

Corporate Social Responsibility Implementation: Lessons from Uganda

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CSR Implementation

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Abstract

Purpose: This paper presents aspects of a Corporate Social Responsibility (CSR) Implementation Success Model to guide CSR engagements.

Design/methodology/approach: A qualitative case methodology is used to investigate two CSR companies in Uganda. Semi-structured interviews with managers and stakeholders are conducted. Data triangulation includes reviewing CSR reports and documents, and visiting communities and CSR activities/projects mentioned in the case companies' reports. Grounded theory guides the data analysis and aggregation.

Findings: The findings culminate into a "CSR Implementation Success Model." Key aspects of CSR implementation success are identified as: (i) involvement of stakeholders and management (i.e., co-production) at the start and during every stage of CSR implementation; (ii) management of challenges and conflicts arising within/outside of the company itself; and (iii) feedback management or performance assessment—i.e., accountability via CSR communications and reporting. Stakeholder involvement and feedback management (accountability) are pivotal, though all three must be considered equally.

Research limitations: The studied companies were large and well-established mature companies, so it is unclear whether newer companies and small and medium-sized enterprises would produce similar findings.

Practical implications: Successful CSR implementation starts with a common but strategic understanding of what CSR means to the company. However, CSR implementation should (i) yield benefits that are tangible, and (ii) have a sustainable development impact because these two aspects form implementation benchmarks. Additionally, top management should be involved in CSR implementation, but with clear reasons and means.

Originality/value: This paper unearths a CSR Implementation Success Model that amplifies views of "creating shared value" for sustainable development. It guides organizations towards strategic CSR, as opposed to the responsive CSR (returning profits to society) that largely dominates in developing countries. Additionally, it explains how to add value to the resource envelope lubricating the entire CSR implementation process

Keywords: CSR implementation, inclusivity, stakeholder engagement, The Future We Want, Sustainable Development Goals, Rio+20



Introduction

Internationally, corporate social responsibility (CSR) implementation has become a topical development issue (Wickert, and Schaefer, 2015; Ki-Moon, 2014; Business Call to Action, 2013). That is, CSR implementation is rapidly gaining recognition as a strategic business-management intervention through which profit and nonprofit organizations can contribute to addressing various social, economic, and ecological challenges (The Millennium Development Goals Report, 2014; Ki-Moon, 2014; Katamba et al., 2014a, b; Carroll and Shabana, 2010; McIntosh, 2003; McIntosh et al., 1998). This traction is what literature (Epstein, 1989; Wood and Logsdon, 2001) has broadly referred to as practicing corporate citizenship (CC). The need for CSR implementation gained prominence at the UN General Assembly resolution 66/288 of July 2012 via the Rio+20 Outcome Document, “*The Future We Want*.” With respect to CSR implementation, this resolution calls for: (i) securing assurance for sustainable development (SD), (ii) assessing the growth and implementation gaps in former SD commitments, and (iii) taking on new and emerging challenges for SD. Driven by this, it is necessary to understand how CSR should be implemented if it is to deliver “the future we want.” That is, governments, organizations, managers, and stakeholders need as much guidance as possible in order to succeed at CSR implementation. This can take form of sharing best practices, such as Marks and Spencer’s “evolution from yesterday’s CSR to today’s how we do business (HWDB),” (Grayson, 2011, p. 1017). It can also be in the form of worst practices/experiences, such as “Nestlé’s Crisis in India,” (Ethical Corporation, 2015).

This paper combines two concepts, CSR and implementation, to yield “CSR implementation.” It borrows knowledge from management literature and gurus (Henry Fayol, Fredrick W. Taylor, Peter Drucker, etc.) who have highlighted implementation as one of the many facets of the management cycle (other facets include planning, organizing, staffing, and delegating, motivating, communication, directing and controlling [Drucker, 2002; Taylor, 1909]). Similarly, for the concept of CSR, given its various definitions and conceptualizations (Grayson, 2011; Katamba et al., 2012b; Visser, 2015), this paper borrows knowledge from literature, bodies, and scholars who consider CSR as a strategic business engagement. Thus, the paper utilizes stakeholder engagement arguments (Grayson and Hodges, 2004), value creation and value chain management (Porter and Kramer, 2006), as well as shared value and coproduction (Visser, 2011; McIntosh, 2003). This blend of knowledge from management and CSR provide guidance on how to embrace inclusivity and coproduction during CSR implementation. These two aspects have often emerged as challenge facing CSR engagement by organizations in developing countries.

Research motivation

While reading and analyzing company CSR reports and case studies, a combination of results becomes apparent with respect to CSR implementation: some companies/organizations successfully implement CSR activities (Grayson, 2011), while others, especially SMEs fail in this regard (Nkiko, 2009). Additionally, some firms experience ups and downs during implementation (see, BP oil spillage in Gulf of Mexico, and, Shell human rights abuses in Nigeria), while, worst of all, others face a reversal from being extraordinary to almost complete failure, if not worsening the situation prior to CSR implementation (*The Guardian*, 2013, 2014). A recent CSR implementation scandal can be seen from Nestlé’s irresponsible communication about nutritional values in Maggi. This previously a star product (Maggi) led to the closure of different Nestle outlets, as well as legal suits and fines related to product safety (Ethical Corporation, 2015).

The above observations reveal a sense of chaos surrounding CSR implementation. Also troublesome is the fact that CSR implementation challenges are also pertinent in developed

countries, where CSR is in advanced stages. That is, CSR implementation in developed countries is guided by CSR instruments such as Global Reporting Initiative (GRI), ISO 26000, Organization for Economic Cooperation and Development (OECD) guidelines, and Coalition for Environmental Responsible Economies (CERES). The presence of these CSR instruments in developed countries means that corrective action can easily be taken to realize successful CSR implementation. For example, Grayson and Hodges (2004) stated that over 2,000 international companies regularly report on CSR because it is mandatory in their country, while 'Fortune 500 companies' have a designated manager or department that oversees CSR implementation. However, in developing countries like Uganda (where international companies are least active), such CSR instruments are not yet popular, or are not applied due to differences in the socioeconomic characteristics of these countries (Katamba et al., 2014a). Thus, CSR remains in its infancy in most developing countries; that is, it is largely philanthropic (Katamba et al., 2012; Nkundabanyanga and Okwe, 2011; Bagire et al., 2011) and less strategic (i.e., does not have noticeable SD impacts). Thus, this research aims to understand how successful CSR engagements can be implemented in developing countries in order to deliver "the future we want" (i.e., SD). The research question (RQ) is as follows:

