The challenges of communicating CSR: Findings from a multinational company in Ghana

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ABSTRACT: *The communicative dimension of corporate social responsibility has been identified as a 'double edged sword' for companies. Although prior literature recognises the value of communication in CSR implementation, there are also established complexities in how to make CSR actions known and recognised by stakeholders. This study explores the seeming challenges encountered by a multinational CSR frontrunner in Ghana in communicating social responsibility activities to its stakeholders. The qualitative study focused on semi-structured interviews with CSR communication managers and other key stakeholders in the company who have in-depth knowledge about CSR. The empirical results demonstrate that unique contextual conditions are major sources of complexities and tensions in CSR communication. Findings revealed key CSR communication challenges including cost of communicating CSR, 'cash cow' perceptions of multinational companies, high stakeholder expectations and demands for CSR initiatives, and intransigent media landscape. The literature suggests that there is sparse research that examines specific challenges in communicating corporate responsibility. The study therefore advances the CSR communication scholarship by providing insights into unique challenges faced by multinational companies in host countries, particularly within a sub-Saharan African context, Ghana, along with the strategies adopted to overcome the challenges. Being cognisance of how cultural diversity and local situations influence communications about CSR can provide both theoretical and practical implications for researchers and practitioners.*
KEY WORDS: Communicating CSR, Social Responsibility, CSR Challenges, Multinational Companies, Ghana

INTRODUCTION

There has been a global push for companies to be more responsible in this era of complex social and environmental problems (Elving *et. al.* 2015). Empirical studies have shown that in view of

calls for greater accountability and transparency, companies can no longer think about their shareholders alone or consider their responsibilities to society as an optional extra (e.g. SchrÖder 2021). Today, companies of all kinds (whether large or small, for profit or not-for-profit) seek ways to improve their public image through various forms of responsibility to society and the environment, what has come to be referred to as Corporate Social Responsibility or CSR (Tench and Amo-Mensah, 2017). In its basic sense, CSR reflects companies' commitment to positively influence or improve society and the world at large. For the past decade or so, the idea that companies should not only engage in ethically-oriented practices but also communicate or make known such activities to both internal and external stakeholders has been widely established in CSR management literature (e.g. Verk *et. al.* 2021). Thus, socially responsible companies also attempt to create awareness about their responsible actions (using a variety of communication channels such as websites, annual reports, CSR/Sustainability reports and social media platforms) in order to create positive stakeholder perceptions. A 2015 survey by Cone Communications of about 1,003 millennials that participated in the study, for instance, showed that 93% and 82% of millennials respectively would develop positive attitudes towards companies most active in CSR and also communicate such initiatives. In another study by Cone Communications in 2017, which was based on about 25 years of benchmark data, CSR communication became a differentiator for consumers as 88% of the consumers surveyed indicated they would criticise and boycott companies with bad reputation for CSR. The study further established that communications about CSR translated into year-on-year positive reputational benefits for companies, consistent with a 2020 report from Reputation Institute, a global consulting firm, which underscored strong correlation between CSR and corporate reputation (78% of global consumers were willing to buy from companies with a reputation for CSR). Moreover, a KPMG survey also indicated that CSR communication has become a mainstream corporate agenda around the world, embarked upon by 80% of the 5,200 businesses the company surveyed in 52 countries, up from 71%, 73% and 75% in 2013, 2015 and 2017 respectively (KPMG, 2020).

Even though studies suggest that disseminating responsibility information has caught on worldwide, along with its potential beneficial reputational effects, there is evidence that the communicative dimension of CSR "tends to have negative connotations" (Jauernig and Valentinov, 2019, p. 9), what has been described as the 'double edge' (Morsing, 2017); 'the paradox' **(**Waddock and Googins, 2011); or the 'Catch 22' of communicating CSR (Morsing *et. al.* 2008). The challenge for companies in communicating CSR is how to make their actions "known and acknowledged by stakeholders, that the company is dedicated to the path of responsibility, and further, to what extent and how the company deliberately should communicate" (Morsing *et. al.* 2008, p. 98). Skarmeas and Leonidou (2013), for instance, note that due to several revelations of corporate fraud and scandals enacted over the years, "stakeholders doubt the extent

to which companies live up to their professed standards and consumer skepticism toward corporate social involvement is on the rise" (p. 1831). From Skarmeas and Leonidou's (2013) perspective, CSR communication programmes are often called into question arising from cosmetic responsibility actions that seek to promote self-interested company motives. Besides, corporate ethical controversies involving well-known prominent companies including: Nike (sweatshop problems in the 1990s); Walmart (struggles with ethical business practices in the mid-2000s); Enron (accounting scandal in 2001); BP (the 2010 Deep water Horizon oil spill); Starbucks (boycott over tax avoidance issues in 2012); Volkwagen (emissions scandal in 2015); Wells Fargo (accounting Fraud in 2016); Uber (ethical issues in 2017); Facebook (privacy issues in 2018); Shell (human rights issues in Nigeria); and, Proctor and Gamble (2019 backlash against 'the best men can be' promotional campaign) raise stakeholder concerns about the true motives behind CSR. According to Misani (2017), such scandals and unethical practices are reflections that "reputations for CSR can be built on deception" (p.191). Additionally, most of the companies (e.g. Volkswagen) implicated in these ethically questionable environmental and human rights cases are Multinational Companies (MNCs), which were hitherto perceived as socially responsible or companies that had successful examples of CSR. Significantly, the glaring effects of such corporate irresponsible behaviours (e.g. climate change, global warming), coupled with discrepancies between talk and action of these otherwise known reputable companies undermine the core tenets of CSR communication creating conflicts and tensions between companies and their stakeholders (e.g. Lock and Schulz-Knappe, 2019; SchrÖder, 2021).

