

# Motivating Factors beyond Legal Obligation: The Practice of Corporate Social Responsibility in the Transport Sector in Uganda

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## Abstract

Corporate Social Responsibility (CSR) is a business practice that benefits society. The modern CSR is premised on Carroll's pyramid of CSR developed in 1996. CSR implementation presents fears and challenges to companies, especially in developing economies. While many countries have legalized CSR practices globally, Uganda has not legalized CSR practices. Being a relatively unfamiliar concept in Uganda, this paper was intended to examine the factors that motivate companies to embrace CSR practices despite having no legal obligation to fulfill. The results show that the primary CSR approach employed by the companies has been community support pointing to philanthropy, and the main motives included providing benefits to the community and attracting more customers. Although stakeholder theory had been widely adopted to support CSR practices, the philanthropic approach employed without any compelling laws links to the theory of planned behaviour. This finding implies that CSR is ever evolving; the CSR position in developed economies is not comparable to developing economies; philanthropy is seen as the primary approach, and Stakeholder theory widely considered for CSR is relative and not universal.

**Key words:** Corporate Social Responsibility; Motivation; Developing economies; Organizations

## Introduction

Corporate Social Responsibility (CSR) refers to business practices that comprise strategic schemes that benefit society. CSR also refers to a company's sense of responsibility towards the community and environment in which it operates. In the view of Blowfield (2005), the concept of CSR in a broader sense captures the responsibility of organizations and businesses to their stakeholders, the environment, and society. The interest of CSR is to respond to the concerns of all stakeholders, including the customers, employees, suppliers, and the community the business operates. Those who support the notion of CSR

believe that businesses pursue a deeper purpose for existence beyond the maximization of shareholder wealth. As stated by Adda (2016), “The idea that business enterprises have some responsibilities to society beyond that of making profits for shareholders has been around for centuries”.

Given such a dimension, Corporate Social Responsibility can be viewed as a strategy that businesses capture in their corporate governance policies designed to ensure ethical operations for the benefit of society. Therefore, it can be conveniently stated that Corporate Social Responsibility is a business philosophy that stresses the obligation for businesses to conduct themselves as good corporate citizens that do not only look up to fulfilling legal obligations but conducting operations for co-existence with society and protection of society the environment.

CSR refers to firm activities that go beyond the law in incorporating social, environmental, ethical, and consumer concerns into their business operations to create shareholder and stakeholder value (Newman, 2019)

From recorded literature, CSR has been traced to exist around 1700 BC in ancient Mesopotamia, where businesses were made to fund military campaigns (Tripathi & Bains, 2013). The concept later spread to Rome, India, and in 1790, a consumer boycott in England forced traders to adopt free labour sourcing, which pointed to the first recorded pressure from stakeholders. In the 18th Century, the Cadbury Chocolate makers family became the first recognized company to successfully adopt CSR practices where benefits to the workforce were introduced. In the 19th Century, Kellogg Company broadened the scope of CSR to include protecting the environment, offering nutritious products, advocating for a healthy lifestyle and safety of its workforce (Tripathi & Bains, 2013). To date, CSR still continues to evolve in meaning, understanding, and implementation across the globe (Lee, 2008; Secchi, 2007) as managers attempt to raise standards of ethical behavior and social justice (Warren, 2007).

The foundation of modern Corporate Social Responsibility (CSR) practices is premised on Archie Carroll's pyramid of CSR developed in 1996 (Berenyi, 2018). The four-part

pyramid defines economic responsibility as the bottom line of CSR practice; at the next level is the legal responsibility. This is followed by ethical responsibility and at the apex of the pyramid stands the philanthropic commitment (Riley, 2010; Carroll, 2016). The above responsibilities provide a basis for businesses to develop their responsibility to society (Carroll, 2016), emanating that CSR is more than one element concept (Atan & Fadhilah, 2015). Although earlier scholars had a critical view about CSR, the concept has withstood this criticism and continues to grow in impact and importance (Carroll, 2016).

In a broad sense, Corporate Social Responsibility entails the adoption by organizations of wide range of policies and compromises that cover social, environmental, and economic dimensions and their translation into processes applied over the whole organization's influence area (Katamba, 2017). Most corporate advisors and managers agree that strategizing in such social and ethical behaviour is prudent for businesses for survival, but there is apparently no justified and empirically proved foundation for this conviction. Concurring that such practices increase business profitability just offers a partial justification to undertake such business strategy because profit seeking behaviour looks at maximizing the shareholders wealth which negates the intention to involve in ethical social behaviour (Chaffee, 2017).

