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The Critical State of Corporate Social Responsibility in Europe

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Mavis Amo-Mensah, Ralph Tench,

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TRANSNATIONAL CORPORATE SOCIAL RESPONSIBILITY: FACT, FICTION OR FAILURE?

Mavis Amo-Mensah and Ralph Tench

ABSTRACT

Purpose − *Contemporary debates on Corporate Social Responsibility (CSR) are framed in a global context; however, there is ample evidence that national and institutional frameworks define CSR practices. Questions about the activities of Transnational Companies (TNCs) in their host countries further highlight growing CSR concerns, developments and challenges in specific regions. Our aim in this chapter is to examine the theoretical arguments on the relationship between context and CSR, looking at the role of situational conditions in driving responsible corporate behaviour in a global environment.*

Design/methodology/approach − *Drawing on discourse analytic concepts, we use insights derived from our comparative research on transnational companies' (European and non-European) self-presentations of CSR-related actions in a developing country, Ghana, to illuminate our argument.*

Findings − *The discussions demonstrate that context relationships are crucial in CSR practices since they contribute to a wide variety of implicit meanings that provide in-depth understanding of companies' responsibilities in specific regions. Our empirical analysis showed that linguistic categories of the TNCs related more to responsibilities that focused on ethos than logos, which suggests credible CSR messages to a large extent.*

Originality/value − The chapter contributes to the emerging literature on the context-specific nature of CSR in two important ways. First, it provides insights to further the debate on the utility of balancing local and global requirements in corporate CSR actions. Second, our linguistic-based model of analysing CSR communication content, which we demonstrate from our study, offers a novel approach to assess companies' real intentions, motives and perspectives on CSR in the wake of growing corporate scandals.

Keywords: Corporate social responsibility; context; transnational corporations; host countries; global environment; Ghana

> For some, the multinational companies are an invaluable dynamic force and instrument for wider distribution of capital, technology and employment; for others they are monsters which our present institutions, national or international cannot adequately control, a law to themselves with no reasonable concept, the public interest or social policy can accept.

International Labour Organization (1973, p. 3)

As corporate social responsibility (CSR) becomes more relevant, the activities of transnational corporations, sometimes referred to as multinational corporations (MNCs), in host countries have received considerable attention in recent years. Due to global economic integration, liberalisation and technological advancements, a large number of transnational companies (TNCs) usually based in Europe and the USA have extended their activities across national borders. Many others also continue to add on subsidiaries overseas or in other operating countries in search of new markets, especially targeting less developed and emerging economies. Over the past several decades, some major TNCs have received a lot of flak following allegations of sweatshops, forced labour, human rights abuses, low wages, and other poor working conditions in host states. A well-known example is the Nestle baby milk scandal in the 1970s, which caused many infant health problems and deaths leading to the famous publication 'the baby killer' by the London-based organisation 'War on Want' in 1974. There was also public outrage in the 1990s following Nike's alleged abusive labour practices in factories overseas including Indonesia, Bangladesh and China. In 2013, union activists championed 'the Killer Coke campaign' against the Coca-Cola Company due to its alleged human rights and environmental abuses in Columbia. For a long time, Shell has received a lot of backlash because of the adverse effects of its oil exploration and production processes in Nigeria. Other similar cases include Walmart and employee rights violations in countries like China and Nicaragua, the alleged exploitation of workers by Adidas and the recent United Airlines overbooking controversy and its resulting repercussions.

On top of these, just about any TNC caught up in a biggest scandal turns out to be a key player in CSR (e.g. BP plc., Enron). For years, Volkswagen (VW) was presented as a global leader in social and environmental issues

(has been part of Dow Jones Sustainability Index (DJS1) global ranking for 13 years, 1999−2004 and 2007−2015) only for its emissions cheating test to be uncovered and disclosed recently. Evidently, the company not only failed in its responsibilities towards stakeholders, but was also 'willing to don a green image for mere symbolic sake, without backing it up with the necessary strategic and operational change which will give it substance' (Matejek & Gossling, 2014, p. 573). Undoubtedly, the numerous unethical corporate behaviours (e.g. Nike, Nestle) prompting various movements to stamp out such wrong doings or injustices affirm that stakeholders are increasingly becoming much more assertive and highly critical of companies. The 2017 Edelman global survey (of about 33,000 respondents in 28 countries) suggests a general trust crisis that negatively influences stakeholder perceptions and behaviours (Edelman, 2017). Within this context, research has also confirmed that this generation of global consumers hold companies accountable and is more likely to reward or punish them in various forms for their responsible or irresponsible acts (Cone Communications, 2015).