On the other hand, a number of scholars have argued that due to contextual peculiarities, there are significant gaps between advanced and developing economies given the increasing rate in which already developed markets continue to grow (e.g. Jamali *et. al.* 2015**).** Within this context, globalisation, technological advancements and foreign direct investments have seen the growing influence of MNCs as they extend their engagements across national borders, particularly targeting developing and emerging markets (Amo-Mensah and Tench, 2018). Although the literature has established that due to the global presence and size of MNCs, these companies can provide developing nations with many potential economic development (including employment, infrastructure, trade, capital inflows and robust economy for various opportunities), there are also debates about the environmental and cultural impacts of foreign businesses on traditional societies and on future generations. As far back as 1973, the International Labour Organisation (ILO), for instance, observed that "for some multinational companies are an invaluable dynamic force and instrument of wider distribution of capital, technology and employment; for others they are monsters which present institutions, national and international cannot adequately control, a law to themselves with no reasonable concept, the public interest or social policy" (p.3). These insights from the literature indicate that in spite of the perceived role played by MNCs in economic

development in host communities, there are also concerns that these companies have become very powerful economic actors, partly due to tendencies of being more profitable than their domestic counterparts. Moreover, greater visibility of these MNCs further exposes them to stakeholder scrutiny which leads to consequent vulnerability to reputational damage.

At the same time, there are also some findings showing that even though the 'double-edge' perspective acknowledges underlying tensions in CSR communication, there is lack of clarity on the specific challenges companies face when it comes to communicating CSR (e.g. Jauernig and Valentinov, 2019). Siltaloppi *et. al.* (2021) categorically stated that the literature has largely overlooked the main tensions confronting MNCs in CSR communication in spite of the differing circumstances characterising unique markets. On their part, Morsing and Spence (2019) add that since companies that transact businesses in international markets "may be confronted with a plurality of differencing expectations of social and cultural norms", it is imperative to understand the main difficulties encountered by such companies in their CSR communication efforts (p. 1924).

In the past few decades, a lot of MNCs have penetrated the Ghanaian market. These companies best lead the CSR movement in the country and have injected some dynamism into the communication of sustainable business practices compared to their local counterparts (e.g. Ansu-Mensah, 2021). There are also indications that various stakeholder groups now see it as a responsibility to hold companies to their social and environmental commitments. Thus, these groups are not willing to brush under the rug corporate environmental responsibility and accountability. On the research front, Amo-Mensah (2021) did a comprehensive systematic review of academic papers published on CSR in Ghana from 2007 to 2020. The study found that even though a considerable amount of research has been conducted on social responsibility, research on the communication aspect of CSR is still at a peripheral stage. Out of the 61 academic papers reviewed, 44 of the 54 empirical papers (7 of them were theoretical/literature reviews) assessed focused on CSR while only 10 centred on CSR communication. The study also revealed that even though the blossoming multifaceted literature on CSR/CSR communication in Ghana has significantly elicited a myriad of arguments in various areas (including the nature of companies CSR practices, perceptions about companies CSR and web-based CSR disclosures), none of these studies attempted to look at the specific challenges companies face in their communications about CSR. Accordingly, this study significantly addresses this gap. The study draws on legitimacy and stakeholder theories to explore the seeming challenges faced by a leading multinational company in Ghana in communicating CSR activities to its stakeholders.

The study focuses on MTN Ghana Limited (a subsidiary of MTN Group based in South Africa with operations in twenty-one countries across Africa and Asia), which is the largest and leading provider of telecommunications services in Ghana by market share, with a total subscriber base of

59.70% as of January 2022 (National Communications Authority, 2022). MTN is also a CSR frontrunner in Ghana and has won several awards for its strong commitment to socially responsible initiatives. For example, through its MTN Ghana Foundation, the company won the 'CSR company of the year award' in 2015, 2016 and 2018 at the Ghana CSR Excellence awards, organised by the Centre for CSR West Africa. Research also confirms that MTN Ghana is well known for being an excellent example of CSR (e.g. Hinson and Kodua, 2012; Abukari and Abdul-Hamid, 2018). Significantly, this study contributes to how MNCs communicate CSR in international markets and how host communities influence CSR communication strategies and operations. In particular, it contributes to the CSR communication dilemma literature by highlighting multinational companies' challenges in a unique context, Ghana, an area of research that remains largely unexplored in the CSR communication literature. The rest of the paper is structured in three main areas. The following section looks at the theoretical and empirical propositions on CSR communication. The methodology that guided the study is then presented, followed by the findings of the study, after which the paper wraps up with conclusions.

