Shaping and Managing Corporate Social Responsibility in a Low-Income Country: Lessons from Uganda

David Katamba

Student ID No. 1502 3598

ORCID ID: http://orcid.org/0000-0001-9048-1087

Email: DAK0561@my.londonmet.ac.uk; and dkatamba@uccsri.com

Supervisor:

Professor Dean Bartlett

Ph.D, C.Sci, C.Psychol, FHEA, AFBPsS

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Statement of Declaration:

I, David Katamba, declare that this PhD thesis is my original work and has never been submitted to any academic institution for any academic award. Where excerpts are indebted to other scholars' efforts, due acknowledgement, citations, and referencing are provided. Additionally, all of these submitted scholarly and peer-reviewed works (edited books, journal articles, and book chapters) were done in collaboration as a passion to provide mentorship and promote scholarly growth in the corporate social responsibility (CSR) field, which is under-researched in low-income countries, particularly Uganda. However, I (David Katamba) was the lead researcher on all research works and projects framed for this thesis, save for one book chapter (in the "World Guide to CSR...") that was coauthored with Dr. Cedric Marvin Nkiko (lead author) and edited (reviewed) by Prof. Wayne Visser (PhD) and Prof. Nick Tolhurst (PhD).

David Katamba

B. Com, Msc. Marketing, CIM

Supervisor's Approval:

This PhD thesis was prepared by the student with my supervision and approval.

Professor Dean Bartlett

Ph.D, C.Sci, C.Psychol., FHEA, AFBPsS

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Abstract:

The corporate social responsibility (CSR) landscape in Uganda was for a long time undocumented. Additionally, Uganda, like many other low-income countries (LIC) has lacked a definitive theoretical base on which to explain what is happening around its CSR affairs. A combination of these two knowledge gaps has left scholars and practitioners wondering what exactly is happening in Uganda. The fact that there is a relatively large difference between Western countries and Uganda or other LIC (in terms of sociocultural, economic, and political-legal frameworks and environments) means that the CSR knowledge gap in Uganda needs to be closed. Hence, this thesis aims to contribute to doing so by answering the following questions: *(i) What is the state of CSR in Uganda?* and, *(ii) How are the most important CSR issues in Uganda managed?* This thesis found that the state of affairs regarding CSR in Uganda is defined neither legally, nor by any form of nationally recognized CSR framework. However, most prevailing CSR practices are characteristic of Uganda's societal values (such as taboos, customs, and traditions). These values are rooted in Uganda's traditional society, which means that any company intending to conduct CSR in Uganda needs to pay attention to the sociocultural issues that define a CSR beneficiary group. However, the most important CSR issues are education, healthcare, job creation, skills/entrepreneurship development, anti-corruption, agricultural and food safety, water and sanitation, infrastructure development, and environmental conservation. These issues are largely managed in the context of poverty reduction, and in a way that aligns with internationally recognized frameworks, such as the current Sustainable Development Goals (formerly Millennium Development Goals) agenda and ISO 26000 (a social responsibility guidance standard). Lastly, the most applicable theories defining CSR in Uganda are stakeholder theory and corporate citizenship doctrine.

Chapter One: Introduction and Contextualization

1.0   Introduction

This chapter provides an overview of what corporate social responsibility (CSR) means. It does so by synthesizing the CSR definitions that appear across the publications presented in this thesis. From this synthesis, the definition adopted for this thesis is outlined. Additionally, this chapter contextualizes the concept of CSR and how it generally manifests in low-income countries (LIC),[1] particularly Uganda. It also brings out the concept of "management" with a view to fitting this within the broader context of "managing CSR." The chapter concludes by presenting the research questions (RQs) guiding this thesis.

1.1   The Concept of Corporate Social Responsibility

The publications forming the basis of this thesis have revealed that CSR is a widely researched subject, though there is no consensus on what, exactly, it means. Additionally, the debate on CSR in this thesis is rooted in Bowen's (1953) seminal work, in which he originally defined what constitutes social responsibilities of businessmen. Bowen, other scholars (Levitt, 1958; Friedman, 1970; Carroll and Shabana, 2010), and international bodies (World Bank, World Business Council for Sustainable Business [WBCSD], Organisation for Economic Cooperation and Development [OECD], European Union [EU], UN Global Compact, and International Organization for Standardization [ISO]) have presented numerous definitions for CSR, such that there is no consensus on an appropriate definition

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[1] LIC economies are those with a Gross National Income (GNI) per capita (calculated using the *World Bank Atlas* method) of $1,045 or less in 2014. Middle-income economies are those with a GNI per capita of more than $1,045 but less than $12,736; high-income economies are those with a GNI per capita of $12,736 or more. Lower-middle-income and upper-middle-income economies are divided based on a GNI per capita of $4,125.

(Crane et al., 2008; Lindgreen and Swaen, 2010). For example, some CSR definitions have been formulated in ways that link to businesses' strategic objectives, yielding competitive advantage (Porter and Kramer, 2006), or ways that enhance relationships with business or organizational externalities (Brown and Dacin, 1997), while other definitions reveal a company's status and activities in terms of its perceived societal or stakeholder obligations (ISO 26000). Still other CSR definitions have been premised on the understanding that CSR centers on the identification of responsibilities and evaluation of business programs, particularly with respect to ethical principles or values, and stakeholder-related concerns in society (Donaldson and Preston, 1995; Lantos, 2001 Freeman et al., 2010). Some scholars have mentioned that CSR is a self-regulated approach to contributing to social, economic, and environmental welfare (Katamba et al., 2014a, 2014b; McWilliams and Siegel, 2001). Finally, a number of CSR definitions have highlighted what CSR is and what it is not. The numerous definitions above imply that in Uganda and other LIC, there is as of yet no universally accepted definition of CSR. Hence, in this thesis I adopt the CSR definition advanced by Carroll (1979, pg. 500). That is: "The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time."

Carroll's (1979) definition is preferred for this thesis given its dominance in literature about CSR in LIC. It also offers companies and businesses wishing to operate in LIC varying emphasis on CSR management with respect to the different CSR dimensions.

1.2   Managing Corporate Social Responsibility

The concept of management has also been variously defined (Gomez-Mejia et al., 2008), which makes quick conceptualization difficult. However, for simplicity, in

this thesis I adopt the meaning of "management" as a function that coordinates people's efforts to accomplish goals and objectives efficiently and effectively (Taylor, 1909; Drucker, 2002; Gomez-Mejia et al., 2008). It includes formulating corporate policy, and organizing, planning, controlling, implementing, and directing a firm's resources to achieve defined objectives (Alexander, 2000). Therefore, marrying the definition of managing with that of CSR gives us the concept of "managing CSR," or "CSR management."

In the current sustainable development literature, CSR management has become topical (Business Call to Action, 2013; Ki-Moon, 2014). That is, CSR is rapidly gaining recognition as a strategic management intervention through which profit and nonprofit organizations can contribute to addressing various social, economic, and ecological challenges (Katamba et al., 2014a, 2014b; Carroll and Shabana, 2010; McIntosh, 2003; McIntosh et al., 1998). This recognition was recently evidenced by (i) Ethical Corporation's (2015) "Sustainable Development Goals: The bar just got higher," and (ii) the Rio+20 outcome document, "The Future We Want." This rapid traction means that we need to understand how CSR should be managed if it is to deliver to expectations and to "the future we want." Governments, organizations, managers, and stakeholders need as much guidance as possible in the realm of CSR management. This can take the form of sharing best practices, such as Marks & Spencer's "evolution from yesterday's CSR to today's 'How we do business,'" (Grayson, 2011, p. 1017), or of worst practices/experiences, such as "Nestlé's Crisis in India," (Ethical Corporation, 2015). Hence, attempts to provide guidance on CSR management (see Katamba et al., 2012b) seem to suggest benchmarking *management* gurus (Henry Fayol, Fredrick W. Taylor, Peter Drucker, etc.) who have offered

different facets of management (planning, organizing, staffing, directing, controlling, etc.).

Therefore, as a contribution to closing the knowledge gap in shaping and managing CSR in Uganda, this thesis uses theories from strategic management of CSR; that is, *stakeholder theory* (Freeman et al., 2004; 2010; Freeman, 2002; 2003; 1984) and corporate citizenship (CC) doctrine (Carroll, 1979, 1991, 2001). A combination of these theories reveals the complex nature of the two concepts, "CSR" and "management." It should be noted that the publications mentioned throughout this thesis examined CSR management from only two facets, (i) planning and (ii) implementation. This is because my Publication No. 6 [Corporate social responsibility management in Uganda: Lessons, challenges and policy implications], found that organizations and managers in Uganda often experience confusion with regard to planning and implementing CSR activities.

Additionally, when reading and analyzing CSR reports and case studies presented by Publications No. 4, 5, and 7 (see Appendix One), the following results are notable regarding companies' CSR: (i) some successfully "plan and implement" their CSR engagements, (ii) many are failing to completely plan and implement CSR, (iii) others are experiencing ups and downs either in planning or implementation, and (iv) worst of all, others are facing a reversal from being extraordinary to almost complete failure. However, it is important to note that this thesis looks at *"managing CSR"* as a function that coordinates organizational and individual-level efforts to accomplish CSR goals and objectives efficiently and effectively (Wood and Logsdon, 2001; Drucker, 2002; McIntosh, 2003; Gomez-Mejia et al., 2008) by formulating corporate CSR policy and organizing, planning, controlling, implementing, and directing the

firm's resources to achieve defined CSR objectives (Grayson, 2011; Visser, 2015; Porter and Kramer, 2006; Aras and Crowther, 2007; Alexander, 2000).

1.3 Contextualization of CSR in LIC, and Specifically in Uganda

LIC are largely characterized by challenges that call for CSR interventions (Visser, 2008). These challenges include poverty, poor working conditions, high environmental degradation rates, high corruption, disregard for human rights, and poor-quality public services, such as healthcare and education (World Development Indicators,[2] 2015; UNDP, 2015). The presence of these challenges means that businesses always have to operate responsibly, as well as be proactive in finding solutions to these challenges (Utting, 2005; Business Call to Action, 2013).

In LIC, multinational corporations (MNCs) from the Western world are considered to be a key driving force behind the practice of CSR, which has grown over the past 10 years (Fox and Prescott, 2004; WBCSD, 2010; Grayson, 2011). This is because most MNCs opt to use LIC to source raw materials and cheap labor. However, they often come with CSR programs that trigger certain socioeconomic transformations in these LIC. For example, a recent CSR program by Tullow Oil plc related to Lake Albert oil drilling platforms in Uganda has led to changes in local businesses toward more responsible practices. Nevertheless, social responsibility considerations at an individual or business level are not new to Uganda. As far back as 1950, philosophers such as Okot-P'bitek campaigned for ethical values in society, with emphasis on

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[2] World Bank Development Indicators are drawn from officially recognized international sources. They present current and accurate global development data about national, regional, and global estimates. Compiled annually from 1960 to date, these indicators cover topics such as agriculture & rural development, aid effectiveness, climate change, economy & growth, education, energy & mining, environment, external debt, financial sector, gender, health, infrastructure, labor & social protection, poverty, private sector, public sector, science & technology, social development, trade, urban development, etc.

helping those in need and having wealthy families care for orphans (Imbo, 2002). Nevertheless, as Nkiko and Katamba (2010) suggested that in many communities, especially in central Uganda, small welfare groups (called *muno mukabi'* in Uganda) have been common for decades. Additionally, religious practices such as Catholic tithing (typically, donating one-tenth of one's annual income to activities related to church welfare) and Islamic *Zakat* (a type of wealth tax that channels money towards the poor and disadvantaged) have been cited as some of the first influences shaping CSR management in Uganda (Nkiko and Katamba, 2010).

1.4   Study Setting

This thesis was compiled from my CSR publications in relation to Uganda, which is an LIC. Uganda formed the focus because there is little knowledge on strategic CSR management in the country compared to other LIC (Katamba et al., 2012b), yet there is a need to understand the state of CSR affairs in the country. Additionally, Uganda is a signatory to the Sustainable Development Goals (SDGs) (see Rio+20 Outcome document, "The Future we Want") which form a framework for issues that call for CSR intervention (Business Call to Action, 2013).

1.5   Research Gap

Considerably little is known about how CSR is shaped and managed in Uganda. That is, the state of CSR affairs in Uganda is neither well known to the wider academic audience, nor well documented for benchmark purposes (Katamba et al., 2012b, 2014a, 2014b; Bagire et al., 2011). Additionally, the applicability of theory to explain the current situation regarding CSR affairs in Uganda has received little (if any) attention (Nkundabanyanga and Okwee, 2011). This leaves room to make a theoretical, as well as practical, contribution support to how CSR should be shaped

and managed in Uganda. That is, given the current state of play, there is a need to academically document what is happening in the country in order to pave the way for academic growth. Similarly, practitioners need to be guided on how they can manage CSR issues in the local setting of Uganda, as opposed to copying and pasting Western practices.

1.6   Research Questions

From the above-detailed understanding of CSR, its contextualization, and the knowledge gap in Uganda, the main RQ for this thesis is *"How is CSR defined, practiced, and managed in Uganda?"* This question is operationalized into:

RQ1: What is the state of CSR in Uganda?

RQ2: How are the most important CSR issues in Uganda managed?

1.7   Chronology of Publications used to Answer the Research Questions

The sequence of publications used to answer my main RQ, and its subsequent operational RQs, is detailed below. This order focuses on the content in regard to answering the questions, rather than the year of publication.

1. Nkiko, C.M. & Katamba, D. (2010). CSR Uganda Profile. In V. Wayne & T. Nick (Eds.), *World guide to CSR: A country by country analysis of corporate sustainability and responsibility* (pp. 416–422). Sheffield, UK: Greenleaf Publishing. (Hereinafter: "Publication No. 1.")

2. Katamba, D. (2013). Uganda country report. In A. Smit (Ed.), *corporate social responsibility in sub-Saharan Africa: Guiding notes from a mapping survey* (pp. 227–

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245). Bonn and Eschborn, Germany: Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH. (Hereinafter: "Publication No. 2.")

3. Katamba, D., Christoph, Z., Tushabomwe-Kazooba, C., & Haag, D. (Eds) (2012). *Principles of corporate social responsibility: A guide for students and practicing managers in developing and emerging countries*. Houston, TX: Strategic Book Publishing and Rights Agency. (Hereinafter: "Publication No. 3.")