On the other hand, numerous studies have found that contextual factors (economic, social, environmental, institutional) influence the nature of CSR practices (Halme, Roome, & Dobers, 2009). Due to gaps in governance systems in emerging markets, for instance, the role of the private sector is considered very crucial to advance social issues (Jamali, Karam, & Blowfield, 2015). There are observations that, through foreign direct investment (FDI), TNCs in particular can help strengthen failing economies to spearhead socio-economic development (World Bank, 2017). Interestingly, many governments in developing countries even have various forms of incentives that seek to attract and increase the presence of TNCs in their respective countries. Crucially, CSR is an important issue of our time, in the wake of the irony of CSR proclamations (green washing) which seem counterproductive for global efforts at dealing with issues such as climate change and global warming, and is an issue that various stakeholders (e.g. legislators, consumers, investors, the media) have been particularly interested in. Besides, globalisation has directly or indirectly brought together various cultures with varying interests and values. The activities of TNCs (whether beneficial or harmful) in their host countries have further called for an exploration of how specific countries with differing cultures and systems talk about CSR.

Like many other developing nations, Ghana has a market dominated by prominent European TNCs including Total (France) Vodafone (UK), Nestle (Switzerland), Royal Dutch Shell (UK and the Netherlands), Société Générale (France), Barclays (UK) and Unilever (Netherlands and UK). The dominant positioning of the TNCs has practical implications in terms of CSR structures and processes. First, European Union (EU) legislative measures on responsibility issues penetrate the Ghanaian market due to the applicability of CSR standards that conform to parent company procedures or emerging global ethical norms. Second, in the absence of a national legislation and models to

provide the CSR framework in Ghana (social and environmental issues are still at embryonic stages), TNCs rely on international conventions, most of which stem from the EU context (Dartey-Baah & Amponsah-Tawiah, 2011). Drawing on institutional theory perspectives (Scott, 2008), this chapter examines the critical state of CSR within the context of TNCs operating in a developing country context. We draw insights from a research on TNCs (European and non-European) operating in the telecommunications industry in Ghana to support our argument. Do these companies conduct genuine responsibility practices? Two of the TNCs in our study are headquartered in Europe. The European integration in the Ghanaian telecommunications sector allows us to explore the CSR dynamics of EU-connected TNCs albeit in a foreign territory. In the section that follows, we discuss the theoretical foundations of the chapter looking at the relationship between transnational corporations and CSR. We then go on to offer an illustration of our linguistic framework which we draw on for our analysis. The findings from study are detailed after this, and finally, some conclusions are presented.

TRANSNATIONAL CORPORATIONS AND CSR

CSR is not an entirely new phenomenon. As the literature suggests, responsibility issues of TNCs date back centuries (Blowfield & Murray, 2014). Modern day discussions, however, became prominent following Bowen's publication in the 1950s (Garriga & Melé, 2004). Since then, CSR has evolved to become one of the most contentious and debated issues in the management literature (Okoye, 2009). Indeed, Carroll (1994) succinctly captures the complexity surrounding CSR this way; 'an eclectic field with loose boundaries, multiple memberships, and differing training/perspectives' (p. 14). Partly due to this uncertainty inherent in CSR, there is no overall agreement in terms of how to define the concept (McWilliams, Siegel, & Wright, 2006). All the same, many scholars have put forth different CSR conceptualisations while others have identified key dimensions of the concept (Crane, McWilliams, Matten, Moon, & Siegel, 2008). Carroll (1991) for instance emphasises the economic, legal ethical and discretionary dimensions of CSR. For some, companies' CSR should reflect the triple bottom line concept (People, Planet, Profit) which expands the traditional measure of financial performance to include social and environmental concerns (Elkington, 1998), all with the goal of ensuring sustainable development (Aras & Growther, 2009). An online analysis by Dahlsrud (2008) found that the European Commission's (2001) definition of CSR, 'a concept where companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis', is one of the most cited. A critical element that runs through this definition is the emphasis on CSR as a core corporate objective. However, it has been observed that the focus on

CSR as a voluntary initiative paves the way for companies, particularly large TNCs to select CSR activities that serve their own interest or seek to conceal their 'socially irresponsible behaviours and actions' (Tench, Sun, & Jones, 2012).

For instance, Kotchen and Moon (2011) found in their 15-year study of about 3,000 publicly traded companies that companies primarily adopted CSR to mask their irresponsible acts. Such companies predominantly focus on the so-called business case for CSR, which aims predominantly at profitability and other related business benefits (Porter & Kramer, 2011). A study by Runhaar and lafferty (2009) of three TNCs in the telecommunications sector in Britain, Germany and Norway found that the companies used CSR to circumvent genuine responsibility for their own selfish motives. This finding is in line with Hartman, Rubin, and Dhanda's (2007) study of TNCs based in the US context. Other studies have also established that, generally, standards of CSR in parent companies are higher than those in other nation states (Frostenson, Helin, & Andström, 2011). Notwithstanding, some research studies also suggest that TNCs are more proactive towards CSR than local companies in host countries (Tang & Li, 2009). From a developing perspective, Amaeshi and Amao (2009) revealed that CSR practices of TNCs operating in the oil and gas industry in Nigeria reflect the capitalist orientations of mother companies, similar to what Kim and Radar (2010) describe as Corporate Ability (CAb) strategy. In spite of the many global CSR initiatives and international agreements (e.g. the UN Global Compact, the OECD Guidelines for Multinational Enterprises, the International Labour Organization (ILO) Tripartite declaration of principles concerning multinational enterprises and social policy, the Global Sullivan Principles, and other standards including ISO 26000, SA8000 and AA1000), scholars have pointed out that the CSR and sustainability agendas of TNCs are largely focused on rhetoric (Ihlen, 2015). While Sun, Stewart, and Pollard (2010) note the systemic failure of CSR practices, arguing that this actually contributed in part to the global financial crises in 2008, Visser (2011) laments the decline of the ideals behind the CSR movement (e.g. the DJSI Index and the FTSE4 Good index) in curtailing the actual impacts of corporate activities.