THE CSR COMMUNICATION CHALLENGE

One of the earliest definitions of CSR communication by Morsing (2006) views the concept as messages that are "designed and distributed by the company itself about its CSR efforts" (p. 171). From a stakeholder theory perspective, Podnar (2008) builds on this definition to provide a much broader conceptualisation of CSR communication as the "process of anticipating stakeholders' expectations, articulation of CSR policy and managing of different organisational communication tools designed to provide true and transparent information about a company's or a brand's integration of its business operation, social and environmental concerns, and interactions with stakeholders" (p. 75). In their study, Amo-Mensah and Tench (2015) also detail the scope and functions of communication within the social responsibility framework and describes CSR communication as "the process by which companies manage information about their socially responsible initiatives and exchange this with stakeholders for the purpose of creating shared understanding" (p.18). Considered at the organisational level and situated within the field of corporate communication, CSR communication generally deals with how a company engages with all of its stakeholders about CSR achievements and efforts.

Within the burgeoning CSR communication literature, the question of how to communicate CSR to avoid stakeholder scepticism and cynicism remains a key issue. Morsing (2017), for instance, observes that "CSR communication not only informs but also triggers new questions of corporate behaviour, and a critical search for gaps between what is said and what is done becomes a main focus" (p.284). Morsing's (2017) argument supports what researchers have termed 'the CSR promotional dilemma' (Coombs and Holladay, 2012). Thus, while the opportunities for

communicating CSR are no doubt many, there are also attendant challenges arising out of concerns about the sincerity of companies' CSR claims (Zerfass *et. al.* 2018). In terms of opportunities, scholars have emphasised the 'strategic turn' in CSR communication to depict value creating embodiments of integrating social and environmental issues in business operations, along with its mutually beneficial business-society aspects (e.g. Høvring, 2017; Potter and Kramer, 2011; Vallentin and Spence, 2017). Porter and Kramer (2011) for example introduced the concept of 'shared value' into the CSR management literature to urge companies to create economic value in a way that also helps to address societal challenges. On their part, Du *et. al.* (2010) found that the reputational benefits from CSR communication represent a potential growth for organisations in other areas including gaining legitimacy, increased sales, customer loyalty and better financial performance. Buttressing Du *et. al.*'s (2010) standpoint, Golob *et. al.* (2017) further note that aside the functional value of communication for CSR, there is also interpretive and constitutive value, playing an important role in how to construct the CSR communication process.

On the contrary, as the literature has emphasised, demands for ethical business practices, along with increased stakeholder expectations trigger "widespread dissatisfaction with companies practicing and communicating CSR, raising stakeholder scepticism towards corporate CSR messages" (Elving *et. al.* 2015, p. 119). Scepticism generally involves a questioning attitude or doubt towards companies CSR claims or when stakeholders judge negatively the rationality behind CSR messages (Pirsch *et. al.* 2006). Drawing on attribution theory, Du *et. al.* (2010) categorised stakeholder attributions into intrinsic and extrinsic. In intrinsic attributions, stakeholders judge companies' actions as reflecting the needs of society while in extrinsic attributions these interested groups think that companies act in self-interest rather than the interest of society, causing tensions and apprehensions (Elving, 2013). On stakeholder attributions, a groundbreaking study by Morsing and Schultz (2006) empirically illustrated the managerial challenge of communicating CSR in three Scandinavian countries (Denmark, Norway and Sweden). A national survey conducted in each country established different stakeholder perceptions of how companies should publicise CSR information. While some stakeholders surveyed supported conspicuous public declaration of ethical ambitions, others believed less conspicuous attempts are appropriate ways to communicate about CSR to avoid what Ashforth and Gibbs (1990) describe as the 'self-promoter's paradox'. Based on these findings and a follow-up study which specifically focused on two CSR frontrunners in Denmark, Morsing *et. al.* (2008) contributed two models to the theoretical CSR communication literature: 'the expert CSR communication process', where third-party expert sources (e.g. opinion leaders) communicate CSR to a wide variety of groups via what the authors refer to as the 'the endorsed CSR communication process'. Against this backdrop, Kim (2014) also observed that third-party sources are considered more authentic than company-controlled mechanisms. This is supported by Du *et. al.*'s (2010) study which showed that communication

about CSR from corporate sources evoke more stakeholder scepticisms and cynicisms. In their study, Morsing *et. al.* (2008) also suggest 'an inside-out approach' (building credibility with internal stakeholders prior to external engagements) to CSR communication implementation and management. Pomering and Dolnicar (2009) add that combining source trustworthiness with message credibility are crucial factors that help to reduce stakeholder scepticism. Weder *et. al.* (2019) further call for reorientation and conceptual rethink of CSR communication from informational approaches to impact-oriented strategies and two-way dialogic communication processes.

In line with Weder *et. al.'*s (2019) proposition, the fit between CSR claims and actual actions has been approached mainly from two perspectives in the CSR communication literature: functionalistic and constitutive approaches (e.g. Golob *et.al.* 2013). Functionalistic or instrumental approaches are based on one-way communication processes and rely on transmission of CSR information from companies to stakeholders in a way that reflects the popular seminal container or conduit metaphor, as described by Reddy (1979), where communication is likened to a conduit facilitating the transfer of thoughts and ideas from one party to the other. Schoeneborn *et. al* (2020) note that from this approach, CSR communication is primarily seen "as an instrument that is employed by corporations to disseminate (truthfully or otherwise) information" (p. 9). Instrumental orientations to CSR communication also draw on Friedman's (1970) business-oriented ideas where responsibility of companies to their shareholders and increased monetary growth become paramount. Thus, companies are motivated to engage in CSR communication purely from a business case perspective, where emphasis is on how and to what extent investments in such practices benefit the bottom line or business outcomes (e.g. Carroll and Shabana, 2010). On the other hand, modern orientations and practices of CSR communication follow constitutive approaches which advance jointly constructed understandings of communication in social contexts and focus on interaction and co-creation (e.g. Christensen and Schoeneborn, 2017; Schoeneborn and Trittin, 2013).