Despite these antagonisms, many businesses today are embracing the concept of CSR with religious passion and have benefited tremendously. This concept of CSR has flourished and manifested its dominance expanding from the traditional non- corporate form of business and a few stakeholders to becoming a global business phenomenon that is fully integrated and institutionalized in management strategy (Carroll, 2008). CSR has been legalized in USA, United Kingdom, India, France, and Denmark. “China has instituted a mandatory reporting obligation on the amount spent on CSR activities” (Bag, 2014). However, in Africa, the concept of CSR is still novice with few countries like South Africa and Nigeria legalizing it (Amodu, 2020). CSR concept is relatively new in Uganda (Katamba & Akora, 2017).

Although publications have helped obtain more insight into CSR in developing regions, there is the realization that Africa is much less well researched than other regions in this regard. It has been noted that empirical studies that cover African countries usually involve South Africa and Nigeria (Rampersad, 2014).

Bag (2014) in an analysis expressed that “All the major countries that take CSR with a lot of seriousness, may be doing so out of conscience or because of the laws that are being formulated”. Where the laws are in place, then the practice of CSR is hinged on the legal obligation. However, in circumstances where the laws and regulations do not exist – which is a widespread phenomenon in Africa – it is believed the practice of CSR is based on the conviction and attitude of management.

It is argued that CSR concept in Africa is grossly 'misunderstood, misused or abused' both practically and theoretically (Cheruiyot, 2016). It is misunderstood due to the divergent conceptualization and operationalization of the term. The overabundance of CSR synonyms such as 'corporate responsibility', 'corporate accountability', 'corporate ethics', 'corporate citizenship', 'sustainability', 'stewardship', 'triple bottom line', 'corporate governance', 'social and environmental obligations', 'corporate social investment' and 'responsible businesses are bundled around and often incorrectly and interchangeably used thereby exacerbating the confusion leading to misconception of the idea. This implies that every scholar, and so practitioner, perceives CSR differently based on individual convictions. The resultant effect is that what is perceived to be CSR in Africa is factually not (Cheruiyot, 2016).

While CSR is being readily embraced, documented and regulated in developed countries, this is not the case with African countries. It is a strong belief that CSR is unknown, misconceived or misrepresented in Africa and Uganda in particular. Most of African companies or organizations initiate CSR practices informally. In the Ugandan case, most businesses with exception of few multinational corporations do not have strategic engagements in specific terms to pilot CSR concept (Katamba & Nkiko, 2016).

It is of recent that CSR phenomenon in African economies has gained heightened interest among scholars and

intellectuals (Cheruiyot, 2016). In the African context, CSR has gained popularity basically from social dimensions which is quite incomprehensive and unenforceable in law. Notwithstanding the forementioned, more must be done to unearth and understand CSR implementation and its practices in Africa where there is a sense of information gap – and urgently so due to the uniqueness of the situation.

In Uganda, the concept of CSR is a relatively new (Katamba, 2012). Organizations and business entities are being motivated by external factors (such as attraction and retention of customers, striving for competitive advantage and building positive reputation) contrary to consolidating on the internal factors (business policies, welfare of employees, communications, and reporting).

Uganda Investment Authority (UIA) to popularize the concept of CSR organized an awards function to reward organizations “that exhibited exemplary social responsibility, environmental protection and economic success” (UIA, 2016). This was intended to encourage and entice public, private, and not-for-profit organizations in Uganda to emulate, develop and sustain activities that entrench the concept of CSR and enlighten the public perception on CSR principles. Being a relatively new concept in Uganda (Nkiko & Katamba, 2010), CSR management has become more challenging, especially given the scenario where there is no definitive consensus on what CSR means (KPMG, 2008).

Implementing CSR practices is not a smooth ride. Entities are threatened with fears and challenges of financing such programs, integrating the concept in company policies, communication to stakeholders and identifying the specific benefits to offer and choosing who the beneficiaries should be. It is quite impossible to satisfy the demands of all the stakeholders all at once and equitably. Conceptually, CSR is supposed to be a win-win affair: the companies make profits and society benefits as well through CSR activities. The query remains: who really wins? Is there a benefit to society? There is need to understand how the companies embrace such programmes and the drivers that motivate them to get involved in CSR practices given that the legal framework is lacking in Uganda.

