
In the Club but out of the Game. Evaluation of Ghana Club 100 CSR Communication

Dins del Club però en fora de joc. Avaluació de la comunicació del Club dels 100 a Ghana en el marc de la Responsabilitat Social Corporativa (RSC)

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This exploratory study aims to provide an understanding of the CSR communication landscape in the Ghanaian context. Particularly, the paper examines the extent and type of CSR activities the top 100 companies in Ghana (The Ghana Club 100) communicate on their websites. The central question is, are these companies communicating CSR effectively or falling behind international standards? Design/Methodology/Approach - Content analysis procedures drawn from the extant literature are used to evaluate the CSR-related information on the websites of companies of the GC100. The results show that there is a general awareness of CSR communication in the GC100. However the extent of CSR communication is low since information on corporate websites appeared limited. Furthermore, CSR activities on the websites of the GC100 are largely limited to philanthropy, an indication of how these companies perceive

Aquest estudi exploratori pretén proporcionar una visió general de la comunicació RSC en el context ghanès. L'article examina en particular l'abast i la tipologia de les activitats RSC que les 100 companyies top a Ghana (el Club dels 100) comuniquen a les seves webs. La qüestió és la següent: aquestes companyies porten a la pràctica una comunicació apropiada o bé resten per darrere dels estàndards internacionals? Per avaluar la informació relativa a las webs d'aquestes companyies, s'han fet servir els procediments d'anàlisi de contingut de la metodologia existent. Els resultats conclouen la realitat d'una consciència RSC en la seva comunicació. Però, d'altra banda, l'abast de la comunicació resulta feble perquè la informació a les webs corporatives és més aviat reduïda. A més a més, les activitats de RSC a les webs del GC100 es limiten en gran mesura a la filantropia,

or define CSR. Again, companies in the GC100 are yet to embrace environmental and ethical issues in their online CSR communication as these two represented the least discussed themes. This research represents the first comprehensive investigation of CSR communication practices in the Ghanaian context. Its significance is to shed some initial insights to provide a strong base for CSR communication research in Ghana. Understanding how specific countries approach CSR communication will have several useful implications for practitioners, regulators and academics by way of opening up discussions for more effective CSR communication practices in an increasingly globalized and interconnected world.

Key words: communicating CSR, content analysis, corporate website, Ghana, social responsibility.

un indicador de com les empreses entenen i defineixen la seva RSC. Un cop més, veiem com les companyies líders en el GC100 són deficitàries en qüestions mediambientals i ètiques quant a la seva comunicació RSC en línia. L'article representa la primera investigació exhaustiva de comunicació RSC en el context ghanès, la qual permet establir sòlides bases de recerca en la comunicació RSC a Ghana. En definitiva, en un món cada vegada més interconnectat, la comprensió de la realitat de països concrets resulta molt útil per a professionals, reguladors i estudiosos, com a forma d'obrir debats per desenvolupar una pràctica millor de la Responsabilitat Social de les Empreses.

Paraules clau: comunicació RSC, anàlisi de contingut, website corporativa, Ghana, responsabilitat social.

Since Bowen's (1953) landmark publication about the 'social responsibilities of businessmen', discussions about corporate social responsibility (CSR) have increased in both business and academic circles. For the past decade or so, businesses have not only realised the need to contribute to a better society beyond the traditional assumption of maximizing shareholder's interest (Carroll, 1979; Kotler and Lee, 2005), they have also become aware of the numerous benefits that CSR provides (Arvidsson, 2010; Du, Bhattacharya and Sankar, 2010). Various studies from the academic literature have shown that, implementing CSR into core business strategy has perceived benefits that can help organisations to maintain legitimacy (Kurucz, Colbert and Wheeler, 2008), increase market growth (Waddock and Googins, 2011), reduce risk (Godfrey, Merrill and Hansen, 2009), strengthen stakeholder relationships (Du, Bhattacharya and Sankar, 2010), create customer loyalty (Bhattacharya, Korschun and Sen, 2009), gain competitive advantages (Porter and Kramer, 2002), build strong reputation (Pollach, 2003), goodwill (Carroll and Shabana, 2011) and long term business value (Burke and Longsdon, 1996).

The significance of CSR is also evident in the recent spate of initiatives, standards and indexes including the Global Reporting Initiative (GRI), the UN Global

Compact, the ISO 26000, the Dow Jones Sustainability/FTSE4 Good indexes that have been advanced to guide ethical business practices. In spite of these remarkable developments, the critical role of communication in the CSR agenda has not yet been given enough attention in the extant literature (Ihlen, Barlett and May, 2011, 2014; Tench, Sun and Jones, 2014). Surprisingly, communication has been found to be absent in CSR practices and sparse in CSR research (Dawkins, 2004; Podnar, 2008; Pollach, 2003; Schmeltz, 2012; Wanderley *et al.*, 2008). Comparatively, prior research has identified that even less CSR communication studies have been documented in emerging economies (Amaladoss and Manohar, 2013; Birth *et al.* 2008; Shaomin *et al.*, 2010), particularly in the Ghanaian context (Hinson, Boateng and Madichie, 2010) with Europe and the US still maintaining the lead.

