



## Full Research Paper

# Mann-Whitney U Test of Corporate Social Responsibility Practices of Telecom Companies in Sub Saharan Africa: The Case of MTN Nigeria PLC and Africell Gambia Limited.

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## ABSTRACT

The increasing global interest and discourse on CSR has led to several changes in the way corporate organisations do business in the global market. This study comparatively examined the CSR practices of two market leading telecom companies in Nigeria and the Gambia. Survey research design was used in the study. Data for this research was obtained from primary sources through the aid of a structured questionnaire. The data were analyzed using descriptive statistics and inferential statistics of Mann Whitney U Test while the hypothesis was tested at 0.05 alpha levels. Findings revealed that there is statistically significant difference in the level of CSR sustainability practices of MTN Nigeria PLC and Africell Gambia Limited. All probability values were found to be less than 0.05; economic (0.037), social (0.034) and environmental (0.044). Based on the findings, the study concluded that with CSR practices and initiatives, companies can obtain a valuable tool that provides competition advantage. The study recommended that there is need for the enshrinement of the CSR philosophy in all organizations in order to achieve a sustainable development that the 21st century demands. Organizations, regardless of the sector, industry or country should ensure that their developmental objectives are in consonance with the triple bottom line.

**Keywords:** Corporate Social Responsibility, Development, Mann-Whitney Test, Sustainability

### Proceedings Reference Format

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## 1. INTRODUCTION

The increasing global interest and discourse on CSR has led to several changes in the way corporate organisations do business in the global market. Boatright (1993) opined that with the emergence of increasing social problems such as poverty, unemployment, race, gender discrimination, and pollution, CSR started to feature prominently in public debate. These social problems are the natural outcome of continuous transformation in the market due to economic globalisation, technological revolution as well as demographic and political changes. Different strategies, tactics and policies are now employed with respect to efficient facilitation and interaction among societal needs, the natural environment and corresponding business imperatives.

While many organisations are adopting a range of voluntary initiatives associated with improvement in working conditions, environmental performances and company relations with workers, consumers, local community, and other stakeholders, others continue to wrestle with the challenges of integrating economic, social and environmental expectations of their stakeholders into the overall business operations (Tsoutsoura , 2004). Furthermore, the recent escalation of CSR disclosure by corporations worldwide because of stakeholder's continuous consciousness and increased demand has signaled the significance of CSR. Inclusion of CSR in mission statements and dedication of a section of annual report to CSR is common among successful and competitive organisations because

it specially appeals to stakeholders (Olanipekun, 2015). Proponents of CSR have argued that business should be held accountable not only for their economic responsibilities to shareholders, but also for the non-economic consequences of their activities on the society and the natural environments. With this new scenario, organisations are now being called upon to take responsibility for the ways their operations impact societies and the natural environment. Similarly, organisations are now being asked to demonstrate the social and environmental concerns in business operations in their interaction with stakeholders.

Corporate Social Responsibility (CSR) is, therefore, an integral component of the firm's operations where the firm voluntarily contributes to the environment in terms of financial, environmental, moral, and social investment. A firm is responsible for the actions which affect consumption, society, and environment. Companies, all around the world, are contending with an aim to meet the needs of today's generation without compromising the ability of the next generations to meet the same. Business organisations are now under increasing pressure to behave in socially responsible ways to solve problems, to protect the environment by producing and providing environmental friendly products or services, support charities and exhibit ethical behaviour and moral management.

In the last few years, there has been increased awareness in corporate organisations about economic, social and environment expectations of the stakeholders. Organisations have developed a variety of methods for dealing with this contention of needs of society, the environment, and corresponding business essentials on integrating social responsibility approaches into corporate strategy (Akanbi & Ofoegbu, 2012).