4. Katamba, D., Nkiko, C.M., Tushabomwe-Kazooba, C., Babiiha, M.S., Kemeza, I., & Wickert, C.M.J (2014). Integrating corporate social responsibility into efforts to realize the Millennium Development Goals: Lessons from Uganda. *World Journal of Entrepreneurship, Management and Sustainable Development,* 10(4), 314–333. (Hereinafter: "Publication No. 4.")

5. Katamba, D., Nkiko, C.M., & Ademson, C. (2016). Managing stakeholders' influence on embracing business code of conduct and ethics in a local pharmaceutical company: Case of Kampala Pharmaceutical Industries (KPI). *Review of International Business and Strategy,* 26(2), 261–290. (Hereinafter: "Publication No. 5.")

6. Katamba, D., Tushaabomwe-Kazooba, C., Babiiha, M. S., Nkiko, C.M., Nabatanzi, A.M, & Kekaramu, J.H. (2012). Corporate social responsibility management in Uganda: Lessons, challenges and policy implications. *International Journal of Social Economics,* 39(6), 375–390. (Hereinafter: "Publication No. 6.")

7. Katamba, D., Nkiko, C.M., Tushabomwe-Kazooba, C., Babiiha, M., and Kemeza, I. (2014). Community involvement and development: An intermarriage of ISO 26000 and Millennium Development Goals. *International Journal of Social Economics,* 41(9), 837–861. (Hereinafter: "Publication No. 7.")

1.8   Outline of this Thesis

This thesis has six main chapters.

Chapter One: Introduction and Contextualization presents the context within which the thesis was written, as well as the research gap and the RQs driving this thesis.

Chapter Two: Theoretical Review presents the theoretical basis upon which the publications informing this thesis were generated and published. In this section I demonstrate my contribution to theory, as well as providing an assessment of the strengths and weaknesses of theories that have generally been used to explain the state of CSR affairs in Uganda.

Chapter Three: Research Approach, Methodology, and Methods details the approach and methods used in answering the RQs. The coherence of the methodology across all the publications is also shown in order to demonstrate how, as a whole, they answer the RQs, as well as demonstrating methodological rigor.

Chapter Four: Answering the Research Questions explains how the publications answer the RQs, as well as outlining the actual answers to those questions.

Chapter Five: Contribution to Knowledge and Practice summarizes the knowledge generated by this thesis as a whole. I also show how each of my publications forming this thesis has individually created knowledge. Furthermore, I indicate how my publications have been useful to other scholars' publications and academic growth. The chapter concludes with an assessment of the quality of journals featuring the publications forming this thesis, as well as other journals in which research works citing my publications have appeared.

Chapter Six: Conclusion, and Directions for Further Research provides an overview of the thesis, as well as the findings' implications for practitioners of CSR in LIC.

Chapter Two: Theoretical Review

2.0   Introduction

This chapter synthesizes the CSR theoretical perspectives that informed my publications and consequently this thesis. The chapter begins by grouping CSR theories, and then critically assesses the prominent theories that informed this thesis. It also shows their strengths and weaknesses in terms of shaping and managing CSR in LIC, followed by their relevance to CSR management. I also acknowledge the presence of theoretical perspectives/doctrines that discourage companies from engaging in CSR.

2.1   Grouping of Theories in Support of CSR Management

The philosophical, theoretical, and empirical analysis of CSR has received considerable attention and research advancement over recent decades (McIntosh, 2003; Aras and Crowther, 2007; Grayson 2011; Visser, 2015; Vertigans et al., 2016). However, this attention has bred a divide between CSR supporters (starting with Bowen's [1953] article "The social responsibilities of a businessman") and nonsupporters (starting with Berle and Means' [1936] "The modern corporation and private property," Berle's [1931] "Corporate powers as powers in trust," and Levitt's [1958], "The dangers of social responsibility"). This has led to a challenge in understanding what exactly constitutes CSR, and in turn CSR management.

2.1.1   Theories Discouraging Engagement in CSR

In attempting to discourage companies from engaging in CSR, researchers have developed several theories, models, frameworks, and doctrines. These researchers include Friedman (1970), Carson (1993a, 1993b), and McAleer (2003), who posited

stockholder theory, the Freidman doctrine, agency theory, etc. Most of these theories are rooted in schools of thought including economics, capitalism, and freedom. They are also are premised on Levitt's remarks that "government's job is not business, and business' job is not government" (1958, p. 47). Since this thesis is on the supportive side of CSR, less attention has been paid to theories opposing engagement in it.

2.1.2   Theories Supporting Engagement in CSR

The supportive side of managing and engaging in CSR (to which this thesis adheres) roughly began with Bowen's (1953) thoughts. That is, businesses globally have a social responsibility to pursue CSR in addition to their economic responsibilities (Mansell, 2013a; Katamba and Nkiko, 2016). For LIC, this social responsibility is even much demanding—a view that has been echoed by numerous scholars (Freeman, 1984, 1989, 2002; Carroll, 1979, 1991; Mitchell et al., 1997; Visser, 2008; McIntosh, 2003; Idowu, 2009; Louche, Idowu, and Filho, 2010; Grayson, 2011). That is, these scholars have tabled various theories with a view to advancing knowledge on how CSR should be shaped and managed. Garriga and Melé (2004) presented four groupings for these theories in support of CSR: (i) political theories, (ii) social integration theories, (iii) economic theories, and (iv) ethical theories. In the context of LIC, this categorization seems to make sense, since it is difficult to obtain a clear demarcation of where each of these CSR theoretical groupings start or end. The difficulty stems from the fact that some were developed by scholars who are well-known in a particular field, such as politics (e.g., John Rawls, - 1971; 2005), economics (e.g., Milton Friedman), or sociology (e.g., Robert Freeman), while others were developed by hybrid scholars or legal practitioners (e.g., Michael C. Jensen, and William H. Meckling).

Nevertheless, my thesis contributes to the theoretical debate on CSR management by furthering these abovementioned theoretical works in the context of LIC, as detailed below:

(i)   Political Theories

A cross-section of theories in the field of CSR management have originated from political science schools of thought (Chin, Hambrick, and Treviño, 2013).). These theories consider corporations' engagement in CSR as a demonstration of their social power and their responsibility in the political arena. Notable political theories include Habermasin Political Theory (by, Jürgen Habermas), the Rawlsian Theory of Justice (by John Rawls) and Institutional Theory (by, Meyer & Rowan, DiMaggio & Powell). These theories explicitly describe the political role of corporations (Ungericht and Hirt, 2010; Scherer & Palazzo, 2011) in solving socioeconomic problems while pursuing their economic motives. In fact, Frynas and Stephens (2015) referred to the nature of CSR interventions resulting from companies pursing CSR strategies embedded in these theories as "political CSR." Other scholars (Matten and Crane, 2005) have theorized that the retreat of governments in both LIC and high-income countries (HIC) since the 1980s from many activities once considered part of their role (e.g., education, welfare, provision of community services) enabled corporations to increasingly take on responsibility for delivering these public goods. This has reinforced companies' citizenship, especially in LIC where governments have consistently failed to reassume their previous public roles, hence cementing the concept of political CSR.

Publications No. 4, 6, and 7 consider the shape of CSR management in Uganda by identifying and localizing the political theories of CSR. This reveals that, from a political perspective, companies engage in CSR in LIC (particularly Uganda) by (i) influencing regulators (e.g., the Uganda Communications Commission, which regulates the operations of telecoms in Uganda including Airtel Uganda and MTN Uganda Ltd, which are featured in my publications), and/or (ii) influence the Government of Uganda directly or indirectly through agencies such as the Ministry of Health (MoH) in order to obtain benefits accruing from embracing sustainability. My publications further reveal that this political influence of companies is justified by the fact that they are large taxpayers or large employers (see the profile of companies provided in the above mentioned publications). Furthermore, my publications reveal that (iii) companies proactively influence government machinery in order to gain firm-specific competitive advantages from CSR, since many of the CSR activities reported/observed have unintended effects on the development of regulatory regimes and institutions.

Hence, this thesis adds to the stream on political theories of CSR by addressing the underlying CSR management aspect regarding the extent to which firms can deliberately influence government regulation using their financial capabilities. Additionally, from the perspective of political theories this thesis provides insight into the fact that CSR activities in LIC have unintentional political and institutional impacts in these countries.

(ii)   Social Integration Theories

Social integration theories propose that businesses should integrate many socially construed aspects within their decision-making models (Dunfee, 2006; Sacconi,

2006). Notable theories include social contract theory, stakeholder theory (normative and descriptive), and legitimacy theory. The literature (Demuijnck, & Fasterling, 2016; Buhmann, 2016), has coined a working term, "social license to operate," to sum up the major outcome of CSR engagements that subscribe to these theories. The main limitation of theories in this category is that guidance on their application is largely centered on win–win situations, while little is known about what happens in lose–win (when integrating the needs of external stakeholders can harm wealth-maximizing opportunities of firms) or win–lose (when corporate wealth maximization diminishes social welfare) contexts. This positions the role of firms in shaping public social or environmental agendas in LIC in terms of disempowering or delegitimizing stakeholders, as opposed to undertaking "corporate activities." Additionally, an in-depth review of the literature (Mansell, 2013b; Sun et al., 2010; Salama, 2005) reveals that social integration theories emerged from developed economies in which company interactions with governmental and nongovernmental bodies or power differentials between firms and marginalized stakeholders cannot adequately be explained by descriptive and instrumental approaches to CSR. For example, Sun et al. (2010) established that empirical research on societal concerns that stimulate significant corporate responsiveness between organizations and society with regard to social responsibility and sustainability was limited to the US setting, before recently moving to the UK.

The above originality (in developed countries) of social integration theories makes their direct application to LIC somewhat problematic. In addition, there is currently little information on CSR management in LIC. Hence, to close this knowledge gap, Publication No. 1 explores the fact that government regulation is weak or remains

selectively unenforced, thus hampering the direct application of social integration theoretical knowledge. This means that if social integration knowledge is to be applied in Uganda, private forms of governance, such as codes of conduct (as discussed in Publication No. 5) become sources of authority and power that determine how decisions are socially construed and whose voices are included in pursuit of social license to operate.

Therefore, my publications and this thesis reinforce the concept of social license to operate (particularly issues of governances) by proposing that CSR management in LIC involves both regulatory and normative mechanisms in which corporations, their internal/external stakeholders, and civil society actors jointly influence institutional development (Suchman, 1995). through participation in issues of socioeconomic development. In fact, the publications attempt to guide how knowledge on social integration can be applied by theorizing about the role of corporations in LIC, where temptations to act unethically (due to corruption and higher cost of doing business) are on the rise (see World Bank 2015). Furthermore, the publications making up this thesis help to make clearer distinctions between the market, state, and civil-society sectors. They do so by digging more deeply into the concepts grounding social integration/social license to operate—notably ethical citizenship, CC, and stakeholder engagement. Via these publications, the thesis further elaborates that when applying social integration theories (social contract theory, stakeholder theory [normative and descriptive], and legitimacy theory), businesses in LIC should consider integrating many aspects within their decision-making models, otherwise their CSR endeavors will be rejected (see Publication No. 5, p. 282).

(iii)   Economic Theories

Publications No. 5 and 6 inform economic theories by way of emphasizing that allocation of finances to CSR makes it more effective, which in turn enables the company to comfortably leverage the benefits that accrue, notably financial wellness (such as by reducing investment risk), and thus maximizing return on investment. Economic theories in support of CSR propose that corporations' CSR activities are mere instruments for wealth creation. In fact, the original proponents of theories within this grouping premise their view on the grounds that a company's first responsibility is economic—that is, the company's primary concern should be to make a profit. The underlying logic is that if a company does not make money it will not last, its employees will lose jobs, and it will not even be able to address social responsibilities. Hence, this thesis suggests that for a company to think about being a good corporate citizen, it first needs to utilize strategies that will make it profitable. Notable theories under this category are the resource-based view (RBV), agency theory, and upper echelons theory.

(iv)   Ethical Theories

Ethical theories in support of CSR management view corporations as citizens that respect ethics in a given society. The word "ethics" is used to describe rules or principles that define right or wrong conduct in that particular society. Ethics embodies the notion of morality and what is morally right or wrong. Unlike individuals within societies, businesses usually respond to the question of unethical behaviors within their day-to-day operations by developing a code of conduct that is communicated to all staff. In fact, Mansell's (2013a, b) work revealed that it is possible within the ethical framework of shareholder theory for managers to directly pursue the happiness of nonshareholders. Hence, my thesis adds to the ethical

literature on CSR by empirically localizing CSR in Uganda (see Publication No. 5). The thesis also takes the debate further by using CC doctrine and stakeholder (normative) due to the dominance of community facets of CSR in Uganda to show that when the business's ethics are poorly communicated within an organization, it can work against the company's aspirations for social responsibility simply because it will be received with intentional rebellion from stakeholders, notably staff. However, when soft stakeholder engagement and a consultative approach are used within the business' code of ethics and code of conduct, the various stakeholders feel proud of the codes of conduct and are willing to adhere to them. Notable benefits of adhering to these codes include reputational enhancement, strategic competitiveness derived from engagement in CSR, and increased possibilities of winning cross-border cooperation from like-minded companies. However, it is important for companies embracing ethical theories in managing CSR activities in Uganda to make communication within and outside of their companies indispensable. They should also conduct refresher training to remind stakeholders of the promises made to them at activity inception as time goes on, otherwise these commitments will be forgotten. Rewarding those stakeholders who live an exemplary life in terms of embracing and living by the ethical agenda is crucial to sustaining the engagements undertaken. This thesis' publications on the ethical agenda supports the efforts of Mitchell et al. (1997) to guide CSR-engaging companies on who and what really counts by emphasizing that: "managing multiple stakeholders influences on the ethical agenda is a curvilinear fashion, that is, it involves back and forth consultations if CSR engagements in LIC are to be sustainable" (Mitchell et al. 1997, p. 279).

Box 1 summarizes the above to provide an overview of the theoretical knowledge and how this thesis' publications build on it. I also provide a summary of how my thesis impacts existing theories, and the limitations of these theories with respect to being translated directly into LIC.