There are also some findings showing that, stakeholders have largely been unaware of companies' CSR activities (for example, Pomeroy and Dolnicar, 2009; Sen, Bhattacharya and Korschun, 2006), thus, hindering these companies ability to reap substantial business benefits from their CSR engagements (Du, Bhattacharya and Sankar, 2010). With the growing concern for ethical issues, CSR activities today necessitate on-going stakeholder awareness and a more advanced communication approach than before (Morsing and Shultz, 2006). Given the fact that stakeholders primarily judge companies' actions based on the information they receive, companies must make their CSR efforts known if they want to be seen as socially responsible and hope for a favourable reputation.

The internet has emerged as a dynamic platform through which companies can communicate CSR (Adams and Frost, 2006; Branco and Rodrigues, 2006; Esrock and Leichty, 1999). Esrock and Leichty (1999) for example highlight several benefits of web-based CSR communication over the traditional communication media (for example, annual reports, newspapers, television, radio) arguing that web sites: 1. Serve more active, information-seeking stakeholders than the more passive ones who are reached via the traditional media. 2. Draw on interactive features to gather information, monitor public opinion on issues and proactively engage stakeholders in direct dialogue 3. Allow organisations to reach and meet the demands of a variety of different stakeholders. Along with these, Branco and Rodrigues (2006) and Capriotti (2011) suggest that the internet facilitates the dissemination of more information to stakeholders in a quick, less expensive and in a more controlled way. Notwithstanding, companies are yet to take advantage of all these possibilities (Adams and Frost, 2006; Capriotti and Moreno, 2007).

In this paper, we explore whether companies in Ghana use their website to disseminate socially responsible initiatives and examine what kinds of activities are communicated by the companies. Do Ghanaian companies communicate CSR effectively or lag behind international standards? Following researchers such as Arvidsson (2010) and Golob and Barlett (2007), this paper is grounded in legitimacy and stakeholder theories.

The study particularly focuses on the Ghana club 100 (GC100) which is an annual competitive ranking of top 100 prestigious companies drawn from both the public and private sectors in Ghana. In 1998, the Ghana Investment Promotion Centre (GIPC) introduced the awards to recognise successful companies for

their outstanding business practices based on criteria such as size, profitability and growth in the previous fiscal year. The GIPC is an agency of the government of Ghana responsible under GIPC Act 865 to promote all investments in the country and to give support services to existing or prospective investors (www.gipcghana.com). The GC100 has since become one of the most credible events across the business spectrum in the country. Also included in the criteria is a CSR weighting which means that, all listed companies are engaged in various forms of CSR activities. Apart from the rank ordered list of the best 100 companies (from the number one company through to the 100th), there are also sector rankings and discretionary awards every year such as best entrant company, best listed company, best innovative company, fastest growing company, best CSR company and highest tax payer.

This study emphasizes CSR communication which is an under researched area and contributes to its literature in developing economies specifically in Ghana. The rest of the paper is organised into four sections. First, we review the theoretical and empirical underpinnings of the study in the following section. The methodology is set out next. The findings of the study are discussed after that, and the final part concludes the paper providing recommendations for future research.

CSR AND CSR COMMUNICATION

Corporate social responsibility (CSR) as we conceive it now is a twentieth century phenomenon originating in the USA. With the CSR debate having been characterized by several transitions, it is difficult to settle on how far back into the literature to dig in commencing discussions on the concept; however, Bowen (1953) regarded as the 'father' of CSR is believed to have set the pace for modern day deliberations (Carroll, 1999). The term CSR is used to cover a broad range of concepts such as corporate social performance (e.g. Wood, 1991), triple bottom lines (Elkington, 1998), corporate citizenship (e.g. Waddock, 2004), sustainability (World Business Council for Sustainable development, 2000, 2002), stakeholder management (e.g. Freeman, 1984) and others like business ethics, corporate accountability or corporate responsibility. In 2004, Matten and Moon's survey for example confirmed some of these related terminologies and associations which are sometimes used synonymously with CSR.

In spite of the many years of discussions on CSR, up to now, both academics and practitioners are yet to agree on a common definition (Crane *et al.* 2008; Matten and Moon, 2008; McWilliams, Siegel and Wright, 2006) partly due to the contested (Windsor, 2006) and the contextual nature of the concept (Okoye, 2009). There is evidence to suggest that CSR is context specific with country, industry and firm level factors significantly impacting CSR concepts and practices (for example, Maignan and Ralston, 2002; Matten and Moon 2008; Visser, 2005). These studies for example emphasized cultural contexts as important issues to consider in effectively managing CSR, and also, how its communication should be approached. Matten and Moon (2008) for instance found an 'explicit' CSR approach in the US context in contrast to 'implicit' CSR in European countries. On the other end of

the spectrum, Visser (2005) emphasized that due the magnitude of social needs in developing economies particularly in the African context, the nature of CSR in these areas are quite dissimilar from those of the developed world.

