSR as cost or benefit to the company or the community. In this part respondents were allowed to tick both company and community if they believed that CSR was beneficial to both. The result was that 43 (64%) respondents perceived CSR as a beneficial and 45 (38.9%) said it was costly to the companies. While, 54 (48.5%) respondents opinioned that CSR was costly than beneficial and 18 (45.8%) respondents opinioned that CSR was beneficial to the communities, and 14 (13%) said that they did not know. This party seems to suggest that respondents were of the opinion that CSR is for profit bending towards companies side at the expense of the communities.

A parent at a school that was a beneficiary of CSR of one of the companies, said:

I am baffled by one thing, are these things donated. Are they from the company from their customers? We are grateful our children have got books but what has this company contributed? Just half of everything we received. Was the company's work in CSR only in collecting the money? Maybe it is about buying the books and choosing the schools to offer the books. We, however, thank the company because our school was selected and our children have got books. CSR as a business case is not new. CSR has always evolved around the assumption that corporations that do not engage with parties affected by their activities were bound to lose by these parties jeopardizing their profit and increase the risk of legal or other responses (ATE, 2012). These data show that CSR is an economy of

production that was trying to appeal to the consumers and those around areas of production. The three companies used CSR as a way to be accepted in the communities where they operate, and this type of acceptance is called social license to operate. In globalization economy, corporations were seeking avenues for public to acknowledge their brand (Chikati, 2010) and CSR offers an opportunity.

The fourth issue of the research wanted to find out the reactions of the communities towards CSR projects that did not involve beneficiaries in their formulation. In this part, 79 (69.3%) respondents were indifferent towards such projects, while 15 (41.7%) respondents indicated that such projects were only partially accepted by beneficiaries, 9 (23.5%) respondents said the projects were fully accepted, 7 (18.9%) respondents were of the opinion that these projects were simply failure, and 3 (8.1%) respondents said that such projects were rejected by the communities (see Figure 3).

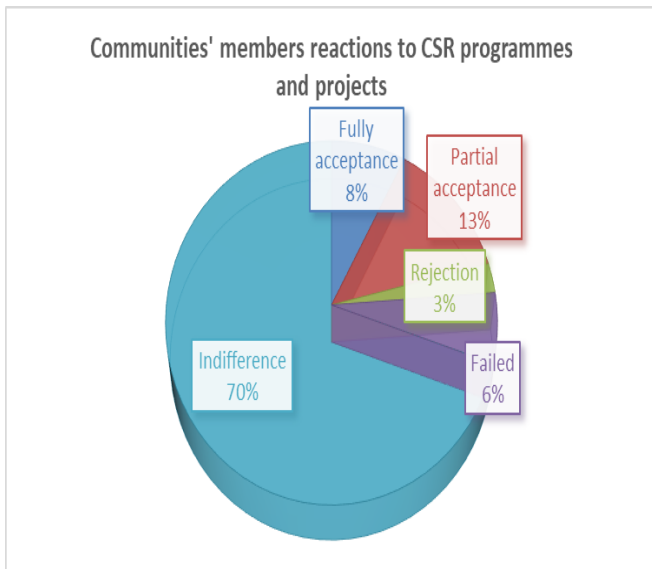


Figure: 3 showing responses on how communities react to CSR programmes and projects

In another interview, a nurse involved in the CSR project in Mbeya said:

This is what I can say; the way they are doing is reducing our work tremendously. Personally, I congratulate them and this is modern development, we are together with them.

In the last issue, we asked the respondents which kind of framework would they consider to be ideal for coming up with CSR programmes. In this, 90 (79.6%) respondents indicated that ideally CSR framework would be that, which has full participation of the beneficiaries, 16 (43.3%) respondents indicated that partial participation would be an ideal CSR framework, 2 (4.8%) respondents were of the opinion that even if the beneficiaries were not involved, it will be still ideal, and 5 (13%) respondents indicated that they did not know which would be an ideal CSR framework (see Figure 4).