## Theoretical Framework

Motive is a need or desire that causes a person to act. It is the incentive that induces or stimulates an action. Motive can also be seen as the emotion which operates on the will of a person which causes the person to act. Impulse denotes “a driving power arising from personal temperament or constitution”. In view of Graafland (2012), factors that motivate organizations or businesses to practice CSR consists of extrinsic and intrinsic factors. An extrinsic motive looks at the financial aspect while the intrinsic motive looks at the ethical issues to people and the environment.

CSR involves practices relating to conservation of environment; philanthropic gestures, having ethical labour practices, volunteering; among other practices (Caramela, 2018). In understanding this notion, several theories were examined to explain the phenomenon. According to Lederman (2017), a theoretical framework is an important element to justify a research process. The framework consists of concepts that have to demonstrate an understanding of the theory that is relevant to the study (Gabriel, 2008; Swanson, 2013). The following guiding theories were considered for the study:

**Stakeholder Theory.** This is a theory that is widely referred to today. A business does not exist and operate in isolation. The operation of a business is affected by and also affects stakeholders such as employees, suppliers, customers, the community it operates in and the natural environment. The conception in stakeholder theory is that business should create value for the stakeholders too and not just for the owners.

**Expectancy Theory.** Victor Vroom's Expectancy Theory first published in 1970 suggests that one's behaviour is a result of conscious choice from alternatives with the main purpose to maximize pleasure or pain. The expectancy theory holds that one can be motivated to behave and perform if he believes that effort put has a positive correlation to performance; and favorable performance results in a desired reward; and the reward satisfies an important need. Therefore, the desire to satisfy the need justifies the effort put (Vroom, 1983).

**Behaviourist Theory.** According to Phillips (2011) “Behaviourism is a learning theory that only focuses on objectively observable behaviours and discounts any independent activities of the mind”. Behaviourism defines learning as the acquisition of new behaviour based on environmental conditions disregarding other changes as a result of learning. The introduction of CSR in business practices and philosophy is seen as a learned behaviour as a result of pressures from internal and external business environments.

**Theory of Planned Behaviour.** The Theory of Planned Behaviour initially started as Theory of Reasoned Action (TRA) in 1980s to predict a person's behaviour. Its intention was to explain behaviours that individuals have self-control over. That, behaviour intentions are influenced by the “attitude about the likelihood that the behaviour will have the expected outcome and the subjective evaluation of the risks and benefits of that outcome” (LaMorte, 2018). The theory overtime has been used to predict and explain a wide range of behaviours and intentions. The theory is hinged on the following core facets: attitudes, behaviour intention, subjective norm, social norms and perceived power or influence.

Curiosity in human nature implores that you cannot engage in a business venture unless there is a reason to start such a venture. This explains why the theory of Planned behaviour could be suitably used to investigate a business phenomenon regarding implementation of CSR. The behavioural aspects of ethical conviction, organization culture, beliefs, reputation, and image have a considerable influence on the management attitude. Addressed under the motivating factors are the concerns for profitability, management commitment, ethical responsibility, and legal and regulatory conditions on the organization. Considerations of the above lead to a responsible behaviour.

## Motives for practicing CSR

A critical analysis by Stobierski (2021) showed that it was in the initial period businesses were run exclusively for making profits. Profit maximization was determined every action taken within the business initiatives and actions

pursued. However, in the past decade, business owners have come to the realization that they have a moral obligation to the society – 'a responsibility to do more than simply maximize profits for shareholders and executives'. CSR has in the recent periods gained increased attention from businesses and organizations and been entrenched as a fundamental part of the organization. It has also claimed considerable responsiveness from the academic world as well. CSR has therefore become a widespread phenomenon that many businesses and organizations has incorporated CSR practices in their strategies and philosophy (Sontaite, 2015). The question that deserves some critical thinking and perhaps practical answer is: What drives such organizations to endorse CSR practice as a business policy or in the strategic plans? What motivates the decision makers to embrace such a costly venture and sustain it?