All the same, there seems to be shared assumptions regarding the core of CSR, thus, for corporations to be accountable for their impacts on society and the environment (European Commission, 2011; Ihlen, Barlett and May, 2011). One of the most cited definitions of CSR is Carroll's (1979: 500) four part construct, "the economic, legal, ethical and discretionary expectations that a society has of organizations at a given point in time", which Schwartz and Carroll (2003) later modified into three domains: economic, legal and ethical incorporating the discretionary responsibility under the ethical and/or economic classification(s). By his definition, Carroll (1999) suggests that, beyond making profits, corporations ought to consider other dimensions of responsibility such as obeying the law, being ethical, and exhibiting good corporate citizenship if they want to gain a 'license to operate' (Ashforth and Gibbs, 1990; Suchman, 1995).

The concept of 'license to operate' is derived from legitimacy theory which affirms that organisations achieve or maintain legitimacy if their actions are consistently perceived to be "desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs and definitions" (Suchman, 1995: 574). Legitimacy theory brings to the fore the notion of the social contract that exist between business and society (Deegan, Rankin and Tobin, 2002). In this social contract, society has expectations of business to behave in a legitimate manner. These expectations have however undergone dramatic changes and have become more intense following recent environmental issues such as pollution, global warming and corporate scandals in history involving major corporations like Enron and Parmalat. It is presumed that so far an organisation fulfils various socially acceptable actions within the bounds of its working community, that will eventually ensure its continued existence or that 'contract' to go on with its operations. From this perspective, therefore, an organisation will only be recognised as responsible if its CSR actions are visible and accessible to all of its stakeholders –both internal and external (Maignan, Ferrel and Hult, 1999), a process that has been argued to be achieved through communication (Arvidsson, 2010; Deegan, Rankin and Tobin, 2002; Gray, Owen and Adams, 1995; Ihlen, May and Barlett, 2014; Morsing and Schultz, 2006; Tench, Sun et Jones, 2014). Disclosing social and environmental issues has been observed as one of the ways in which organisations can respond to the very changing perceptions of their stakeholders (Deegan, Rankin and Tobin, 2002). Gray, Owen and Adams (1995) for example found that organisations use corporate disclosure to close their legitimacy gap as well as manage their reputation. From this process of disclosure, organisations basically communicate to their stakeholders that they acknowledge the terms of the social contract where they conduct responsible actions in return for their legitimacy (Deegan, Rankin and Tobin, 2002; Gray, Owen and Adams, 1995; Suchman, 1995).

Stakeholders represent a key element in CSR since they are those that companies have to be responsible to. Over the past decade, the conception of stakeholder has transformed from Friedman's (1962, 1970) perspective that the pri-

mary and sole stakeholder of a company is the shareholder to Freeman's (1984: 31) expanded notion of the concept which he defines as "any group or individual who can affect or is affected by the achievement of the organization's objectives". Stakeholders vary and can be broad depending on the nature, size and type of business. Consequently, they are not limited to shareholders but may also include employees, customers, suppliers, governments, activist groups, competitors, the media and other local community members. With regard to CSR communication, Dawkins (2004) discuss two major stakeholder groups: opinion leader audiences such as the media, employees and investors who are arguably active users of CSR information; and the general public who comparatively are less enthused about the CSR communication practices of companies. Legitimacy theory and stakeholder theory are fundamental theories in CSR. Researchers such as Adams and Frost (2006), Arvidsson (2010), Branco and Rodrigues (2006), Golob and Barlett (2006), Morsing and Shultz (2006) and Sweeney and Coughlan (2008) have relied on these theories in discussing CSR and CSR communication. There are various theoretical approaches underpinning CSR that have been examined in the literature. For a critical discussion, see Garriga and Mele (2004), McWilliams, Siegel and Wright (2006), Scherer and Palazzo (2007) and Windsor (2006).

The role of communication in CSR is becoming more critical than ever before. As has been previously noted, communication is what makes companies socially responsible in the eyes of their stakeholders. Recent global surveys by KPMG (2011, 2013) reported a steady increase in CSR reporting practices of companies from those of the previous years. Morsing (2006: 171) has defined CSR communication as "communication that is designed and distributed by the company itself about its CSR efforts". Morsing's (2006) definition proves valuable from companies' CSR information transmission perspective. However, this focus has moved towards involving stakeholders in the CSR communication effort in recent years. We hereby take a broader approach and define CSR communication as the process by which companies manage information about their socially responsible initiatives and exchange this with their stakeholders for the purpose of creating a shared understanding. By our definition and as rightly observed by Podnar (2008), this process of communication entails anticipating the expectations of stakeholders, devising CSR strategies and designing the appropriate communication tools to provide transparent information about CSR, and interactions with stakeholders (Podnar, 2008).