It is important to emphasise that, from a stakeholder view of responsibility, companies look beyond the interests of shareholders to also consider the needs and expectations of other groups who affect or are "affected by the realisation of the organisation's purpose" (Freeman, 2010, p.26). The stakeholder theory is premised on the idea that companies can be both profitable and socially accountable. Over the last decade, the theory has been widely applied in CSR communication research (e.g. Devin and Lane, 2014; Schmeltz, 2012) to challenge normative and descriptive theoretical constructs that champion one-way communication and shareholder wealth maximisation (for example, the ideas by Henderson, 2001; Sternberg, 2009; Sundaram and Inpken, 2004). From a strategic perspective and in line concepts of legitimacy, companies have utmost accountability for their activities and performance and are answerable to relevant groups (May,

2011). Within this scope, MNCs ought to be pragmatic in managing stakeholder perceptions in order to fulfill their part of the social contract, as legitimacy theory postulates. In a seminal work, Suchman (1995) detailed how companies can continue to exist to achieve their purpose through socially desired actions. The theorist highlighted the importance of legitimacy theory and offered an explanation of the concept as "a generalised perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs and definitions" (p. 574). The importance of stakeholder and legitimacy theories is evidenced by their wide application in groundbreaking CSR (e.g. Kakabadse *et. al.* 2005; Garriga and Melé (2004) and CSR communication studies (e.g. Morsing and Shultz, 2006; Golob *et. al.* 2014; Lock and Schulz-Knappe, 2019). For instance, Lock and Schulz-Knappe (2019) established a link between credible CSR messages and corporate legitimacy, particularly for challenged sectors and organisations, where MNCs are dominant. The 2020 Edelman Trust barometer, which surveyed over two million respondents around the world, also confirmed that stakeholder trust in businesses lead to corporate legitimacy or greater licence to operate (Edelman, 2020). What the Edelman Trust Barometer (2020) suggests is that stakeholder trust in business is the main predictor of success or failure in companies' CSR communication practices.

The stakeholder and legitimacy theories also acknowledge the complex symbiotic relationship between business and society (Golob and Podnar, 2014). Within this context, Schultz *et. al*. (2013) draw on constitutive approaches and argue for a communication view of CSR that highlights the complexities of networked societies, specifically looking at how companies and their stakeholders can uniquely construct CSR via both traditional and new communication technologies to resolve complex societal problems. Morsing and Schultz (2006) focused on the concepts of sense making and sense giving and Grunig and Hunt's (1984) models of public relations to detail how companies and their stakeholders can co-construct CSR via three strategies: stakeholder information, stakeholder response and stakeholder involvement strategies. In their groundbreaking work on CSR as aspirational talk, Christensen *et. al.* (2013) used the aspirational metaphor to link corporate talk and action. The metaphor of CSR as aspirational talk, as espoused by the authors, points out the consequences of corporate hypocrisy which culminate into stakeholder attributions. As Jauernig and Valentinov (2019) pointed out, communication about CSR driven by self-interested or instrumental motives questions the moral imperative of responsibility, thereby, affecting the ethical stance of CSR communication. The literature refers to such corporate-centric CSR communication approaches characterised by hypocrisy as 'greenwashing' (when a company claims it is environmentally conscious than it really is), whitewashing (deliberately covering up or concealing unfavourable company information), or blue washing (appearing to adhere to ethical standards (Elving and van Vuure, 2011). On her part, Morsing (2017) observed that "when there is lack of consistency between a company's CSR promise and its action, this is seen as act of

immorality" (p.284). Cho *et. al*. (2015) further reinforced the implications of corporate hypocrisy in their work on risks associated with greenwashing, including company-stakeholder conflicts. While Ihlen (2015) highlights the consequences of mere rhetorical commitments to CSR and argues for a shift from such lip-service approaches to corporate responsibility, Kuhn and Deetz (2008) conceptualised how a critical approach to stakeholder communication can lead to co-creation of mutual realities rather than superficial forms of engagement in company-stakeholder engagements.

One of the earliest studies that sought to provide a comprehensive understanding of the CSR communication landscape in the Ghanaian context is that of Amo-Mensah and Tench (2015). The study by Amo-Mensah and Tench (2015) examined the websites of top 100 companies in Ghana (GC100) via content analysis of the type of CSR information and the extent to which such messages feature on the medium. The findings revealed an increased level of awareness of CSR communication by GC100 companies, although overall, CSR content did not feature prominently on the websites of the GC100. The study highlighted CSR communication as an emergent field of study in Ghana, similar to the observations by Abugre and Nyuur (2015) and Abukari and Abdul-Hamid (2018). Abugre and Nyuur (2015) studied a total of 193 managers from different industry sectors in Ghana to understand how these managers practice and communicate CSR. Abukari and Abdul-Hamid (2018) also looked at how telecommunications companies in Ghana report social and environmental issues on their websites looking at five thematic areas: economic, ethical, community, environment and human resource. Findings from the study showed that CSR communication in the telecommunications sector in Ghana is largely characterised by implementation of philanthropic and community-based issues, as Amo-Mensah and Tench (2015) also found. In another study in the telecommunications sector, Boateng and Abdul-Hamid (2017) found that companies mostly adopted impression management strategies including ingratiation, exemplification, emotional appeals and other self-promotion tactics on corporate websites in an attempt to form favourable stakeholder perceptions.