Box 1: Summary of the theoretical review and this thesis' contribution to theory

Theoretical	Theory, and contribution of this thesis based on the theory
Agency theory, upper echelons theory	Explores how the beliefs of organizations' top management influences their CSR profiles and highlights that organizational staff, right from the CEO, act as agents of the company/organization to engage in activities to which top management subscribes. **Contribution of this thesis** Reveals that top management ideologies should be aligned with corporate CSR actions and that liberal CEOs should demonstrate greater advances in CSR compared with conservative CEOs. For example, Publication No. 5 indicates that liberal CEOs should champion ethical conduct. On p. 272 of this publication, I provide an ideal plan of how such advances should be designed and implemented.
Habermasian political theory	Petitions the Habermasian debate on ethics and/or intentional democracy to offer an account of the way in which political CSR can be legitimized. **Contribution of this thesis** Appraises two important schools of thought informing the evolving concept of business and society research; that is, positivist and post-positivist CSR. Through this appraisal, a new approach is proposed by this thesis that defines the new role of the business as a political actor in a globalizing society.
Institutional theory	Argues that the evolving function of CSR is a result of companies' compliance with various institutional pressures **Contribution of this thesis** Highlights how firm strategies and practices become similar within a defined institutional environment—normally the national institutional context—as a result of isomorphic pressures. Given the varying legislative framework in Uganda (a LIC) as opposed to any HIC, this theory is key in guiding how differences between the national institutional context and political legacies have led to marked differences in isomorphic pressures on corporate CSR strategies in LIC, as well as government policies at both company level and institutional (national) level.
Legitimacy Theory	Proposes that the societal actions of an entity (firm) must be desirable, proper, or appropriate within socially constructed systems of norms, beliefs, and definitions.

Theoretical	Theory, and contribution of this thesis based on the theory
	Contribution of this thesis
	Broadens knowledge on the emergence of CSR as a strategy to attain legitimation through adherence to the norms and values of the society in which companies operate (see Publication No.1, p. 419). Publication No. 3 guides firms in LIC by suggesting that they adopt one of four broad strategies when faced with various legitimacy threats: (1) seek to educate stakeholders about the organization's intentions to improve its performance; (2) seek to change the organization's perceptions of the event (but without changing the organization's actual performance); (3) distract (i.e., manipulate) attention away from the issue of concern; (4) seek to change external expectations about the organization's performance.
Rawlsian Theory (theory of justice)	Proposes integration of justice in distribution of, and creation of social access to services and goods (and legitimate) rights and responsibilities of the corporation as a social and political actor.
	Contribution of this thesis
	Draws on political philosophy and ethics to help in shaping CSR management in the LIC context, where injustice and abuse of human rights is more prevalent, by providing mechanisms regarding how to solve the problem of distributive justice (the socially just distribution of goods in a society) by applying a modified approach that is somewhat similar to the social contracts approach (see Publication No. 4).
Resource-based view	Considers the way in which CSR is being used as a specialized skill or capability in order to gain competitive advantage. Advances the argument that unique resources possessed by a firm (financial, HR, etc.), when applied in pursuit of CSR, makes CSR very effective and consequently enhances the firm's competitiveness.
	Contribution of this thesis
	Examines managerial perceptions of corporate environmentalism and describes how key organizational members interpret the relationship between their firm and the biophysical environment. For example, in the context of LIC, Publications No. 5 and 6, discuss managerial perceptions of regulatory forces, public environmental concern, top management commitment and need for competitive advantage, and how perceptions of these factors may translate into environmental strategies.

Theoretical	Theory, and contribution of this thesis based on the theory
Social contract theory	Describes how society can be conceptualized as a series of social contracts between the members of society and society itself. States that businesses form part of society and should therefore incorporate some degree of social morality in their business behaviors. **Contribution of this thesis** Offers a comprehensive framework regarding how to utilize social contract mechanisms to describe how the role of companies should be and/or could be recognized. Based on the idea that morality consists of a set of rules governing how people should treat one another, which rational people will agree to for their mutual benefit on the condition that others follow those same rules as well.
Stakeholder theory (descriptive)	Claims that a corporation should not only consider shareholders' interests, but also the interests of all stakeholders, and hence advances a framework of the role of CSR with respect to a company's ability to respond to stakeholder demands **Contribution of this thesis** Outlines cautionary measures to be observed during stakeholder management in order to realize proper corporate citizenship in a LIC based on the complex responsibilities of stakeholder management in terms of scope and legitimization of corporate citizenship. For example, Publication No. 5 (see p. 281) provides six steps and three stages that are pivotal to stakeholder dialogue/engagement and consultations, while Publication No. 2 (see pp. 227–229) shows the scope of legitimization concerns, which range from political and economic, to social and human development-based.
Stakeholder theory (normative)	Emphasizes that gaps emerging from engaging in CSR should be addressed by appealing to the interests of stakeholders and amplified involvement of affected parties in the decision-making procedures of corporations. **Contribution of this thesis** Extends the concept of global business citizenship and claims that corporate citizenship needs to be reconceptualized from a global perspective to local settings in LIC, given the changing relationship between business, society, and politics therein. For example, Publications No. 4 and 7 do this by tagging CSR activities to SDGs (then Millennium Development Goals [MDGs]).

2.2 Limitations of Translating CSR Theories from HIC to LIC, and they can be overcome

Theorization of CSR management knowledge, and its application, largely emerged from developed countries (HIC). Hence, CSR in these developed economies has grown to the extent that it has various political impacts that do not translate to LIC (Visser, 2008). That is, companies in developed countries can use traditional political activities, such as lobbying, and embed them into CSR activities including strategic philanthropy to simultaneously pursue business objectives while meeting social obligations (Frynas and Stephens, 2015). Furthermore, in HIC countries CSR is far more developed, to the extent that the boundaries of CSR have expanded to include political concerns. For example, a review of empirical works by Knudsen et al. (2015) revealed that policies of 22 European Union member governments set between 2000 and 2011 were designed to encourage CSR. The authors identified the regulatory strength and a range of issues pertaining to CSR policies, and revealed that Northern European, Scandinavian, and UK governments are reconstructing their respective institutional structures to embed CSR concerns more explicitly. Thus, government interest in CSR initiatives is converging, particularly around increased regulatory strength and the broader issues that are defined in the context of CSR.

In contrast to HIC, LIC countries' CSR, particularly in Uganda, is underdeveloped. In fact there is still only a vague understanding of what CSR means (Katamba et al., 2012a, 2012b). Hence, companies operating or wishing to operate in Uganda can theoretically shape and manage their CSR as outlined below.

As shown in Box 1, a combination of the groups of (CSR) theories forms a classical foundation by which to overcome the limitations related to adopting a particular theory, since specific theoretical perspectives tend to be suited to explaining

phenomena at only one level. For example, institutional theory is useful for explaining CSR management issues at the macro level; RBV at the meso level; and agency theory at the micro level (Barney, 1991; Madhani, 2009). Thus, when combined, institutional theory (see Campbell, 2007), stakeholder theory (see Wood and Logsdon, 2001) and legitimacy theory can help to explain the relationship between companies and the institutional conditions in Uganda in which these companies operate as economic and political actors (see Publication No. 3). Further evidence is seen in Publication No. 4, which reveals that CSR activities, when supported by the government, have the potential to contribute to a cross-section of MDGs (now SDGs) that are important and relevant to the institutional framework laid down in Uganda's National Development Plan.

Additionally, the CSR management perspectives advanced through the Habermasian political theory, when combined with Rawlsian theory, help to set new normative foundations for stakeholder management theoretical frameworks with regard to outlining new duties for businesses operating in Uganda, given the changing global governance system surrounding particular business industries/sectors. This is evident in Publication No. 5 (see p. 272), which outlines a soft approach to embracing the process of creating a business code of conduct and ethics and ensuring it remains relevant to stakeholders and society amidst escalating inducements to go against acceptable behavior.

2.3   Critical Assessment of Key Theories Informing this Thesis

Having reviewed the limitations and applicability of various theories, below I elucidate the specific theories informing CSR management as indicated in my thesis. That is, (i) stakeholder theory and (ii) CC theory.

2.3.1 Stakeholder Theory

(i) Genesis

The word "stakeholder" is thought to have initially come into the debate on CSR in 1963 at Stanford Research Institute (Wang and Dewhirst, 1992) during the drafting of an internal memorandum. Since then, it has gained prominence in the corporate and academic communities, which have detailed its descriptive accuracy, instrumental power, and normative validity. Although the word "stake" may related to US colonial usage, literature (Bishop, 2000; 2008) has suggested that Ansoff (1965) may have been the first to directly use the term "stakeholder," and coined the term "stakeholder theory" in defining a firm's objectives. However, stakeholder theory itself can be said to have been fully developed by Freeman (1984). Recently, Palgrave (1992) and Lantos (2001) defined a stakeholder as anyone whose welfare is tied into a company's activities.

(ii) Applicability in Uganda

From the above paragraph, it is apparent that stakeholder theory emerged from developed economies (notably the USA). Hence, my thesis finds its application in LIC to be limited by differences in the materiality of interests of various stakeholders/audiences. That is, stakeholders in LIC have interests that are not the same as the company's. From a strategic management perspective, this means that each party (the company and stakeholders) will from the onset have a different "vision" and "goal/ambition." For example, my Publication No. 7 shows that the studied company (Uganda Baati Ltd [UBL]) is registered with a share capital, and its main business is steel rolling. This means that UBL has to set goals including paying annually increasing dividends to shareholders. In addition, it has to aim towards becoming a market leader and successful steel producer, or risk failure. However, the

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community (as one of its stakeholders) has a different interest. For example, it is interested in keeping its members free from diseases, providing medication when needed at reasonable prices, etc. Similarly, another stakeholder to UBL is the MoH in Uganda. This Ministry's interest is, among others, to please the local and global health fraternity (e.g., UNICEF, WHO, UNAIDS, etc.), as well as the Parliament of Uganda, which authorizes its access to public funds. That is, the Ministry has to show that healthcare issues are progressively managed in Uganda for a disease-free country. These differences in interests between UBL, MoH, and the community are material and cannot be forced to converge in one direction, and doing so increases the cost of shaping and managing CSR, for instance through numerous stakeholder meetings, expensive mapping, and struggling for consensus building.

(iii) My contribution to stakeholder theory

Based on the above-observed limitation of stakeholder theory's application to LIC, my publications informing this thesis reiterate that stakeholder theory is useful in shaping and managing CSR in LIC. This is because a variety of audiences in LIC (governments, citizens, nongovernmental organizations [NGOs], international community, local leaders, and most recently the media, to mention a few) have high expectations for companies that come to operate in their countries. However, my contribution is to suggest that while embracing this theory, companies should be ready to deal with the following two issues:

1. *Determining the relevant stakeholders and their interests.* This issue is evident in all my publications. It is most directly expressed in Publication No. 5, which contributes to the application of stakeholder theory in LIC via the suggestion that interests should be identified exogenously, regardless of the opinions of the company board or management. This is because from the theory itself it is not clear how interest(s) can be

determined, nor how stakeholder groups can be legitimately identified so as to ascertain how the company's and the stakeholder group's mutual rights and obligations can be integrated.

2. *Drawing a clear line that avoids mixing the purpose and direction of the firm with that of its stakeholders.* This is apparent in my Publications No. 2 and 4, wherein various stakeholder groups are shown to differ in their purposes of existence. Some may advocate company growth, while others want it to remain the same; some may want it to be taken over, while others want it to fail (especially politicians, due to variance in political affiliations of the company shareholders). Hence, integrating the knowledge enshrined in stakeholder theory into the findings of these publications reveals that the purposes of a company can be frustrated or confused due to the need to address different concerns related to diverse stakeholders.

The above two contributions this thesis makes to stakeholder theory differ from those of existing theories by positing, in more concrete terms, the idea that CSR, which is responsive to stakeholder interests but aligned closely with the firm's objectives, is a source of sustainable opportunity identification. This contribution extends an earlier study's (Porter and Kramer, 2006) findings that shared value and competiveness is optimized when organizations engage in activities that are close to their mission and objectives. That is, by (i) determining relevant stakeholders and their interests, as well as (ii) drawing a clear line between the purpose and aspiration of the CSR-engaging firm from that of its wider stakeholder audience, this thesis, on the basis of stakeholder theory, contends that CSR in developing countries like Uganda would be sustainable and responsive to the audience's/stakeholders' values, needs, norms, and traditions (see Publication No. 1, p. 419). Such CSR engagement will enable them to further tap into new and emerging opportunities.

2.3.2 Corporate Citizenship Theory (Doctrine)

(i) Genesis

The term "citizenship" emerged in the USA and is rooted in political science (Melé, 2008; Zadek, 2000; McIntosh, et al. 2003). It essentially suggests that anyone who is part of a political community should participate in assuming duties and rights within that community. In more specific terms, the concept of CC centers on internal organizational values that define corporate behavior (Carroll, 1979; Birch, 2001; Wood and Logsdon, 2001), based on a legal key assumption that a company is a person (McGuire, 1963; Davis, 1973). When fitted into the academic rhetoric, CC is a more practitioner-based approach to CSR (Waddock, 2008; Erisksen and Weigard, 2000). CC arose based on two assumptions underlying the theory of the firm: the economic assumption (that firms should be driven by the competences required to maximize rent-seeking opportunities) and the sociological assumption (that firms are social entities and should have an eye on legitimacy issues). While the concept of CC was introduced in the 1980s in the rhetoric of the business–society relationship (McIntosh et al., 1998), the literature does not have a solidified "CC theory" per se. Although CC is presented as a theory in many instances (see, Melé, 2008, p. 49; Garriga and Melé, 2004), a critical review of these and other works from political science (Erisksen and Weigard, 2000), in which the doctrine has its roots and genesis, reveals nothing like CC theory. Rather, there are broad *doctrines/principles* of CC, such as "good neighborliness," "good citizen," etc., which were first referenced by Epstein (1989, p. 586). In fact, researchers (Wood and Logsdon, 2001; Matten and Crane, 2005) have actually developed normative theories of CC or concepts, and not CC theory as such.

(ii) Applicability in Uganda

In answering my RQs—that is, in order to provide an understanding of the state of CSR in Uganda, and also how the most important CSR issues are managed—my thesis takes CC as a "doctrine." On the basis of this, I find that company law considers companies that operate in Uganda as artificial beings. That is, they are "artificial citizens" who should coexist with "human citizens" in Uganda, where they operate. Hence, these artificial beings should participate in finding solutions to the challenges facing their human counterparts. For example, looking at my Publications No. 1 and 4, CC emphasizes the importance of charitable donations and other forms of corporate and strategic philanthropy undertaken in local communities in Uganda. This means that CC ideally reveals a more organized form of strategic philanthropy compared to cases in which corporations engage in charity simply because they ought to do so.