Stakeholder Skepticism is one of the major challenges in CSR communication (Dawkins, 2004; Du, Bhattacharya and Sankar, 2010; Elving, 2013; Schlegelmilch and Pollach, 2005; Schmeltz, 2012). Usually, most companies feel reluctant to communicate CSR or are fraught with the question of how to communicate CSR in order not for it to be considered as mere greenwashing. Skepticism arises when there is disbelief or doubt towards CSR messages (Elving, 2013). Research has indeed shown that there are various strategies that organisations can adopt to minimize if not prevent skepticism. Morsing, Schultz and Nielsen (2008) suggest an 'inside out approach' to CSR communication, a strategy that seeks to build employees commitment for the CSR communica-

tion process. Elving (2013) recommends a fit between companies' CSR messages and their core objectives. In addition, Schlegelmilch and Pollach (2005) highlight three factors: source credibility, honesty of CSR messages and the involvement of all relevant stakeholders. Morsing and Schultz (2006) advanced three company-stakeholder CSR communication models: the stakeholder information strategy (one-way communication), the stakeholder response strategy (two-way but not even) and their desired strategy stakeholder involvement, where companies and their stakeholders negotiate communication for a mutually satisfactory situation. While Pollach (2003) believes that subtle ways of communicating CSR such as the use of websites are regarded by stakeholders as more credible in comparison with other persuasive forms of communication like advertising, Capriotti (2011) relates web-based CSR communication to Morsing and Schultz's (2006) stakeholder involvement strategy emphasizing the internet's ability to develop a progressive and interactive communication process. One fact remains clear though that escaping the dilemma of stakeholder skepticism also requires an organisational "ethical culture that fosters ethical behaviour" (Schlegelmilch and Pollach, 2005: 268).

Websites have been utilized as a multimedia communication platform since the 1990's; from that time, companies have explored this medium as an alternative way of providing information about their CSR actions (Wanderley *et al.*, 2008). Borglund *et al.* (2008) for instance found that 97% of companies in Europe used the websites to communicate CSR. Studies have also examined companies' CSR activities on their websites (see, for example, Adams and Frost, 2006; Amaladoss and Manohar, 2013; BIRTH *et al.* 2008; Branco and Rodrigues, 2006; Capriotti and Moreno, 2007; Esrock and Leichty, 1999; Hinson, Boateng and Madichie, 2010; Hinson, 2011; Pollach, 2003; Shaomin *et al.*, 2010; Wanderley *et al.* 2008).

One of the earliest studies that emphasized the importance of corporate websites as a channel for communication is that of Esrock and Leichty (1999). In their study, Esrock and Leichty (1999) examined the websites of Fortune-500 companies through a content analysis of messages and the essential features of the medium. The findings revealed that almost 100% of Fortune 500 companies had websites of which more than 80% addressed one CSR issue. However, the many benefits of the website for communication were not fully maximized particularly its potentiality for feedback. The authors concluded that there is still a lot more to be done regarding the prominence and nature of communication on corporate websites. In a related development, Capriotti and Moreno (2007) used content analysis to investigate how 35 listed Spanish companies organise and present CSR activities on their websites. By identifying ten CSR content categories and three categories of organisation of information, Capriotti and Moreno (2007) found that, corporate websites have become an important channel for CSR communication since all the companies studied presented CSR related information on their websites, with 82% of them devoting several pages (more than 50) on the subject. The study also established that more than half of the companies (60%) dedicated over 100 pages to CSR practices while 68% fully dedicated a section on their websites for CSR. Consis-

tent with Esrock and Leichty's (1999) findings, the study further revealed that feedback mechanisms were hardly employed by the companies and most of the information presented on the websites were also disorganised.

There is a developing trend of scholars examining CSR communication practices in emerging economies (for example, Amaladoss and Manohar, 2013; Shaomin *et al.*, 2010; Wanderley *et al.* 2008). In the Ghanaian context, Hinson, Boateng and Madichie (2010) focused on how Ghanaian banks used their websites to communicate CSR using Branco and Rodrigues' (2006) evaluative dimensions of CSR disclosure (environmental, human resource, products and customers, community involvement). Hinson, Boateng and Madichie (2010) found from their study very limited CSR information on the companies' websites. Community involvement emerged as the topmost dimension of CSR followed by product and customer disclosures with environmental and human resource dimensions coming up as the least CSR information disclosures. In yet another study, Hinson (2011) found low CSR activities on Banks websites in Ghana corroborating the earlier study by Hinson, Boateng and Madichie (2010).