Sonitaite (2015) affirms that “many businesses and organizations have motivations for incorporating CSR practices in their strategy and philosophy”. In the view of Graafland (2012), considerations towards the people entail social responsibility while issues to do with the planet addresses the ecological and environmental context. Yin (2015) further contends that the environment is a major force, the motivator, that impulses organizations to embrace CSR practices. The environment consists of both internal and external business environment. The internal environment consisting of corporate culture and management attitude while external environment is composed of political, social and globalization pressures. Nzovah (2012) contends that organizations that engage with their stakeholders often develop valuable CSR related practices.

Given such a viewpoint on what a motive is and what it can result into, Sonitaite (2015) suggests that the pressure from stakeholders on social and environmental issues could be a responsible motivator that makes such organizations introduces CSR practices in their operations. Graafland (2012), in considering a deeper review of factors that motivate businesses and organizations to embrace CSR practices identified three motives: “labour, environment and social aspects” as consisting of extrinsic motives and intrinsic motives. Extrinsic motive looks at the financial

aspects while the intrinsic motive looks at the ethical issues to people and the environment.

These motivating factors normally affect and is also affected by the managements attitude, the social and environmental pressures, issues of sustainability and responsible behaviour. Policy makers may determine to incorporate CSR in the business or organization policy, but the attitude of the management determines whether to fully incorporate it in the operational plans or not. A positive attitude embraces the practice while a negative attitude becomes detrimental to the policy. On the other hand, considering the associated costs involved in sustaining CSR practices, the level of income prevails over any hopes of being involved in such practices.

At a further analysis, the factors that motivate organizations to embrace CSR practices may also be grouped into internal factors and external factors. Internal factors look at the personal interest of the management and employees while external factors consist of the pressures from clients, media, competitors, suppliers and government. External factors normally follow some reward system that compels certain behaviour. To sum it all a judgement must be taken albeit concerns of profitability, commitment, ethical responsibility and legal and regulatory concerns.

Dokpesi (2014) opines that a considerable pressure is exerted on a business by the environment it operates in. The demands put by the facets of the environment makes CSR as a vital tool for business survival. “The external environment of an organization has evolved over time to become a major stakeholder in the success of the organization and could also pose challenges to such organization when the needs are not met” (Dokpesi 2014). It should be noted that businesses only enjoy maximizing their shareholder's wealth when they operate in a conducive environment.

Yin (2015) concurs with the allusion that environment is a driving force that makes organizations embrace CSR practices. In the words of Yin (2015) internal factors consists of corporate culture and management attitude while external factors are composed of political, social and globalization pressures. Most countries have enacted laws and regulations that compel business organizations to carry

out business in a prescribed manner. Such business organizations impacted by the legislations have to comply to the requirements of the Act or regulation. Hence the legislation becomes a driving force or a motivator to get involved in CSR practices although quite unwillingly (Sink & Associates, 2012). In addition, the consumer awareness has grown in the areas of social responsibility and environmental contexts. These concerns about the environment and public expectations define the consumer purchasing decisions hence putting pressure on the businesses to bow to the public demand (Chaffee, 2017).

### **Methodology and Design**

To understand the factors that motivate companies to embrace CSR practices despite having no legal obligation to do so research was conducted to examine this phenomenon. A mixed-methods approach was adopted where both qualitative and quantitative research approaches were used concurrently. Quantitative data was generated from questionnaires as the main data collection tool while qualitative data was generated from interviews. The appropriateness of quantitative method was attributed to the research problems that were stated in specific terms: the original set of research goals were firmly followed, arriving at more objective conclusions and testing of hypothesis”, (Bryman, 2006). The variables were measured, quantified and analyzed by regression analysis. The Qualitative approach was chosen due to its ability to obtain a more realistic and in-depth experience of the phenomenon that could not be qualified in the numerical quantitative approach. This approach was chosen for its capability of interacting with the subjects under investigation in their own language and terms yielding results that could not be obtained using the quantitative approach (Temple, 2004). A case study qualified the use of this approach.

The research employed the exploratory research design. Exploratory research design was chosen for its suitability for conducting research on a research problem where there are no past data or only a few studies are available for reference (Bhat, 2019). “It serves as a tool for initial research that provides a hypothetical or theoretical idea of

the research problem”, (Saunders, 2012). The exploratory approach endeavoured to explore the answers to an inexplicable question. The explanatory approach was suitable to investigate causal relationships. Taken for the case of Uganda, very limited published information is available on CSR since the concept is seen as a new phenomenon in the country. Worst still, no clear information is available on CSR practices in the transport sector.