(iii) My Contribution to CC Theory/Doctrine

My contribution to CC doctrine lies in an attempt to fit CC into a broader LIC CSR management context; that is, to extend the concept and practice of CC to refer to the contribution a company makes to society through its central internal business activities, social investment, philanthropy programs, and engagement in public policy. Hence, in the context of LIC, I extend the view that corporations are citizens, especially when they come to play a role that governments (the public sector) in these countries have failed to play—e.g., solving social problems, such as by creating employment and contributing towards healthcare. This means that in the quest for successful CSR management in LIC, CC would be extended when a set of fundamental values (such as ethical business practices that discourage corrupt

business tendencies) are integrated into the corporate code of conduct, as well as into corporate polices. Additionally, companies applying this doctrine to shape their CSR need to have continuous awareness, and ensure integration, of stakeholders' expectations, as well as communicating the results of CSR activities implemented.

(iv) Relevance of corporate citizenship in the specific context of Uganda

The pyramid offers two sets of knowledge that can guide CSR management in Uganda and generally in LIC. That is, it offers knowledge of not doing things that spoil the neighborhood, while on the other, it may be used to express the voluntary assumption to help solve the puzzle for obligations of businessmen in a developing country like Uganda. Henceforth, in attempt to understand the state of CSR in Uganda and how the most important CSR issues are managed, the Carroll's Pyramid cannot be excluded. That is, Carroll's pyramid attempts to guide us that "the CSR firm should strive to make profit, obey the law, be ethical, and be good corporate citizen" (Carroll 1991, p.43). This pyramid helps to think of engaging in CSR in Uganda as demonstration of good neighborliness. Challenging though, the original CSR pyramid advanced by Carroll is depictive of developed countries yet Uganda is a developing country. It has for levels of responsibilities in this order: (i) Philanthropic responsibilities, (ii) Ethical, (iii) Legal, and (iv) Economic responsibilities. The first two are what the CSR practicing company expects from society while the last two are the necessary conditions to exist for CSR to be managed well. However, the nature of CSR in Uganda was found to fit in the broader literature on CSR in developing countries, for example (i) norms and traditions dictate the priority CSR interventions, and, (ii) the legal framework is not firm to guide company operations and it is selectively applied. This makes being 'Ethical' in business to be the least priority responsibility on the agenda in Uganda. Hence, in the realm of Corporate Citizenship, the state of CSR in Uganda and management of its important issues, is best explained by the revised CSR Pyramid by Visser (2008) which is typical of developing countries. This is shown in the figure below:
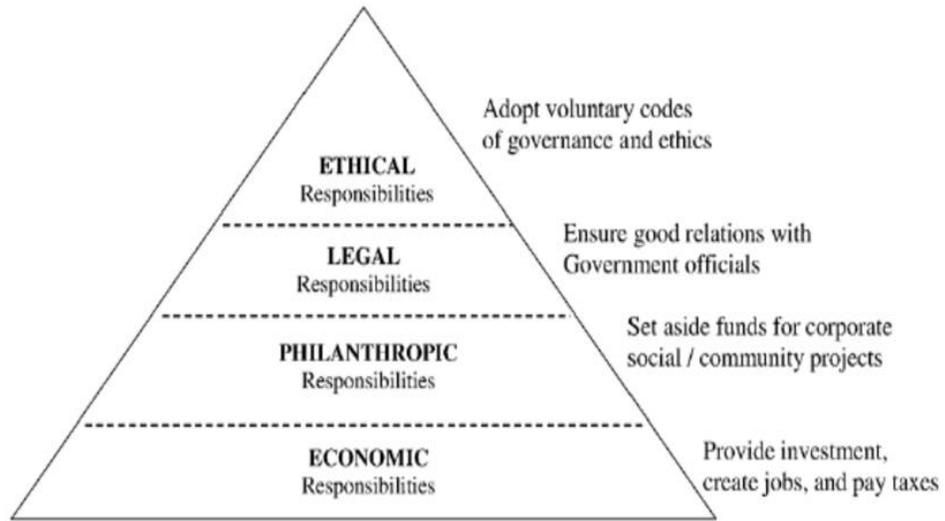
Figure: CSR Pyramid applicable for developing countries

Source: Visser (2008)

Table 1: Summary assessment of CSR management theories used in this thesis

A combination of stakeholder theory and CC doctrine offers an apparatus for understanding, organizing, and sustaining companies' CSR management strategies and interest in relation to broader societal responsibilities at local, national, and international levels.
These theories reveal the symbiotic relationship between companies and their wider stakeholders. Therefore, when using these theories, organizations' management should give due regard to the interests of various stakeholder groups.
The theories guide how to address the CSR principles of (i) who, (ii) what really counts, and (iii) justification for doing so. Hence, CSR management in LIC does not comprise engaging only in activities that directly align with companies' core business but considering factors such as identifying appropriate partnerships and stakeholders, as well as attending to the most important societal/community issues (even if they do not align with the core business).
Organizations are managed and run by individuals. These people "expect" something (e.g., prestige and brand loyalty) and may also have a "goal" to achieve some time after engaging in and managing CSR programs or activities.
Motivation to engage in and manage CSR is likely to be increased when individuals who manage these institutions have goals and targets in place.

Source: Compiled from my publications

Table 1 shows that in Uganda, companies are theoretically viewed as change vehicles driven by human beings (managers). Hence, they should contribute to finding solutions to socioeconomic problems (which are ideally enshrined in the post-MDG

agenda). Based on this comparison, the theories that inform this thesis reveal the following constructs as key in shaping and managing CSR in Uganda:

(i)   Company's management interest in CSR.

(ii)   The contribution CSR makes to social and human development.

(iii) How sustainability of CSR engagements should be managed.

(iv) Stakeholder relationship management.

(v)   Motivation to engage in CSR, which should surpass company interest to embrace wider stakeholder interests.

2.4 Strengths and Weaknesses of Theories Shaping CSR Management in LIC

While the theories above were considered the most fitting to answer my main RQs, an understanding of the formative reasons why companies choose to operate in an LIC needs to be captured before proceeding further. This will help to authoritatively harmonize understanding of the company's economic objectives with the socioeconomic development agenda surrounding the company's aspirations, and will also contribute to answering my RQs. Each theory has its weakness as well as strengths, as documented in Table 2.

Table 2: Strengths and weakness of the theories informing this thesis

	Strength	Weakness
Stakeholder theory	Is robust enough to guide the balance between simultaneous attentions to the multiplicity of interests of all appropriate stakeholders with the interests of the firm's stockholders. Additionally, it offers a somewhat clear framework to delineate between the various interests of company stakeholders.	Does not delineate between the boundaries of each stakeholder group. It is also largely based on anticipated, as opposed to actually experienced or observed, power, urgency, and legitimacy of stakeholders.

	Strength	Weakness
Corporate citizenship doctrine	Is comprehensive in unearthing the reality that corporations (especially strong and powerful ones), just like citizens, should participate in solving socioeconomic burdens of the community in which they operate.	In the LIC context, globalization forces lead the theory to position MNCs as strong, powerful citizens who dictate the business and political climate, thus stimulating deregulation.

Source: Author's elaboration

The weaknesses noted above suggest that since the theories that inform this thesis were developed based on Western countries, it is likely that they cannot easily explain the state of CSR affairs in LIC, or even how to manage CSR in LIC. Additionally, the social/community problems that LIC face are not the same as those faced by Western countries. This scenario again reveals the research gap identified in the Introduction. Therefore, my contribution to closing the research gap lies in a critical assessment of how these theories in aggregate propel the study of CSR and how it can be shaped and managed in LIC. The assessment is as follows:

(i) The theories collectively provide an idea of expectations from investors when their firms engage in CSR. Hence, in aggregate, the theories prepare companies operating in LIC with how to deal with investors and influence them towards embracing and respecting responsible and sustainable investing.

(ii) They offer a framework for understanding the formative reasons driving every company. This framework should be authoritatively harmonized with the company's aspirations through shareholder engagement. This will help the *principal* (company owners) to correctly assign CSR management responsibilities to agents (business executives/managers) without jeopardizing principal–agent relations.

(iii) The theories offer a business citizenship framework that is robust enough to enable companies operating in LIC to be prepared for embracing guidelines assumed elsewhere in the world, for instance by large MNCs operating under OECD guidelines, but who also wish to operate in LIC.

Chapter Three: Research Approach, Methodology, and Methods

3.0   Introduction

This chapter details and justifies the interpretive research paradigm that guided the publications making up this thesis. It outlines the research approach and methods used to answer the RQs, the coherence of the methodology across all publications to form a whole in answering the RQs, as well as the thesis' methodological rigor.

3.1   Research Approach

3.1.1   Paradigm of Enquiry for this Thesis

An inductive process rooted in an interpretive research paradigm coherently guided all the research publications making up this thesis. This paradigm took into account the nature, character, and cultural and economic lifestyles of the managers and scholars in an LIC; their emotions; and the different political perspectives regarding the role of businesses in the social transformation and development of their countries. Furthermore, the interpretive paradigm (unlike the positivist paradigm) allowed for an exploration of more complicated situations; for instance, the relationship between CSR and the political-economic situation in LIC. Additionally, borrowing from Creswell (2009), the choice of this paradigm was favored by my background in and knowledge about the characteristics of the study setting, especially the prevailing business climate and situation in Uganda. Lastly, this paradigm was preferred since data to inform the RQs required continuous interaction with the respondents. This interaction can never be eliminated from the qualitative research process (Easterby-Smith et al., 2012) because it offers both verbal and nonverbal answers during in-depth probing.

3.1.2 Ontological Perspectives within this Thesis

Ontologically (that is, relating to assumptions of the reality surrounding CSR in Uganda), I understood multiple realities about CSR management to be subjective, relative, and noticeable from a specific understanding of management over time (Denzin and Lincoln, 2011; Saunders et al., 2007). At the epistemological, axiological (regarding management of respondents' data), rhetorical (language used during data collection), and methodological (regarding the research processes used for all publications forming this thesis) levels, I believe that CSR knowledge in Uganda is socially constructed and subject to varying interpretations. Hence, based on this research approach, the publications forming this thesis are grouped into three categories: book chapters, textbooks, and peer-reviewed journal articles. Based on this grouping, the publications form a pattern, shown in Table 3, which links directly to answering the RQs of this thesis.

Table 3: Pattern along which the publications answer the RQs[3]

Pattern	RQ(s) answered
Exploration of CSR management in Uganda so as to inform practitioners and scholars	1
In-depth investigation into the state of CSR affairs in Uganda	1 and 2
Alignment of CSR management practices and engagements with the broader global sustainable development agenda	2

Source: Author's elaboration

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[3] This table is substantiated by the proceeding sections.

3.2   Research Design

The research design guides investigations during the process of collecting, analyzing, and interpreting observations (Saunders et al., 2007). That is, a research design is a logical model of proof that allows the researcher to draw inferences concerning an investigation (Nachmias and Nachmias, 1992). With this in mind, all publications followed a cross-sectional qualitative methodological research design, as guided by extant studies (Baxter and Jack, 2008; Strauss and Corbin, 1998). This research design was considered suitable for the thesis because it offers "a particular tradition in social sciences (where CSR belongs) that fundamentally depends on watching people in their own territory and interacting with them in their own language, on their own terms" (Kirk and Miller, 1986, p. 9). Additionally, case methodology was employed in order to pave the way for in-depth investigation into the state of CSR affairs in Uganda. This methodology was also appropriate for my endeavors to align CSR management practices and engagements with the broader global sustainable development agenda. This methodology is in line with Yin (2008) and Johnson and Christensen (2004), who reiterated that this research method provides an in-depth account and analysis of one or more issues.

Below, I provide a sample of the companies studied, and a profile of respondents for ease of reference. A list of the studied companies and respective respondents is also appended to (or provided within) each of the publications.

Table 4: Sample list of companies studied and respondent profiles

Company name	Number of full-time staff	Sector	Company ownership	Respondent(s)/person(s) interviewed
Adept Consulting Group	1–20	Service	Wholly Ugandan	Managing Director
Airtel Uganda Ltd	101–500	Service	Multinational	CSR Manager

Company name	Number of full-time staff	Sector	Company ownership	Respondent(s)/person(s) interviewed
Barclays Bank Uganda	Over 500	Service	Multinational	Community Relations Manager
Baylor-Uganda	101–500	Service	50% Ugandan	Head of Finance & Operations
Centenary Rural Development Bank	Over 500	Service	Majority Ugandan	General Manager, Business Development & Marketing
Citibank Uganda Ltd	21–100	Service	Multinational	Personnel and Administration Officer
City Tyres Ltd	101–500	Service	Wholly Ugandan	Advertising & Communications Manager
Crown Beverages Ltd	101–500	Manufacturing	Wholly Ugandan	Marketing Manager
Dayalbhai Madanji Co. (Inv.) Ltd	Over 500	Agriculture	Multinational	Director
DFCU Bank	101–500	Service	Multinational	Head of Marketing
Diamond Trust Bank	101–500	Service	Wholly Ugandan	Corporate Affairs Manager
Eskom Uganda	101–500	Service	Wholly Ugandan	Corporate Communications Officer
Flona Commodities Ltd	21–100	Agriculture	Wholly Ugandan	Managing Director
Hema Beverages	1–20	Manufacturing	Wholly Ugandan	General Manager
James Finlay's Uganda Ltd	Over 500	Agriculture	Multinational	Technical Advisor, Workplace Health Program
Kakira Sugar Ltd	Over 500	Agriculture	Wholly Ugandan	Assistant to General Manager (doubling as CSR Manager)
Kampala Pharmaceutical Industries (KPI)	21–100	Manufacturing	Wholly Ugandan	Chief Executive Officer (CEO) HR/Corporate Affairs Manager Staff Representative Finance manager
Leads Insurance Ltd	21–100	Service	Wholly Ugandan	Underwriting Manager
Maganjo Grain Millers Ltd	101–500	Manufacturing	Wholly Ugandan	Production Manager
Monitor Publications	101–500	Service	50% Ugandan	Marketing Manager
MTN Uganda Ltd	over 500	Service	Multinational	Corporate Affairs Manager
National Insurance Corporation (NIC)	101–500	Service	50% Ugandan	Legal Manager
Nile Breweries Ltd	Over 500	Manufacturing	A subsidiary of a multinational	Corporate Affairs Director
Pharmakons Global Ltd	1–20	Service	Wholly Ugandan	Managing Director
Plastic Recycling (U) Ltd	21–100	Manufacturing	Joint venture	Project Manager
Roofings Limited	Over 500	Manufacturing	Wholly Ugandan	Business Development Manager
SESACO	21–100	Manufacturing	Wholly Ugandan	Managing Director
Stanbic Bank Uganda Ltd	Over 500	Service	Multinational	Communications Manager
Standard Chartered Bank	Over 500	Service	Multinational	Head of Corporate Affairs
Statewide Insurance	21–100	Service	Wholly Ugandan	Public Relations Manager
Sun Forex Bureau	1–20	Service	Wholly Ugandan	General Manager
Tilda Uganda Limited	Over 500	Agriculture	Wholly Ugandan	Country Director
Tourism Promotion Service	101–500	Service	Multinational	Sales & Marketing Executive
Toyota Uganda Ltd	101–500	Service	Multinational	National Customer Relations Manager
Tullow Uganda (Pty) Ltd	101–500	Manufacturing	Multinational	CSR Advisor

Company name	Number of full-time staff	Sector	Company ownership	Respondent(s)/person(s) interviewed
Uganda Baati Ltd	101–500	Manufacturing	50% Ugandan	CSR Manager Works Manager HR Manager Company Doctor Finance Director Marketing Manager
Uganda Telecom (UTL)	Over 500	Service	Multinational	Public Relations Manager
UGAPRIVE	21–100	Service	Wholly Ugandan	Project Officer
Unilever Uganda Ltd	21–100	Manufacturing	Multinational	Human Resource Business Partner

Source: Author's elaboration

Table 4 shows that the data informing this thesis came from companies that cut across various sectors/subsectors upon which Uganda's economy is centered. That is, the agricultural, financial, household and personal care products, manufacturing, and pharmaceutical/medical services. In studying these companies, I considered Stake's (2000) three categories of case study methodology: intrinsic, instrumental, and collective. Stake's (2000) *collective* category refers to research involving a coordinated set of case studies (that is, all the companies studied in the different publications making up this thesis), though Yin (2003) and Stake (2000) referred to this as "multiple case studies." Using this approach helped me to investigate companies' CSR management in a comparative manner in order to explore similarities and differences. Additionally, since I was guided by a mix of theories (both methodological theories and subject matter—CSR and management theories), this approach helped me to ascertain the nature of CSR (both existing and potential) within Uganda. That is, using a large number of cases provided a more convincing picture compared to using just one case, and thereby enhanced the thesis' generalizability by coordinating and aggregating evidence, as promoted by Johnson and Christensen (2004).