Drawing on the Global Reporting Initiative Guidelines (GRI), Welbeck (2017) examined the adoption of CSR disclosure practices among 17 listed companies on the Ghana Stock Exchange, using data from the companies' annual reports from 2003-2012. The key findings from the study indicate a general adoption of voluntary sustainability reporting and a somewhat positive relationship between CSR reporting and both firm size and global reporting standards. Opoku Appiah *et. al.* (2016) also found strong positive relationship between firm-specific characteristics (age, size origin) and CSR communication after examining the homepages of thirty-one private Ghanaian Insurance firms. In the banking sector, Boateng (2016) investigated how state-owned and foreign banks practice CSR communication and how such practices differ. Data were extracted from the websites of twenty-six banks operating in Ghana and quantitative content analysis

procedures were performed. According to the study, the foreign banks made significant efforts to engage in robust online CSR communication approaches than the local banks. The findings are in line with Hinson's (2011) study which observed that the extent to which global banks have a diversified approach to web-based CSR communication practices is higher than domestic banks operating in Ghana. A similar study by Hinson *et. al.* (2010) found that CSR online disclosure of award-winning banks in Ghana remained limited as opposed to non-award winning banks that dynamically exploited the benefits of websites to effectively communicate about their CSR to internal and external stakeholders. In a related development, a longitudinal study by Nyarku and Hinson (2018) over a five-year period (2010-2014) sought to compare CSR reporting practices of local and foreign banks in Ghana, drawing on data retrieved from fifty annual reports. Using Branco and Rodriques' (2006) online CSR framework, Nyarku and Hinson (2018) found that CSR disclosures of both the local and foreign banks in the annual reports over the study period were considerably higher even though there were more external (community involvement and environmental issues) than internal (human resource and product or service related issues) disclosures. On the other hand, a study by Coffie *et. al*. (2018), which evaluated the annual reports of thirty-three companies listed on the Ghana Stock exchange over a six-year period (2008-2013), established a positive correlation between corporate governance activities and the extent and quality of CSR disclosures of the companies.

It can be observed from the above review that prior studies in Ghana have looked at CSR communication from various dimensions. However, majority of the studies have focused on CSR reportage on companies' websites (e.g. Abukari and Abdul-Hamid, 2018; Amo-Mensah and Tench, 2015; Boateng and Abdul Hamid, 2017; Hinson *et. al*. 2010; Hinson, 2011; Opoku Appiah *et. al.* 2016) or in annual reports (e.g. Coffie *et. al*., 2018; Nyarku and Hinson, 2018). An examination of the challenges facing companies as they communicate CSR to internal and external stakeholders remains somewhat missing in the prevailing literature. Consequently, this paper explores the challenges of communicating social and environmental issues by a multinational CSR frontrunner, MTN, in Ghana. The question is: What are the challenges faced by the company in the implementation of CSR communication in its host community?

METHODOLOGY

Sample and procedure

The study explores the seeming challenges faced by a multinational CSR frontrunner in Ghana in communicating CSR activities to its stakeholders. Given the research gap on the specific challenges companies face when it comes to communicating CSR, as confirmed from the literature (e.g. Siltaloppi *et. al.* 2021), the study relied on a qualitative approach to gain in-depth empirical understanding of the nature of the CSR communication problems in the company (e.g. Creswell

and Creswell, 2018). The qualitative case study focused on the largest and leading provider of telecommunications services in Ghana, MTN, which is a household name in the country for efforts in CSR-related activities (e.g. Abukari and Abdul-Hamid, 2018). According to Yin (2018), case studies are useful in exploratory studies to capture a range of perspectives and to generate new ideas on the subject of interest. Many studies in CSR communication from various country contexts have focused on case studies (e.g. Brunton *et. al.* 2015; Morsing *et. al.* 2008; Devin, 2016). The participants for the study were mostly drawn from the MTN Ghana Foundation and the Corporate Communication Department as well as other sections in the company responsible for the implementation of CSR communication. These were CSR communication managers, corporate communication managers, CSR communication coordinators and other managers responsible for specific CSR-related projects. A total of eighteen participants were purposefully selected to address the needs of the study. As Patton (2015) suggests, the rationale for purposeful sampling is to select *information-rich* cases from which a researcher can learn more about the phenomenon under study. Semi-structured interviews (guided by a flexible interview protocol) were conducted to elicit data from the eighteen participants. The interviews assessed different facets of CSR communication issues, specifically exploring CSR communication challenges and ways of dealing with such challenges. The interviews generally covered duration of between 45 minutes to 1 hour and the sessions were interspersed with probing, follow-up questions and comments to generate further revelations and insights. Following participants' consent, the interview sessions were audio-recorded to facilitate maximum concentration and engagement and to also ensure accurate and complete representations of participants' perspectives and experiences relevant to the study. Notes were also taken to support the ideas garnered in the interviews. The audio-recorded interviews were transcribed, coded and thematically analysed drawing on the approach proposed by Braun and Clarke (2006, 2013). The results obtained from the analysis are presented and discussed (using pseudonyms for the participants to ensure confidentiality) in the following section.

