

CORPORATE SOCIAL RESPONSIBILITY IN CONTEMPORARY GHANA: A LITERATURE REVIEW

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ABSTRACT: *This paper critically reviews current conceptualisations of Corporate Social Responsibility (CSR) in Ghana to highlight trends and key developments in both research and practice. A systematic literature review (SLR) methodology was conducted to provide a synthesised analysis of sixty-one (61) academic papers published on CSR in Ghana from 2007 to 2020. The empirical-based review established that contemporary CSR in Ghana is framed within the context of development and reflects voluntary corporate self-regulation. Also, CSR has become increasingly integral to business due to corporate reforms, globalisation and greater awareness for sustainable business practices. The results further revealed that firm-related drivers serve as key determinants of responsibility practices. In addition, contributions to CSR in social spaces and academic scholarship have spearheaded the growth of CSR in Ghana. The growing interest in CSR as a management practice in Ghana requires a comprehensive literature study to highlight current status and future directions. This is the first study to systematically review CSR research in Ghana to provide an account of contemporary notions of the concept. The study adds value to the existing limited body of knowledge on literature reviews and also makes practical recommendations for the implementation of effective CSR programmes.*

KEY WORDS: corporate social responsibility, trends, research, practice, literature review, Ghana.

INTRODUCTION

Globally, there is widespread support for the concept of Corporate Social Responsibility (CSR). Research suggests that, at national and international levels, CSR schemes and discourses have increased in both business and academic circles in an effort to shape and draw attention to responsible corporate behaviours (e.g. Amo-Mensah and Tench, 2015). In 2001, the European Commission (EC), for instance, set in motion a policy of advancing CSR in which CSR became defined as “a concept where companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (European Commission, 2001, p. 1). The EC’s definition, thus, encourages business entities to voluntarily incorporate CSR processes and mechanisms in their operations. Likewise, in an attempt to accentuate companies’ obligations towards sustainable business practices, the World Business Council for Sustainable Development (WBCSD) described CSR as the “commitment of business to contribute to sustainable economic development, working with employees, their families, local community and society at large to improve their quality of life” (WBCSD, 2002). On the other hand, Carroll (1999) builds upon previous scholarship to present a four-part

construct of CSR that simplifies a somewhat nuanced field, as follows: “the economic, legal, ethical and discretionary expectations that a society has of organizations at a given point in time” (p. 283). An analysis of the CSR management literature shows that although many have attempted to define CSR over the years, Carroll’s (1999) conception of responsibility has been utilised by several theorists and empirical studies and has been acknowledged as the most widely cited (e.g. Baden, 2016; Paul *et al.* 2020).

For several decades, the idea of CSR has caught on with numerous standards and conventions that underscore institutional commitments towards CSR. There exist Trade and labour-related CSR standards such as the Tripartite declaration of principles concerning Multinational Enterprises (MNCs) and social policy, the Organisation for Economic Co-operation and Development (OECD) Guidelines for MNCs, the UN Global Compact, the Global Sullivan Principles and the United Nations Environment Programme; guidelines for social responsibility including the Triple Bottom Line concept (People, Planet, Profit) and ISO 26000; CSR rankings and performance index like the Global CR RepTrak, the Corporate Knights’ Index of the Global 100 most sustainable companies, the Dow Jones Sustainability World Index; established regional and national CSR movements and networks notably CSR Europe, Green America, the ASEAN CSR network, Business in the Community, the Copenhagen Centre and the Dublin Foundation; and, other initiatives that advance academic research on CSR issues (for example, Alliance for Research on Corporate Sustainability). On the research front, the significance of CSR is evident in the vast literature (books, book chapters, research volumes, conference proceedings, journal articles and other indexed publications) and the diverse disciplinary perspectives from which various scholars advance the field, including marketing, accounting, finance, entrepreneurship, management, public relations and corporate communication.