### **1.1 Statements of the Problem**

A critical review of previous studies shows that most studies on CSR are done in developed and industrialised countries of the world like United State of America, United Kingdom, France, Germany etc. Furthermore, the common understanding of CSR in developing nations corporate philanthropic donations channeled into charities, sponsoring of musical events, funding of sports/cultural programmes, promotional raffles, cash donations to schools and corporate gifts such as pipe-borne water, educational materials, buildings such as schools and hospitals, medical aids, vehicles, scholarships, wheelchairs to the handicapped, sport kits, clothing and household items, food items, surveillance electronic gadgets etc. (Amaeshi et al., 2006; Helg, 2007; Osemene, 2011). This is what is excused by observers as an entry model to CSR.

Even the corporations operating in Nigeria are not immune from this parochial understanding of CSR. Their CSR reports and information on their websites reflect this philanthropic mind-set. Empirical comparative studies on CSR in developing countries are still fragmented and evolving. While it is acknowledged that many important steps in the study of CSR have been made, there is dearth and paucity of comparative research. This research is a renewed effort to investigate sustainable developmental-oriented CSR concept which integrates economic, social and environmental concerns in their interaction with stakeholders in a rewarding way rather than a mere philanthropic exercise. Against this background, the research investigated if there was any difference in CSR of Africell Gambia and MTN Nigeria.

## **2. LITERATURE REVIEW**

### **2.1 Conceptual Analysis**

#### **2.1.1 An Overview of Corporate Social Responsibility**

The desire for organisations to impact significantly on the society is not necessarily a new concept (Carroll, 2008). For centuries, there have been evidences of business concern for communities and the wider society. In the last five decades, there have been formal writings on the social responsibility of businesses (Carroll, 1999). Corporate Social Responsibility can be traced to the era of Industrial Revolution in the 1930s (Carroll, 1999), although it has its evolution from the 50s, which marked the modern era of CSR. On the contrary, some schools of thought assume that the concept has no record time of existence (Dahlsrud, 2008) as the concept has, however, been identified as a forerunner in social sciences in the past six decades (Carroll, 2008). Hence, there is no gainsaying that the discourse on CSR encompasses multiple dimensions addresses some themes of the correlation between business existence and its environment.

The Industrial Revolution around the mid-1800s marked the turning point for the evolution of CSR because social and environmental issues began to appear in societies and the nature of the modern corporation started to form (Carroll, 1999; Matten, Crane & Chapple, 2003). This is because the Industrial Revolution marked a transition in social life, especially in America and Europe. Rural societies became urbanised and industrialized, and people started to move to cities seeking jobs in factories and engaging in manufacturing. This industrialisation process, however, brought social problems to societies, such as female and child labour, factory injuries and fatalities, pollution, over-crowding and disease, to name but some.



This caused civil unrest and people started to reject industrialisation and criticising the factory system and demanding improvements in social and economic wellbeing. As a result, business leaders had to pay attention to business social responsibility (Carroll, 1999). The 1960s saw the advancement of the debate on social responsibility of business by attempting to link society and business. Keith David wrote extensively about CSR with perceptions similar to that of Bowen. Social responsibilities of businessmen arise from the extent a social power they have and that “the avoidance of social responsibility leads to gradual erosion of social power”. This means that businesses have the tendency to lose their social power if they do not engage in CSR (Carroll & Bucholz, 2008).

CSR began to grow and spread tentacles in recent times with countless number of studies carried out from every corners of the academic interest (Franco & Suguna, 2017). Some authors were specific in tracing CSR back to the ancient days in China or Egypt (Werther & Chandler, 2005); although the argument may appear insignificant as major authors believe that CSR had its root back to the 19th century, when evident records were documented. In a clearer context, the idea of adopting CSR policy and as a concept by organisation was dated back in the 70s where organisations in the civilized world were patronized to buy into the idea of CSR so as to assist their environment, mostly the immediate (Carroll, 1991).