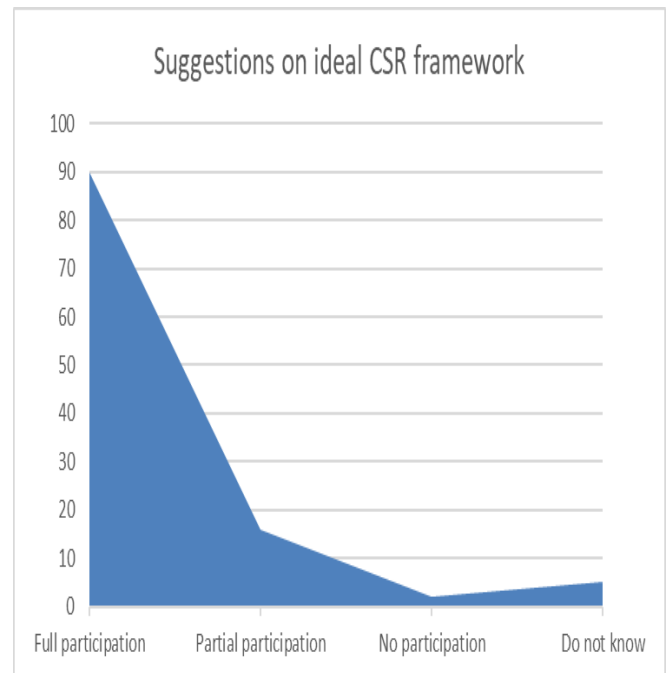


Figure: 4 showing respondents' suggestions on ideal framework for coming up with CSR programmes and projects

This is in line with Diallo and Ewusie (2011) who argue that CSR process consists of two phases, namely, strategy development and strategy implementation, where as in both phases, participation of the beneficiaries is crucial. Participation in planning, implementation, and monitoring and evaluation makes local community automatically take ownership of the projects initiated by companies. This path avoids local community developing dependency on the company both in thinking and action. This is important for sustainability of the project and learning skills to solve future problems when the company would not be



around. Once the company is taken as just another member in the community, dependency is avoided. Community does not rely on one member; as members can transfer to other communities or even die but community carries on without them. This lesson is important as community then realizes that companies are not there for life, they transfer to other places or they too like human beings die thus they (communities) need to learn while companies are alive so as to transfer skills.

In this case, the society becomes a reflection of the corporate world as a result of continuous bombardment of advertisements and promotions of the company products, and ultimately magnifying CSR projects that little to do with communities well-being. CSR then becomes control, domination, exploitation, oppression and ultimately manipulation of the weak societies or weak segment of a particular society. The rejection and indifference of CSR programs as indicated by the study results show that local communities do not appreciate projects said to be geared to help them.

The ultimate results is that those local communities/societies where CSR is done perceive themselves as an add-on dependent on the firms; an appendage that cannot think of development away from the company that initiated CSR. This finding is in line with a number of studies that have shown corporate investments in communities result in corporate-controlled development rather than community-led development (Wilson 2015; Hilson, 2006; Maconachie and Hilson, 2013).

#### **4. SUMMARY OF FINDINGS AND CONCLUSION**

Data show that all companies involved in this research basically had no clear mechanism to formulate CSR strategy or mechanism to implement the same. Most CSR projects happened either to be solutions to a company's business problem or part of the normal business of the company, such as looking for new market or maintaining and expanding the one already acquired (Airtel, Vodacom and MIC-Tigo). At times it was about business in terms of being close to the political power that be, which made sure that those local communities where top government officials were coming from benefited in the CSR programmes thus companies were teaming up with politicians in using CSR to fulfill election promises made to voters. For all of

the companies none started CSR in responding to local communities' problems but tried to solve the companies' problems using what was perceived as being the communities' problems or which were presented as communities' problem that rhymed to their business agenda. It can be argued further that the companies could not respond to the communities' problems because they did not know them since they did not incorporate those communities in their decision making process but deliberately excluding what some scholars called the subaltern public who are the bottom heap of companies' inner circle of power (Munshi and Kurian, 2007; Adanhounme, 2011; Drebes, 2016).

The study found no evidence of any of the three companies doing CSR as a good will (ethical reasons) of helping the community while expecting nothing in return. CSR as it was practiced had three models, the image boost driven model, social legitimacy improving model and the pure business case model. The three models' aim was internally the same, capitalistic logic of profit; however, their starting points in earning the profit were different. It is important, therefore, for companies, communities and government to have a shared interest in a successful development process than for companies to dominate a failed, dissatisfied, socio-economic structure.

In Tanzania, CSR is voluntary. However, this cannot be a licence to give out what is not beneficial to the communities. More so is the fact that, though CSR is voluntary, the money used for CSR fund is one percent of company profit that is tax exempted, therefore, there is a need to make sure that it is used responsibly for public benefit in a need-based CSR projects. Standardization of CSR may help companies to do more meaningful projects that are in accordance with public needs and values, but also the government to ensure that the tax exempted money was used responsibly, and it also easy for records keeping. In the contemporary economy and globalization, companies need to institutionalize community participation in CSR decision-making and the government should seek to coordinate and promote CSR programmes through an explicit CSR policy.

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