Despite the increasing interest in CSR and the general expansion of the CSR literature, the complexity of the subject raises many concerns and debates. The thrust of the CSR literature largely acknowledges that responsibility issues vary due to “conflicting expectations of the nature of companies’ responsibility to society” (Samy *et al.*, 2010, p. 9). There is also evidence that shows significant differences in how countries traversing various geographic regions and even within regions engage in CSR (e.g. Idemudia, 2014; Matten and Moon, 2008). Matten and Moon (2008), for instance, used the implicit (state-led regulations) and explicit (corporate self-regulatory arrangements) CSR conceptual framework to demonstrate how and why responsibility policies and issues vary due to sociopolitical and cultural-specific factors. At the same time, a survey of the academic scholarship devoted to CSR shows that the literature is full of investigations, literature reviews and conceptual advances that predominantly reflect Western philosophical or ideological traditions. Dartey-Baah and Amoako (2021) rightly indicate in their description of the academic scholarship that contemporary CSR literature “could benefit immensely from a shift in focus and preoccupation with Western CSR theories and practices to more culturally and contextually relevant studies that focus on emerging economies” (p.1747).

Specifically, on literature reviews, scholars have focused on research perspectives ranging from general reviews that examine the field of CSR (e.g. Crane and Glozer, 2016) to assessments of research streams and themes on CSR in regional (e.g. Amos, 2018; Dartey-Baah and Amoako, 2021) and specific national contexts (e.g. Amo-Mensah, 2019). For instance, Amos (2018) conducted a systematic literature review of the CSR literature in developing countries from 2004 to 2014, specifically looking at CSR themes and research perspectives. Dartey-Baah and Amoako (2021) also examined the thematic domains of CSR research in emerging economies from 2010 to 2019. In Ghana, Amo-Mensah (2019) evaluated the nature of CSR research drawing on forty-seven (47) academic papers from 2007 to 2017. Focusing on thematic research areas and methodological approaches, the study revealed that while much of the CSR literature in Ghana was empirically-related (forty-one representing 87.23%), there were very few papers on literature reviews (only one representing 2.13%) and conceptual papers (five representing 10.64%), consistent with the findings by Amos (2018). The only literature review identified (Hinson *et. al.* 2017) by Amo-Mensah (2019) focused on a specific disciplinary area: International Business. The study observed that a thorough literature review that highlights current status and future directions on CSR in Ghana is missing in the academic literature.

Significantly, the burgeoning multidisciplinary CSR literature in Ghana has contributed to CSR arguments that are variegated requiring a comprehensive literature study that goes beyond research perspectives. Consequently, this paper critically reviews current conceptualisations of CSR in Ghana to highlight trends and key developments in both research and practice. A systematic literature review (SLR) methodology was conducted to provide a synthesised analysis of sixty-one (61) academic papers published on CSR in Ghana in peer-reviewed journals from 2007 (the earliest paper published on CSR in Ghana) to 2020 (the latest at the time of conducting this literature review).

The study specifically searched the literature to identify, gather and review all published academic studies addressing CSR in Ghana (the search processes and review strategies were conducted from February 2, 2021 to July 2, 2021). The inclusion criteria excluded book reviews, book chapters, reports and papers in conference proceedings, in line with previous reviews (e.g. Belal and Momin (2009). Key CSR expressions such as *Research on Corporate social responsibility/social responsibility in Ghana*, *CSR in Ghana* were used to generate specifically relevant studies. Abstract screening was subsequently used to determine eligible studies that ought to be included in the analysis. Following Verk and Golob (2013), all the academic papers were retrieved in three key online databases: EBSCO host, Emerald Insights and Business Source Complete). The sixty-one (61) papers that eventually formed the sample (out of the 68 papers that were screened) were categorised and critically reviewed. The researcher sought the assistance of two reviewers to assess the relevant studies that were selected for inclusion as well as the categorisation processes (e.g. Krippendorff, 2004). The following sections present the analysis of the extant literature on contemporary CSR practices in Ghana.