In Ghana, the concept of CSR is not entirely new. The importance companies seem to attach to CSR today is higher than it used to be. The advent of globalization and its impact has resulted in increased pressure on businesses to consider social, environmental, community development and human rights issues. There are other contributory factors such as the liberalization of the economy, the emergence of CSR advocacy groups, stakeholder interest and a greater realization of the importance of CSR to business and the wider society. Companies, most especially multinationals, use CSR as a tool to project a positive image to their stakeholders. Like many countries, CSR in the Ghanaian context is voluntary. However, there are government policies and other sector/industry specific laws and initiatives that support CSR (Atuguba and Dowuona-Hammond, 2006). Other international initiatives such as the Global Compact and the ISO 26000 have been adopted by a number of businesses to guide their CSR activities. The government also lends support for companies' CSR actions. There are some studies on CSR in the Ghanaian context (for example, Atuguba and Dowuona-Hammond, 2006; Amponsah-Tawiah and Dartey-Baah, 2011; Dartey-Baah and Amponsah-Tawiah, 2011; Ofori, 2007, 2009; Ofori and Hinson, 2007), however, with the exception of the two noticeable studies by Hinson, Boateng and Madichie (2010) and Hinson (2011), research on CSR communication seems to be an uncharted area. Hinson *et al.* (2010) and Hinson (2011) concentrated on a single industry sector research (Banking). However, this present research seeks to provide a broader perspective focusing on the top 100 companies in Ghana represented by different industry sectors. Based on the discussions in the literature, the paper explores the following questions:

Research Questions:

1. Do companies in the GC100 communicate CSR on their websites?
2. What type of CSR related messages are communicated on the websites?

METHODOLOGY

SAMPLE

This study examined the extent and type of CSR activities companies in Ghana communicate on their websites. All the 100 companies listed on the GC100 in the year 2013 were considered to be included in this current study. We focused on the top 100 companies in Ghana because based on the criteria for inclusion, listed companies are engaged in various forms of CSR; they are also acknowledged as the most successful and profitable, hence, have the greatest possibility to communicate CSR (KPMG, 2011, 2013). The 2013 ranking was the 13th edition under the theme “promoting good corporate governance and innovative entrepreneurship”. This particular year was selected since it was the latest at the time the research was being conducted. Companies listed represented different industry sectors as shown in table 1 below.

Table 1. GC 100 representations by sectors (2013)

Sector	Number of companies
Automobiles and Equipment	3
Agriculture	3
Banking (Commercial & Merchant)	19
Banking (Rural & Community)	21
Energy	2
Information and Communication Technology	3
Insurance	15
Manufacturing	10
Media	1
Mining	3
Non Bank Financial Institutions	9
Pharmaceuticals and Health Care	3
Security Services	1
Shipping and General Services	3
Telecommunication	1
Trading	3
TOTAL	100

The websites of all the companies were located using the Google search engine. In most cases a single entry of a company's name (www.company'sname.com) in Google identified its home page. A total of 21 companies were initially

excluded from the study after several unsuccessful attempts to locate or access their websites. Most of these companies were rural and community banks (12), an indication that perhaps they did not have websites. The remaining 8 were from non bank financial institutions (3), manufacturing (3) and agriculture (2). One of the companies' website (Trading) was under maintenance during the period. In the case of multinational companies, if a company did not have a local Ghanaian website but the global website for all its subsidiaries, that company was not included in the study. Four (4) companies from the manufacturing (2), trading (1) and mining (1) sectors were therefore further excluded. Links to annual reports, sustainability reports where applicable were not taken into consideration. Secondary data on the entire websites of the remaining 75 companies, which eventually formed the final sample, were carefully examined between May 10 to August 10, 2014 and they were monitored regularly to check updates.

PROCEDURE

In line with majority of previous researches (for example, Capriotti and Moreno, 2007; Maignan and Ralston, 2002), this study utilized content analysis procedures drawn for the extant literature. Content analysis is a widely used technique for analysing the CSR disclosures of companies. Many researchers have adopted this method in examining the CSR contents of companies' websites in different contexts: India (Amaladoss and Manohar, 2013); Canada (Basil and Erlandson, 2008); Spain (Capriotti and Moreno, 2007); Nigeria (Ebimobowei, 2011); France, the Netherlands, the UK and the US (Maignan and Ralston, 2002); Sweden (Frostenson, Helin and Andström, 2011); Portugal (Branco and Rodrigues, 2006); Ghana (Hinson, Boateng and Madichie, 2010); and several other emerging economies like Brazil, Chile, China, Thailand, and South Africa (Wanderley *et al.* 2008). This technique usually involves the coding and categorization of information content into relevant mutually exclusive themes for analysis (Krippendoff, 2004). Guthrie *et al.* (2004) noted that selecting content categories for CSR communication should be well grounded in relevant literature. In light of this, we developed a six CSR theme index (as depicted in Table 2 below) based on previous research on web-based CSR communication (for example, Capriotti and Moreno; 2007; Branco and Rodrigues, 2006; Frostenson, Helin and Andström, 2011), and theories in the CSR literature (for example, Carroll, 1979; Kotler and Lee, 2005; Windsor, 2006). We identified common themes and reconciled any arising overlap. The representation of the identified themes on corporate websites were analysed using an unweighted binary scoring scheme (for example Amaladoss and Manohar, 2013; Branco and Rodrigues, 2006) where points were assigned for the presence (1 point) or absence (0) of these categories as well as the degree of information. Points assigned to the various categories and their frequencies were then added up. The number of pages dedicated to CSR messages was also considered in examining the extent of disclosure (Capriotti and Moreno, 2007; Pollach 2003).