Purposive and random selection of participants (sampling methods) were employed to identify the respondents. Three hundred participants were recruited from five Bus operating companies to form the sample size that consisted of the management, employees, and clients of the selected companies. The respondents' consent was obtained before being engaged in the research process. The voluntary and willful participation of individuals in the research was of prime significance. The participants were explained the purpose of the research, what was expected of them and how the research process would proceed so that they could make up their mind either to participate or decline. They had to make an informed decision having understood the procedures involved. Consent forms were designed for the participants to fill accompanied with their information sheets before the research commenced.

The data collection process involved giving out structured questionnaires and having interviews with managers and selected stakeholders of the selected enterprises. The collected data was analyzed with the help of SPSS (Statistical Package for Social Science) and presented by frequency tables, charts and graphs. Percentages were the statistic for basing opinions. The choice of this statistical technique was a function of its convenience and ability to present effective comparisons of various responses. Best practices for the management and confidentiality of Questionnaires and data collected were adopted.

### **Assumptions, limitations, and delimitations**

The assumption of the investigation was that the research was carried out to its conclusion without any bias; and that the responses from the participants were honestly and truthfully made. The limitations of the research were

factoring the researcher did not have control over and included: use of SPSS as the preferred statistical package for data analysis; choice and method for selecting the sample size; and choice of the research design which is suggestive in itself and not a conclusion to the research. The delimitations of research were those characteristics that limited the scope of the inquiry as determined by the conscious exclusionary and inclusionary decisions that are made throughout the development of the proposal. Among these are the choice of objectives and questions, variables of interest, alternative theoretical perspectives that could have been adopted. The first limiting step was the choice of problem itself.

### Results and Discussions

Out of the five Bus companies that were selected for this investigation, the company that had been the longest in operation was 30 years, followed by one with 18 years in operation, then 11 years, 10 years and the least in operation was one year old. All the respondents concurred that the companies were registered in Uganda and 94.3% of the respondent's confirmed awareness about CSR practices.

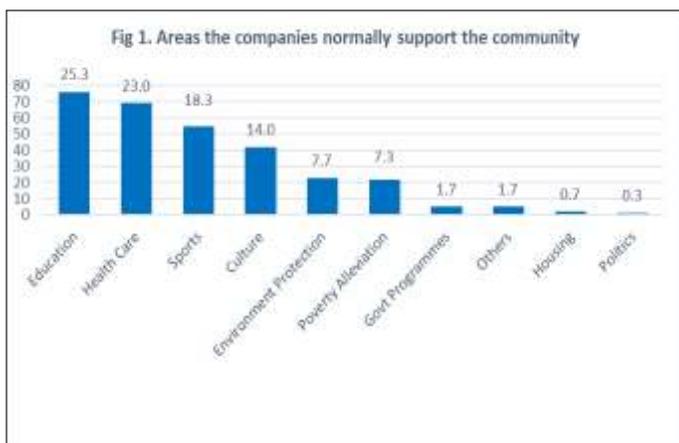


Figure 1 Areas the companies support the community

On the areas the companies normally supported the community, 25.3% of the respondents said the companies supported the community in education while 23.0 % said the support has been in health care. Other areas mentioned included culture (14.0%), sports (18.3%), environmental protection (7.7%), housing (0.7%) and politics (0.3%) among other responses.

The investigation revealed that the main CSR approach used by the companies was the community approach (63%) and the workplace approach (27%); and the main consideration for practicing CSR was the people (49.6%) while environment (8.6%) and sustainability of CSR activities (7.9%) received little mention.

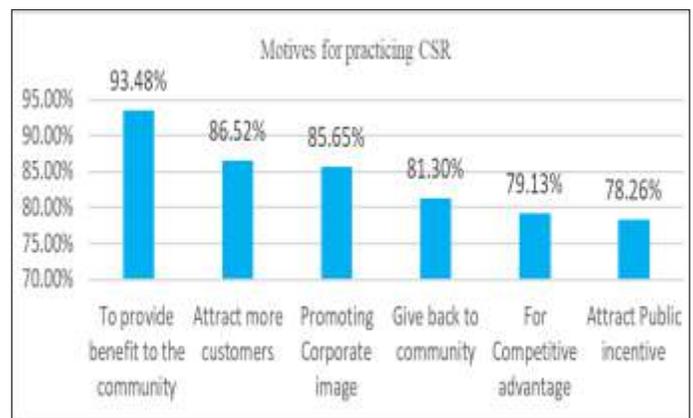


Figure 2 Motives for practicing CSR

The main motives for practicing CSR in organizations where the respondents cumulatively agreed and highly agreed inclusive in order of rating included: providing benefit to the community (93.48%), attracting more customers at 86.52%, promoting corporate image 85.65%, giving back to community at 81.30%, for competitive advantage at 79.13% and attracting public incentive at 78.26%. Other motivators such as being in good books with the ruling party; political recognition; pressures from customers and government: received low rating below 45%.