Socially responsible business decisions have the possibility of ensuring economic gain to the corporations in the long run thereby regaining whatever was spent on CSR. This was recognised by scholars and managers and dominated the debate in the late 1970s and 1980s and it is still widely adopted by modern-day companies in defense of the “business-case” for CSR. McGuire (1963) postulated the concept of corporate citizenship into CSR by stating that businesses have economic and legal responsibilities as well as “certain responsibilities to society that extend beyond these obligations” (Carroll, 1999). Walton (1967) supported McGuire’s position stating that these responsibilities are voluntary. The deduction from the above assertions is that CSR is a voluntary and self-regulated work of a business organisation. The 1970s and 1980s saw an expansion in the CSR discourse (Johnson, 2003). Businesses were, therefore, more preoccupied with corporate philanthropy and community relations.

Johnson (2003) opines that CSR is expected to consider multiple interests of other stakeholders (like employees, suppliers, and local communities). Apart from making profit for its shareholders, businesses can achieve their multiple corporate goals and long-run profit maximization. Taking it down the history lane, the 90s experienced a huge participation of organisations in the CSR activities as high compliance level was recorded in the European Union states (EU). The Lisbon summit in 2000 was another major landmark in the history of CSR as at the time of the summit, the represented delegates of the EU reach a consensus that the concept of CSR is crucial for attainment of the set goals of the following years and thus CSR initiatives are very desirable and should be highly promoted.

The concept of CSR will continually maintain its relevance regardless of number of reviews done on the field, as its impacts cannot be overemphasised considering the contributions it has made to the sustainability of the firm and both immediate and large communities. Currently, CSR is being practised by companies as part of their business operations and policies (Makower, 1997)





## 2.2 Theoretical Framework - Stakeholder Theory

Post (2003) opines that one of the approaches in defining and developing CSR is provided by the Stakeholder Theory. Widely acclaimed as one of the first to define stakeholder theory, Freeman (1984) stated that stakeholders are “groups and individuals who can affect or are affected by, the achievement of an organisation’s mission”. According to Freeman, Harrison and Wicks (2007) stakeholder theory begins with the assumption that values are necessarily and explicitly a part of doing business. It asks managers to articulate the shared sense of the value they create, and what brings its core stakeholders together. It also pushes managers to be clear about how they want to do business, specifically what kinds of relationships they want and need to create with their stakeholders to deliver on their purpose. The stakeholder theory is based on the premise that the stronger the companies’ relationships are with other interest parties, the easier it will be to meet its business objectives. Stakeholder theory contributes to the corporate sustainability concept by bringing supplementary business arguments as to why companies should work toward sustainable development (Werhane & Freeman, 1999).

The sustainability of a firm depends on the sustainability of its stakeholder relationships; a company must consider and engage not only shareholders, employees and clients, but also suppliers, public authorities, local (or national according to a firm’s size) community and civil society in general, financial partners etc. nowadays and more and more in the future, the quality, that is the sustainability, of stakeholder relationships must be the guiding principle for the managerial decision-making process and the pillar of a more comprehensive corporate strategy (Wood & Lodgson, 2002). Stakeholder theory suggests that firms are motivated to broaden their objectives to include other goals in addition to profit maximisation.

Based on this theory, many companies embrace CSR programmes in a way to promote socially responsible actions and policies and to effectively respond to stakeholder demands (Maignan & Farrell, 2004). Motivation for satisfying stakeholder demands stems from the fact that addressing stakeholder needs can be correlated with a firm’s survival, economic well-being, competitive advantages, and the development of trust and loyalty among its targeted customers. Each of the stakeholder groups has a right not to be treated as a means to some end, and therefore, should and must participate in determining the future direction of the company which they have a stake (Freeman, 1984). A socially responsible organisation is seen as one in which obligations to stakeholders figure prominently in the decision-making of managers (Gibson, 2000; Weiss, 2003; Freeman & Hasnaoui, 2011).