3.3   Justification for the Chosen Research Design

Guided by Burns (1990), I found the qualitative, and, more precisely, case study research design highlighted above to be appropriate because it: (i) is valuable in providing preliminary information in major investigations since it generates rich data from which themes can emerge more intensively for further investigation; (ii) makes "probing deeply and analyzing intensively" (Burns, 1990, p. 366) possible with respect to the numerous occurrences that make up CSR activities, thus enabling generalizations to the wider population (in this case, companies operating in Uganda); (iii) generates anecdotal evidence that can illustrate general findings; (iv) is good for proving existing generalizations; (v) is ideal in scenarios in which pertinent behaviors cannot be manipulated; and (vi) may provide the best possible description of unique historical events, thus (in this case) providing rich information about companies' engagement in CSR.

3.4   Coherence of Data Collection Procedure, Aggregation, and Analysis

The list of and coherence between the publications forming this thesis, and the order in which they answer the RQs, is shown in section 1.7. Below, I describe the coherence within data collection procedures, aggregation, and analysis, which was observed in order to answer the RQs.

Step 1: Using principles of learning history, best practice, and illustrative approaches toward qualitative research, Publication No. 1 (a book chapter) fits Uganda into a global perspective about CSR issues. The approaches used helped to cross-examine available facts, derive descriptive statements, and provide explanations for the state of CSR affairs in Uganda when HIC and LIC are compared, thus answering RQ1.

Step 2: Building on the above, Publication No. 2 (also a book chapter) was constructed following four phases. In phase 1, a project team of three people created a draft report covering 29 countries in the sub-Saharan region, including Uganda. This was followed with phase 2, in which the draft was discussed at various roundtable sessions within and outside of Uganda to gain feedback and recommendations from knowledgeable CSR scholars and practitioners. In phase 3, country experts were requested to compile detailed reports of 12 selected countries, again including Uganda. This whole process painted a picture about the state of CSR in Uganda (RQ1) against other LIC in sub-Saharan Africa.

Step 3: Publication No. 3 (a book) was a three-year project that I initiated. It started with reading and synthesizing multiple peer-reviewed articles (as shown in the reference list provided at the end of each chapter), company reports, and practice knowledge about CSR management issues in developing countries globally. This initial phase produced 11 chapters. Thereafter, I undertook two-week intensive training in Turkey (Istanbul, 2010) to ensure understanding of topics covered in the book. This was facilitated by Adrian Hodges (then managing director of IBLF (International Business Leaders Forum) and co-author of corporate social opportunity—The 7 steps to make CSR work for your business, see, Grayson and Hodges (2004). The 11 chapters were then re-reviewed, revised, and peer-reviewed. Four chapters were dropped because they did not fit the quality of debate needed for an LIC audience, leaving seven publishable topics. These seven topics published in the book answer RQ1 and 2.

Step 4: Guided by grounded theory (Charmaz, 1983; Strauss and Corbin, 1994), in Publication No. 4 (a journal article) I documented CSR activities of 16 companies operating in Uganda with a view to ascertaining how they identify which CSR

activities they engage in and how they manage them. On the basis of McLeod's (2008) and Yin's (2008) best-practice approach (which meant that I focused on documenting the most successful CSR activities in the studied companies), exploratory and explanatory approaches were employed. Within this structure, I conducted semi-structured interviews with these companies' CSR managers, as well as nonparticipant observation of CSR activities and projects linked with the MDGs. Triangulation was used to ensure the credibility and validity of the results. The findings were then benchmarked against the MDGs (now SDGs) to establish the state of CSR engagements in Uganda and how the most important CSR issues are managed when compared with the global picture, thus answering RQ1 and 2.

Step 5: To deepen understanding of some of the findings of Publication No. 4, an exploratory and explanatory case study approach was employed to produce Publication No. 5 (another journal article). This took place through a four-step process: (i) data collection at the case company, Kampala Pharmaceutical Industries (KPI); (ii) validation of the data collected at KPI; (iii) data collection from external stakeholders of KPI; (iv) revalidation of KPI data based on data collected from external stakeholders. Throughout, a combination of semi-structured and informal interviews were conducted with CEOs and senior managers, along with nonparticipant observation of ethics-related activities, plus organization of a stakeholder engagement workshop on business code of conduct and ethics. This workshop helped us to document an ideal design process to secure stakeholder buy-in of the code of business ethics. Triangulation was used to ensure the credibility and validity of the results. Hence, the results in Publication No. 5 extended the findings for RQ2, in particular by showing how important CSR issues (in this case, health-related issues) are managed.

Step 6: The data-collection and -aggregation methods and approaches used in Publications No. 1 to 5 revealed data to answer RQ1 and 2. That is, they revealed the state of CSR in Uganda (RQ1) and, to a reasonable extent, identified important CSR issues and how they are being managed (RQ2). Therefore, I further utilized the principles of the learning history approach and exploratory and explanatory approach (Yin, 2009) to produce Publication No. 6 (again a journal article). That is, I closely examined the CSR data from 50 companies at both a surface and a deep level in order to explain the phenomena surrounding planning, communication, financial management, and implementation of CSR activities in Uganda. This was done using a cross-sectional survey design coupled with nonparticipant observation of CSR activities and projects of these 50 companies operating in Uganda. The results revealed how most important CSR issues are managed, thus answering RQ2.

Step 7: As a final step, I complemented the other publications making up this thesis with empirical facts in order to reinforce theory with practice. This was done to strengthen the findings regarding RQ2. Publication No. 7 (a final journal article) arose by employing a case methodology (Yin, 2008, 2009) to investigate how companies can use ISO 26000 (a social responsibility guidance standard), to manage the *most important CSR issues in Uganda.* That is, I used the MDGs (now SDGs) framework and married it with ISO 26000's clause on "community involvement and development (CI&D)" to ascertain how companies in Uganda manage important CSR issues related to health (as reflected by then-MDGs 4, 5, and 6). Data collection was conducted via semi-structured interviews with CSR managers of the focal company, alongside nonparticipant observation of CSR activities and projects, and led to further answering of RQ2.

In all of the above steps and publications, data aggregation and analysis followed a three-step process based on the seminal grounded theory work of Charmaz (1983; as updated by Miles and Huberman, 1994; Strauss and Corbin, 1990; Creswell, 2007):

1. Cross-examining the raw data. That is, data reduction, data display, and drawing preliminary conclusions and verifications.

2. Deriving descriptive statements and themes from the raw data. Here, coding (identifying, naming, categorizing, and describing phenomena found in the text) was undertaken. These codes helped in summarizing, synthesizing, and sorting the various observations from the data so as to create some order, in line with grounded theory. At this point, categorization, followed by generalization and comparison, was carried out.

3. Collecting descriptions together in order to interpret the issues/themes/observations obtained from the data in relation to this thesis' RQs.

Throughout the three-step processes highlighted above, I used arrays and tables to display the data, and then ordered the information (as guided by Miles and Huberman, 1994). I then utilized Yin's (2009) analytical strategy of pattern matching (to examine the consistency of themes against the literature), wherein I mapped a pattern of CSR events such as employee participation in volunteer work, stakeholder engagement, and planning for charitable works. In addition, consultations were sought to clarify certain aspects, leading to the development of a framework with which to further analyze the data.

Before reaching conclusions on any theme, category, content, or issue in relation to the RQs, each primary/secondary data source was independently cross-examined. Once the information had been collected, the transcripts and supplementary

information were read and reread to obtain a sense of how the studied responses would inform the RQs. Ontologically, this enabled diversities to emerge. The process facilitated identification of key issues and provided me with the opportunity to seek clarifications or additional information. Following this was the writing-up stage of the draft case studies (Yin, 2006), in which detailed facts, interpretations, and associations with the literature, where necessary, were considered. These varied in style, format, content, and structure (see Publications No. 5 and 7). Following this, transcripts of the interviews (with respondents from the companies and CSR activities/project beneficiaries) were then revisited in order to identify CSR issues that would bring me closer to answering the RQs. Thereafter, I extracted comments, incidents, and repetitions by looking at the words and recorded actions/attitudes of respondents.

3.5   Reliability

As can be seen from data collection, aggregation, and analysis steps 1–7, I employed methodological triangulation to ensure reliability of the facts presented in this thesis. That is, I used more than one method (interviews, observations, and document reviews) to gather data from each source and to answer the RQs. I also employed "theory triangulation" in order to extract commonalities that emerged in the results. This triangulation helped me to validate the findings, ensure their reliability, and understand in detail how each company shapes and manages its CSR engagements.

3.6   Ethical Issues and Rights of the Participants

The collected information that eventually appeared in the publications was classified as suitable for public use. Where sensitive or personal data was to be disclosed to third parties, I obtained permission to conduct the research or use the information

obtained. For example, for Publication No. 5 I obtained the consent of KPI's CEO to publish company information. Similarly, for Publication No. 6 I maintained the anonymity of participants who did not want public exposure.

Chapter Four: Answering the Research Questions

4.0   Introduction

This chapter demonstrates the coherence of the publications with respect to answering the RQs. Some publications were based on established theories and models, and analysis of primary data, while others (especially the book chapters) were based on summarizing, synthesizing, discussing, criticizing, and highlighting research gaps in existing datasets. Additionally, the publications put other LIC in perspective, as their specific focus is on Uganda. With particular regard to the RQs:

(i)   Some publications uncovered in detail the existing knowledge, status, and aspects of CSR management in Uganda, thereby answering RQ1: *What is the state of CSR in Uganda?*

(ii)   Other publications identified and deeply explored the most important CSR issues in Uganda and how they are managed, thus answering RQ2: *How are the most important CSR issues in Uganda managed?*

4.1   Coherence of Publications in Answering the Research Questions

Publication No. 1, which fitted Uganda into a global perspective about CSR issues, offered an exploratory investigation into what CSR could be like in Uganda when compared to both HIC and LIC. A range of exploratory knowledge was unearthed. Notably, the publication provided preliminary ideas about how CSR started in Uganda and how it manifested through the beliefs of the values that historically dominated Uganda (probably around 100 AD) in African Traditional Society (ATS). This publication offered the idea that CSR in Uganda is actually rooted in these values, though it was not defined as CSR then, thus guiding scholars to support it and

develop it further. Because of its limited scale and scope, a second publication followed—that is, Publication No. 3. Written using a comparative approach in order to borrow knowledge from a global perspective and fit CSR knowledge drawn from Uganda to a broader perspective of many LIC, this publication built on Publication No. 1 by stressing the link between CSR and modern business management. This can hence be seen as offering CSR management scholars and practitioners/managers in LIC with a much deeper, yet simplified, knowledge of CSR, which will guide them towards being supportive of CSR management. In more specific terms, Publication No. 3 defines CSR, and shows how to get involved in it and how to identify CSR opportunities, communicate these to stakeholders, and track CSR performance. To complement and update the knowledge base for scholars and practitioners, Publication No. 2 was then published. This offered more comprehensive knowledge of the most important CSR issues in Uganda. The publication described in detail the current socioeconomic and human development perspective on CSR—knowledge that is necessary for scholars to shape CSR management. Following this was Publications No. 4 to 7, which are all journal articles. Each of these went into detail to answer specific issues unearthed by Publications No. 1 to 3 surrounding RQ 2. For example, Publication No. 4 detailed how companies in Uganda shape and manage the most important CSR issues using the MDGs (now SGDs) framework, while Publication No. 7 provided examples of ISO 26000 usage.