RQ: *How can companies successfully implement CSR activities in developing countries?*

Study setting

To answer the RQ, two companies, Kakira Sugar Ltd (KSL) and Standard Chartered Bank Uganda Ltd (SCB), are selected as cases. These firms topped a list of seven (out of 100) for excellence in terms of CSR engagement in Uganda (Katamba and Nkiko, 2016). The two companies can be seen as role models even for other companies in developing countries. This is because they have exhibited a good blend of strategic and philanthropic CSR. Additionally, their CSR contains five of the 10 characteristics that Grayson and Hodges (2004, p.14) mention as descriptive of a strategically responsive company regarding CSR. The five characteristics include: "(1) The organization aligns and articulates explicitly its purpose, vision and values consistent with responsible business practice;" "(2) The leadership and senior management team fully believes in and lives by those values and purpose...;" "(6) There are effective tools and processes for scoping and then prioritizing risks and opportunities associated with corporate social responsibility and a framework for deciding how to reach decisions..." "(8) There are effective stakeholder engagement processes to seek proactively any corporate social opportunities..." and "(10) There is appropriate measurement and reporting of the company's performance as well as processes for rectifying gaps and learning from the emergence of gaps."

The remainder of this paper is structured as follows. The literature review grounding our RQ is outlined next, followed by the methodology used, before the findings are presented. A discussion, conclusions, managerial recommendations, and limitations are then outlined. The paper ends with directions for further research.

Literature review

Theoretical grounding

This paper is informed by stakeholder theory, and corporate citizenship. These theories were selected because they have gained traction in explaining how CSR is manifesting itself within companies.

(i) *Stakeholder theory*

Advanced by Robert E. Freeman, stakeholder theory offers a powerful conceptualization for understanding how companies should shape their CSR implementation, as well as business strategies, in relation to broader stakeholders' needs and expectations. Stakeholder theory suggests that the needs of shareholders (the primary owners of the business), cannot be met

without satisfying, to a reasonable extent, the needs of other stakeholders, such as consumers, regulatory authorities, local communities, environmentalists, etc. (Dunham et al., 2006; Lantos, 2001; Donaldson and Preston, 1995).

When thinking about CSR implementation, it is important to acknowledge how stakeholders are affected or can affect the profit/economic orientation of the business. Hence, there is a need to embrace inclusivity (coproduction)—i.e., stakeholder participation in developing and achieving an accountable and strategic response to sustainability issues (Visser, 2011). Fitting the idea of inclusivity into Freeman's stakeholder theory provides a broader perspective on how CSR can be successfully implemented. That is, stakeholders have to be recognized, understood, and involved at all stages of CSR implementation. During CSR implementation, the principle of inclusivity helps to empower stakeholders regarding the CSR activities undertaken, via the right and opportunity to be heard. Additionally, it helps businesses to accept their obligation to involve stakeholders (both internal and external to the business) in aspects of their businesses (Dunham et al., 2006; Donaldson and Preston, 1995). This facilitates identification of "strategic CSR engagement priorities," which enables coproduction—that is, working together towards CSR implementation.

Furthermore, with respect to implementing CSR activities, embedding the principle of inclusivity into stakeholder theory reveals a symbiotic relationship between companies and their wider stakeholders in various spheres of influence (community, economic, ecological, and workplace). This emphasizes that organizations should pursue their economic priorities/needs, such as profit maximization (Friedman, 1970; Carson, 1993), reputation enhancement, strategic competitiveness (Porter and Kramer, 2006), etc., without compromising community priorities/needs, such as healthcare (Katamba et al., 2014b), infrastructure, human capital and professional development, etc. Thus, stakeholder theory is suited to this study, because even when firms seek to maximize profits for their shareholders (Carson, 1993; Friedman, 1970), they are likely to affect or be affected by other stakeholders' concerns/expectations as well.

(ii) Corporate Citizenship (CC) theory

The concept of CC was introduced in the rhetoric of the business–society relationship in the 1980s (McIntosh et al., 1998), and CC is presented as a theory in many instances (e.g., Garriga and Mele, 2004). However, a critical review of these and other works from political science (Erisksen and Weigard, 2000) reveals that there is no definitive CC theory. Rather, there are broad doctrines/principles of CC, such as "good neighborliness," "good citizenship," etc., as promoted by Epstein (1989), while current researchers (Wood and Logsdon, 2001) have developed normative theories of CC, rather than a CC theory as such. Thus, in order to position CC within the CSR implementation literature, CC is treated here as a "doctrine."

Company law considers companies as "artificial citizens" who should coexist with "human citizens" in the same geographical territory (in our case, Uganda) in which they operate. Hence, these artificial beings should participate in finding solutions to the challenges troubling their human counterparts (Matten and Crane, 2005; McIntosh et al., 1998; Carroll, 1991). CC emphasizes the importance of charitable donations and other forms of corporate and strategic philanthropy undertaken in local communities (Carroll, 1991; Carroll, and Shabana, 2010). Compared to instances in which corporations engage in charity simply for the sake of it, CC ideally indicates a more organized form of strategic philanthropy (Porter and Kramer, 2006). CC implies giving back to the communities in which a company operates, since this makes them better places to live and work, and, in turn, safer places in which to do business due to presence of a social license to operate.

In a broader CSR implementation sense, the concept of CC gained recognition in 2002 at the World Economic Forum, where 34 CEOs of the largest global multinational companies

signed a document titled “Global Corporate Citizenship: The leadership challenges for CEOs and the Board.” The document broadened the concept and practice of CC to incorporate the contribution a company makes to society through its core business activities, social investment, philanthropy programs, and engagement in public policy (Wood and Logsdon, 2001). However, in 2003 scholars theorized that corporations are citizens, especially when they play a role that government (i.e., the public sector) has failed to play, such as solving a social problem (Matten et al., 2003). Lastly, in the quest for successful CSR implementation, Logsdon and Wood (2005) reaffirmed that CC requires that a set of fundamental values are integrated in the corporate code of conduct, as well as in corporate policies. They also emphasized continuous awareness and integration of stakeholders’ expectations, as well as communication of the results from the implementation.