## 2.3 Empirical Review

Benjamin (2015) conducted a study on comparative case study approach was used to analyse organisations practising CSR in the United Kingdom (UK) and South Africa (SA) in order to provide deeper insights into the key factors that are most likely to influence organisational decisions towards social responsiveness. Based on institutional and stakeholder theories, this research study investigates the key factors that influence organisational CSR initiatives in the UK and SA. Employing a case study approach, semi-structured questionnaires and content analysis of annual reports were used to analyse and explain the institutional and stakeholder influences on organisational CSR practices in the UK and SA.



Whilst CSR appears to be an umbrella term for social responsiveness, the findings here reveal that terms such as ‘corporate sustainability’ and ‘corporate social investment’ are preferred by the sample organisations in these two countries. CSR perspectives for organisations in the two countries are dominated by cohesive and mimetic isomorphism pressures within the institutional settings and stakeholder perceptions are important to organisations’ choices in prioritising CSR initiatives. Findings revealed similarities of explicit and implicit CSR perspectives in both countries, suggesting convergence of CSR perspectives. However divergences in CSR decisions have been revealed in stakeholder groups and specific CSR issues for sample organisations in different industries within the two countries.

Grabara, Dura and Drigă (2016) conducted a study on Corporate Social Responsibility Awareness in Romania and Poland: a Comparative Analysis. The research performed a comparative analysis of the development level of Corporate Social Responsibility (CSR) concept in Romania and Poland. The descriptive part of our study focuses on literature review in order to present the latest trends regarding CSR programs and practices implemented by both large and small companies originating from these two countries. Having in mind the idea that universities are assigned with the vital role in educating and disseminating socially responsible behaviour on both individuals and enterprises, we shifted our area of investigation on the issue of CSR education within Romanian and Polish context. As we noticed lack of research on the effectiveness of CSR courses in Romania as well as in Poland, we designed an empirical study which aims to shed light on the main factors that determine the level of CSR awareness among Bachelor graduates from a Romanian university

Khan, Lockhart and Bathurst (2018) conducted a study on Institutional impacts on corporate social responsibility: a comparative analysis of New Zealand and Pakistan. The study explored the relationship between institutional mechanisms and corporate social responsibility (CSR) in both Pakistan and New Zealand. The study examined which formal and informal institutions influence CSR disclosures, in that businesses disclose CSR practices in response to regulations; cognitive pressures that help people understand and interpret the practice correctly; and, cultural values enforcing the same practice. Quantitative content analyses of a sample of eight listed companies’ annual reports were completed from each country. Reporting and disclosure practices were identified in both.

Underlying institutions were then recorded as being recognised, acknowledged or inferred by the respective reporting business. The results highlighted that Pakistani companies disclose more about CSR than those analysed from New Zealand. This result is attributed to the recently developed corporate governance guidelines by the Securities and Exchange Commission of Pakistan. The informal national institutions in both countries also play a vital role in the disparity of disclosures. This is not to suggest that New Zealand listed companies lag behind those in Pakistan with respect to their contribution to CSR initiatives, simply that the disclosure levels between the two favour those companies in Pakistan. Bhatia and Makkar (2020) conducted a study on CSR disclosure in developing and developed countries: a comparative study. This paper examined and compared the nature and extent of corporate social responsibility (CSR) reporting practices of companies in developing (BRICS [Brazil, Russia, India, China and South Africa]) and developed (the USA and the UK) countries.



Content analysis was conducted on the annual reports and websites of 325 companies listed on stock exchanges of developing markets and of developed markets (Brazil – IBR<sub>X</sub> 100, 46 companies; Russia – Broad Market Index, 50 companies; India – BSE 100, 50 companies; China – SSE 180, 29 companies; South Africa – FTSE/JSE All Share index, 50 companies; the USA – NYSE 100, 50 companies; the UK – FTSE 100, 50 companies). Descriptives are used to calculate company wise and item wise scores. *T*-test analysis is applied to check for significant differences between mean scores of developing and developed countries. The findings of the study reflect that developed countries have higher CSR disclosure scores than developing countries. Overall, mean CSR disclosure score of developed countries is 53.5%, followed by that of the developing countries at 49.4%. Developed countries take lead in CSR disclosure for all the five categories, namely, human resources, community, environment, customer and product and others. The results of independent sample *T*-test suggest that mean disclosure score of developing nations is significantly different from developed nations