4.2   The State of CSR in Uganda (RQ1)

The state of CSR in Uganda manifests in three aspects: (i) how CSR is interpreted in relation to the country's norms, beliefs and values; (ii) how CSR is understood amongst firms; and (iii) the legal and policy framework for CSR in Uganda

(i) Interpretation of CSR in Uganda

The state of CSR practices observed is characteristic of Uganda's societal values (such as taboos, customs, and traditions). Publication No. 1 (pp. 416–419) shows that CSR is a very old concept in Uganda, and ought to been referred to as such after the 1950s, when formalized businesses started in Uganda. Additionally, in the 1950s Okot P'bitek's relentless campaign for societal ethical values drew from the heart of the meaning and values of CSR. This fact is elaborated by Publication No. 3. These publications demonstrate that Uganda's CSR origin lies in the broader African culture, notably the ATS. For example, in these publications I narrate how Uganda's cultural values, taboos, and traditions shaped CSR in Uganda, leading it to be largely skewed towards the "community" dimension (concerns). For instance, if one society or family had a bad harvest, or faced a crises, another society or family was traditionally compelled to help. Similarly, if a family member died the relatives assumed responsibility for bringing up the children left behind. In fact, such responses to societal concerns saw Uganda's forefathers forming the famous *muno mukabi* (loosely meaning clubs that address the concerns of those in need). We may comfortably claim that these clubs were the first organized form of strategic social responsibility in Uganda. This community facet of CSR later evolved, as the focus extended to the marketplace when long-distance trade was introduced into the country in early 1840s by Arabs in search of ivory and slaves. Years later, other dimensions of CSR (such as the environment) were shaped by the arrival of the Church Missionaries Society (CMS) to Uganda in June 1877. These missionaries shaped, transformed, and amplified Uganda's values (fostering discipline among community members, care for the disadvantaged, protection of rare tree species, etc.). For example, CMS introduced the concept of public health with the establishment of

the Mengo Hospital in 1897 (the first public hospital in Uganda), as well as establishing elementary schools so as to extend the reach and benefit of social goods. From these schools, houses of worship, and hospitals, various social values of Western origin began to rapidly emerge in Uganda, despite resistance from cultural leaders (notably Kabaka Mwanga of Buganda Kingdom, and Omukama Kabalega of Bunyoro Kingdom). This resistance was due to the "hidden" agenda behind the CMS's "social responsibility;" that is, the purported exportation of Western culture into Uganda. In 1894–1962, the CMS' hidden agenda was exposed through Britain's colonization of Uganda under the guise of the British Protectorate. Throughout this period Uganda's values were suppressed, only to re-emerge after its independence in 1962. The colonial era saw Uganda further deepening the economic and marketplace aspects of CSR, while focusing less on the community. This was because Sir Harry H. Johnston (then British Commissioner of Uganda) was under strict British orders to establish an efficient administration, including swiftly levying taxes and rationalizing the activities of the Imperial British East African Company, which had transferred its rights to the British government.

Identifying the trends and state of CSR affairs in Uganda adds to the existing body of knowledge and practices on CSR elsewhere in the world by elaborating the conceptualization of stakeholder theory and CC doctrine in an LIC. That is, businesses in Uganda have stakeholder audiences to which they have to demonstrate their citizenship by participating in the betterment of their state of affairs. These audiences can be categorized according to the five facets of CSR (workplace, environment, marketplace, economic, and society/community). Furthermore, the roots of Uganda's culture, values, and norms explains why practices of community CSR are the dominant activities in the country (Katamba et al., 2014b). These

society/community CSR activities in Uganda are largely characterized by donations towards solving community social problems for the benefit of both the organization engaging in CSR and the community.

My Publications No. 4 and 7 and demonstrate that if a detailed analysis of community CSR is conducted with respect to these CSR activities in Uganda we can find no direct or long-term benefit for the organization engaging in it; the main benefit is the community or environment within which the activity is being carried out. Marketing scholars (see Kotler and Lee, 2005) and reputation literature (Van-Reil and Fombrun, 2004) commonly refer to these observed community CSR activities as, "a good thing to do." An example of CSR is that of Stanbic Bank (U) Ltd, which donated a motorboat ambulance to Kalangala district (a very remote district of Uganda located in the middle of Lake Victoria, the largest freshwater body in Africa). The boat was to be used to help pregnant women in the district get to hospital for safe delivery (hence, the bank's contribution was to promotion of maternal health). Similarly, Standard Chartered Bank (U) Ltd runs a CSR initiative called "Seeing is Believing," wherein it has donated several brand new ambulances to MoH-managed hospitals in remote areas of Uganda to date, in addition to financing various eye clinics and operations. Furthermore, the Bank of Uganda (which is Uganda's central bank) donated 10 million shillings (approx. 3,500 US dollars) in May, 2015 to a Catholic charity that takes care of disadvantaged children in Uganda in memory of Father Simon Lourdel, *Mapeera* (a CMS employee who is believed to be have introduced Catholicism to Uganda jointly with Brother Delmas Amans, *Amansi*). Other examples for community CSR activities are numerous and are much more popular among both profit and nonprofit entities compared to other facets of CSR in Uganda. Hence, this thesis demonstrates that the community facet of CSR is dominant in

Uganda, a view that confirms Visser's (2008) study about CSR in developing countries that: "social issues are generally given more political, economic and media emphasis in developing countries than environmental, ethical and stakeholder issues" (Visser, 2008, p. 475).

While my publications demonstrate community CSR as dominant in Uganda, there are also other facets. These are:

(i) *Workplace CSR activities.* These range from voluntary staff development plans, to setting up crèches (a designated place for taking care of staff members' children, usually aged below two years, while the staff are at work. Standard Chartered Bank Uganda Ltd and International Hospital Kampala are examples of this), to running health promotion programs (such as cancer screening, setting up clinics, HIV/AIDS counseling and testing for staff).

(ii) *Marketplace CSR activities.* These include instituting internal mechanisms to counter or prevent unhealthy business and trading practices in the respective industry, such as corruption mitigation, voluntary disclosure of supplier selection criteria/tendering processes, and efforts to eliminate unrealistic/misleading advertisements or commercial communications. The best example of this Nile Breweries (U) Ltd (NBL) (a subsidiary of AB-InBev, and a leading brewery company in Uganda). This company's sales and marketing compliance committee, under the leadership of an external independently appointed chairperson, voluntarily provides guidance on, and filters, all alcohol-related commercial communications.

(iii) *Economic CSR activities.* The literature (Porter and Kramer, 2006; Henriques and Richardson, 2005) refers to these as "strategic business CSR engagement activities" because they largely further the economic agenda of the company undertaking CSR. These CSR activities are characterized by a 50% win for the CSR engaging

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organization and a 50% win for the beneficiaries targeted by the CSR activity. The best example is Century Bottling Company (a Ugandan-based franchise of Coca Cola International), which partners with Techno Serve to promote fruit growing in Uganda. The farmers economically benefit from the income obtained from fruit sales so that they can educate their children, have a decent life, etc., while Century Bottling Company can access the raw material it uses for Minute Maid (a fruit drink). Another example is NBL's sorghum-growing project, which helps the war-ravaged people of Northern Uganda to rebuild their economy after the 20-year Kony LRA civil war. The brewery gets raw materials for its Eagle Lager brand, but the community also benefits, as per the example of Century Bottling Company.

(ii)   Understanding of CSR among Firms

Although CSR activities in Uganda still focus on improving communities' quality of life, a gradual shift is taking place from understanding CSR as aid and charity towards thinking about responsible behavior in terms of development. In this evolving understanding of CSR, some businesses increasingly relate to CSR as a way of integrating social and environmental concerns in their operations and in their interaction with stakeholders (see Table 5); that is, as strategic or transformative CSR.

Table 5: Strategic and transformative CSR in Uganda—Case of Nile Breweries

NBL (a subsidiary of AB-InBev), is the largest brewery in East Africa, and probably the second largest in the world. Its Eagle Project promotes sustainable growing of sorghum (a raw material for its local beer brand—Eagle) in Northern Uganda. The company chose this CSR approach instead of giving donations to people as a way to economically rehabilitate them after the long civil war in Northern Uganda. Currently, through this longer-term CSR commitment, the company has a steady supply of sorghum while the communities also have a secure income. Additionally, NBL's CSR follows 10 priorities, summarized as: discourage irresponsible drinking; make more beer using less water; reduce the company's carbon footprint; promote packaging reuse and recycling; work towards zero waste operations; have supply chains that respect company values and commitment; respect human rights; bring benefit to communities; contribute towards the reduction of HIV/AIDS; and ensure transparency in the reporting progress.

Source: Author's elaboration from the publications making up this thesis

This integral approach cited by NBL still needs to be understood and implemented more efficiently by the entire business sector in Uganda. However, some businesses have attributed their failure to do this to a lack of trained personnel, a lack of access to accurate information, and a poor understanding of the necessity, objectives, and benefits of CSR, though there has been some improvement as various companies are making efforts to take their CSR strategy and activities beyond philanthropy and giving charity to those in need.

Additionally, CSR across small and medium-sized enterprises (SMEs) versus large companies in Uganda can be understood according to (i) the drivers of CSR, (ii) perceptions, and (iii) the scale of engagement, as illustrated in Table 6.

Table 6: Key firm differences in understanding and approaching CSR in Uganda

	CSR in Ugandan SMEs	CSR in Ugandan large firms
Drivers of CSR	CSR is traditionally traced from owner-managers' self-satisfaction values, such as culture, power, religion, and status in their respective communities. The owner-managers regard CSR as "doing the right thing," which is primarily driven by intrinsic motives.	CSR is traditionally driven by (i) corporate policies; (ii) corporate business objectives, such as building brand loyalty and being the supplier/business partner of choice; and (iii) international business frameworks such as ISO 26000, OECD, CERES, and the UN Global Compact.
Perception	CSR is perceived as a cost center.	CSR is perceived as a strategy for risk mitigation or prevention and opportunity maximization.
Scale of engagement	Engagement is usually on a limited scale, with little tangible/measurable development impact.	Engagement is large scale with far-reaching development/measurable impact and usually inclined towards large national issues or development agendas (e.g., SDGs).

Source: Author's elaboration from the publications making up this thesis

(iii)   Legal and Policy Framework for CSR in Uganda

The Government of Uganda has relied on indirect CSR legislation and regulation to deliver social and environmental objectives in the business sector. The limited government resources, combined with citizens' distrust of regulations, since these are applied selectively, have accelerated the exploration of voluntary and nonregulatory initiatives. The government, despite its documented efforts (reflected in the presence of many anti-corruption laws, such as The Anti-Corruption Act 2009, the Whistle-blowers Protection Act, 2010, and the Access to Information Act, 2005), is not doing much to win the "war against corruption." This is affecting businesses and all stakeholders who would like to engage in CSR. Lastly, there are no clear-cut statutory

guidelines or policies to direct or give a definitive direction to companies' CSR initiatives. This makes cross-sectoral or public–private partnerships difficult.

4.3   The Most Important CSR Issues in Uganda and how they are Managed (RQ2)

Below, I present the most important CSR issues in Uganda according to the publications informing this thesis. To add value add to these findings, I also show how these are being managed by the studied companies, as well as how usage of internationally recognized sustainable development frameworks, notably the MDGs (now SDGs), has shaped management of these CSR issues in Uganda.

(i)   The Most Important CSR Issues in Uganda

CSR in Uganda concentrates on priority issues such as *poverty reduction*. The Uganda's Ministry of Finance Planning and Economic Development report of 2014 mentioned that the national poverty rate fell from 24.5% in 2010 to 19.7% in 2013, with rural poverty as of 2014 at about 23.8% and urban poverty at 9.3%. However, while urban poverty has decreased, rural poverty has increased. Most CSR activities are therefore still geared towards poverty reduction. Similarly, a number of businesses have directed their initiatives toward *health and HIV/AIDS* either through the establishment or funding for health centers or support for public health. The above critical CSR issues were further investigated in order to provide knowledge needed for their management. Table 7 below is a classification of the critical CSR issues in Uganda.

Table 7: Classification of social, economic, and political status of the most important CSR issues to be addressed in Uganda

	Poor and unstable	Poor, but stable	In turnaround towards growth	Growing, but challenged	Growing and stable
Most important CSR issues	Healthcare Macro-economic reform Energy Water and sanitation	Education Agriculture & food security Governance Peace and security	Jobs and skills Enterprise development and SMEs Gender Poverty reduction	Infrastructure Local government & Service delivery Employment Anti-corruption	Housing Foreign investment & privatization Environment Human rights

Source: Author's elaboration from the publications making up this thesis

It can be suggested that a classification of critical issues such as that shown in Table 7 triggers unique understanding, further theorizations, pattern observations, critical analysis of trends, as well as demarcation regarding how CSR in LIC, particularly Uganda, can be managed.

(ii)   Managing the Most Important CSR Issues in Uganda

The above-identified CSR issues can be managed by devising a motivation mechanism for companies to engage in CSR, stakeholder engagement/staff buy-in, financial management, CSR communication, matching CSR with the global SDGs agenda, and embracing internationally accepted standards (such as ISO 26000) and practices (e.g., the Global Reporting Initiatives [GRI]), since these offer a comprehensive framework of what to do and how to proceed.

Table 8: Companies running CSR campaigns with a focus on health issues

Company	CSR campaigns with a focus on health issues
Standard Chartered Bank (SCB)	Runs a CSR project called "Seeing is Believing." SCB's partners on this project are Sight Savers (an international eye-care NGO), the MoH, and Mulago Hospital (Uganda's only national referral hospital). The project has been running

	for 10 years. So far, 80,000 clients have been diagnosed and treated, and provided with affordable eye glasses where applicable. The project beneficiaries are located across all districts of Uganda.
Roofings Group Ltd	This Group of companies fulfills the regulations surrounding labor issues. In addition, they offer services to staff such as a workers' health facility with a standby ambulance, well-balanced meals, respecting the HIV/AIDS policy, and conducting HIV/AIDS programs for staff. Lastly, the company periodically awards its best-performing employees with trophies, cash prizes, and iron sheets (as in-kind gifts).
Uganda Baati Limited (UBL)	The Chandaria Clinic was established by UBL (the oldest and largest steel-rolling company in Uganda) and provides outpatient health services to communities surrounding the company, and its staff. It is recognized for its workplace health and community involvement. Through the Chandaria Clinic, UBL has a strong CSR component in its offer of both free and subsidized health services to its employees and the surrounding communities of Tororo and Kampala Industrial Area. The major services provided by the clinic include: training of peer educators, screening of cervical and breast cancer for women, as well as provision of general medication.

Source: Author's elaboration from the publications making up this thesis

In addition, in Uganda several businesses are engaged in CSR activities geared towards *skills development and education* (as shown in Table 9). Both areas are of crucial importance to economic growth and poverty reduction, but the fiscal and administrative capacity of the government of Uganda to meet these goals is limited. At the same time, Uganda has a very high unemployment rate, with youth unemployment of around 62%. The acute problem of unemployment, combined with a lack of skills and proper education, makes this a top priority for many businesses in Uganda. Other aspects of CSR that businesses are engaged in include *rampant corruption, poor human rights,* and *environmental degradation*.

Table 9: CSR activities geared towards skills development and education

Company	CSR engagements/activities
Airtel Uganda Ltd	The company has assisted rural schools under the Esomero Lyaffe ("Our School") Project. The project provides support to rural schools in the construction of libraries, latrines, computer rooms, water-harvesting tanks, classrooms, and equipment. Examples of its beneficiaries include Ndeeba Church of Uganda and St. Pontiano Kangulumira secondary schools, both of which are in Kayunga District. This initiative has increased the intakes in these schools by over 40% (from 1,000 to over 1,400 students).
SESACO	SESACO is an SME in Uganda. The company carries out several activities aimed at improving the nutrition of mothers and children. It provides farmers with high-quality seeds and buys the produce from farmers at fair prices. SESACO has a skills-development initiative in which it trains interns, especially those studying food sciences and technology, and has partnered with foreign organizations to provide skills. Every year, the company sends at least five people (staff, suppliers, and/or customers) for training in nutrition and food processing in the USA, Rwanda, and Burundi.