CSR Implementation

Fitting the concept of implementation into broader management facets

Above, it was noted that implementation is a facet of management. That is, management is a function that coordinates people’s efforts to accomplish goals and objectives efficiently and effectively (Taylor, 1909; Drucker, 2002; Gomez-Mejia et al., 2008). Management includes *planning* (formulating corporate policy and landscape), *organizing* (people/staffing and corporate resources), *controlling* (feedback mechanisms that indicate whether things are moving as planned), *implementing* (“walking the talk” outlined in corporate policy), and *directing* (providing leadership so as to keep on track) a firm’s resources to achieve defined objectives (Alexander, 2000). All facets of management center around implementation, which is a direct result of planning (“talking”)—that is, implementation implies putting “talk” into practice (“walking”). For example, planning entails thinking about and organizing activities required to realize desired goals (Alexander, 2000; Stroh et al., 2002). It is what is done when deciding future courses of action from alternatives. It is also a process, because it involves back and forth and evaluation of each decision, and it involves setting a mission and objectives and indicating how knowledge can be translated into action (Gomez-Mejia et al., 2008; Legge et al., 2006). From this rhetoric, the term “CSR planning” can be coined. That is: CSR planning is deciding in advance what CSR activities are to be implemented, how to implement them, when to implement them, and who should implement or be involved in implementing them.

Based on this definition, we can deduce that CSR planning and other management facets are integral aspects of CSR implementation, since they bridge the gap between where the organization belongs in “CSR waves” (Grayson and Hodges, 2004) and where it wants to be (Katamba et al., 2014b) by successfully implementing CSR. CSR waves represent one basic way of looking at the behavioral and managerial aspects of CSR implementation (starting with philanthropy; 1st Wave) and tending towards implementing strategic CSR engagements/investment (4th Wave). Strategic CSR is CSR engagement in which the business/organization has longer-term, direct self-interest, and such engagement is embedded in profit and growth goals. CSR Waves help companies to tailor their approach to strategic CSR implementation because no wave is mutually exclusive. That is, different parts of the same business/organization implementing CSR can be at different stages of maturity, but in the end, the CSR implementation is successful. This is illustrated in Table 1.

	1 st Wave	2 nd Wave	3 rd Wave	4 th Wave
Purpose	Philanthropy	Strategic philanthropy	Community Investment	Healthy business environment
Motive	Morality	Long-term self-interest	Long-term/direct self-interest	Direct self-interest
Strategy	Ad Hoc	Systematic	Strategic	Organisational ownership
Staff	Administrator	Manager	Entrepreneur/consultants	Ingrained at all management levels
Structure	Detached from Business activities	Detached but linked to business interests	Part of line structure	Integrated with business functions
Initiative	Passive	Responsive to requests in target areas	Initiating	Integrated into daily decision-making
Contribution	Mainly cash or goods	Cash or donations Skills and cash	Business resources	Embedded in profit and growth goals
Drivers	Chairman's whim	Guidelines in place	Business linked Guidelines in place	Part of business strategy
Sustainability	One-offs	Assistance in specific issues	Nurturing and capacity building of NGOs	Ongoing part of business management/goals and appraisals

Table 1:
The Four Wave
Approach to CSR
implementation

Source: Grayson and Hodges (2004)

Implementation of CSR

Implementation has been defined by management professionals (Fixsen et al., 2005, p. 5) as a “specified set of activities designed to put into practice an activity or program of known dimensions.” When blended together, the concepts of CSR and implementation provide CSR implementation. Earlier empirical CSR implementation studies, notably, Grayson and Hodges (2004, p. 140), loosely referred to CSR implementation as “committing to action.” These authors give an impression that ‘CSR implementation’ is walking the CSR talk. It is the day-to-day decisions, processes, practices, and activities that ensure the firm meets the spirit and letter of its commitments in its CSR strategy or plans. Supporting this impression is Akzo Nobel (the world’s largest painter manufacturer based in Netherlands) who after designing a code of conduct (“talking the walk”), passed the code’s implementation to high-potential mid-level managers who ran its individual business units in over 80 countries to “walk the talk.” During this stage, the managers provided the over 70,000 employees globally with resources and skills to align the promises made in the code with the company’s daily operations and surroundings. The company has reported that its staff are familiar with the code.

However, recent implementation studies (Hohnen, 2007) have revealed that during CSR implementation, gaps may occur. That is, what was planned is not what is actually implemented. Hence, the intended outcomes may vary from the actual ones. Fixsen et al. (2005) explained how to counter or avoid these gaps by mentioning that implementation processes should answer three simple questions: *why* (e.g., to realize improved nutrition in country XY), *what*, and *how* (e.g., the CSR-engaging institution offering support to its staff during implementation). Furthermore, earlier studies (Mitchell et al., 1997) mentioned that CSR implementation should be purposeful and described in sufficient detail that independent observers (stakeholders) who participate in coproduction can detect the presence, strength, and power of the specific set of CSR activities.

The above rhetoric fits Fixsen et al.’s (2009) suggestion that CSR implementation has six functional stages: *exploration* (“planning” for the CSR implementation), *installation* (actual release of the resources to be utilized in implementation), *initial implementation*, *full*

implementation, innovation (being creative in dealing with what emerges as the activity is implemented), and *sustainability* (how the implemented initiative will be sustained). The six stages are curvilinear and interconnected. This means that successful CSR implementation must borrow from ideals of inclusivity and coproduction if it is to deliver to sustainability.

Methodology

CSR Implementation

Research design and selection of case studies and respondents

A case study research design was used to answer the RQ. This enabled the gathering of in-depth information and intensive analysis of the events surrounding implementation of CSR activities, as guided by Burns (1990).

To avoid bias, we adopted Katamba et al.'s (2014a) advice that where many cases exist, conditions should be set before identifying which case to select. Thus, we selected two companies from the final list of seven companies which had emerged from the 100 that participated in CSR Awards in Uganda. The selected companies, Kakira Sugar Limited (KSL) and Standard Chartered bank Uganda Limited (SCB), had recognizable CSR activities in Uganda and had demonstrated exemplary CSR implementation over other CSR-practicing companies in Uganda. KSL won the Overall CSR Award in Uganda in 2013; this award was organized by the Uganda Manufacturers Association, Private Sector Foundation Uganda, Uganda Investment Authority, German International Cooperation, and Uganda Chapter for Corporate Social Responsibility Initiatives Ltd, and over 100 companies were considered. SCB was the runner up in this competition, and additionally won the category of CSR in Community and Health. These awards justify their selection here (see Katamba and Nkiko [2016, pp. 162–163] for CSR profile and detail of the final seven companies that emerged from the initial pool of 100).