Nature of CSR practice

The literature indicates that although contemporary CSR concepts are quite recent, for decades companies in Ghana have been giving back to society. Before the CSR came into being through naming, Ghanaian cultural values and principles had always shaped businesses and societal behaviours. Thus, CSR consciousness had long been integrated into the Ghanaian culture as a moral imperative. Ofori (2010) for instance noted that even though CSR gained prominence in the 1950s, the period that characterised the unprecedented growth of CSR in businesses is relatively recent. The study also revealed that Ghanaian businesses now display concern for CSR or show greater awareness of the need for socially responsible and sustainable business practices. For instance, while some of the studies reviewed highlighted the integration of CSR into mainstream business strategies and stakeholder management processes (e.g. Famiyeh *et al.* 2019; Welbeck, 2020), others emphasised commitment of top management to CSR in Ghana (e.g. Abugre, 2014; Abugre and Nyuur, 2015). There were also indications of companies that identify as socially responsible or that have specific CSR practices (e.g. Coffie *et al.* 2018; Idun and Gamado, 2019; Musah, 2020). And, as all the 61 studies reviewed highlighted, the concept of ‘Corporate Social Responsibility’ or ‘CSR’ continues to be in popular use for ethical practices undertaken by companies and it is still the umbrella term for related constructs, similar to the observation by Amo-Mensah and Tench (2015). Matten and Moon (2004), for example, noted that beyond the broad encompassing CSR term are several related terminologies including Corporate Sustainability, Corporate Governance, Corporate Citizenship, Corporate Philanthropy, Triple Bottom Line, Corporate Social Performance and Socially Responsible Investment.

It terms of CSR promotion and implementation, the study revealed that CSR is predominantly championed by multinational and private sector organisations rather than state-owned as well as small and medium scale enterprises (SMEs). The studies reviewed, thus, suggest that multinational and internationally connected companies have popularised the concept of CSR and these companies engage in more comprehensive CSR programmes (e.g. Hinson and Kodua, 2012). It emerged that the prevalence of multinational companies across the entire business spectrum in Ghana, particularly those in the telecommunications, mining, oil and gas, banking and finance, and manufacturing, has culminated into active engagements in various CSR practices as well as the communication of such activities via both traditional and new media. According to the literature, “due to global economic integration, liberalisation and technological advancements, a large number of transnational companies (TNCs) usually based in Europe and the USA have extended their activities across national borders” (Amo-Mensah and Tench, 2018, p. 140) and are increasingly integrating CSR into their businesses. Just like many emerging economies, the number of prominent MNCs in Ghana including MTN, Vodafone, Unilever, Nestle, Guinness, Coca Cola, Olam, Total, Shell, Tullow Oil, KPMG, Newmont and Standard Chartered Bank has useful implications for CSR promotion, implementation and development. At the same time, due to governance challenges and infrastructural gaps in developing and emerging market economies, the private sector has been

recognised to play an important role in development and change processes via responsible initiatives (e.g. Jamali *et al.* 2015). Although, some studies in other countries (e.g. Tang, 2012, in China) have found that state-owned enterprises appear to have well-developed CSR, this is in contrast to what pertains in the Ghanaian context, where multinational organisations constitute significant faces for CSR promotion and implementation. As Amponsah-Tawiah and Dartey-Baah (2011) observe “the multifaceted problems of the country– low per capita income, weak currency, capital flight, low productivity, low savings etc. make it almost impossible for indigenous companies, most of which are engaged in the retail and in the production of primary commodities, to undertake social actions” (p. 109). Perhaps vulnerability to public scrutiny and political risk due to higher levels of business exposure drive MNCs in Ghana to actively engage in CSR to gain legitimacy.

There was also evidence that the emergence of a number of public and private CSR initiatives including CSR awards, CSR movements, CSR foundations, CSR stakeholder conferences and other schemes by think tank industry giants in economic, social and political spaces have also played significant roles in promoting CSR in Ghana. The data indicated that think-tank industry giants such as the Association of Ghana industries (AGI), the Ghana National Chamber of Commerce and Industry (GNCCI), the Ghana Employers Association, the Ghana Investment Promotion Centre (GIPC) and the Ministry of Trade and Industry promote best business practices and set out standards for CSR (e.g. Amponsah-Tawiah and Dartey-Baah, 2011). There was also evidence of CSR award schemes (e.g. the Ghana CSR Excellence Awards) and CSR advocacy organisations such as the Centre for Corporate Responsibility (CCR), the Centre for CSR West Africa, the UN Global Compact network and the Corporate Social Responsibility Movement (CSRSM) that also promote the CSR agenda locally (e.g. Amponsah-Tawiah and Dartey-Baah, 2011; Ofori, 2010). It is important to emphasise that the efforts put in prioritising and promoting CSR demonstrate its significance across the business spectrum in Ghana.