Table 2. Dimensions of CSR communication

Themes	Explanation
Economic	The communication of corporate actions that have direct and indirect business-related impacts. This comprises activities that indicate profitability, descriptions of products and services from a commercial perspective, cause-related marketing and all other information that seeks to make the company economically viable (Capriotti and Moreno, 2007; Carroll, 1979; Kotler and Lee, 2005; Windsor, 2006).
Social	The communication of corporate actions that indicate the general well-being of society. For example, companies' involvement in social issues (Capriotti and Moreno, 2007; Maignan and Ralston, 2002).
Ethical	The communication of corporate norms, standards and moral principles that guide business actions. These include codes of ethics, codes of conduct, issues about transparency, values driven motives of communicating CSR, responsible/fair business practices (Basil and Erlandson, 2008; Carroll, 1979; Frostenson, Helin and Andström, 2011; GRI; Kotler and Lee, 2005; Maignan and Ralston, 2002; UN Global Compact).
Environmental	The communication of corporate actions and processes that incorporate environmental considerations into all levels of business and decision making. Information provided may include corporate environmental policies, commitment to sustainable development through initiatives such as pollution prevention, carbon emission, energy and waste management practices (Brundtland Report, 1987; Elkington, 1998; GRI, UN Global Compact; WBCSD, 2000)
Philanthropic	The communication of corporate voluntary activities that seek to build a stronger community. This involves activities such as donations (of goods and services), charitable actions and community volunteering programmes where employees or corporate partners volunteer their time for local community causes such as clean up events, disaster relief programmes, and empowering women and minority groups (Carroll, 1979; Kotler and Lee, 2005).
Stakeholder	The communication of corporate actions that relate to building and developing mutually beneficial relationships with stakeholders. Issues may range from creating customer satisfaction through the provision of good quality products, the protection of employees rights in terms of their health, safety and benefits, being responsive to the interests and concerns of stakeholders and creating mechanisms that involve stakeholders in the CSR communication effort (Du, Bhattacharya and Sankar, 2010; Maignan and Ralston, 2002; Morsing and Shultz, 2006).

FINDINGS AND DISCUSSION

In this section, we present the results of the study. The various components and links on companies' homepages included 'About us' (which usually have sub sections such as company profile/overviews, mission and vision statements, company values and objectives, CSR), products and services, News or Press or Events or Media/Multimedia (which contained general information on company achievements/awards, national and international recognitions, product launches and in some cases CSR information), corporate social responsibility, FAQ's, Contact us. These sections were intensively examined for CSR information.

THE EXTENT OF CSR

Findings from the content analysis of companies' websites indicate that, overall top companies in Ghana showed an awareness of the significance of communicating CSR. However, CSR issues presented on websites were very limited since there was a general lack of depth in these discussions, corroborating the prior researches by Hinson, Boateng and Madichie (2010) and Hinson (2011). Of the 75 companies whose websites were examined, as shown in table 3 below, only 32 (43%) have sections on their websites detailing their CSR activities. Whereas 12 (16%) companies did not have any information on CSR at all on their websites, 31 (41%) present CSR information in other sections on the websites out of which 13 (42%) of this number only make references to CSR in their corporate values/objectives, mission or vision statements, a fact that just indicates a basic awareness of CSR. These references to CSR enshrined in corporate values/objectives, mission and vision statements were not adequately discussed on the websites and, therefore, cannot be considered adequate application for stakeholders of the companies' CSR engagements. However, these are indications that companies are aware of the significance of CSR. The remaining 18 (58%) out of the 31 companies discuss CSR issues in other sections such as the about us column, general news and/or press. Most of the CSR information is classified under news (or press, media, multimedia). For example, the analysis indicated a trend where the majority of the companies (21 out of the 32 that have sections dedicated to CSR) representing 66% place CSR information in the news sections with the remaining 11 (34%) placing them on their main tab. As would be expected, 26 companies out of the 32 representing 81% referred to their CSR sections 'corporate social responsibility' indicating that top companies in Ghana basically use the term CSR to cover its broad range of activities confirming ideas in the literature that CSR serves as an umbrella term for related constructs, and it is still in popular use (Carroll and Shabana, 2010; Crane *et al.* 2008). Out of the remaining 6 (19%), 3 (10%) named the sections social responsibility, (1 or 3%) sustainability, (1 or 3%) corporate responsibility and our commitment (1 or 3%).