The respondents also rated the following in order of score as the benefits accrued from implementing CSR practices which may indirectly act as motivators or drivers to embrace CSR practices: Improving company image (83.91%); Obtaining new customers (79.13%). Improving employee commitment (76.96%). Developing new business ventures (73.17%) and influencing customer decisions (60.87%).

### Discussions of the findings

The findings on motives for embracing CSR resonate with Sonitaite (2015) that “many businesses and organizations have motivations for incorporating CSR practices in their

strategy and philosophy". From the findings, the major motive of providing benefit to the community (93.48%) represents the view of Graafland (2012), that considerations towards the people entail social responsibility while issues to do with the planet addresses the ecological and environmental context. A critical analysis by Stobierski (2021) had showed that in the past decade, business owners have come to the realization that they have a moral obligation to the society – 'a responsibility to do more than simply maximize profits for shareholders and executives that could explain why these businesses have preferred to give back to the community. The community support has mainly been identified as support in education and healthcare provision.

The context of attracting more customers at 86.52% and promoting corporate image 85.65% confirms the assertions of Yin (2015) that the business environment is a major motivating force that impulses organizations to embrace CSR practices. This force is exerted by the external environment and in particular, competition among the players.

Yin (2015) has stated that the internal environment consisting of corporate culture and management attitude while external environment is composed of political, social and globalization pressures have a considerable effect on companies embracing corporate social responsibility practices. Nzovah (2012) affirms that organizations that engage with their stakeholders often develop valuable CSR related practices.

The engagements come from the motivations of the management. That is why the companies chose providing benefit to the community and giving back to the community as the basic practices that can attract more customers and promote their corporate image. While Sonitaite (2015) suggested that pressure from stakeholders could be a responsible motivator that makes such organizations introduce CSR practices in their operations, the findings weakly supported this conviction. Dokpesi (2014) had also opined in a similar voice that the environment exerts a considerable pressure on the businesses to embrace CSR. In the prevailing circumstance where CSR is still a new concept and the stakeholders have not fully recognized their contribution, a lot is still desired.

The findings also support the constructivism that the ethical conviction and organization image is key in implementing CSR practices. As the findings show, the social and environmental pressures have a weak influence on the embracement of CSR practices. The literature presents that companies are motivated to practice CSR by the pressures from society, government, and environment. Some companies are motivated by the multiplier effect of profiteering through attraction of more customers. By consensus, the motivating factors are classified into internal and external factors. The internal factors consisting of employee commitment, the management philosophy and organization culture. The external factors include pressure from clients and competitors, pressure from laws and regulations, pressure from the society among others. The findings showed that the companies are motivated by the will to provide benefit to the community which in turn attracts more customers.

Investigation on focus of CSR revealed that CSR should be focused on the community. This resonates with the attestation that the main approach used for CSR implementation is the community approach with the main consideration to the people. This position contrasts with focus on environment. The fundamental question to raise here is whether the respondents really understand the basics of CSR practice. On the motives for practicing CSR in organizations the companies are interested in providing benefit to the community, attracting more customers, promoting corporate image and giving back to the community. Other motives identified include practicing CSR for competitive advantage and to attract public incentive. While some scholars suggested that pressure from stakeholders could be a responsible motivator that makes such organizations introduce CSR practices in their operations, the findings weakly supported this conviction.

A number of research have been conducted on the influence of the external environment on practice of CSR including (Customers, competitors, suppliers, environment) very little has been researched on the management and employees' perception and attitude towards implementation of CSR strategies. It is important that more research is carried out to understand the perception of

management and employees on CSR. There is evident lack of knowledge in that area.

These findings also support the expectancy theory and theory of planned behaviour which extensively explain application of CSR in businesses and organizations. It is therefore apparent to say that the practice of CSR by the companies is hinged on the benefits they enjoy from such practices and not from any pressures.