At the same time, research has found that a unified conceptualisation of CSR is practically impossible due to the contextual nature of the concept (Visser, 2008). Institutional theory perspectives reiterate the role of context in CSR practices, influences of which may be 'social norms, routines and other institutional characteristics and influences' (Amaeshi & Amao, 2009, p. 227. From this viewpoint, Matten and Moon (2008) used the implicit and explicit framework to accentuate how companies in different geographic contexts conceive CSR. Looking at political, financial and cultural systems, education and labour issues along with governance systems in terms of coordination and control and other institutional attributes, Matten and Moon (2008) found an implicit CSR approach in the European context, where there are 'values, norms and rules that result in (mandatory and customary) requirements' for companies' CSR. In the American context, however, CSR was explicit, characterised

by 'voluntary programs and strategies by corporations that combine social and business value and address issues perceived as being part of the social responsibility of the company' (p. 409). Broadly, Matten and Moon's (2008) analysis imply that implicit CSR contexts as exemplified in EU member states are highly regulated leading to more proactive approaches to CSR practices. In other words, the strong governance systems and regulations propel corporate bodies to integrate a broad range of responsibility activities. In explicit contexts like the USA or many developing and emerging economies on the other hand, CSR practices are driven by corporate actors leading to more reactive approaches that affect the nature, drivers, issues, stakeholder engagement processes and reporting activities. To this end, TNCs' initiatives that fall under CSR in countries that adopt explicit practices are usually within the realm of philanthropy and other peripheral CSR dimensions (Amo-Mensah & Tench, 2015).

Perhaps the disparity between American and European CSR systems may be attributed to the state of CSR in Europe. Research suggests that most of the EU member states have strong legislative frameworks for CSR (Schmeltz, 2012). In many European countries for instance, it is a mandatory requirement for large or listed companies to disclose their social and environmental performance. Examples include the Green accounting standard which was introduced in Denmark in 1995 and the 'Nouvelles Régulations Économiques' (NRE) launched in France in 2001. In 2002, the UK had a cabinet-level position for CSR and countries like Sweden, the Netherlands and Germany all have mandatory standards for social responsibility (Tschopp, 2005). As well, organisations like CSR Europe also promote responsibility issues across EU countries and other parts of the World. At the same time, studies have also found that European CSR systems are largely characterised by value-based orientations (Maignan & Ralston, 2002), even in Small and Medium-sized Enterprises (SMEs). Baumann-Pauly, Wickert, Spence, and Scherer's (2013) study in the Swiss context, for instance, established that SMEs give much priority to moral justifications of CSR. However, these moral CSR principles of SMEs are normally overshadowed by the activities of MNCs who have global reach. In Europe, it has been observed that SMEs form 99% of businesses and are engaged in internationalisation, yet, only a few (25%) succeed to internationalise their businesses outside their jurisdictions (European Union, 2010). The implication is that the stronger relationship between the extent of internationalisation and firm size makes MNCs more internationally active in CSR. On the other hand, in the absence of robust regulatory mechanisms in Anglo-American systems and in developing countries like Ghana, as characterised by an explicit CSR process, self-regulation becomes the standard practice and in most cases, it becomes practically difficult to hold companies to account for irresponsible activities. Companies are also more likely to skew their practices to suit their own interests (Baughn, Bodie, & McIntosh, 2007). Young and Marais (2012) for example found that excellent CSR practices are much higher in state-led as opposed to relation-based countries. Similarly, Maignan and Ralston (2002)

found that variations exist in CSR practices in France, the Netherlands, the UK and the USA. In a related development, Lattemann, Fetscherin, Alon, Shaomin, and Schneider's (2009) study of 68 companies in China and India, and Wanderley, Lucian, Farache, and Sousa Filho's (2008) study of 107 companies in six emerging economies, have both concluded that country and firm-level factors affect CSR practices.