Table 3. The extent of CSR communication

Sector	Absolutely no CSR information	With sections fully dedicated to CSR	CSR information in other sections
Automobiles and Equipment	1	2	-
Agriculture	-	-	1
Banking (Commercial & Merchant)	2	10	7
Banking (Rural & Community)	-	2	7
Energy	1	1	-
Information and Communication Technology	1	1	1
Insurance	-	5	10

Sector	Absolutely no CSR information	With sections fully dedicated to CSR	CSR information in other sections
Manufacturing	-	2	3
Media	1	-	-
Mining	-	2	-
Non Bank Financial Institutions	3	3	-
Pharmaceuticals and Health Care	3	-	-
Security Services	-	1	-
Shipping And General Services	-	2	1
Telecommunication	-	1	-
Trading	-	-	1
Total	12	32	31
Percent	16	43	41

Institution	Sample quotes from references to CSR in Corporate values/objectives, mission and vision statements
Company 1	"be socially responsive to our communities"
Company 2	"to contribute to society as a good corporate citizen"
Company 3	"committed to being a good corporate citizen"
Company 4	"maximizing shareholders wealth and being socially responsible"
Company 5	"partner with our community and honour our social responsibility"
Company 6	"create tangible benefits to society as a good corporate citizen"
Company 7	"...committed to social responsibility -we invest in our communities and build relations"
Company 8	"to lead in sustainable corporate social investment"
Company 9	"we will be ethical, professional and socially responsible in every situation"
Company 10	"...an ethical, environmentally friendly and socially responsible manner"
Company 11	"create a sustainable shareholder value"

Number of pages dedicated to CSR on corporate websites

Page (s)	Number of companies	Percent
Up to 1	36	57
2-5	14	22
6-10	8	13
11-20	3	5
21-30	2	3
TOTAL	63	100

On number of pages devoted to CSR, evidence from the content analysis suggest that, majority 36 (57%) of the companies dedicated just up to a page of information on their websites for CSR issues. 14 (22%) companies assigned between 2 and 5 pages; 8 (13%) companies ranged between 6 and 10; 3 (5%) companies committed between 11 and 20 pages, and only 2 (3%) companies had over 20 pages of CSR information available on their websites. Thus cumulatively, a significant majority of 58 out of the 63 companies analyzed representing 92% had pages of up to 10 focusing on CSR issues with only 5 (8%) of companies having pages of 11 and beyond dedicated to CSR. This finding shows a significantly low amount of CSR information on corporate websites considering the fact that only a small number of 8% of companies had several pages of CSR information. This contradicts the finding by Capriotti and Moreno (2007) who established that 60% of listed Spanish companies for example assigned over 100 pages of information on their websites to CSR. Perhaps the reason for companies in the GC100 not communicating too much information on CSR is the challenge that it might trigger concerns from various stakeholders (Dawkins, 2004; Du, Bhattacharya and Sankar, 2010). Additionally, the use of other channels of communicating CSR might be a contributory factor. In spite of its numerous benefits, websites seem not to be a well exploited channel for CSR communication in Ghana, similar to findings in other contexts (Basil and Erlandson, 2008; Esrock and Leichty, 1999).

TYPE OF CSR ACTIVITIES

In relation to the type of CSR activities, messages communicated on corporate websites were categorized into the six identified themes. For example, a statement like “we are committed to reducing the direct environmental impact of our operations” was classified under the environmental dimension. Likewise, “...maximizing shareholders wealth” and “...build long-term relationships with our stakeholders, treating them fairly” were placed under the economic and stakeholder dimensions respectively. We then added up the categories and their frequencies on each company’s website trying as much as possible to avoid repetitions. It became evident from the analysis of the companies’ websites that the companies address all of the six themes indicated; with each

company communicating on at least one of them. The table below depicts the CSR themes, their frequency counts and representation, the number of companies that discussed each dimension and how many themes each company discussed.

Table 4. Type of CSR activities

CSR Themes	Frequency count	Representation %	Number of companies that discussed category	Number of theme(s) discussed by companies 1 to 6 Companies	
Economic	48	11	32	1	9
Social	91	22	36	2	19
Ethical	18	4	17	3	11
Philanthropic	157	37	39	4	9
Environmental	23	6	17	5	5
Stakeholder	84	20	37	6	10
	421	100			