CSR focus areas

On CSR focus areas, the study found that although Ghanaian companies engage in a variety of CSR activities, practices are largely rooted in the established tradition of philanthropy, as several empirical studies have confirmed across the continent: for example, in Kenya (e.g. Muthuri, 2013), Zambia (e.g. Alstine and Afionis 2013), Uganda (e.g. Bagire *et al.* 2013), Malawi (e.g. Mzembe and Meaton, 2014) and Nigeria (Amaeshi *et al.* 2006). From the review, studies by scholars such as Boateng (2016), Hinson *et al.* (2016), Owusu-Ansah (2013) and Alomenu *et al.* (2015) suggest that many companies in Ghana still focus on charitable and community-based activities in their CSR efforts, especially in the areas of health, education and community empowerment programmes (e.g. Dartey-Baah *et al.* 2015). According to the review, these philanthropic efforts range from provision of books, teaching supplies, and other learning materials (Education); support for medical equipment, complex medical issues and other infrastructural support for quality health care services (Health); and on community empowerment programmes, support for start-ups, employee volunteerism and other

community-based interventions that seek to transform the lives of people in rural communities (e.g. Amo-Mensah and Tench, 2015; Neequaye *et al.* 2019). In the Ghana Club 100 for instance, Ofori (2010) found socially-oriented philanthropic CSR frequently associated with various forms of donations to support educational issues.

Insights from the review further indicate that social responsibility is viewed from a development perspective, where philanthropic CSR is seen as a valuable contribution to poverty reduction and as a tool to address various social challenges in Ghana. For instance, Dartey-Baah *et al.* (2015) found that CSR in Ghana is based on national priorities, focusing on community-development initiatives to bridge developmental gaps. Evidently, the high prevalence of social issues in contemporary CSR practices in Ghana goes contrary to the dominant conceptualisation of CSR in most developed countries where ethics, stakeholder and environmental considerations are at the core of responsibility priorities (e.g. Kim *et al.* 2010). A study by Woo and Jin (2016) in the European and the US contexts, for instance found that companies engaged in environmental CSR and building green corporate image. These different findings lend support for studies that recognise cultural and contextual influences in CSR patterns (e.g. Amaeshi *et al.* 2016).

Significantly, the wider CSR literature emphasises corporate philanthropy as an important component in African traditions and values and also serves as a catalyst for grassroots-based solutions to developmental gaps (e.g. Idemudia, 2014). Nonetheless, there are also compelling arguments to re-examine peripheral or micro-level CSR issues in the name of philanthropy in Africa for long-term sustainability and developmental outcomes (e.g. Jamali *et al.* 2015). There was also the finding that while companies in Ghana engage in CSR, comparatively, the adoption of communication mechanisms in CSR-oriented programmes remains a ‘missing link’ (e.g. Amo-Mensah, 2019). Even though global surveys have reported increases in CSR reporting (e.g. KPMG, 2015), this has not really become a mainstream business practice in Ghana, as the review highlighted. Thus, CSR communication is an area that is still in a stage of emergence in the Ghanaian context. Companies may be doing well in actual CSR practices but not in the communication of such issues. Possibly, this accounts for the reason published research on CSR communication has been found to be comparatively low relative to the considerable amount of research on CSR in Ghana (e.g. Amo-Mensah, 2019).

Drivers of CSR

The review also highlighted key motivations behind contemporary CSR activities in Ghana. According to the review, many drivers push companies to be more socially responsible in Ghana and these were predominately at the firm and country levels in line with the observation by Idemudia (2014) on CSR drivers in Africa. In the Banking sector for example, Ofori *et al.* (2014) identified firm-level factors (profitability, legitimacy and sustainability) as key drivers of CSR in line with the findings by Boso *et al.* (2017) in the mining sector as well as results by Famiyeh *et al.* (2019) who studied motivations for CSR in different organisational sectors in

Ghana. As the findings revealed, CSR adoption was largely driven by firm-level factors such as corporate reforms, economic pressures and greater awareness for sustainable business practices. The studies highlighted positive reputational effects of CSR for companies, which can translate into financial performance (e.g. Boachie, 2020), positive stakeholder perceptions (e.g. Welbeck *et al.*, 2020), customer trust and loyalty (e.g. Anim and Agbemabiese, 2015), legitimacy (e.g. Famiyeh *et al.* 2019), employee commitment (e.g. Asante Boadi *et al.* 2019), and sustainable competitive advantage (e.g. Asiedu *et al.* 2020). Thus, CSR is seen as a leverage companies have and a potential for growth in a highly competitive business market. The awareness that companies can improve their reputation through proactive CSR suggests that the strategic outcomes of social responsibility are becoming much more evident in contemporary CSR practices in Ghana. From the analysis, studies by Ablo (2020), Ansong (2017), Asiedu *et al.* (2020), Boachie (2020) and others (e.g. Idun and Gamado, 2019) in different industry sectors in Ghana all established a link between CSR and financial performance.