FINDINGS AND DISCUSSION

This section presents and discusses the empirical findings of the study which sought to examine the challenges of communicating CSR of a multinational company operating in Ghana, specifically MTN Ghana. According to the data, CSR forms an integral part of the company's culture, however, due to the industry environment and unique contextual conditions, the communication aspect of CSR is both challenging and complex. It was clearly visible from the data that CSR communication challenges were predominantly as a result of factors within the company's external operational environment as opposed to internal organisational factors. Findings revealed key CSR communication challenges including cost of communicating CSR, 'cash cow' perceptions of

multinational companies, high stakeholder expectations and demands for CSR initiatives, and intransigent media landscape.

In respect of CSR, insights from all the participants suggest that MTN Ghana is a company with social conscience and this explains why the MTN Ghana foundation was set up in 2007, the year after the rebranding of the company was done in 2006. "*We incorporate best CSR practices into our business", "CSR has taken centre stage in the company's mission and vision", "Management and employees understand CSR", "There is the MTN 21 days of Y'ello care, an annual employee CSR initiative which takes place in June across all MTN Group operations, including Ghana"* were some of the participants' responses. The findings support studies by Hinson and Kodua (2012) and Abukari and Abdul-Hamid (2018) which established similar results in the Ghanaian context. There are also studies in other contexts that have established CSR integration in company systems, for example in Bangladesh (e.g. Roy and Quazi, 2022), Italy (e.g. Maccarrone and Contri, 2021) and Hungary (e.g. Szanto, 2019). These findings resonate with the worldwide survey of companies by KPMG in 2020. According to the data, the MTN Ghana Foundation is an autonomous registered CSR management arm of MTN Ghana and its mission is to help structure and implement the company's CSR agenda. The participants explained that the core mandate of the Foundation is to *"undertake CSR programmes and projects on behalf of the main MTN Ghana business"* (CSRCOM participant 5). Thus, "*the foundation represents the CSR initiatives of MTN Ghana*" (CSRCOM Participant 3). It emerged that the corporate communication department is also responsible for overseeing various forms of CSR communication activities with internal and external stakeholders. From the data, the department *"manages and orchestrates all internal and external communication related to CSR"* (CSRCOM Participant 1) and helps to "*plan, coordinate and implement all CSR communication activities*" (CSRCOM Participant 2).The participants observed that MTN Ghana gets its direction of CSR/CSR communication from its parent company, MTN group, which charges each of its twenty-one operating countries to have a CSR arm, and also, to dedicate a percentage of total revenue (a percentage of profit after tax) for CSR engagements: "*The parent company, MTN Group, makes it mandatory for each of its subsidiaries to have a CSR arm, and also, to set aside one percent of profit after tax for CSR initiatives"* (CSRCOM Participant 1).

On the other hand, the participants noted that the company recognises communication as a significant management component of CSR, however, *"the extent of communicating CSR is low"* (CSRCOM Participant 4) due to the industry environment and unique contextual conditions. The less emphasis on CSR communication processes partly stem from a cost management approach to CSR communication or a company-based restrictive CSR communication policy that ultimately aims at prioritising investments in actual CSR practices due to the enormous stakeholder needs of the operating environment. *"We focus attention on actual CSR initiatives than on the*

communication of such activities", "CSR commitments are not actively communicated", "There is a policy measure that restricts CSR communication spend", "The many social needs are increasingly challenging and therefore the ultimate aim is to make the impact of CSR projects more pronounced" were some responses that emerged from the data. The participants explained that due to limitations in terms of budgetary allocations, there is a defined cost structure for communicating CSR to ensure effective use of resources and to make sustainable allocations for real CSR projects. Thus, the company has stuck to a policy-based restriction that helps to control CSR communication spend to maximise value in real CSR practices. Per the company policy, communication typically amounts to 10% of the entire CSR budget, therefore, the total amount for communicating a CSR project does not exceed the amount budgeted. A greater focus on actual CSR practices, according to the data, has the potential of making positive contributions to the development of the Ghanaian society. Consequently, the company complies with the cost-cutting management approach to develop CSR strategic goals and to ensure long-term stability of addressing real community-based issues and interventions. As far as the company is concerned, there is a constraint to find appropriate balance between CSR and CSR communication due to the increasingly challenging socio-economic needs of the community in which the company operates and the obligation to do something good for the community. For the most part, the company is mindful of emphasising CSR communication due to the cost implications of meeting CSR expectations, as also established by Jayakumar (2013) in the Indian context. Szanto (2019) also observed similar financial constraints by Hungarian MNCs for host CSR programmes.