### **Implication of the findings**

The literature presents that companies are motivated to practice CSR by the pressures from society, government, and environment. Some companies are motivated by the multiplier effect of profiteering through attraction of more customers. By consensus, the motivating factors are classified into internal and external factors. The internal factors consisting of employee commitment, the management philosophy and organization culture. The external factors include pressure from clients and competitors, pressure from laws and regulations, pressure from the society among others. The findings showed that the companies are motivated by the will to provide benefit to the community which in turn attracts more customers.

Although Archie Carroll came up with a pyramid of CSR (Carroll, 2016) putting philanthropy at the apex of the pyramid, the position of philanthropy being the cardinal and initial point to consummate CSR has been supported by the findings of this research where philanthropy was dominant and even suggested as a framework upon which companies can gain competitive advantage.

It should be recalled that most of African companies or organizations initiate CSR practices informally (Katamba & Nkiko, 2016). The companies got involved in CSR practices voluntarily and with full conviction of management that the practice could be rewarding. The African context of CSR has gained popularity basically from social dimensions which is quite incomprehensive and unenforceable in law. Notwithstanding the forementioned, more has to be done to unearth and understand CSR implementation and its practices in Africa where there is a glaring sense of information gap.

The practice of CSR in general applies beyond the legal framework (Samra, 2016). The practice of CSR has been redefined to include social, ethical, environmental and legal responsiveness (Carroll, 2008; Murthy, 2014). Ethical dimensions look at human feelings of what is right and what is wrong and not necessarily what is right in the face of law. The approach of management to CSR is behavioral and depends on the size of the organization, the focus and location. To a greater extent, the attitudes and motivation of management play a major role (Wood, 1991; Leon, 2019).

### **Conclusion**

CSR is a concept where businesses integrate social and environmental contexts in the business strategy and operations. Despite disapprovals about CSR by the earlier scholars, the concept has withstood criticisms and has grown in impact and significance. Many countries have legalized the practice of CSR across the globe but little is known about CSR practices in Africa. Uganda in particular has not legalized CSR practices.

Being a relatively unfamiliar concept in Uganda this research was intended to examine the factors that motivate companies to embrace CSR practices despite having no legal obligation to fulfil. Although the earlier scholars had tagged the concept of CSR on philanthropy, CSR has continued to evolve both in context and content - the meaning and practice. There is now a remarkable shift to environmental concerns and business relations with society as managers attempt to raise standards of ethical behaviour and social justice.

In an insight to understand what CSR practices the bus companies under investigation are involved in, the results showed that the main approach employed by the companies is the community approach. Further inquiry proved that the main considerations of the companies to embrace CSR practice is the people. The areas for supporting the community in order of preference are through support in education, healthcare support, sports and cultural support. All these are pointers of helping the people through the community approach. Environmental protection, poverty alleviation programmes, involvement in government programmes, housing and politics got the least attention.

Supporting the people through the community approach through education, healthcare, sports and cultural support is a pointer to philanthropy. This means that the companies consider philanthropy most important other than the economic, legal and ethical responsibility. This is in total contrast to Carroll's assumption. It is my conviction that though CSR is seemingly embraced globally, its interpretation, application and the importance attached to it varies from country to country and from one organization to another depending on its size and management perception.

Investigation on focus of CSR revealed that CSR should be focused on the community. This resonates with the attestation that the main approach used for CSR implementation is the community approach with the main consideration to the people. This position contrasts with focus on environment. The fundamental question to raise here is whether the respondents really understand the basics of CSR practice. On the motives for practicing CSR in organizations it is clear that the companies are interested in providing benefit to the community, attracting more customers, promoting corporate image and giving back to the community. Other motives identified include practicing CSR for competitive advantage and to attract public incentive. While some scholars suggested that pressure from stakeholders could be a responsible motivator that makes such organizations introduce CSR practices in their operations, the findings weakly supported this conviction

A number of researches have been conducted on the influence of the external environment on practice of CSR including (Customers, competitors, suppliers, environment) very little has been researched on the management and employees' perception and attitude towards implementation of CSR strategies. It is important that more research is carried out to understand the perception of management and employees on CSR. There is evident lack of knowledge in that area.

Secondly more research could be conducted to establish the suitability of the Theory of planned Behaviour in explaining the appreciation of CSR in developing economies.

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