

The Role of Corporate Social Responsibility in Improving Firms' Business in the Directions of Sustainable Development, Accountability and Transparency

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Abstract

Corporate Social Responsibility (CSR) is now a 'buzz' word used by many corporate organisations, and this article has provided a critical review of CSR activities for organisations operating in the natural resource sector in Sierra Leone. There have been some unravelling details in relation to the theoretical background of CSR, with different methodological approaches used to ascertain outcomes. Sierra Leone, a country full of memories relating to poverty, civil unrest and medical emergency can account for good model of CSR operation by some of its trustworthy corporations trading within its country. On this note, the activities of both Sierra Rutile Limited (SRL) and Miro-Forest have exhibited good example (and as well as some critical concerns) of their intent in contributing meaningfully towards sustainable engagement with communities, and backed by substantial investment in their workforce. Suggested recommendations have also expressed the need for corporations to be open in their approach towards building good relationships with communities through their CSR operations, while at the same time ensuring that an agency acting on behalf of the government is in active engagement to make the environment sustainably utilised for the benefit of future generation.

Keywords: *Corporate Social Responsibility (CSR); Human Resource Development; Sustainability; Corporations; Accountability; Sierra Leone.*

JEL Classification: *O5; Q5*

Introduction: Definition and the Society

It is a believable fact that the world can be a better dwelling place if people, organisations (corporate and public), and also sovereign governments are prepared to make sacrifices in improving the general well-being of mankind (Beckett and Fenoye, 2002). This process of feeling responsible to the community (commonly referred to as 'Corporate Social Responsibility - CSR) is a commonly used, and more recently incorporated as part of corporate organisations' policy and annual report in determining how best their operations can benefit local, and the wider community (both at national and international level). According to Hohnen (2007),

“Corporate social responsibility (CSR) is also known by a number of other names, and these include corporate responsibility, corporate accountability, corporate ethics, corporate citizenship or stewardship, responsible entrepreneurship, and triple bottom line”.

There is a huge contention in the corporate world as to what is considered to be socially acceptable activities, that may be instituted in ensuring that corporate / public institutions enhance the lifestyle of people wherever they recognise as their community, which in most cases, may not necessarily be their home town or place of birth (World Bank, 2011).

According to Crowther and Aras (2008), the concept of CSR is concerned with the relationship between corporation and the local society in which it resides or operates. In this vein, organisations must endeavour to produce and deliver a CSR that seeks to promote their presence in communities through active investments, which could incorporate activities such as participation in regeneration projects (housing and road work construction), engagement in the creation of job opportunities, and also the enhancement of human development potential. Organisations and academic researchers have all engaged in diverse ways to address the concept and in this way by establishing some form of definitions to justify their existence in communities as addressed below:

“CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis (EU Commission, 2002, 357 final: 5)”.

At the EU Commission held in July (2002), it was established that: *“CSR can therefore make a contribution to achieving the strategic goal of becoming, by 2010, the most competitive and dynamic knowledge-based economy in the world, capable of sustainable economic growth with more and better jobs and greater social cohesion adopted by the Lisbon Summit of March 2000, and to the European Strategy for Sustainable Development”.* Despite on-going concerns about illegal operations of corporations / organisations in the communities (as in the case with the illegal timber logging operations highlighted by Jackson, 2015a, 2015d and 2015f), corporations in recent time have made efforts in expressing their corporate responsibility to communities through expressed policy documents and more lately, via medium like websites and TV.

On a similar note, McWilliams, Siegel and Wright (2005), defined *“CSR as situations where the firm goes beyond compliance and engages in “actions that appear to further some social good, beyond the interests of the firm and that which is required by law”.* It is an established fact that an organisation's activities can also influence the external environment (such is the case with mining and timber companies as addressed later on in this article), and one way in which such impact is determined is through published report of impacts and intent of accountability to the stake-holding community; this suggestion emerged in the 1970s as a result of research publication outcry produced by eminent writers in the field of CSR (Crowther and Aras, 2008 and McWilliams et al, 2005). The effect of corporate activities is not only limited to their objectives on profitability, but also extended to the external environment, which according to Crowther and Aras (2008) can take one or all of the following form:

- The utilisation of resources as part of its production processes;
- The effect of competition between itself and other organisations in the same market;
- The enrichment of a local community through the creation of employment opportunities;
- Transformation of the landscape due to raw material extraction or waste product storage.
- The distribution of wealth created within the firm to the owners of that firm (via dividends) and the workers of that firm (through wages) and the effect of this upon the welfare of individuals.
- And more recently the greatest concern has been with climate change and the way in which the emission of greenhouse gases is exacerbating this.