The company's less emphasis on CSR communication is consistent with findings by Střiteská and Bartáková's (2012) and Walker *et. al.* (2010) in the Czech Republic and the USA respectively, but contrasts studies in the extant literature that tout the importance of best combining CSR with effective internal and external CSR communication (e.g. Roy and Quazi, 2022; Schoeneborn *et. al.* 2020; Verk *et. al.* 2021). Specifically, the findings go contrary to many previous studies that have found that large companies, particularly, MNCs are proactively engaging and interacting with their stakeholders about their CSR efforts and achievements (e.g. Baumann-Pauly *et. al.* 2013; Devin, 2016; KPMG, 2020). Ajayi and Mmutle (2021), for instance, underlined the positive effect of communication on CSR and how a passive CSR communication approach can negatively affect a company that scores highly on real CSR practices or is a best example of a socially responsible company. From stakeholder theory and legitimacy theory perspectives, there is ample evidence that communication is key to successful CSR since it keeps stakeholders aware and informed about CSR engagements (e.g. Golob et al 2017); creates a sense of transparency and accountability (e.g. Roy and Quazi, 2022); fosters two-way CSR relationships (e.g. Christensen and Schoeneborn, 2017); reduces stakeholder scepticisms (e.g. Elving *et. al.* 2015); maintains corporate legitimacy

(e.g. Edelman, 2020); and ultimately, builds positive organisational image (e.g. Ajayi and Mmutle, 2021).

Perhaps not surprisingly, the 'cash cow' perceptions of multinational companies came out strongly as a major CSR communication concern of the company since this presents other issues relative to the media landscape and regulatory processes. The participants used the metaphor of 'cash cow' to depict how stakeholders view multinational companies as 'big' companies that generate much higher income and therefore have to also plough part of the higher profits or increased cash flow back into the existing market through CSR. It was apparent from the data that even though the company ought to raise awareness about socially responsible practices, the instinctively 'cash cow' mentality by stakeholders makes the company overly careful in communicating CSR in order not to attract other members from the community who might also want to 'cash' (in the form of CSR) from the company. One participant observed that this 'cash cow' mentality goes beyond the company to general perceptions of MNCs operating in developing countries given their size, net income, assets and power: *"there is a general assumption that multinational companies are 'cash cows because they are big companies that have branches abroad"* (CSRCOM Participant 4). Another participant described the cash cow mentality this way: *"as the largest and leading telecommunications company in the country, naturally, there is preference for the company's products and services, therefore, everybody sees the company as super rich and as a source of support"* (CSRCOM Participant 9). As revealed through the data, multinational companies in Ghana enjoy a greatly revered status and are seen as occupying bigger stakes in national agenda. Consequently, these companies are labelled or perceived as 'marketised' commodities that are essential for communities to survive. On this premise, a company that has established itself on the top in CSR has to control the extent of communication about such efforts or sometimes has to consciously avoid communication about CSR entirely due to stereotypical stakeholder perceptions. In some cases, *"once we share the good news about the company's activities on various social causes, other communities also approach us to have a share of the CSR cake"* was one such response from a participant (CSRCOM Participant 6). This observation is in alignment with ideas by Jamali *et. al.* (2015) who suggest that developing countries are so dependent on MNCs to contribute to socio-economic development of communities. Findings of other studies (e.g. Ansu-Mensah *et. al.* 2021; Awuah *et. al.* 2021) in Ghana have similarly established 'cash cow' perceptions of MNCs and overdependence on these companies for various forms of support. Ansu-Mensah *et. al.* (2021), for instance found that, MNCs in Ghana strive to maximise stakeholder benefits in CSR in order to adapt to the country's socio-economic contingencies.

According to the data, the 'cash cow' perceptions of the company lead to other CSR communication challenges in regard to the media landscape which serves as a source of CSR content. Most of the interviewees noted that communication becomes even more difficult due to

the relative cost of communicating CSR in the traditional media (a pay-to-play media environment particularly for MNCs). Apart from what Kim and Ferguson (2014) describe as company-controlled media channels for CSR communication (for example through news releases and websites), the data revealed that the company predominantly relies on uncontrolled media (including news media) due to stakeholder preferences for such channels for CSR communication. It was evident from the data that the media put prices up everything when MNCs are involved making it more expensive for the company to share CSR content: *"the financial stakes are high in the Ghanaian media industry, particularly for MNCs* (CSRCOM Participant 11). Another stated: *Unlike other companies, MTN has to pay for even Pro bono media services. In fact, you have to pay to reach your target audiences, and even pay higher for premium spaces and top ranked media"* (CSRCOM Participant 7). A participant also bemoaned the fact that even though "*CSR communication is not a marketing effort that demands paid media, that is the nature of the media landscape here in Ghana"* (CSRCOM Participant 12) making social and environmental disclosures counter-productive. According to another interviewee, the *"media request payments…getting media coverage is a challenge if you are not willing to pay…and the company also experiences dramatic increases in media costs*" (CSRCOM Participant 8). The data suggest that paid media channels for MNCs are popular because of the perception that CSR information is just a publicity tool to improve companies' bottom-line: "*CSR is seen as a Public relations stunt or as a strategy to boost the company's image*" (CSRCOM Participant 18). One other participant explained that "CSR *is seen as a promotional tool for the company's products and services"* (CSRCOM Participant 15). In addition to the media engagement costs, it emerged that telecommunications companies in general also face threats of new government regulations and huge hikes in regulatory fees that add to financial costs.