Schmidt and Craca (2020) conducted a study on Cross-Country Comparison of the Corporate Social Responsibility Orientation in Germany and Qatar: An Empirical Study among Business Students. This paper focused on the comparison of the orientation towards CSR in Germany and Qatar, thereby closing a research gap by providing insights from a Middle Eastern country. Based on a survey among 265 business students in both countries, the research examines their perception of the economic, legal, ethical, and philanthropic responsibilities of a firm. Findings suggest that, next to economic obligations, Qataris appear more willing to support philanthropic activities of a business while Germans highly value ethical standards. Moreover, females in both countries value economic responsibilities less important than males do.

Stojanović, Mihajlović, Safronova, Kunev and Schulte (2021) conducted a study on The multi-criteria analysis of corporate social responsibility: a comparative study of Russia, Bulgaria and Serbia. The aim of the research was to investigate the level of recognition of CSR in companies by employees working in micro/small, medium-sized and large companies. The research was based on the survey conducted in Bulgaria, Russia and Serbia with the employees' attitudes obtained via a structured questionnaire.

A proposed ranking methodology was based on the multi-criteria decision analysis approach, observed through five studied dimensions: environmental, social, economic, stakeholder and voluntariness. The ranking was carried out using the integrated Entropy-PROMETHEE-GAIA method, where the Entropy method was used for determining the weights of the criteria, whereas PROMETHEE-GAIA was used for final ranking. The obtained results were analyzed from the multi-cultural point of view and show more significant differences in the attitudes of employees from different countries, rather than when the size of a company is taken into consideration.

Nawrocki and Szwajca (2021) conducted a study on A Multidimensional Comparative Analysis of Involvement in CSR Activities of Energy Companies in the Context of Sustainable Development Challenges: Evidence from Poland. The aim of the article was to assess the CSR commitment of Polish energy companies listed on the Warsaw Stock Exchange. The assessment was based on the proposed indicator model, based on the data published in the annual reports of the companies. The study uses data from the years 2016–2020.



The obtained results show that the investigated energy companies present a similar average level of engagement in CSR activities. The highest level of involvement concerns the area of contractors and the lowest levels relate to the donors of capital and the environment.

### 3. METHODOLOGY

The population of the study constitutes all the firms in the telecommunication sector. In Nigeria, MTN, Globacom, 9 Mobile and Airtel constitute the population while in the Gambia, Africell, QCell, Comium and Gamcell constitute the population. Purposive sampling was used to select the market leaders in the industry with respect to the two countries; hence Africell Gambia Limited and MTN Nigeria PLC was selected. Primary data through was collected through a structured questionnaire. The quantitative data sourced from the questionnaire were subjected to analytical procedure using Mann-Whitney U Test to test the hypothesis which was associated with differences between two independent groups (MTN Nigeria PLC and Africell Gambia Limited) on a continuous measure. This test according to Pallant (2007) is the non-parametric alternative to the t-test for independent samples. The Mann-Whitney U Test specifically compares medians as against t-test for independent samples that compare means of two groups. One of the merits of Mann-Whitney U Test lies in its ability to compare medians as against t-test for independent samples that compare the means of two groups. After comparing the medians, Mann-Whitney goes further to evaluate the ranks for the two groups. Statistical significance describes the direction of the differences between the two groups and determines the effect sizes (Coakes, 2013; Pallant, 2010).