Profiles of case companies and respondents

Table II shows that the companies have been operating in Uganda for over 80 years, which can be considered enough experience to understand the social economic problems in Uganda. This means that these companies' CSR activities/engagements should be robust enough to ensure SD. The combination of business activities conducted by the studied companies (commercial agriculture, electricity generation, and commercial banking) offers a rich diversity of knowledge to inform successful implementation in any developing country.

Company name	Location	No. of staff employed	Nature of business	Main Products/ services offered
Kakira Sugar Ltd (KSL) (established in 1930). Family business	Jinja, Kakira town (approx. 90km from Kampala)	7,830 (5,000 permanent; 2,830 seasonal)	Commercial agriculture, large-scale sugar-cane growing and processing	- Sugar - Sweets - 51 MW geothermal electricity (generated from bagasse)
Standard Chartered Bank (U) Ltd (SCB) (established in 1912). Subsidiary of Standard Chartered Group (UK)	Kampala city center, with 12 branches, plus 30 ATMs across the country	Over 600 (full time)	Consumer, commercial, and wholesale banking	- Loans of different categories - Bank accounts (savings, current, etc.)

Table II:
Profiles of studied companies

Source: Field data

Table III shows the variety of respondents who offered a rich diversity of independent information about each company's CSR issues. The authors were able to verify the information obtained from CSR reports through the interview, thereby easing theory triangulation. Access to the senior managers made it possible to ascertain the CSR planning and implementation issues in their respective companies.

Company	Respondent managers	Respondent stakeholders/beneficiaries of CSR activities
KSL	<ul style="list-style-type: none"> - Assistant to General Manager (doubling as Public Relations Officer and CSR Manager) - Acting Human Resources Manager 	<ul style="list-style-type: none"> - CEO, Kakira Out-growers Rural Development Fund (KORD) - Project Officer, KORD - 4 Local Council 1 chairpersons - 2 Village Health Team members - 5 community males, and 1 female
SCB	<ul style="list-style-type: none"> - Head of Corporate Affairs (doubling as CSR Manager) 	<ul style="list-style-type: none"> - Program Manager (Health Advocacy), Church of Uganda - Country Director, Sight Savers Uganda - 3 District Medical officers - 5 beneficiaries of Seeing is Believing project - 2 Ophthalmologists

Table III:
Profiles of
interviewees

Source: Field data

Data collection procedure

Data was collected using the following case study methodological approaches (CAPAM, 2010; McLeod, 2008; Yin, 2008):

1. The learning history approach: The authors collectively reflected on the experiences of the interviewed managers and stakeholders using an interview guide (Appendix 1). The guide was designed with probing questions, which made it possible to analyze the companies' implementation of CSR activities.
2. The best-practice approach: In particular, the authors considered successfully implemented CSR activities; for instance, they asked each company to explain their flagship CSR activities/projects.
3. Yin's (2006) illustrative case study method: This was used to probe for a descriptive account of the main issues surrounding resource utilization during the implementation process of the companies' flagship CSR activities and other CSR projects.
4. Yin's (2008) exploratory case study method: The authors applied this to investigate (i) management's involvement in CSR implementation, (ii) the challenges and conflicts encountered during implementation, (iii) stakeholder involvement, and (iv) feedback/accountability mechanisms (see, Tables V, VI, and VII) from undertaking CSR activities (shown in Table IV).

Data was collected using a structured qualitative questionnaire, with interview guides (probes) for every question (see Appendix 1) in order to get exact details about the topic being investigated.

Given the qualitative nature of our data, triangulation was used (Creswell, 2007; Yin, 2008). The authors initially considered whether the data gathered from different sources (CSR-related reports, and, interviews) would remain unchanged in different contexts. In gathering the data, methodological triangulation was employed by using more than one method to gather data

from each source (that is, interviews, observations, and document reviews). Additionally, investigator triangulation was employed, whereby each researcher examined the same phenomenon and data independently. Lastly, theory triangulation, which involved interpreting from different management viewpoints (e.g., Grayson, 2013; Drucker, 2002; Edersheim, 2007), was used. This was termed “First-level analysis of transcripts’ (see Table V), as it enabled the authors to extract categories/commonalities that emerged from the results. This formed the basis for secondary analysis (Tables VI and VII), which allowed themes to emerge in data aggregation and analysis.

Data aggregation and analysis

We borrowed largely from Charmaz’s (1983) “*Grounded Theory*’, using arrays to display the data, created displays, tabulated the findings (see tables in the text hereunder). The authors then “*ordered*’ the information as guided by Miles and Huberman (1994). Thereafter, Yin’s (2008) analytical strategy of pattern-matching was used to examine consistency of categories/themes with literature and explanation building, leading us to develop a framework with which to finally analyze the data. For generalization purposes, the authors were guided by the adaptive theory approach Layder (1998), that is, first-level analysis (see Table V). All data were analyzed with the purpose of identifying categories, followed by themes, content, and issues. This process served to identify key issues (see Table VI), which provided the opportunity to outline detailed case-company-specific information.

Findings

CSR activities implemented by the case companies

Detailing the specific CSR activities implemented by the case companies was not part of this research agenda. However, it is reproduced below for quick reference.

Company	CSR activities
KSL	<ul style="list-style-type: none"> • Using bagasse to produce renewable energy/electricity during the process of making sugar (wherein electricity is also supplied to Uganda’s National Electricity Grid). • Running several schools, including nursery, primary, secondary, and tertiary, with total enrollment of over 10,000 students. • Running functional hospitals that can accommodate over 100 in-patients. • Supporting other community health initiatives through its independent CSR stakeholder engagement initiative/organization, KORD, and other partners, such as United States Agency for International Development (USAID).
SCB	<ul style="list-style-type: none"> • Running health services in the community, such as sight-saving projects, fighting malaria, etc. • Implementing flagship project, “Seeing is Believing,” in partnership with Sight Savers (international eye care NGO), the Ministry of Health, and Mulago Hospital (Uganda’s only national referral hospital). • Running health initiatives for over 10 years. • Diagnosing, treating, and providing 80,000 clients with affordable eye glasses. • Benefiting stakeholders across all districts of Uganda.