The results indicate that the media environment is inherently linked to the company's ability to implement CSR communication efforts successfully. Even though studies (e.g. Lovette and Staelin, 2016) indicate that communication about CSR is usually within the realm of earned media (intended to gain free media coverage or publicity), the findings accentuate how a pay-to-play media environment, arising out of stakeholders' perceptions and reactions, affects and shifts CSR communication practices. Perhaps the results regarding the perceptions may be due to trust in companies that have been crumbled by a large number of unethical scandal-tainted companies. Consequently, these media stakeholders possibly view the company's responsibility actions as just 'talking the talk' (not authentic or genuine) and not 'walking the talk' (being truthful) leading to such negative perceptions and scepticisms. From a legitimacy and stakeholder theory perspectives, sceptical attitudes of the media may also be as a result of CSR communication motives being perceived as firm-serving or organisation-centred, what has been described in the literature as extrinsic or egoistic CSR communication motives (e.g. Du *et. al.* 2010; Skarmeas and Leonidou,

2013; Kim 2014). This view is echoed by Abugre and Anlesinya (2019) who found that stakeholders in the Ghanaian context have favourable attitudes and perceptions towards companies whose CSR motives are considered values-driven or that which serves the interest of society. Crucially, Kim and Reber (2008) observed that for companies that have CSR integrated in their DNA, the role of PR goes beyond mere promotion to developing an effective communication strategy that enhances CSR message credibility in a way that reduces sceptical stakeholder attitudes. Evidently, the perceived media cost of communicating CSR, as established in this study, does not only create impediments for MNCs to tell their CSR stories, it also makes stakeholders unaware of companies' CSR practices and further creates deeper problems for company-media relationships. In general, the findings above imply that, the degree of pressure from stakeholders, in addition to the kinds of perceptions they hold of MNCs in host markets, informs the nature and extent of CSR communication, as Roy and Quazi (2021) also found. The challenge for the company is how and to what extent it has to inform stakeholders about CSR programmes that have taken place or are about to be undertaken.

On the other hand, the data revealed that the company invests more efforts in implicit forms of CSR communication, where the company adopts more covert or passive communication strategies, to make CSR accomplishments known. The company relies mostly on third-party endorsements via what it terms '*beneficiary impact statements*' and word-of-mouth since these are considered more effective and resonate far more than company sources. Some of the participants revealed: "*We don't want to self-promote our CSR messages*", "*We don't want to be the ones to talk about CSR*", "*We usually prefer indirect forms of communication since these appear more credible and transparent*", "*…We focus instead on third parties and usually through beneficiary impact statements or CSR beneficiaries who are willing to share their experiences*", "*Stakeholders trust CSR information from others above all other forms of company sources*". The more economical and subtle strategies have particularly been propelled by the unique CSR communication challenges discussed earlier including high stakeholder expectations, 'cash cow' perceptions of MNCs and a pay-to-play media environment. Thus, indirect communication strategies and methods are utilised to avoid incessant stakeholder demands or being punished by stakeholders for self-glorification, and of course, to close legitimacy gaps. There is also the assumption that stakeholders are more likely to trust the stories and experiences of CSR beneficiaries in a way that builds confidence and trust. Past research suggests that stakeholders generally have more trust towards third-party sources as opposed to when companies call attention to their own CSR accomplishments through direct managerial communication or company controlled communication channels (e.g. Elving *et. al.* 2015; Pomering and Dolnicar, 2009). In other words, whereas a third-party source may have a positive influence on stakeholder perceptions, self-promotion in CSR communication has the potential to elicit negative stakeholder reactions and

bring about other negative consequences. Morsing *et. al.* (2008) provide a theoretical description of this third-party communication phenomenon as 'the endorsed CSR framework', what the data revealed as *'beneficiary impact statements'*. Morsing and Spence (2019) also used the concept of 'implicit' and 'explicit' CSR communication to describe the ways in which companies directly or indirectly communicate CSR respectively. The company's preference for implicit CSR communication is in line with arguments in the literature (e.g. Morsing and Spence 2019) that large companies mostly adopt such an approach as a legitimisation strategy. Preference for implicit CSR communication has also been found in Small and Medium-Sized Enterprises (e.g. Bauman-Pauly *et. al.* 2013; Nielsen and Thompson, 2009). The findings imply that there is a significant relationship between MNCs operating context vis-à-vis implicit or explicit CSR disclosure.

CONCLUSION

It is increasingly evident from the literature that corporate unethical practices have given stakeholders mixed reactions whether companies are genuinely dedicated to be of service to people and the planet. The literature also confirms that even though communication continues to be a core component of a company's CSR story and is important in many ways, there are established complexities or challenges in how to make social responsibility actions known and recognised by stakeholders. This study examined the challenges faced by a multinational telecommunications CSR frontrunner in Ghana in communicating CSR activities to its stakeholders. Drawing on stakeholder and legitimacy theories and qualitative data, the empirical results demonstrate that the company faces a myriad of challenges communicating CSR in its host country, stemming from various contextual conditions. The findings revealed key CSR communication challenges including cost of communicating CSR, 'cash cow' perceptions of multinational companies, high stakeholder expectations and demands for CSR initiatives, and intransigent media landscape. It emerged that due to these challenges the company adopts subtle or implicit CSR communication approaches and is also mindful of overly emphasising CSR communication. Based on the findings, the study contends that even though the company actively engages in CSR, it has to also realise the importance of communication and the role this activity plays in its CSR growth and success. Not only does communication help internal and external stakeholders to fully identify with the company's ethical engagements, it also shows commitment to transparency to guarantee positive perceptions. The literature suggests that there is sparse research that examines specific challenges in communicating corporate responsibility. This study therefore advances the CSR communication scholarship by providing insights into unique challenges faced by multinational companies in host countries, particularly within a sub-Saharan African context, Ghana, along with the strategies adopted to overcome these challenges.

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