Besides, in the developing world, there are many country-specific shortfalls at play in regard to attitudes and behaviours towards CSR. Although in most cases governments lack the needed resources to deal with the numerous challenges at the national level, high levels of corruption, mismanagement of state resources, lack of transparency and accountability, cut backs on legal systems, misplaced priorities and others all seem to contribute to gaps in the developmental agenda (Dobers & Halme, 2009). Without doubt, this situation puts a lot of pressure on TNCs to contribute to social development or enhance stable socio-economic conditions, culminating into the drawbacks in CSR practices (Muthuri, Moon, & Idemudia, 2012). Again, due to the immense social needs of host nations and the supreme influence TNCs wield in their efforts to provide support, many governments become weaker in power giving way to these large companies (who are sometimes also able to affect governance policies and strategies) to take over governmental roles (Scherer & Palazzo, 2011). Banerjee (2008) explains this as 'ideological movements that are intended to legitimise the power of large corporations' (p. 51). Of course, with such incredible decision-making powers, TNCs not only dominate their foreign markets but also take advantage of the less rigid systems in a way that help them achieve their profit orientations. Moreover, gains from business activities are also mostly repatriated to home countries. There are instances where some government bodies and officials even form alliances with TNCs at the expense of the indigenous people. As Idemudia (2014) rightly notes, TNCs can be characterised as victims (are preyed upon to advance societal development) on the one hand and as benefactors (predators who thwart societal development) on the other hand, in poorer regions of the world.

In contrast to Friedman's limiting perspective that the responsibility of business is to increase its profits (Friedman, 1970), the stakeholder perspective was advanced to broaden the responsibilities of business in addition to creating value for shareholders. It has been observed that stakeholders play a significant role in CSR since they represent those that companies have to be responsible to (Morsing & Schultz, 2006). Ellen, Webb, and Mohr's (2006) study about the relationship between consumer attributions and CSR actions for example found that consumers react more positively when companies' CSR actions are seen as credible and values-driven. On the other hand, stakeholder-driven and egoistic CSR motives are judged as negative and stimulate hostile attitudes from stakeholders. Similarly, Skarmeas and Leonidou (2013) found that stakeholder skepticism is higher when CSR motives are instrumental or self-centred, and this poses reputational risks for companies (Elving, 2013). As emphasised, CSR

is firmly rooted in social and cultural contexts. Great differences therefore occur in the extent to which developing countries and their developed counterparts conceive and integrate such concepts. In other words, standards of CSR in Europe or the USA differ in many respects to what pertains in the developing world (Frostenson et al., 2011). At the same time, studies suggest that much of the academic debates and business discussions on CSR have tended to concentrate on Western perspectives, with less focus on processes that relate to developing country contexts (Muthuri et al., 2012). Our chapter therefore provides new insights to the growing body of literature on CSR in developing country contexts. In the next section, we briefly offer an illustration of our linguistic framework which is followed by our empirical analysis.

A LINGUISTIC FRAMEWORK FOR ANALYSING CSR COMMUNICATION

In this section, we briefly present our linguistic-based approach to analysing CSR communication content drawing on a functional approach to discourse, particularly on Fairclough's (1993, 2001) perspective. Our linguistic framework is founded in the idea that it is through social and linguistic relationships that companies construct the meaning of CSR with their stakeholders. Again, given the depth of analysis involved, researchers can go beyond surface meanings and make sense of the content of companies' CSR information by using all possible linguistic knowledge and interpretation to understand its implicit meanings (Titscher, Meyer, Wodak, & Vetter, 2000). Research suggests that linguistic properties can also signal and illuminate companies' real intentions, motives and perspectives on CSR through self-presentation and impression formation (Van Dijk, 2001). It is also important to note that, since an exhaustive analysis of a large corpus of discourse is practically impossible, researchers therefore need to demarcate the boundaries of linguistic elements to consider based on epistemological orientation and the research focus (Van Dijk, 2001). The approach to discourse advocated by Fairclough (1993) draws heavily upon Halliday's (1978) Systemic Functional Linguistics (SFL) which is grounded in social and cultural contexts. Following Halliday (1978), Fairclough (1993) developed a three dimensional model of communicative events while also highlighting the different dimensions of analysis: (1) Text analysis (examines the linguistic properties within the text), (2) Discursive practice (relationship between text and interaction) and (3) Social practice (addresses the socio-cultural context of the discourse). Fairclough's (1995) approach basically sees discourse as text, interaction (the content of CSR information) and context, thus, highlighting two key assumptions that are central to CSR communication: 'socially constitutive' and 'socially determined' (Golob et al., 2013). We show how this model can be operationalised in the context of CSR communication
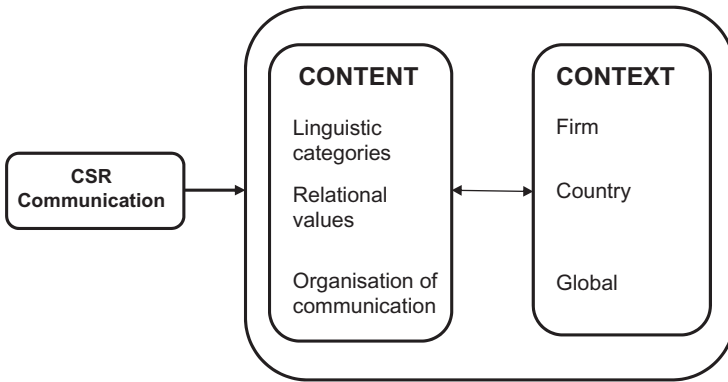
Fig. 1. CSR Communication: A Linguistic Approach.