Table IV:
Profile of
CSR activities
implemented by the
studied companies

Source: Compiled from secondary records (company CSR reports and magazines, as well as newspaper clippings and publications [Katamba and Nkiko, 2016])

Building on the themes identified in Table V, it is evident that SCB and KSL face a variety of issues surrounding their CSR implementation, such as management involvement, robust management of emerging conflicts, stakeholder involvement, and feedback management/reporting (which is good practice in Uganda, a country where CSR is largely in its introductory stages).

Sample quotes from respondents	Emerging categories/themes
[...] We work with implementing partners who actually guide us in terms of the need. We sit down with them, discuss those numbers, once we agree to them, then we present them to our executive management team for approval and then into the Board ... (Head Corporate Affairs, SCB).	<ul style="list-style-type: none"> - Stakeholder involvement (who, why involved, and means of engagement) - Management involvement
[...] Yes, many times we participate in the bank's activities. One of them is the issue of locating tree planting areas using the church and schools. And that one was taken on in Gulu where actually I went and participated in planting the trees. (Stakeholder, SCB)	<ul style="list-style-type: none"> - Stakeholder involvement - Activity identification
[...] we seek permits [for] everything we do. Whether it's planting sugarcane near river banks, extracting water from Lake Victoria, we must get a permit and pay our fees. If we are going to emit gases to the environment, whether they meet or don't meet NEMA guidelines or minimums, we must seek a permit and involve NEMA. (Acting General Manager, KSL)	<ul style="list-style-type: none"> - Stakeholder involvement (how)
[...] we give regular reports whether monthly or quarterly to these authorities [NEMA, local governments, etc.]. Whether they use them or not is another issue but we don't wait for them to say Kakira did not submit reports. (Ag General Manager, KSL)	<ul style="list-style-type: none"> - Feedback management/reporting mechanism
[...] For environment CSR activities ... in schools, we monitor quality ... by seeing to it that they [schools] reduce on the number of trucks of firewood they use per term for cooking. When we install a stove, if a school was using for example 12 trucks and maybe they fall down to six, we have to find out why. There [are] other challenges like using wet wood, some administrators are negative [about] the technology. (CEO, KORD)	<ul style="list-style-type: none"> - Presence of implementation strategy, - Implementation conflicts/challenge management - Feedback management - Stakeholder updates
[...] our ability to mobilize many beneficiaries at least cost... also the Archbishop can easily stand up one morning, make a press conference, and call on all Christians... if you are implementing a programme like malaria, ... and the Archbishop says something about malaria, people will change their attitudes. Even this year, SCB came back wanting to fund the fight malaria initiative. (Official from Church of Uganda, a Stakeholder, SCB)	<ul style="list-style-type: none"> - Stakeholder involvement (why involved)

Table V:
Findings from first-level analysis of transcripts related to implementation of CSR engagements

Source: Author compilations from transcripts

Management involvement		Stakeholder involvement				
Means	Why	Implementation conflicts/ challenges	Stakeholders (who)	Why	Means of engagement (how)	Feedback/ reporting mechanism
<ul style="list-style-type: none"> • Staff volunteerism • Technical contributions • Budget reviews and approvals 	<ul style="list-style-type: none"> • management has vested interest • Monitoring impact • Protecting shareholder value 	<ul style="list-style-type: none"> • Shrinking profits (addressed by revisiting budgets) • Strong checks and balances • Preserving and enhancing SCB brand • Being engaged in activities with limited sphere of influence 	<ul style="list-style-type: none"> • Eco Trust • Church of Uganda • NEMA, NFA • NGOs (e.g., Sight Savers, UWASNET) • Public health schools • Ministry of Health, Clinical experts • UWASNET 	<ul style="list-style-type: none"> • Cost-effective mobilization • Opinion leading • Competency • To match their exact needs • -Statistics provision 	<ul style="list-style-type: none"> • Quarterly meetings • Consultations • Coproduction of reports • Participation in CSR activities • Email exchanges 	<ul style="list-style-type: none"> • Site visits • Periodic sharing of reports • Provision/ monitoring of statistics

CSR Implementation

Table VI:
How SCB implements CSR activities

Source: Field data

Management involvement		Implementation conflicts/ challenges	Stakeholder involvement			Feedback/ reporting mechanism
Means	Why	Stakeholders (who)	Stakeholders (Who)	Stakeholders (who)	Means of Engagement (How)	Feedback/ reporting mechanism
Consultations	<ul style="list-style-type: none"> -To ensure a common buy-in and common vision -Guidance -To ensure the original philanthropic nature and intentions of the company founder, Madhvani, are maintained 	<ul style="list-style-type: none"> -Negative attitude to some initiatives because incomes from rudimentary means are affected -Delayed uptake of introduced CSR innovations, e.g. "cook stoves" -Pressure to meet set targets. -Walking the CSR talk and promise (e.g., via cleaner production activities) 	<ul style="list-style-type: none"> -Farmers and farmer cooperatives, such as BSGA -Ministry of Education -Standards Agencies (UNBS, IQNET, NEMKO, ISO) -Local government leaders and authorities (CAO, LCs, district engineers, Statutory agencies (UNBS, NEMA, NSSF, etc.) 	<ul style="list-style-type: none"> -Provide technical guidance -Supplement KSL's efforts -Ensure common buy-in and common vision of KSL 	<ul style="list-style-type: none"> -Writing agreements -Contractual arrangements, as in the case of NEMKO, IQ-Net -Quarterly meetings 	<ul style="list-style-type: none"> -Continuous monitoring -Constant communication across all KSL depts. and with stakeholders

Table VII:
How KSL implements its CSR activities

Source: Field data

Notes: [NEMA—National Environmental Management Authority; NFA—National Forestry Authority; NGOs—Non Governmental Organizations; UWASNET—Uganda Water and Sanitation Network; BSGA—Busoga Sugar-Cane Growers Association; LC—Local Council; UNBS—Uganda National Bureau of Standards; CAO—Chief Administrative Officer; NSSF—National Social Security Fund; IQ-NET and NEMKO—certification companies; ISO—International Organization for Standardizations]

Tables VI and VII show that successful CSR implementation is a function of: (i) management involvement, (ii) stakeholder involvement, and, (iii) feedback management mechanisms. These are explained in detail below.