Source: Author's elaboration from the publications making up this thesis

The examples shown in Table 9 reveal a significant challenge to CSR strategy formulation for Uganda. Companies in Uganda, irrespective of size, exhibit characteristics of different stages of CSR. I found that most of the SMEs (companies employing fewer than 50 full-time staff) largely practiced "charitable CSR," while most very large companies (employing more than 1,000 full-time staff), especially telecommunications companies (such as MTN Uganda and Airtel), and commercial agriculture plantation firms (such as Kakira Sugar Ltd) largely practiced "transformative CSR." Their counterparts, large companies (employing 500–1,000 staff) focused on "strategic CSR." Thus, the differences between companies are significant.

Using an Internationally Sustainable Framework to Manage CSR in Uganda

The findings also revealed that internationally proclaimed and ratified sustainable development frameworks, notably the MDGs (now SDGs), have been successfully employed in shaping and managing CSR in Uganda. Table 10 summarizes how this has been applied in Uganda.

Table 10: How companies in Uganda have used the MDGs (now SDGs) framework to shape and manage their CSR

Company	CSR activities	Development impact created	MDG/SDG directly contributed to
Airtel Uganda	Provides primary education development for remote and rural districts in Uganda	Access to textbooks, construction of schools, extension of scholarships	aPromote education
Bank of Africa—Uganda	Reach Out initiative	Donating to charities to improve people's lives	Combat health problems
Bee Natural Uganda Ltd	Creates employment for women with low education background; finances women's beekeeping project initiatives	Empowering women, increasing women's access to finance and inclusive business	Reduce poverty, increase gender equality & empowerment of women
Central Broadcasting Corporation Ltd	Community Managed Micro-Finance (CMMF) project; PEWOSA, which aims at promoting a saving and investment culture among people in the project area; and Nsindika Njake Tusimbudde (loosely meaning, *'your support has enabled me to start-off'*)	Lifting women out of poverty, providing sustainable household income and employment, improving women's status	Reduce poverty Increase gender equality & empowerment of women
Dunavant Uganda Ltd	Improves the livelihoods of cotton farmers in northern Uganda; runs a	Aiding in skills development for cotton farmers, improving health	Reduce poverty

Company	CSR activities	Development impact created	MDG/SDG directly contributed to
	mobile van clinic project with health workers.		
KPI	Provides subsidized access to primary drugs, especially anti-malarial drugs, and community sensitization to disease prevention, especially HIV and Malaria	Reducing cost of accessing basic/primary drugs for malaria, increasing awareness about disease prevention	Combat health problems
Merck Pharmaceutical	Access to Health Initiative, supports Global Alliance for Vaccinations and Immunizations	Increasing capacity of national immunization programs, supporting academic partnerships in the development of sustainable immunization training programs, improving access to medicines for patients	Combat health problems
MTN Uganda	Improves health, education, arts and culture, community development, environment, and ICT innovations	Facilitating knowledge development, community development, and economic growth	Combat health problems, reduce poverty
NBL	Eagle Lager Project for northern Uganda; environmental management; fighting illicit trading	Providing ready market for "poor" sorghum farmers in Northern Uganda, promoting inclusive business, contributing to a cleaner environment	Reduce poverty, improve environmental sustainability
Orange Uganda Ltd	Improves health, education, agriculture, and culture	Facilitating knowledge development, community development, and economic growth	Reduce poverty, develop private sector
SCB	Seeing is Believing; Here for Good (includes sustainable lending; access to finance; tackling financial crime, environment, and employee wellbeing; community support;	Enhancing access to eye care, stimulating growth of SMEs, reducing poverty, contributing to community sustainability	Reduce poverty, develop, private sector, improve environmental sustainability

Company	CSR activities	Development impact created	MDG/SDG directly contributed to
	responsible selling and marketing)		
Sugar Corporation of Uganda	Provides housing, education (primary and secondary), and comprehensive medical facilities; ensures environmental sustainability of operations	Providing access to basic pathology and treatment of diseases such as malaria, helping to provide a cleaner environment, opening access to free education/scholarships for children	Promote education, combat health problems, improve environmental sustainability
Toyota Uganda Ltd	Enhances environmental protection, road safety, health and wellness, ethical trading, and customer relations	Reducing and managing waste disposed of in the environment, reducing motor-vehicle-related accidents	Improve environmental sustainability, combat health issues
Tullow Oil plc (Uganda Operations)	Conducts sustainable business and contributes to a sustainable society	Contributing to environmental sustainability and community development	Improve environmental sustainability
UBL	Constructed the Chandaria Medical Clinic at its factory premises; facilitates environmental protection; provides support in construction of primary schools	Providing subsidized access to healthcare, healthier/clean environment, and decent primary education infrastructure	Combat health problems, improve environmental sustainability, promote education
UTL	Facilitates education, sports, ICT development; empowers disadvantaged children; provides Leadership Lecture Series; contributes to charities	Contributing to knowledge development, community development, and economic growth	Improve environmental sustainability promote education

Source: Author's elaboration from the publications making up this thesis

Chapter Five: Contribution to Knowledge and Practice

5.0   Introduction

This section details how the thesis (and its publications) have directly contributed to knowledge about CSR management in developing countries. It outlines each publication's new ideas, findings, model development, and/or recommendations on how CSR scholarly and/or practice efforts can be molded. Additionally, this chapter shows a sample of publications that have been delivered by other scholars using the data/publications forming this thesis. The chapter ends with a commentary on the quality of journals in which publications citing this thesis' output have appeared.

5.1   Contribution of the Thesis as a Whole

This thesis provides:

(i)   Possible ideal processes that can be followed to ensure stakeholder buy-in of CSR activities. Literature reveals that having a CSR policy or a code of conduct is one of the keys to sustainable CSR management. Hence, this thesis offers a soft process by which to instill codes of behavior towards socially responsible business practices.

(ii)   Alternative road maps to sustainably managing CSR activities in LIC and for how CSR activities in LIC can be aligned with broader global/national development agendas. The thesis delivers this contribution using frameworks such as the former MDGs (now SDGs) and ISO 26000.

(iii)   A quick-reference guide for scholars of CSR in LIC (particularly Uganda) by consolidating Uganda's CSR data (history of CSR, priority issues, current trends, and organizations that promote CSR).

(iv)   A comprehensive and definitive introduction to CSR in Uganda for both academics and practicing managers. That is, the thesis equips these two audiences with knowledge and skills on how to integrate CSR into business strategy and operations.

(v)   Enhanced knowledge needed by practitioners to shape their CSR practices for an improved socioeconomic development agenda in Uganda.

5.2   Contribution of each Publication

The specific contributions made to knowledge and practice by each of the publications forming this thesis are shown in Table 11.

Table 11: Publications' contribution to knowledge

Publication	No.	Contribution to knowledge and practice
Nkiko, C.M. & Katamba, D. (2010). CSR Uganda Profile. In V. Wayne & T. Nick (Eds.), *World guide to CSR: A country by country analysis of corporate sustainability and responsibility* (pp. 416–422). Sheffield, UK: Greenleaf Publishing.	1	Forms the basis of all my publications informing this thesis. Contributes to CSR knowledge by positioning my study about CSR in Uganda amongst over 54 countries globally with a view to addressing the need for CSR academics and professionals to understand Uganda's national CSR data in terms of its history, specific issues, research agenda, and organizations at the helm of promoting of CSR.
Katamba, D. (2013). Uganda country report. In A. Smit (Ed.), *Corporate social responsibility in sub-Saharan Africa: Guiding notes from a mapping survey* (pp. 227–245). Bonn and Eschborn, Germany:	2	Profiles CSR as a primarily business response to social and environmental challenges in Uganda and reveals that economic progress in Uganda is codetermined by both the societal conditions and the institutional frameworks

Publication	No.	Contribution to knowledge and practice
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH.		that define the limitations and possibilities for business in the country.
Katamba, D., Christoph, Z., Tushabomwe-Kazooba, C., & Haag, D. (Eds) (2012). *Principles of Corporate Social Responsibility: A guide for students and practicing managers in developing and emerging countries*. Houston, TX: Strategic Book Publishing and Rights Agency.	3	Provides a simple approach to understanding how strategic use of CSR helps to balance business with economic and social environments worldwide. The issues of ethics, responsibility and accountability that the book addresses are crucial for ensuring the well-being of all.
Katamba. D., Nkiko, C.M., Tushabomwe-Kazooba, C., B. M.S., Kemeza, I., & Wickert, C.M.J (2014). Integrating corporate social responsibility into efforts to realize the Millennium Development Goals: Lessons from Uganda. *World Journal of Entrepreneurship, Management and Sustainable Development*, 10(4), 314–333.	4	Presents CSR as an alternative roadmap to accelerating realization of the MDGs (now SDGs) in Uganda. Highlights that CSR activities have the potential to contribute to a cross-section of MDGs that are more important and relevant to Uganda when supported by the government.
Katamba, D., Nkiko, C.M., & Ademson, C. (2016). Managing stakeholders' influence on embracing business code of conduct and ethics in a local pharmaceutical company: Case of Kampala Pharmaceutical Industries (KPI), *Review of International Business and Strategy,* 26(2), 261–290.	5	Outlines a three-stage design and implementation process for stakeholder buy-in of the process to create a business code of conduct and ethics, using the example of a pharmaceutical company that wants to remain relevant to stakeholders and society amidst escalating inducements to go against acceptable pharmaceutical behavior.
Katamba, D., Tushaabomwe-Kazooba, C., Babiiha, S., Nkiko, C.M., Nabatanzi, A.M, & Kekaramu, J.H. (2012). Corporate social responsibility management in Uganda: Lessons, challenges and policy implications, *International Journal of Social Economics,* 39(6), 375–390.	6	Groundbreaking exploratory study into CSR management in Uganda. Investigates how business enterprises in Uganda manage their CSR activities and projects, and provides in-depth insight into the status of CSR management in Uganda to help public and private sectors identify potential gaps, weaknesses and/or needs for improvement, thereby improving the image, development

Publication	No.	Contribution to knowledge and practice
		impact, and performance of CSR undertakings for the benefit of all stakeholders in Uganda.
Katamba, D., Nkiko, C.M., Tushabomwe-Kazooba, C., Babiiha, M., and Kemeza, I. (2014). Community involvement and development: An intermarriage of ISO 26000 and Millennium Development Goals, *International Journal of Social Economics*, 41(9), 837–861.	7	Explores how ISO 26000 intermarries with the MDGs with a view to demonstrating and recommending how businesses can successfully use and localize this intermarriage to solve societal problems by focusing CSR on global socioeconomic development priorities, and identifying strategic stakeholders and pathways to solutions for complex CI&D issues.

Source: Author's elaboration

5.3   Contribution to other Scholars' Publications

As a contribution to advancing knowledge, the publications making up this thesis have been academically utilized either empirically or conceptually to inform publications or academic award attainment at PhD and master's level. In all these utilizations, the literature, data, and findings in my publications have been used to inform about study settings that seem to have similarities with Uganda (e.g., Ghana, China, the Czech Republic, etc.). For example, Publication No. 6 has been utilized in the following ways:

• Dima Jamali and Charlotte Karam used it in July 2016 to methodologically inform their categorization of the "organizational-level antecedents of CSR" in their publication, "Corporate social responsibility in developing countries as an emerging field of study," which appeared in *International Journal of Management Reviews,* 17(3) (a journal with an impact factor of 4.854).

- Qing Tian, Yan Liu, and Jianhong Fan applied it in July 2015 to empirically test their hypothesis that "external stakeholder pressure has a positive influence on CSR implementation," which was accepted. That is, these scholars regressed CSR on controls—stakeholder pressure and ethical leadership—and found that these were positively related to CSR implementation ($\beta = 0.48$, p <.01; $\beta = 0.36$, p<.01, respectively). Their findings cemented my own (Katamba et al., 2012a, p. 383) that responsibility to initiate and monitor CSR activities in many companies operating in Uganda is largely vested in middle- and bottom-level managers.

- Sheena Lovia Boateng used it in March 2014 to inform her book, *Essays from a Marketing PhD: Year One,* published by Pearl Richards Foundation, Ghana (University of Ghana Business School). This 151-page book is a compilation of essays resulting from reading and synthesizing multiple peer-reviewed publications and articles in the areas of marketing theory, philosophy of science, international marketing, and marketing perspectives on corporate social responsibility. Specifically, when writing on "strategic CSR," on pp. 74–75 the author made use of my Publication No. 6 to reinforce her knowledge on strategic motivation for engaging in CSR. That is, she borrowed my views about the motivational drivers in Uganda, as well as challenges faced in the quest to implement CSR.

The above and other scholarly usage of my publications is summarized in Table 12.