(Fig. 1), focusing on two broad interweaving categories: the content of CSR information (at the micro level) and the context of communication (at the macro level).

At the micro level of analysis, internal constituents of CSR messages are analysed focusing on representations of meaning (how words are used to conceptualise CSR actions). Three mutually inclusive considerations are emphasised at this level: linguistic categories relevant to the analysis, relational values within the text and the form of the CSR message. As regards the linguistic elements to address as already emphasised (whether at the phonological, semantic or syntactic levels), researchers need to delineate the scope based on the research focus. Linguistic choices and strategies constitute companies' reflections, which provide cues for their perspectives, knowledge, values, attitudes and motives for CSR engagements. The second consideration, (relational values), focuses on how those linguistic elements reflect the complex and diverse company−stakeholder interactions. The final consideration at the micro level highlights the form, structure or organisation of the CSR message. Issues to consider may include placement of the CSR information, sections devoted to CSR and the number of pages dedicated to such information. On the other hand, at the macro level, context generally refers to the circumstances which give meaning to the CSR communication process. It depicts the 'mental representations of the structures of the communicative situation that are discursively relevant' (Meyer, 2001, p. 21). The contextual environment, therefore, is the situation in which the CSR information is embedded as part of the whole process of communicating to stakeholders. These circumstances inform the researcher's mental modes or representations, which influence not only the analytic choices that are relevant (in the content of CSR information) but also how information about CSR is interpreted (Halliday & Hassan, 2013). There are institutional practices, country-specific opportunities or constraints, global forces and trends, all of which tend to define

how companies communicate CSR. In order to understand the context in which CSR communication takes place, we distinguish firm-level factors (e.g. corporate values, mission, vision, policies and procedures), country-specific factors (e.g. regulatory requirements) and global factors (beyond firm and country level) which may be guidelines, indexes or initiatives for CSR. The empirical illustration presented next is to briefly demonstrate the application of our linguistic framework.

EMPIRICAL ILLUSTRATION

The study explored how the telecommunications companies in Ghana present their CSR initiatives online. In Ghana, like many other countries, CSR presence has caught on considerably not only in the business world, but also in academia, government and in a host of other CSR movements. As a developing country, with a free market economy that provides an enabling environment for private sector development, FDI has had a dramatic impact (Ghana Investment Promotion Centre, 2017). Within the context of CSR, multinational companies, particularly those in the telecommunications sector, champion the CSR agenda. Some of these telecommunications companies have independent CSR foundations within their establishments that are solely mandated to undertake social projects for the benefit of the local communities within which they operate. The telecommunications sector is also one of the largest and the most competitive in the West African sub-region. Following the deregulation and liberalisation of the sector in 1994, the industry has witnessed impressive growth contributing 10% of government revenue and 7% of total investments in Ghana (Ghana Statistical Service, 2010). With just a population of about 25 million, Ghana accommodates a total of six multinational telecommunications players who have popularised the concept of CSR through their activities with the view to attracting and retaining customers (Ofori, 2010). In this study, all the six multinational companies were included: Millicom Ghana Limited (Tigo), Expresso Ghana Limited, Mobile Telecommunications Network (MTN) Ghana Limited, Vodafone Ghana Limited, Airtel Ghana Limited and Globacom (Glo) Ghana Limited (Table 1).

We used the Google search engine to locate the official websites of these companies, following which data were collected between March 5 and May 8, 2015. The criteria for the selection of information included all pages on websites that had CSR information. Links to pages with information about CSR were also accessed. Both the context and the content of data were taken into account in this analysis. Each of the companies' profile was examined for the context of communication. Again, information on the websites of the parent companies, the industry regulator's website (National Communications Authority) and various other credible sources such as GhanaWeb, Ghana

Table 1. Telecommunications Companies in Ghana.