At the country level, the study revealed that, the unique socio-economic challenges along with social and economic expectations constituted main drivers of CSR. The studies reviewed pointed to the fact that concerns for social needs heightened stakeholder expectations which put pressure on companies to address such needs through CSR (e.g. Amos, 2018; Famiyeh *et al.* 2019). Therefore, there is pressure from stakeholders for organisations to be socially responsible due to governance gaps, economic marginalisation, infrastructure and other socio-economic related issues. The review also revealed that CSR has become more relevant as the Ghanaian economy continues to grow. The evidence suggests that global economic interconnections, investor attractiveness, international cooperation agreements and the role of international institutions such as the UN have led to greater demands for corporate reforms and sustainable business practices through CSR (e.g. Andrews, 2016; Hinson *et al.* 2017). Companies, particularly multinational organisations have to adapt to global trends (for instance Agenda 2030) to maintain competitiveness on the global market. Overall, institutional, socio-economic and stakeholder factors came out strongly as key CSR drivers in contemporary Ghana.

Academic scholarship

On academic scholarship, the review showed that contemporary CSR in Ghana has been bolstered by academic research from both empirical and theoretical perspectives. Even though there is still the popular conception of Africa as a continent without literature, this review established that a considerable amount of work has been published on the subject of CSR in Ghana (only one country in Africa), in reputable refereed Journals including Journal of Communication Management, Corporate Governance, Communicatio, Journal of Global Responsibility, Social Responsibility Journal, Tripodos, International Journal of Emerging Markets and International Journal of Corporate Social Responsibility. The study revealed that the multidisciplinary nature of CSR has led to contributions from many disciplinary fields

including Public Relations and Corporate Communication (e.g. Amo-Mensah and Tench 2015; Boateng and Abdul-Hamid, 2017; Coffie *et al.* 2018); Marketing (Hinson *et al.* 2016; Neequaye *et al.* 2019; Welbeck *et al.* 2020); Finance (e.g. Idun and Gamado, 2019; Musah 2020) and Management Studies (e.g. Asante Boadi *et al.* 2019; Asiedu *et al.* 2020). The finding, however, revealed that Ghanaian scholars have focused predominantly on Marketing CSR research focusing on the integration of CSR into marketing strategies (e.g. Neequaye *et al.* 2019), the impact of CSR on corporate brands (e.g. Ayogyam *et al.* 2014) and other CSR and customer-related issues (e.g. Okoe and Boateng 2016). It also emerged that the profound contribution to academic scholarship on CSR coupled with the many debates and perspectives has merited varied and nuanced advances on topical responsibility areas such as the nature of companies' CSR practices (e.g. Abugre, 2014; Owusu-Ansah, 2013), drivers or motivations behind CSR (e.g. Boso *et al.* 2017; Famiyeh *et al.* 2019); stakeholder perspectives (e.g. Ofori, 2010; Adu-Boahen *et al.* 2014) and perceptions about CSR (e.g. Abraham *et al.* 2018; Welbeck *et al.* 2020); CSR management and its impact on financial performance (e.g. Ablo, 2020; Boachie, 2020) and on corporate brands (Ayogyam *et al.* (2014; Anim and Agbemabiese, 2015); CSR disclosures and communication about CSR (e.g. Amo-Mensah and Tench 2015; Coffie *et al.* 2018) and other conceptual perspectives on CSR (e.g. Tuokuu and Amponsah-Tawiah, 2016).