Management involvement (“means” and “why”)

Management engagement was observed to be part of successful implementation in both companies. The findings revealed that management involvement in CSR implementation is driven by “means” (that is, consultations, staff volunteerism, technical contributions, budget reviews, and budget approvals). For example:

[...] once we agree to [expenditure budget figures, and activities], then we present them to our executive management team for approval and then into the Board. (Head Corporate Affairs, SCB)

Additionally, management involvement is motivated and justified by “why.” That is, management’s vested interests, monitoring the impact of CSR undertakings, protecting shareholder value, ensuring common buy-in and vision, providing guidance, and ensuring that the original reasons and (philanthropic) intentions of the company owners/founders are maintained.

Stakeholder involvement (“who,” “why,” and “how/means of involvement”)

The studied companies have well-organized and competent stakeholder involvement (STH Inv.). They are certain of who is involved (WH Inv.), why (WY Inv.) and ‘How’ which details Means of involvement (MN Inv.).

- a. Who is involved? (WH Inv.): Stakeholders involved in implementation have the right competencies. For example, the Ministry of Health (which regulates and directs health matters in Uganda) is involved together with Sight Savers (an international eye care NGO) as part of SCB’s health campaign “Seeing is Believing.” Additionally, the National Environmental Management Authority (NEMA), a statutory organization in Uganda that oversees environmental affairs, was involved in the design and in supervising construction of KSL’s ETP.
- b. Why involve them? (WY Inv.): The findings reveal that a detailed justification for stakeholder involvement in implementation (e.g., cost savings and influence) was needed /meant to ensure continuity and sustained benefits even after the companies pull out. For example, SCB’s “Nets for Life” (a malaria-prevention initiative) involved the Church of Uganda because the Archbishop is seen as an opinion leader in this cause. For instance:

[...] also the Archbishop can easily stand up one morning, make a press conference, and call on all Christians... if you are implementing a activity like Malaria prevention, ...and if the Archbishop says something about malaria, people will change their attitudes. Even this year, SCB came back wanting to fund the fight malaria initiative. (Official from Church of Uganda, a stakeholder of SCB)
- c. “How/means of stakeholder engagement” during implementation (MN Invol.): A well thought-out means of engaging stakeholders makes them feel valued. Notable means of engagement include: creating written agreements about which activities will be jointly undertaken (e.g., the Church of Uganda has a Memorandum of Understanding with SCB); contractual arrangements, as in the case of NEMK: IQ-Net (a certification company), to ensure authentic independent third-party auditing of CSR activities; quarterly meetings;

consultations; coproduction of progress reports; active participation in CSR activities (e.g., staff volunteering, CSR-activity beneficiary participation in, for instance, setting up tents for eye care clinics); and sharing emails about any updates.

Feedback Management Mechanism

When respondents were asked, “How do you know that you have implemented and or even achieved what you planned?” the respondents mentioned that active reporting (at different intervals, such as monthly, quarterly, annually, etc.) on the implementation status of the various CSR activities is paramount. Means of fulfilling this included site visits (which offer real-time evidence of what has actually been implemented), provision of monitoring statistics, and constant communications across all stakeholders, etc. Companies also reported the use of matrices developed internationally, regionally, or in-house (but approved by a third-party rating agency to avoid complacency) through stakeholder consultations. For example, one respondent mentioned that:

[...] We hold quarterly review meetings and we also carry out site visits to make sure that what is actually being reported is seen and being implemented on the ground. ... “Reporting” is also done on a quarterly basis. We get the reports from the implementing partners. They report back to us. (Head Corporate Affairs, SCB)

Discussion

How CSR companies in Uganda implement their CSR activities

The studied companies’ CSR did not align directly with their core business and competences (see Table IV). This challenges Porter and Kramer’s (2006) view that an organization should implement CSR initiatives that are related to its core competences and values if the initiatives are to be successful and competitively differentiated from those of counterparts. Interestingly, the case companies’ activities registered sustainable benefits to the communities. Additionally, before implementing the CSR activities, KSL and SCB noted this mismatch between their core competencies/business and the CSR initiatives. For example, SCB which is a commercial bank, has for the past six years implemented sight-saving and environmental-protection (tree planting) initiatives, while KSL (a sugar-cane-growing and -processing company) has implemented education-related activities (offering scholarships; constructing nurseries and primary and secondary schools; etc.) and healthcare programs (construction, management, and refurbishment of hospitals/clinics) for the past 40 years. Therefore, successful CSR Implementation was determined to be a function of: (1) management involvement, (2) stakeholder involvement, and (3) feedback management mechanisms:

(1) Management involvement (“means” and “why”)

Management’s active involvement in implementation processes and designs [MGT Inv.] is crucial. Answers to “means” of involvement and “why” management should be involved play a central part in clarifying this, which Barrett and Murphy (1996) describe as the hidden value driving CSR implementation rooted in corporate environmental policy. That is, all senior (top) managers should be closely involved in the process of engaging and motivating those individuals upon whom action depends. This top-management involvement enables the “development of appropriate knowledge and skills” (Barrett and Murphy, 1996, pp. 75), which is essential in coping with uncertainties and changes that could negatively affect CSR implementation. Additionally, a combination of “means” and “why” management involvement in CSR implementation strengthens the organization’s commitment to sustainability and responsibility. That is, these two aspects are key in revealing the central role of governance in CSR implementation. Good governance as a key ingredient of successful CSR implementation was observed by Visser (2011) in his DNA Model of CSR 2.0, wherein he identifies it as a strong part of the DNA code that strategically improves institutional effectiveness during the

pursuit of longer-term commitment to sustainability.

(2) Stakeholder involvement (“who,” “why,” and “how/means of involvement”)