Company (Ghana)	Subsidiary Of	Headquarters	Operations	Number of Operating Countries
Tigo	Millicom International Cellular S.A. (MIC)	Luxembourg	Africa, Latin America	41
Expresso	Expresso Telecommunications Group (ETG)	Dubai	Africa	5
MTN	MTN Group Limited	South Africa	Africa, Middle East	22
Vodafone	Vodafone Group Plc.	United Kingdom	Africa, Europe, Middle East, United States, Asia Pacific	21
Airtel	Bharti Airtel Limited	India	Africa, Asia	20
Glo	Globacom Limited	Nigeria	Africa	3

News Agency and Ghana Business News were read to provide useful background information and the social contexts within which this study is situated. The web pages of the companies were then examined in relation to the context of CSR communication. As a point of departure from the many previous studies that have utilised content analysis procedures (Maignan & Ralston, 2002), we used discourse analytic concepts. Drawing on our linguistic framework which we developed from Fairclough's (1993) three dimensional model of analysing discourse, and Halliday's (1978) functional approach to language, we examined the websites of the six companies for CSR messages. Thus, we examined CSR information (at the micro level of analysis) and the context of communication (at the macro level). First, we looked at discourses that are articulated around CSR on companies' websites and the modes of persuasive appeals (how companies portray themselves as credible in their CSR messages). In looking at what discourses companies draw on, we focused on two of Aristotle's appeals that are relevant to this analysis: Logos (arguments on CSR that are premised on reason) and Ethos (where companies demonstrate that CSR actions are values-driven). For companies' CSR communications to be seen as credible, ethos plays a critical role and should surpass logos (Ihlen, 2011). We relied on Ihlen's (2011) five ethos strategies for assessing TNCs' CSR messages: that they improve the world through their products/leadership roles; that they have cleaned up their own act; how third parties give them praise for their CSR actions; that they associate with the CSR movement and that they care about stakeholders (Ihlen, 2011). Next, we focused on relational values on websites, thus, how the companies include their stakeholders in addressing their CSR messages, and finally, we explored how these messages have been organised and their relationships.

FINDINGS AND DISCUSSION

An examination of the companies' websites indicates the level of importance telecommunications companies in Ghana attach to communicating CSR through this platform. Consistent with research by Borglund, De Geer, and Hallvarsson (2008) which found that 97% of companies in Europe used the website to communicate their responsible initiatives, all six of the companies (100%) present information on CSR on their websites, with specific sections fully devoted to such information. As Table 2 depicts, MTN, during our three-month period of analysis, dedicated the highest number of pages to CSR information online (36), followed by Airtel (15).

Tigo (12) and Vodafone (12) came next with the same number of pages, while Expresso (5) and Glo (4) assigned the least amount of space on their websites for CSR and its related issues. The context of communication and the historical conditions of these companies give rise to these indications. The size of Glo and Expresso (least number of subsidiaries) possibly could have affected their ability and willingness to communicate CSR. On the other hand, MTN has been the industry leader since 2003, according to figures from the National Communications Authority, with a current market share of 45.60% as of March 2015; hence, its size (in Ghana) perhaps influences its approach to CSR communication as previous studies have found (Sen & Bhattacharya, 2001). Four of the companies (Tigo, Glo, Airtel and MTN) representing more than half use the term 'corporate social responsibility' to describe their CSR sections. While Vodafone names it corporate responsibility, Expresso calls it sustainability. This is an indication that the term CSR has become more widespread in Ghana as opposed to its related constructs, suggesting that possibly companies adopt a much broader approach to their societal responsibilities. Extant literature has noted concepts that overlap with CSR such as sustainability, corporate responsibility, corporate philanthropy and business ethics (Garriga & Melé, 2004). Across all six of the companies, there were other areas on the websites such as 'About Us', 'Press/News' that contained a wide range of CSR

Table 2. Compilation of Companies' CSR Information on Websites.

Company	Pages of CSR Information	Total Number of Words
Tigo	12	3,650
Expresso	5	1,943
MTN	36	14,784
Vodafone	12	8,005
Airtel	15	6,376
Glo	4	542

information in line with Capriotti and Moreno's (2007) finding that CSR information on the websites of Spanish companies was strewed.

Appeal to reason: The analysis indicates that the companies adopt various strategies to appeal to their stakeholders' reason through the evidence they provide of their engagements in CSR. In addition to illustrative structures that detailed backgrounds, histories, products and services (e.g. the About Us columns), companies also used logical arguments (pathos appeal) to provide supporting evidence of CSR claims through mission/vision statements, CEO statements, values and codes of ethics. The companies relied on already existing discourses on CSR, for example, language that emphasises principles of commitment, transparency and impact (Table 3). Such discourses, perhaps, aim to create positive stakeholder perceptions about companies' social and environmental responsibilities. These discourses were supported by numerous links to sources of CSR information (e.g. Press/News/Press releases, reports) which presented facts about CSR accomplishments/awards, certifications to international standards and audited sustainability reports. For example, almost all the companies (Tigo, Expresso, MTN, Airtel, Vodafone), with the exception of Glo,

Table 3. Logos Strategies.