The philanthropic category emerged as the most communicated CSR information with as many as 157 (37%) CSR issues relating to this dimension. This finding is very much consistent with previous studies that have found that CSR in developing country contexts is predominantly philanthropic (for example, Visser, 2006; Jamali and Mishak, 2007; Atuguba and Dowuona-Hammond, 2006), and Ghana, is no exception since top companies consider philanthropy at the heart of their CSR endeavours. Within this dimension, issues that were represented ranged from community volunteering programmes, various forms of donations with mostly cash and support services for community projects out of which most companies specifically mention support for education and health. The social category which followed was also a somewhat discussed theme represented by 22% of the total number of CSR items indicated on the various websites. We find that on this theme, companies CSR activities were more oriented towards social activities such as capacity building and training programmes, entrepreneurial development and the provision of social amenities in local communities (for example, medical/health facilities, schools, libraries). Similarly, the stakeholder dimension also seemed important closely following the social category with a (20%) representation. Stakeholders that are identified as particularly important are customers which are mentioned by all the companies (100%) followed by employees. Others include shareholders and suppliers. In respect of responsibilities towards customers about 90% of the companies indicate making customer service and satisfaction a topmost priority, "To give ultimate customer satisfaction is the essence of our existence", "the customer is our *raison d'être*" and in relation to employees, the issue of their training and development as well as ensuring their health and safety emerged as the primary concern. For online strategies that seek to

connect organisations with their stakeholders, it seems that companies involvement strategies are not sufficient enough considering the interactive nature of websites (Capriotti (2011; Esrock and Leichty, 1999). All the organisations have contact columns which contain basic contact details such as postal address, fax and telephone numbers. However, less than half of the companies 36 (48%) have email/complaint/feedback forms through which stakeholders could get in touch and just a few 6 (8%) have online chat applications to provide support for various stakeholders. From the stakeholder theory perspective (Freeman, 1984), involving stakeholders means creating good lines of communication with them so that they can have their say in issues that affect them and companies listening and responding appropriately. Stakeholders have long been recognized as playing a critical role in the overall effectiveness of an organisation, and just as important, helping it legitimize its existence. For this reason, cultivating an inclusive dialogue with stakeholders is key if companies CSR activities are to be successful. Adequately involving stakeholders in CSR communication has the potential to create opportunities for mutual benefits. In comparison with the other CSR themes, companies in the GC100 do not indicate a greater commitment to environmental and ethical issues. Except for a few companies, the environmental (representing 6%) and the ethical (4%) dimensions are virtually not considered a priority in CSR discussions on companies' websites. These two categories are the least mentioned. Surprisingly, the economic theme, which underpins companies' financial position, was not given considerable attention since it was the third least dimension to be addressed following the ethical and the environmental categories. Typically, companies in the GC100 are high profile companies in Ghana, some of which are multinationals, and therefore, have high visibility according to legitimacy theory (Arvidsson, 2010). In the wake of rising concerns for CSR issues, companies ought to be more proactive in their CSR strategies and communications online. Only then can companies be perceived in a positive way to ensure their constant survival.

CONCLUSIONS

In this paper, we examined the extent and type of CSR activities top 100 companies in Ghana communicate on their websites drawing on stakeholder and legitimacy theories. Based on the literature and extant studies, we developed six coding categories to content analyze companies CSR information on their websites. The findings from the research suggest that, there is a general awareness of CSR communication in the GC100. However the extent of CSR communication is low since information on corporate websites appeared limited. Only a small number of companies in the GC100 effectively utilize the website to communicate CSR activities. The content analysis also shows that CSR activities on the websites of the GC100 are largely limited to philanthropy an indication of how these companies perceive or define CSR. Again, companies in the GC100 as our analysis revealed are

yet to embrace environmental and ethical issues in their online CSR communication as these two represented the least discussed themes. To the best of our knowledge, no study has empirically examined the CSR communication practices of the GC100. This study serves as a useful step that not only addresses the gap in the literature (Ihlen, Barlett and May, 2011, 2014; Tench, Sun and Jones, 2014) but also highlights areas for improvement in companies' CSR communication strategies. As with all other studies, this study is not without limitations. The website of as many as 25 companies out of 100 could not be located to assess their CSR communications content. It is also important to emphasize that since this study focused on only one potential channel of CSR communication; the extent of communication on companies' websites may not be a reflection of their engagement in CSR activities, and therefore, findings should be assessed taking into account of this limitation. Additionally, the findings from this study are based on companies listed on the GC100 for the year 2013 and not a total representation of all companies in Ghana. Clearly, there is still a great deal of research to be conducted on CSR communication practices in Ghana given the scarcity of work in the area. Considering the fact that Ghana is a context where CSR communication is still emerging, additional research domains are called for. On the other hand, findings from this initial study suggest a number of areas that need more exploration. Further research is needed to examine other channels through which companies might disseminate information about CSR such as annual/sustainability reports and social media platforms. Future research could also potentially conduct interviews with senior CSR managers to gain a richer understanding of companies' CSR communications. It would be especially interesting to conduct longitudinal studies to assess trends in GC 100 CSR communications over time in order to assess changes in the findings reported in this study. With the rapid increase in CSR consciousness, stakeholders ought to be informed of companies CSR activities and the website is one of the potential channels that make CSR information readily available and more accessible to stakeholders. For this reason corporate managers ought to make effective use of websites in order to exploit its numerous benefits. CSR and its communication practices are so important that their absence in an organisation is noticed and judged with prejudice. Companies therefore ignore these functions at their own peril.

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