The study also observed that contributions to academic scholarship on CSR in Ghana were largely on the empirical dimensions of CSR. From the extant studies, it was evident that there have been few attempts to theorise CSR because the vast majority of the papers reviewed, fifty-four, representing 88.52% was empirical (e.g. Ablo, 2020; Musah, 2020). Only two literature reviews (e.g. Hinson *et al.* 2017; Amo-Mensah, 2019) representing 3.27% and five conceptual/theoretical papers (e.g. Amponsah-Tawiah and Dartey-Baah, 2012; Tuokuu and Amponsah-Tawiah, 2016) representing 8.19% were identified. Perhaps the perceived difficulty in theorising CSR may be due to the over re-reliance on Western CSR theories and conceptualisations. For example, the study observed that a number of scholars draw on prevailing theories in the literature in discussing CSR, including the stakeholder theory (e.g. Ansong, 2017; Tuokuu and Amponsah-Tawiah, 2016); the legitimacy theory (e.g. Abugre and Nyuur, 2015; Amo-Mensah and Tench, 2015); the Institutional theory (e.g. Welbeck, 2017) and the impression management theory (e.g. Boateng and Abdul-Hamid, 2017). This trend in the literature has called for the need for Ghanaian researchers to devise models and frameworks that reflect the country's contextual peculiarities in CSR efforts (e.g. Amponsah Tawiah and Dartey-Baah, 2012; Amo-Mensah, 2019).

It is instructive to note that although the literature revealed notable published empirical papers, some industry sectors were either under-represented or not captured. The fifty-four empirical papers cut across eight industry sectors: eleven on Banking (e.g. Boachie, 2020; Asiedu *et al.*, 2020), nine on Mining (e.g. Amos, 2018; Abraham *et al.* 2018), six on telecommunications (e.g. Neequaye *et al.* 2019; Welbeck *et al.* 2020) and one each on Oil and Gas (Ablo, 2020), Construction (e.g. Lichtenstein *et al.* 2013), Manufacturing (Nyarku and Ayekple, 2018) and

Insurance (Opoku Appiah *et al.* 2016). A considerable number (Twenty- four) was on multi-industry studies that focused on listed companies in Ghana (e.g. Coffie *et al.* 2018; Famiyeh *et al.* 2019). It can be observed that most CSR studies in Ghana have concentrated on MNCs especially those in the banking, mining and telecommunications sectors, consistent with the findings by Amo-Mensah (2019). Clearly, there appears to be a huge gap on research in other sectors or industries such as education, health, pharmaceuticals, sports, information and communication technology, agriculture, security services, automobiles, shipping, entertainment and the media.

On the other hand, it was observed that the burgeoning CSR literature in Ghana has been most apparent from the year 2007. The review revealed that the year 2000s have been characterised by more empirical CSR research intensifying contemporary CSR debates and perspectives in business and economic dialogues as well as social spaces. Further, increased communication of CSR activities through various forms of media for greater transparency and accountability, have also shaped contemporary developments of CSR in Ghana (Amo-Mensah and Tench, 2018). Overall, the findings on academic scholarship suggest that even though some studies have been published on CSR in Ghana, there is still enough room for expanding the streams of research, along with increasing the diversity of content, perspectives and sectors.

CSR legislation and Standards

On CSR legislation and standards, the study found that CSR in Ghana is still an evolving process regulated by corporate embedded principles and policies. In other words, CSR reflects a corporate self-regulatory approach, as opposed to government-led approaches where company CSR decisions are guided by national laws. The review suggests that CSR laws have not been explicitly enshrined in any national legislation (e.g. Abugre, 2014; Andrews, 2016). Consequently, there is flexibility and latitude in companies' voluntary CSR engagements. This finding relates to what Matten and Moon (2008) describe as Explicit CSR in USA, where companies voluntarily engage in CSR based on their own policies due to lack of formal governmental regulatory requirements. The literature suggests that in most western countries, CSR adopts an implicit approach due to state-oriented legislative instruments that compel companies to address social and environmental issues (e.g. Young and Marais (2012). Countries such as France, Denmark, Norway, the Netherlands are cases in point. For example, there is the 'Nouvelles Regulations Economiques' (NRE) in France and the green accounting standard in the Netherlands. The findings from the review, thus, support studies that have confirmed the influence of national systems and frameworks on CSR (e.g. Muthuri and Gilbert, 2011).