Company	Examples to Depict Logos Strategies
Tigo	'Underpinning Tigo Ghana's Corporate Social Responsibility (CSR) agenda is our commitment to improve living standards'
	'With a seed capital of $20,000 annually for 3 years … we have created incredible change-makers that are making a difference in various communities across Ghana'
Expresso	'Our code of conduct ensures that we do business in a lawful, ethical and transparent manner'
	'projects are directed towards long-term activities with particular focus on health and education'
MTN	Vision: 'to be the benchmark for Corporate Social Investment (CSI) initiatives in Ghana and within the MTN Group'
	'Invested GHC 15.5 million in various CSR projects since 2007'
Vodafone	'Being an admired company is not just about our performance and achievement, it's also about acting in a responsible, ethical and lawful way', CEO statement
	'investing hundreds of thousands of Cedis through the Vodafone Ghana Foundation in social causes'
Airtel	Our vision is 'to be a distinguished and reputable corporate social responsibility entity regionally and globally …'
	Mission: 'to produce and overall positive impact on society and our stakeholders …'
Glo	'Our focus includes job creation initiatives, youth empowerment, event sponsorships, sports development …'
	'… over $23 million to the sponsorship of Ghana national teams and the Premier league …'

demonstrated commitment to CSR through their codes of conduct (online); in addition, they build and maintain a culture of compliance in these codes. All the five companies further exhibit through their strategies a high degree of compliance with relevant local regulations and other international guidelines. Two of the companies (MTN and Vodafone) expend much effort through their independent CSR foundations which provide comprehensive and structured corporate plans for such programmes. The companies displayed considerable similarity regarding the areas of CSR engagements. Among the various focus areas of CSR addressed on companies' websites (e.g. economic and environmental discourses), the prominent ones related to social issues (mainly education and health related), mostly in the form of charitable contributions (e.g. provision of educational materials to various schools, refurbishment of schools/hospitals). Studies in developing country contexts have found similar conclusions (Visser, 2008).

From the data, Expresso, MTN and Airtel mainly focused on issues that influenced health and education. Vodafone described its foundation as the 'charity arm' and highlighted charitable contributions as its main focus, just like Tigo whose messages emphasised donations to various groups and individuals. Glo's website represented an exception; its CSR activities are mainly in the areas of sports development (sponsoring the national football teams and premier leagues).

Appeal to Ethos

Our study also revealed that arguments on CSR on companies' websites were not just an assemblage of logical claims supported by evidence (appeal to logos), but a series of assurances and words of promise of how these companies commit to their responsibilities. As well as drawing on ethics vocabularies or moral words (such as 'transparent', 'accountable', 'responsible', 'integrate', 'life enhancing' 'sustainable', 'highest ethical standards', 'compliance'), companies demonstrate strategies to reduce the impact of their activities on the environment through positive self-presentation (Table 4 shows ethos strategies and some examples/phrases to depict these). Guided by Ihlen's (2011) five ethos strategies as already highlighted, Table 4 shows that linguistic strategies on all the companies' websites indicate a willingness to improve the world through their products and leadership roles (Ihlen, 2011). Without exception, all the companies claim to solicit feedback from their stakeholders in an attempt to demonstrate goodwill. Contact information and support are detailed (e.g. help/telephone lines, FAQ's, live chats, email addresses/forms, complaints procedures, social media platforms) to provide a platform for queries and comments to be addressed. Companies such as MTN, Tigo, Vodafone and Airtel show recognitions in the form of various awards for their unrivalled CSR initiatives,

Table 4. Ethos Strategies.

Company	Improve the World	Clean up Their Own Act	Praise from Third Parties	Associations with CSR Movements	Demonstration of Goodwill (Feedback)
Tigo	'integrate corporate responsibility in our business processes'	'safe disposal and recovery of materials from electronic waste'	For example Best CSR company of the year 2015, Ghana (Telecom Awards)	For example OECD guidelines, GRI	'… our willingness and readiness to assist …'
Expresso	'…conduct our business fairly, honestly and with integrity'	'energy, water and waste management programmes are central …'	–	–	'Here are our company details …'
MTN	'integrating sustainable business practices into our day to day operations'	'leverage synergies to reduce duplication of resources … as well as costs'	For example Best CSR company in Ghana 2009 (Ghana Club 100 awards)	For example UN Global Compact, GRI	'If you have any queries, do not hesitate to contact us on …'
Vodafone	'… Approaching our business aims responsibly …'	'reduce carbon emissions by …'	For example CSR initiative of the year 2013, (Ghana Telecom awards)	For example UN Global Compact, OECD	'Follow us …'
Airtel	'… to contribute towards a sustainable future'	'reduce our energy consumption and consequent emission …'	For example Best CSR company of the year 2014, (Ghana telecom Awards)	For example UN Global Compact, AA1000AS	'If you prefer to see someone face-to-face, visit …'
Glo	'life enhancing products and services'	Cut down energy use … friendly environment	–	–	'… cater for your queries, complaints, and resolution of challenges encountered at any point in time'.