Table 12: A sample of scholarly works that have used my publications

Scholarly usage in	Scholarly output details
Journal articles	Jamali, D., & Karam, C. (2016). Corporate social responsibility in developing countries as an emerging field of study. *International Journal of Management Reviews* (published online ahead of print), 1–30. http://onlinelibrary.wiley.com/doi/10.1111/ijmr.12112/full

Scholarly usage in	Scholarly output details
	de Oliveira, P.M., Fontainha, T.C., & Leiras, A. (2016). The role of private stakeholders in disaster and humanitarian operations. *Journal of Operations and Supply Chain Management*, 9(1), 77–93. http:///dx.doi/10.12660/joscmv9n1p77-93 Tian, Q., Liu, Y., & Fan, J. (2015). The effects of external stakeholder pressure and ethical leadership on corporate social responsibility in China. *Journal of Management & Organization,* 21(4), 388–410. http://dx.doi.org/10.1017/jmo.2015.14 Nkiko, C.M. (2014). SME owner–managers as key drivers of corporate social responsibility in Uganda. *International Journal of Business Governance and Ethics*, 8(4), 2013, http://dx.doi.org/10.1504/IJBGE.2013.059169 Nkundabanyanga, S.K. Balunywa, W., Tauringana, V. & Ntayi, J.M. (2014). Board role performance in service organizations: The importance of human capital in the context of a developing country. *Social Responsibility Journal*, 10(4), 646–673. http://dx.doi.org/10.1108/SRJ-03-2013-0038
Academic award (PhD/master's)	Fathiyyah A.B. (April 2015). *Corporate Social Responsibility (CSR) Management Process At Bank Islam Malaysia Berhad,* Thesis submitted to Othman Yeop Abdullah Graduate School of Business, Universiti Utara Malaysia, in fulfillment of the requirement for the degree of Doctor of Philosophy. Atukunda, A. (Oct 2014). *Exploring the Potential of Corporate Social Responsibility as a Tool for Improving Environmental Management Practices in Manufacturing Industries in Uganda*, PhD proposal submitted to the Department of Management in fulfillment of the requirements for the award of Doctor of Philosophy in Management of Mbarara University Of Science & Technology. Kónya, M. (2014). *Reporting společensky odpovědného podnikání* (Czech) [*Reporting Socially Responsible Business*], thesis submitted to the University of Pardubice for the award of Doctor of Philosophy (PhD). Nkrumah, F. (October 2013). *Corporate Social Responsibility Among Small and Medium Enterprises in Ghana*, dissertation submitted to the University Of Ghana, Legon, in partial fulfillment of the requirement for the award of Master of Arts in Communication Studies.
Textbooks	Diehl, S., Karmasin, M., Mueller, B., Terlutter, R., & Weder, F. (Eds.) (2017). *Handbook of Integrated CSR Communication. CSR, Sustainability, Ethics & Governance Series*. Zurich Switzerland: Springer International Publishing. http://www.springer.com/gp/book/9783319446981 Vertigans, S., Idowu, S.O., & Schmidpeter, R. (Eds.) (2016). *Corporate Social Responsibility in Sub-Saharan Africa: Sustainable Development in its Embryonic Form, CSR, Sustainability, Ethics & Governance series,* Zurich, Switzerland: Springer International Publishing. http://www.springer.com/gp/book/9783319266671 Visser, W. (2016) (Ed). *The World Guide to Sustainable Enterprise—Volume 1: Africa and Middle East,* Sheffield/London: Greenleaf Publishing. Sheena Lovia Boateng (2014). *Essays from a Marketing PhD: Year One.* Accra Ghana: Pearl Richards Foundation.

Source: Author's elaboration

5.4   Commentary on the Quality of Journals in which my Publications have appeared

The citations of my articles making up this thesis in high-quality and top-class journals indicates the scholarly value and importance of my work. For example, Publication No. 6 has been cited over 18 times by different publications appearing in journals with an impact factor of 4.854 (notably, *International Journal of Management Reviews*), while others have also informed several scholarly works. Details regarding the journals citing my publications informing this thesis are shown in Table 13.

Table 13: Journals in which my publications for this thesis have been cited

Journal	Summary of the Journal
International Journal of Management Reviews (IJMR)	*IJMR* is an essential reference tool for business academics and doctoral students alike. The journal covers all the main management sub-disciplines including, for example, human resource management (HRM), organizational business (OB), international and strategic management, operations management, management sciences, information systems and technology management, accounting & finance, and marketing. Each issue includes state-of-the-art literature review articles/surveys which examine the relevant literature published on a specific aspect of the sub-discipline; for example, HRM: appraisal systems. The *IJMR* complements the other publications produced by the British Academy of Management and is deliberately targeted at a wide readership interested in business and management. The journal publishes authoritative literature surveys and reviews. These will address the intellectual and academic needs of the broad academic management community on a global scale.
International journal of Social Economics (IJSE) Australian Business Deans Council Journal Quality List—B ranking: The Publication Forum (Finland) Level 1	*IJSE* provides its readers with a unique forum for the exchange and sharing of information in social economics. The focus of the journal is the impact of economic activity on individuals in the community, and its wider social meanings and consequences. The *IJSE* exists to explore the nature and ethical implications of social-economic problems, as these are analyzed by geographers, historians, philosophers, political economists, political scientists, social and political theorists, sociologists, and theologians interested in social problems, as well as business academics.
Journal of Management & Organization (JMO)	*JMO* provides a unique outlet for management research that considers how context shapes managerial theory and practice, while recognizing the diversity of business practices and environments

Journal	Summary of the Journal
	found around the world. With a global focus, *JMO* provides a new perspective for scholars, educators, students, and practitioners.
International Journal of Business Governance and Ethics (IJBGE)	As the world becomes increasingly dominated by interconnected corporations alongside increasing demands for transparency and accountability, business governance is no longer just about running companies and organizations efficiently, but about managing wider responsibilities. Company directors need to move beyond governance concerns that deal with their functional responsibilities towards understanding how their personal values and actions affect the organizations they lead, and how in turn these affect local and global communities. *IJBGE* provides a professional forum to address these issues.
Social Responsibility Journal (SRJ)	*SRJ* is the official journal of the Social Responsibility Research Network, is interdisciplinary in its scope, and encourages submissions from any discipline or any part of the world that addresses any element of the journal's aims. The journal encompasses the full range of theoretical, methodological, and substantive debates in the area of social responsibility. Contributions that address the link between different disciplines and/or implications for societal, organizational, or individual behavior are especially encouraged.
World Journal of Entrepreneurship, Management and Sustainable Development (WJEMSD)	*WJEMSD* is published in partnership with the World Association for Sustainable Development (WASD). WASD is a unique global forum that brings together people from across the world to discuss key issues relating to entrepreneurship and management that impact global sustainable development. The aims of WASD are to promote the exchange of knowledge, experience, information, and ideas among academicians, scholars, professionals, policy and decision makers, industry, executives, and students to improve the mutual understanding of the role of entrepreneurship and management in achieving sustainable development all over the world.
Review of International Business and Strategy (RIBS) (formerly known as *International Journal of Commerce and Management*)	*RIBS* publishes high-quality peer-reviewed research articles related to international business and global strategy. The journal welcomes empirical studies that employ quantitative, qualitative, or mixed methods; and that investigate issues at the macro and/or micro levels. In addition, the title considers theoretical/conceptual studies that are firmly grounded in the international business/global strategy literature. *RIBS* is keen to present contemporary and innovative research that proposes new perspectives or challenges existing theories, and that advances the understanding of issues related to international business and global strategy.

Source: Compiled from the websites of the respective journals

All the journals above are ranked by the Australian Business Deans Council, Journal Quality List, Australian Research Council Journal List, Publication Forum (Finland), and Qualis (Brazil).

Chapter Six: Conclusion and Directions for Further Research

6.1   Conclusion

This thesis was motivated by the need to shape and manage CSR in an LIC amidst limited available/published CSR practice and scholarly knowledge. From a broader management perspective, this thesis looked at CSR management as a function that coordinates organizational and individual-level efforts to accomplish CSR goals and objectives efficiently and effectively. The "theoretical foundations of CSR management" this thesis examined revealed a mixed, multifaceted phenomenon. That is, the combination of theories used across this thesis emerged from four fields (economics, politics, social integration, and ethics) to form two theoretical paradigms: (i) theories opposing CSR management (which are largely skewed towards economics and politics), and (ii) theories supporting CSR management (which are largely skewed towards social integration and ethics). Hence, it is very difficult to advance one single or specific theory as superior to others when investigating shaping and managing CSR in LIC; rather, a combination of these theories is necessary. Therefore, using an interpretive research paradigm and qualitative methodologies, this thesis found that the state of CSR in Uganda is such that corporate and individual attitudes towards CSR are still undeveloped. They are also largely philanthropic activities; however, critical CSR issues (corporate ethical behavior, stakeholder engagement, organizational citizenship, CI&D, etc.) are rapidly gaining shape and thus paving an opportunity for strategic CSR management in Uganda. Furthermore, the thesis found that CSR contributes significantly to LIC by way of creating employment, conserving biodiversity, and contributing to attainment of the SDGs.

Additionally, the findings show that the most important CSR issues in Uganda can be classified into categories of workplace, marketplace, environment, and community, and managed as shown in Table 14.

Table 14: Categorical summary of key CSR issues in Uganda, and their management

Category	Approaches taken to manage CSR issues
Workplace	Provision of decent working conditions Ensuring equal opportunities Provision of proper remuneration Facilitation of employee health and safety Support of staff volunteerism
Marketplace	Provision of quality products Mitigation and prevention of product harm (to consumers and society at large) Contribution to ensuring sustainable supply chain Development of financial markets Development of business-to-business markets Ensuring sound enterprise development
Environment	Prevention and control of pollution Management of waste Striving towards energy conservation Initiation of and support for recycling mechanisms Enforcement of measures to mitigate climate change Ensuring biodiversity and resource security
Community	Support for and/or engagement with indigenous people to solve problems Donation to worthy causes Contribution towards health programs Support for education initiatives

Source: Author's elaboration

As a contribution to knowledge, this thesis highlights, across its various publications, the current progressive and wide-ranging CSR management approaches that need attention in Uganda. The thesis' publications document how these approaches differ from the obsolete approaches of the ATS era and the postcolonial era. For example,

previously marginalized communities that have been largely positioned as victims, or beneficiaries of CSR activities, should be made relevant stakeholders and co-creators of value towards sustainable development. Additionally, the thesis provides guidance to practitioners via CSR management approaches that can accelerate motivations to engage in CSR, encourage stakeholder engagement/staff buy-in, facilitate financial management and CSR communication, and match CSR with the global SDG agenda, and internationally accepted standards (e.g., ISO 26000) and practices (e.g., GRI).

6.2   Directions for Further Research

This thesis has revealed that the state of CSR in Uganda, and the ways in which the most important CSR issues in this country are managed, are typical of Uganda's lifestyle, values, and norms. Specifically, while companies in Uganda are increasingly developing an interest in CSR engagements, this interest is characterized by various understandings of the concept. The interest and understanding is usually associated with philanthropy or charity (e.g., through firms' social investment in education, health, sports development, the environment, and other community services). In Ugandan culture, there is a traditional focus on giving back to society and community empowerment. Therefore, various local businesses are trying to demonstrate an ability to make a difference in Ugandan society and improve overall quality of life. This brings about challenges, as it is difficult in a developing country such as Uganda for a single entity to bring about change given the enormous scale of these challenges. Additionally, CSR in Uganda is not yet formalized or institutionalized. The CSR benchmarks commonly used in developed countries—i.e., CSR codes, standards, management systems, and reports—are largely absent in Uganda. SMEs in the country tend not to follow formalized procedures for CSR-

related issues (e.g., waste-management policies and occupational health and safety guidelines), but rather approach them informally based on intuition, integrity, and personal motivations of CEOs. This was found to be particularly common among small firms, independent of context. Nevertheless, there exist some formal CSR practices in Uganda. These are usually conducted by large, high-profile national companies and MNCs, particularly those with known international brands or those striving for a global status (e.g., international energy companies such as Royal Dutch Shell plc, Total, and Tullow Oil plc; banks such as DFCU Bank and Standard Chartered Bank Ltd; and agricultural companies including Kakira Sugar Ltd).

Considering the above, this thesis recommends further research that will enable companies in Uganda, particularly SMEs (since they make up over 80% of businesses in the country) to obtain a deeper understanding of CSR aspects, thereby enabling them to integrate CSR with their business practices.

6.3   Practical Implications for CSR Managers in Uganda

To shape and manage CSR in Uganda, as well as in other LIC, the following areas of implications are drawn from this thesis (and detailed in Table 15 below).

   i.   Implications within practitioners' companies
  ii.   Implications within practitioners' broader business circles
 iii.   Implications for practitioners' companies and LIC governments
  iv.   Implications for practitioners' companies and nongovernmental stakeholders
   v.   Implications for practitioners' companies and global CSR role-players

Table 15: Implications for shaping and Managing CSR in Uganda

Within practitioners' companies	Within practitioners' broader business circles	For practitioners' companies and LIC governments	For practitioners' companies and nongovernmental stakeholders	For practitioners' companies and global CSR role-players
1. Have at least a basic CSR orientation 2. Have developed CSR policies in place 3. Engage in CSR skills development	1. Persuade chambers of commerce to push for CSR management practices 2. Establish learning forums 3. Set industry CSR protocols	1. Set national agenda for CSR 2. Establish country-specific CSR standards and protocols 3. Actively engage in public–private partnerships to leverage their capacity and maximize sustainable (CSR) development impact	1. Conduct collaborative interventions 2. Engage in social capacity building 3. Encourage and support CSR teaching and research	1. Ensure active participation in CSR global forums; e.g., UN Global Compact, CEO Water Mandate, etc. 2. Apply international standards; e.g., ISO 26000 3. Learn from best-practice case studies; e.g., from GRI

Source: Compiled from my publications

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Appendices: Publications forming this Thesis

(These have been attached as physical publications.)

1. Nkiko, C.M. & Katamba, D. (2010). CSR Uganda Profile. In V. Wayne & T. Nick (Eds.), *World guide to CSR: A country by country analysis of corporate sustainability and responsibility* (pp. 416–422). Sheffield, UK: Greenleaf Publishing.

2. Katamba, D. (2013). Uganda country report. In A. Smit (Ed.), *Corporate social responsibility in sub-Saharan Africa: Guiding notes from a mapping survey* (pp. 227–245). Bonn and Eschborn, Germany: Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH.

3. Katamba, D., Christoph, Z., Tushabomwe-Kazooba, C., & Haag, D. (Eds) (2012). *Principles of Corporate social responsibility: A guide for students and practicing managers in developing and emerging countries*. Houston, TX: Strategic Book Publishing and Rights Agency.

4. Katamba, D., Nkiko, C.M., Tushabomwe-Kazooba, C., Babiiha, M.S., Kemeza, I., & Wickert, C.M.J (2014). Integrating corporate social responsibility into efforts to realize the Millennium Development Goals: Lessons from Uganda. *World Journal of Entrepreneurship, Management and Sustainable Development,* 10(4), 314–333.

5. Katamba, D., Nkiko, C.M., & Ademson, C. (2016). Managing stakeholders' influence on embracing business code of conduct and ethics in a local pharmaceutical company: Case of Kampala Pharmaceutical Industries (KPI). *Review of International Business and Strategy,* 26(2), 261–290.

6. Katamba, D., Tushaabomwe-Kazooba, C., Babiiha, M. S., Nkiko, C.M., Nabatanzi, A.M, & Kekaramu, J.H. (2012). Corporate social responsibility management in Uganda: Lessons, challenges and policy implications. *International Journal of Social Economics,* 39(6), 375–390.

7. Katamba, D., Nkiko, C.M., Tushabomwe-Kazooba, C., Babiiha, M., and Kemeza, I. (2014). Community involvement and development: An intermarriage of ISO 26000 and Millennium Development Goals. *International Journal of Social Economics,* 41(9), 837–861.