Well-organized and competent stakeholder involvement (STH Inv.)—that is, (i) who is involved (WH Inv.), (ii) why (WY Inv.) and, (iii) how/through what means of Involvement (MN Inv.)—plays a pivotal role throughout the implementation process. Balancing these three aspects breeds a ‘negotiated order’ in CSR implementation. That is, a right blend of these three aspects harmonizes bargaining and negotiation between semi-autonomous actors (stakeholders) who are pursuing or protecting their interests. Therefore fitting this idea of negotiated order with empirical studies (Baron, 2009; King, 2008; Dunham et al. 2006; Brammer and Millington, 2004; Lantos, 2001; Donaldson and Preston, 1995; Barrett and Hill, 1984), we can comfortably say that in order to realize negotiated order, CSR engaging companies should be positioned to address the pressure they receive from various stakeholders—a view that was earlier echoed by Lantos (2001). Additionally, the verbatim responses in the findings, when cross-referenced with stakeholder-engagement literature (notably Dunham et al., 2006; Grayson and Hodges, 2004) suggest that for successful CSR implementation, stakeholder involvement should take place across the spectrum of all CSR implementation-related aspects and process activities. These aspects and process activities include planning the implementation journey, deciding on resources (human, financial, technical, etc.), utilizations, and flow. Specifically, Grayson and Hodges (2004, pp. 205–243) clearly mentioned that, regardless of company size, full potential and successful CSR implementation will only be realized if stakeholders are engaged. Through direct managed stakeholder engagement across planning for CSR implementation, resource utilization, and feedback management, a true picture of the concerns, needs, and motivations of stakeholders in relation to involvement in CSR projects is revealed. Active stakeholder engagement will make stakeholders good sources of CSR implementation information. This can be about resource utilization and optimization, emerging conflicts/issues, as well as tips on how to address unresolved issues that could hamper successful CSR implementation.

(3) Feedback management mechanisms

Active reporting on the implementation status of the various CSR activities is paramount. This could involve the use of matrices developed internationally, regionally, or in-house (but approved by a third-party rating agency to avoid complacency). Feedback management mechanisms used included CSR project site visits (for instance, visiting hospitals at which eye care service beneficiaries are attended to, or where inpatients are treated); periodic sharing of reports with relevant stakeholders; provision/monitoring of statistics; and continuous monitoring of, and constant communication across, the company departments, as well as stakeholders. Hence, it can be said that successful CSR implementation has to be ingrained into feedback management mechanisms that embrace stakeholders. These will inform, activate, share, and promote dialogue with the concerned stakeholders about the CSR activities or engagement the company has already implemented, plans to implement, or a combination of these, in a given period. For example, one manager reported that:

[...] we give regular reports whether monthly or quarterly to these authorities [NEMA, local governments, etc.]. Whether they use or [do] not use them is another issue, however, we don't wait for them to say Kakira did not submit reports. (Acting General Manager, KSL)

What is referred to here as feedback management mechanisms can be seen as synonymous with CSR communication and reporting, which GRI calls sustainability reporting. However, it should be noted that CSR communications and reporting are voluntary in most developing countries (such as Uganda, Kenya, Georgia, India, etc.), unlike in most developed countries, where it is mandatory (e.g., South Africa, Canada, the UK, etc.). Because of this voluntary nature, most of the communicated results tend to be fabricated (Katamba et al., 2012b) which

gives a false impression of what is being (or has been) implemented. Hence, in the current paper it is worth considering how feedback will be managed before it is communicated or reported in the form of company reports, press releases, and magazines. In relation to feedback management, stakeholder activism was found to be central, as it promotes transparency and reliability in the information that will be communicated. Thus, for successful CSR implementation, feedback should be communicated for corrective action and criticisms that can yield improvements. Resultantly, CSR communications and reporting have begun to be conducted through a variety of channels, clearly paving the way for feedback on CSR initiatives implemented. These channels include websites, TV, print, radio, and points of sale (CSR Europe, 2000; Mersham and Skinner, 2005).

Additionally, when matched against CSR communication literature that embraces stakeholder information, response, and involvement strategies, particularly work by Morsing and Schultz (2006), our findings on feedback management mechanisms, reveal the following:

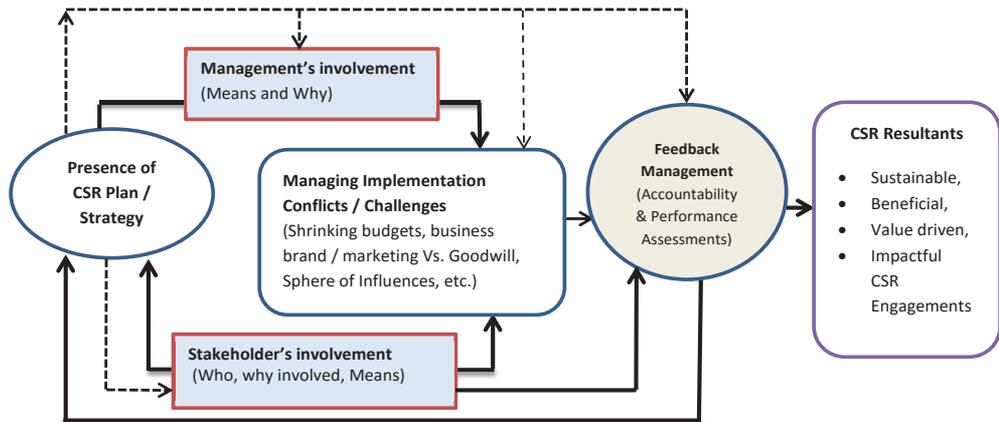
- a. Companies/corporations implementing CSR need to be accountable and transparent. For successful CSR implementation, this means they need to disclose a wide variety of information about their various activities, including those related to sustainability.
- b. A revolutionary shift in the way corporations manage feedback on their CSR activities implemented or being implemented entails going beyond financial statements to integrated reports that detail resource usage, financial information, operational data, and sustainability information (statistics).
- c. Feedback management with active stakeholder involvement (as opposed to mere CSR communications and reporting) ought to follow an organized approach and agenda that will make CSR activities more sustainable. This is because the CSR-engaging organization has to provide credible and vetted information to a broad range of stakeholders, which is also generated through feedback management involving participation by stakeholders (that is, coproduction).

A model of successful CSR implementation

To advance CSR implementation knowledge and debate, we combine the findings, discussion, and literature review, to yield a simple CSR Implementation Success Model (Figure 1).

This model assumes that companies must have sufficient resources and a CSR strategy or plan (that “talks” about how the CSR “walk” will be conducted) in place as a starting point. In other words, these two aspects are prerequisites for implementing CSR engagements. From this plan, the organization (acting through its CSR manager or designated official office/department) can embark on translating CSR into action (implementation) by first engaging stakeholders (largely external ones) simultaneously with its management. This will result in a psychological contract between the CSR office and these two audiences (management and external stakeholders), who ideally demand accountability regarding the resources (financial, technical, human, time, etc.) invested or allocated for the CSR activity being implemented (as indicated via the dotted lines in Figure 1).

Figure 1:
A model explaining
successful CSR
Implementation
of the studied
companies



Source: Author

NB: The dotted lines indicate how resources flow, that is Financial, time, and, human.