as well as associations with several international CSR schemes (e.g. Global Reporting Initiative). A minority of two companies (Expresso and Glo) display no exemplification in the form of praise or affiliation to any CSR movement. In total, five of the companies (Expresso, MTN, Tigo, Vodafone and Airtel) talk about environmental management strategies that clean their own acts. In a related development, Expresso emphasises on its website that its 'corporate strategy and sustainability strategy are not mutually exclusive − they are one and the same'. Airtel describes this as 'anchored deeply into its business strategy'; Vodafone explains that 'CSR is the right thing to do'; MTN 'embed good sustainability practices at every level …'; Glo strives for 'significant positive impact'; while Tigo 'is committed to giving back' to its communities. These extracts reflect values-driven justifications for CSR. On the other hand, CSR was also described as 'good for business', helping companies to maintain a 'successful financial performance' and 'competitiveness' among others, depicting the business case for CSR as some authors have advanced (Porter & Kramer, 2011). Overall, a large number of the companies (four out of six) adopted more ethos strategies than logos strategies, possibly as a legitimisation approach or as a way of demonstrating company values that epitomise good conscience. Notwithstanding, this varied to a great extent for two of the companies (Glo and Expresso) whose ethos strategies were less.

Relational Values

With regard to relational values, all the six companies acknowledged responsibilities to a broad range of stakeholders; however, customers were unanimously the companies' major priority as opposed to other groups. This is in line with Kim, Kim, and Sung's (2014) finding of Fortune 100 companies that the 'corporations prioritized customers' needs over other stakeholders' needs' (p. 357). Other groups included employees (which came next), shareholders, investors and community groups. There were various structures on the websites that suggested that companies involved stakeholders in their CSR communication activities (e.g. 'in conjunction with our stakeholders', 'Stakeholder engagements', 'listening to our stakeholders helps identify the key issues'). From a social constructionist perspective, companies, thus, seem to negotiate CSR discourses with their stakeholders. Constant use of the first person plural 'we' on companies' websites evoke partnership and an all-inclusive tone that suggests close affinity with stakeholders or an opportunity to build relationships with these groups. Also, this personal point of view reflecting a sense of connectedness may have been used to get readers to identify with companies' CSR engagements. Clearly, stakeholder engagement processes assure meaningful CSR communication practices, in that, insights derived from such connections

are rich promise for effective outcomes. Many CSR communication scholars endorse stakeholder engagement concepts (Morsing & Schultz, 2006).

Structure and Presentation

We found that the style of presentation of CSR information on the companies' websites was mostly narrative, where readers can visualise those initiatives being highlighted. The reason for the narrative technique could be to enable stakeholders assimilate CSR messages more easily since they can, to a large extent, identify with such a common form of genre. Expresso places its CSR section on the top of its home page making it more visible. Just like Expresso, it was easier to locate Tigo's CSR section; at first glance, the word 'CSR' appears about the middle of the home page with a very large font size. MTN and Vodafone place theirs below their home pages (moderately visible). Airtel places it under (second level) the About Us column, and the structure on its website does not allow for easy identification. Glo's CSR section is placed broadly under sponsorship (second level) on the main tab. From this finding, it worth mentioning that CSR sections/messages on corporate websites are more discoverable if they are well placed. Goals of CSR communication are likely to be compromised when such messages are buried under several layers of contents on websites. The final section concludes the chapter.

CONCLUSION

In these times of lost stakeholder trust, company executives that 'walk the talk' or look beyond the traditional measure of economic success to incorporate a responsibility mind-set that truly adheres to the triple bottom line concept reap long-term business benefits. Clearly, the collapse of Enron and the tarnished VW brand are few examples that show that unethical business practices become unmasked in the course of time, with damaging effects that are enduring. In the light of this, we contend that corporate social and environmental disclosure of TNCs merit thoughtful consideration. Untruthful or misleading CSR claims only have short-term results. Overall, our chapter demonstrates that firm, country and global level factors are important considerations in CSR discourses, and these have useful implications for researchers to be mindful of transporting Western concepts and models in developing country contexts and vice versa. Our proposed linguistic framework further has implications for CSR communication theory and practice. The framework does not only provide a lens for managers, companies, rating agencies and other stakeholders to ascertain the fit between social/environmental claims and actual actions, it is also a useful starting point for researchers to build upon to help improve companies'

communications about CSR. In general our empirical illustration revealed linguistic categories related more to responsibilities that focused on ethos than logos, and by presenting arguments this way, companies' CSR messages are highly perceived as being credible (Ihlen, 2011). At the same time, one may also argue that, from critical and stakeholder skepticism perspectives, emphasising too much ethos actions may be perceived as covering up lapses, which means that logos strategies could be the most preferred by companies in their effort to gain credibility. Obviously, the study has some limitations which provide avenues for further research. Our research only focused on companies' websites, consequently, future research can assess other potential channels through which CSR and sustainability issues are disseminated by the telecommunications companies. Future research can also move beyond assessing the companies' self-presentations of CSR on websites to more detailed empirical analysis derived from methods such as interviews to obtain in-depth knowledge and understanding of their responsibility practices. The study also concentrated on just one component of the multiple approaches to analysing discourse. Further research can consider other discourse strategies such as communication moves or other CSR communication dimensions at various linguistic levels: historical, semantic or syntactic.

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