### 4. FINDINGS AND DISCUSSION

#### Research Hypotheses

Ho: - There is no significant difference in CSR practices by MTN Nigeria and Africell Gambia

**Table 1: Statistical difference between Africell Gambia and MTN Nigeria toward CSR (Mann-Whitney U Test)**

Latent Variable	Telecom Firm	N	Mann Whitney U Test	Z Score	Asymp. Sig.	Mean	Decision
Economic (ERS)	1.MTN Nigeria	69	11238.500	-2.319	0.037**	4.380	Support
	2. Africell Gamba	49				4.426	
	Total	118				4.400	
Social (SRS)	1.MTN Nigeria	66	10738.000	-2.156	0.034**	4.388	Support
	2. Africell Gamba	49				4.438	
	Total	118				4.409	
Environment NRS	1.MTN Nigeria	66	10439.000	-2.164	0.044**	4.352	Support
	2. Africell Gamba	49				4.425	
	Total	118				4.383	

Source: Field Survey, 2021

Note:\*\*\* p-value @1% & \*\* p-value @ 5% significant level.





Table 1 presents the Mann-Whitney U Test for differences between MTN Nigeria and Africell Gambia with respect to CSR practice and implementation. This was used to test hypothesis one and achieve objective one. Both the outputs of the ranks and test statistics were considered in this analysis. The mean rank score for Africell Gambia Limited as regards economic responsibility and sustainability was (Md = 4.426, n = 49) while the mean rank score for MTN Nigeria PLC was (Md = 4.380, n = 69). The z value = 2.319, U value = 11238.500 with a significant level of  $p=0.037$ . The probability value (p) is less than or equal to .05, so the result is significant. Thus, there is statistically significant difference in the level of economic responsibility and sustainability practices of Africell Gambia Limited and MTN Nigeria PLC.

Also, as regards the social responsibility and sustainability, the mean rank score for Africell Gambia Limited as was (Md = 4.438, n = 49), while the mean rank score for MTN Nigeria PLC was (Md = 4.388, n = 69). The z value = 2.156, U = 10738.000 with a significant level of  $p=.0.034$ . The probability value (p) is less than or equal to .05, so the result is significant. Thus, there is statistically significant difference in the level of social responsibility and sustainability practices of Africell Gambia Limited and MTN Nigeria PLC. Furthermore, the environmental responsibility and sustainability, the mean rank score for Africell Gambia Limited was (Md = 4.425, n = 49), while the mean rank score for MTN Nigeria PLC was (Md = 4.352, n = 69). The z value = 2.164, U = 10439.000 with a significant level of  $p=.0.044$ . The probability value (p) is less than or equal to .05, so the result is significant. Thus, there is statistically significant difference in the level of environmental responsibility and sustainability practices of Africell Gambia Limited and MTN Nigeria PLC.

## 5. CONCLUSION AND RECOMMENDATIONS

The 21<sup>st</sup> century business is pushing the limits of the traditional business though. CSR that stems from the internal values or social and environmental pressures, is becoming the norm. The question is not whether to be responsible; but how to reap the best long term benefits from CSR. CSR implementations have become an inseparable part of business making in today's business environment. This process has evolved from time to time and short lived activities to long lasting and continues implementations. In order to improve the company reputation particularly from the point of view of its employees and all of the stakeholders, the companies should accelerate the CSR implementations. Thus, companies can obtain a valuable tool that provides competition advantage.

It is recommended that organisations should embrace the spirit of being socially responsible; because by involving in CSR, it will add to the goodwill of their companies, thereby, increasing their financial worth eventually, boost the image of their banks and gaining an edge through increasing patronage of their services. The management team in both telecom companies in the two countries should always consider the contribution that the company makes to the well-being of the society as one of their necessary functions. Also, organisations should also place emphasis on CSR that largely account for efficient performance. Given the already intense pressure brought by stakeholders globally on the utilisation of resources in line with the principles of sustainable development that underpins the concepts of CSR, there is need for the enshrinement of the CSR philosophy in all organizations in order to achieve a sustainable development that the 21<sup>st</sup> century demands.



Organizations, regardless of the sector, industry or country should ensure that their developmental objectives are in consonance with the triple bottom line.

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