The above creates invisible pressure to implement what has been planned. Attempts to deliver on the demands will inevitably force the company to devise means by which to handle conflicts that may otherwise hamper successful implementation (e.g., changes in financial flows towards the CSR activity due to fluctuations in exchange rates; engaging company facing financial priorities that displace the CSR activity; the emergence of other priority activities that cause rescheduling; pressure from marketing to achieve brand mileage rather than pursuing goodwill by implementing CSR activities; etc.). Most CSR engagements fail to deliver on their promises during implementation because there are no sufficient checks and balances in place to ensure positive management of these conflicts and the psychological contract.

The dotted lines in Figure 1 show the flow of resources, but also where they flow to during the quest for successful CSR implementation. Resources, and particularly their management, are not featured as an independent aspect in this CSR Implementation Success Model, but rather are shown as a cross-cutting aspect. This is because absorption costing, finance, and operations research (e.g., KPMG, 2008; Kakuru, 2007) presents resources as a lubricant for the three main aspects of the model, as well as other managerial functions. The arrows on the dotted lines symbolize the resource-utilization centers. That is, where management and accountability for resources utilized lie during implementation. The resources can include tangible aspects, such as goods and equipment; financial resources; and labor resources, such as employees. Resource management throughout CSR implementation includes ideas such as making sure there are enough physical resources to, for instance, engage stakeholders in certain aspects, implement feedback regarding how to improve the CSR activity, etc. It also reduces wastages, for example making sure that people are assigned to tasks that will keep them busy and avoid too much downtime.

Links between the model and existing research

This model (i) extends the seminal implementation work of Barrett (2004) from public policy actions and administration to the CSR implementation debate; (ii) builds on Freeman's (1984) stakeholder theory, as recently amplified by Freeman et al (2004, 2010); and (iii) promotes the theory of stakeholder identification and salience (Mitchell et al., 1997), which addresses challenges in defining the term "stakeholder" and the lack of agreement on "who

and what really counts” in stakeholder management (pp.853–854), by highlighting three overlapping and interrelated attributes (urgency, power, and legitimacy). Urgency relates to the level at which stakeholders’ assertions, rights and entitlements demand immediate attention of the concerned company during CSR implementation. This will be reflected in the CSR plan/strategy formulation ahead of implementation, which is developed based on the ideals of coproduction and inclusivity. Power refers to the influence the firm has over its stakeholders during CSR implementation. This is reflected in the “means” and “why” of management involvement in implementation conflicts and challenges, though stakeholders have a say and involvement. Finally, legitimacy is the sincerity and truthfulness of stakeholders’ relationships built with the firm during the CSR quest (in the model, this is depicted by the linkage between stakeholders’ involvement and feedback management).

Additionally, (iv) intrinsically, though latent in the diagram (that is, shown by the dotted lines that touch every aspect of CSR implementation), the model amplifies how to add value to the resource envelope that lubricates the entire CSR implementation process. Previous implementation studies (Barret 2004; Wickert 2014) have largely considered financial, technical, human, time, etc., resources. However, the CSR Implementation Success Model builds on these by highlighting management involvement and stakeholder activism in the form of technical consultations, budget reviews, and guidance on the usage and directional flow of these resources in order to avoid or minimize chaos during and prior to CSR implementation. In this way, the model amplifies McIntosh et al.’s (1998) view of successful strategies for responsible companies, as well as Porter and Kramer’s (2011) views on “creating shared value.”

Lastly, (v) the model has something in common with extant CSR implementation literature. All the building blocks and the directional flow of their relationships reinforce the concepts of shared value, inclusivity, and coproduction. The term “shared value” was coined by Porter and Kramer (2011), and essentially refers to the relationships that emerge between corporations and society. Shared value is premised on the philosophy that when defining markets and strategy, it is equally important to recognize and address societal needs, and not just conventional economic needs. Although the concept has recently received strong criticism (notably from Crane et al., 2014), the same critics mentioned that the concept represents significant progress towards enhancing attention to the social dimensions of business, and may act as a spur for better CSR implementation practices (p. 131). Hence, corporations that wish to pursue CSR implementation must embrace shared-value strategies. That is, they have to turn their capitalistic tendencies into environmentally, socially, and financially sustainable economic systems that, in the long run, will lead to a stronger and more sustainable operating environment. The model presented here can help these organizations to uncouple themselves from the status quo, and thus contributes to Visser’s (2015) view of unlocking change through business, leadership, and innovation.

Limitations and directions for further research

This study was based in a developing country and on two large companies (each employing over 600 full-time employees). Additionally, these firms had already exhibited characteristics of strategic CSR responsive companies as suggested by Grayson and Hodge (2004). This means that their engagement in CSR is relatively advanced, as opposed to many whose CSR is still in the introductory stages. Hence, this study may not be generalizable to other companies—a point that deserves further research.

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Appendix: 1

Interview guide to investigate CSR implementation

1. Do you have a CSR implementation plan/strategy that guides your CSR interventions? If yes, ask for a copy. If a copy cannot be provided, ask for a few implementation highlights (ask for fliers, newspaper clippings, etc., if any, so that content analysis can be conducted). Regardless of the presence or absence of CSR implementation plan, proceed to the following questions.
2. How do you implement your CSR engagements in the marketplace, workplace, ecological/environment and the community? NB: In each of these focus areas, ask:
 - a. Do you have CSR implementation action plans? If yes, ask: Do you follow them?
 - b. If no, ask: How do you implement what you plan?
 - c. Does your company management get involved in CSR implementation? If yes, ask: To what extent does it get involved, and why do you think this is so? If No, ask: Why not?
3. Who are the key stakeholders when implementing your CSR activities, and how and why do you engage them? [Note: engaging stakeholders in CSR plan/strategy development is not an automatic indication for their engagement in the strategy's implementation.]
4. What are some of the conflicts you encounter while implementing CSR activities, and how do you manage them?
5. How is feedback managed, and how is reporting and monitoring carried out? Ask about:

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- a. Independence in auditing and reporting on CSR activities implemented. If there is no independence, how do you go about following/auditing and reporting your CSR activities? [NB: this question investigates transparency and accountability when implementing CSR activities.]
 - b. Do you have targets to achieve when running CSR activities? If no, how do you know that you have implemented what has been planned?
 - c. How do stakeholders (internal and external) get to know about what you have implemented? Ask about means of communication with stakeholders.

About the authors

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