The study also found that even though, currently, there is no formal act of legislation on CSR in Ghana, the CSR actions of several companies are guided by various recognised international CSR standards such as ISO 26000, the Triple Bottom Line concept, the UN Global Compact, the UN 2030 agenda for sustainable development and the Global Reporting Initiative (e.g. Amo-Mensah and Tench, 2015). There are also constitutional provisions, local governmental

standards and business requirements that provide frameworks for CSR: for business operations, for the protection of the environment and for the protection of fundamental human rights. Such local provisions as identified in the review include the Ghanaian Constitution (1992), the Ghana Business Code, the Labour Act, 2003 (Act 651), The Environmental Protection Agency Act, 1994 (Act 490), the Commission of Human rights and Administrative Justice Act 2013 (Act 456), the Minerals and Mining Act, 2006 (Act 703), the Income Tax Act, 2015 (Act 896), the Ghana Investment Promotion Centre Act, 2013 (Act 865) and the National Communications Authority Act, 2008 (Act 769) (e.g. Andrews, 2016; Atuguba and Dowuona-Hammond, 2006). Ofori (2009) for instance found that 50% of companies in Ghana show higher levels of dedication to international CSR schemes such as the UN Global Compact and adhere to such international compliance requirements, while the remaining 50% are guided by local CSR policies. The review also highlights the need for a regulatory approach to CSR in Ghana where there is legislation at the national level to streamline and mainstream CSR (e.g. Abugre, 2014; Andrews, 2016).

CONCLUSION AND FUTURE DIRECTIONS

This paper critically examined current conceptualisations of CSR in Ghana, particularly looking at the most significant issues that have furthered the growth of the concept in the country. The review sought to provide an understanding of CSR trends in Ghana both in research and practice, in addition to highlighting CSR driving factors. A range of online databases was searched to retrieve and analyse sixty-one (61) papers from various journals, published from 2007-2020. The review established that companies in Ghana show greater awareness for socially responsible business practices and have integrated such practices into their operations due to corporate reforms, globalisation, among other aspects. The findings from the research also suggest that contemporary CSR in Ghana is framed within the context of development (focusing on philanthropic CSR for positive social change) and reflects voluntary corporate self-regulation. The review further showed that firm-related drivers predominantly account for companies' high interest in CSR activities. Again, CSR research in Ghana is beginning to measure up to other countries in terms of academic scholarship on the subject leading to the growth of the field in the country. It emerged that CSR has also been bolstered by the activities of multinational organisations as well as other public and private CSR initiatives including the establishment of CSR awards, CSR movements, CSR foundations and CSR stakeholder conferences. From the review, it can be observed that CSR can be an important force in Ghana if all companies come on board to bear the CSR responsibility agenda. As with large companies, SMEs representing the majority of companies in Ghana, should also effectively participate in CSR. From this perspective, research is needed to understand SME-specific CSR challenges as well as avenues for encouraging CSR engagements in SMEs. The evidence from the study also highlights the impact of socio-economic conditions and governance issues on CSR which raises questions on ways to address such concerns in order to realise the full potential of responsibility practices. Consequently, research is needed to understand the role of government

in the CSR agenda to provide insights into the government-society gaps. Besides, future research can also consider common CSR trends in Africa and differences between and among countries in Africa. Such research can also be expanded to include civil society sectors to assess their contributions to the promotion and implementation of CSR. In addition, the review suggests that although research on CSR in Ghana is significantly expanding, there is still enough room for expanding the streams of research along with increasing the diversity of content, perspectives and sectors. Looking at the skewed approach to sectors in terms of research (banking, mining and telecommunications), as evidenced from the study, there is still much to do to address the research gaps in sectors such as education, health, pharmaceuticals, sports, information and communication technology, agriculture, security services, automobiles, shipping, entertainment and the media. The study also advocates stronger policy and legal frameworks for CSR in Ghana to guide corporate actions in a more responsible and sustainable way. A thorough review of extant research suggests that this is the first study that provides a comprehensive literature review of works published on CSR in Ghana. The study sheds light on current CSR trends in a developing country context, Ghana, and highlights existing gaps that can inform future research. Generally, the analysed literature and the findings from the study support the notion that globally, the increasing importance of CSR has been widely embraced as part of efforts to improve society. The study conceptualises CSR as a complex process by providing theoretical insights into the significance of cultural context in social responsibility, calling for critical reflections on factors that should be considered to develop effective CSR practices. The study also advances the broader CSR scholarship by contributing to literature reviews where there has not been much research focus.

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