The above highlight is potentially of benefit to both 'corporations' (businesses as it may be referred to) and 'communities' at large, with the former being able to increase their

competitiveness through implied actions that is of potential benefit people through activities like employment creation for locals, and most importantly, a transparent means of accessing business capital from financial institutions, and the enhanced working partnership with legislative authorities such as community organisations and the national government (Hohnen, 2007). On this note, Crowther and Aras (2008: 14) have identified the following three principles guiding CSR activities, irrespective of what the operation or activity it may be:

- *Sustainability*: this is rooted on actions of the present that may also impact on the future (Jackson, 2015c). This for example include current REDD+ actions taken in present time to ensure natural forest resources are sustainably used in order to protect the future environment from disastrous situations such as the impact of global warming (Jackson, 2015b). Hawkins (1993), also cited in Crowther and Aras (2008) emphasis the need for a control measure to be set in place so as to ensure that society is guided through legislations to allow sustainable consumption of the ecosystem resources.
- *Accountability*: this is based on an implied recognition by an organisation or corporation about the impact of their actions on the external environment. According to Crowther and Aras, 2008: 15), it is a process of ensuring that organisations are straightforward in terms of reporting (both quantitative and qualitative) information to stakeholders about their business operations in the community.
- *Transparency*: this is more about being opened / transparent in transactions or activities involving the activities of businesses / corporations. The principle of transparency also complements '*accountability and sustainability*' principles, as all actions are made in the public eye about the operation of a business (Crowther and Aras, 2008).

Historical Background of Sierra Leone

Sierra Leone as a country was established by an English humanist, Granville Sharp, to “repatriate” former slaves; a multi-ethnic and multi-linguistic groups of people, and together created a new set of social and ethnic dynamics in the capital city (a derivative of Freedom), now popularly known as the Krios (July, 1970 and OECD, 2010). The country consists of 149 constituent chiefdom established in 1896 under the premiership of Governor Cardew who empowered a set of 'Paramount Chiefs'¹ as the sole authority of local government in the newly created Sierra Leone Protectorate, which is the colony of 'Freetown' - the chieftaincy system, the only recognised system of governance up until 2004 when the World Bank donated funds resulted in the establishment of a local council system (Reed and Robinson, 2013: 2). Prior to independence in 1961, the colony of Freetown was governed by elected local government under the British legal system, while the rest of the country (registered as Protectorate) continued to be governed under the chieftaincy system of governance (OECD, 2010). The legacy of the divided country (Protectorate and the newly created Colony of Freetown) is still resonating in the entire structure of governance; which created a heightened level of ethnic tension and now an endemic level of corruption demonstrated across the country.

Given the extent of poverty in the country, people can resort to many forms of activities for their livelihoods, and this is particularly true for residents in rural communities where activities such as forestry and even mining are seen as the main means of sustenance (Jackson, 2015b). A decade of civil crisis witnessed an unsustainable exploitation of the country's natural reserve (forest and mineral product), mainly as a way of funding the brutal civil war, while at the same time relying on these resource for daily livelihoods (Smillie, Gberie, and Hazleton, 2000). The continued destruction of the country's reserve was also seen as a good way of exploiting the country's wealth by some foreign / international corporate firms like '*De Beers*': “*If De Beers*

¹ According to Reed and Robinson (ibid), "Only individuals from the designated “ruling families” of a chieftaincy, the aristocracy created and given exclusive right to rule by the British at the initiation of the system in 1896, are eligible to become Paramount Chiefs”.

were to take a greater interest in countries like Sierra Leone, and if it were to stop purchasing large amounts of diamonds from countries with a negligible production base, much could be done to end the current high levels of theft and smuggling” (Smillie et al, 2000: 72). The unprecedented level of over-utilisation of land to exploit natural resources became unsustainable, particularly so when established corporations were clandestinely engaged in illicit purchases, thereby creating a situation for poor residents to adapt themselves to different form of activities for the over exploitation of mineral reserves to sustain lives.

Theoretical Perspectives on CRS in Relation to Sierra Leone

There is a range of school of thought surrounding the theoretical underpinnings of CRS, and one of such person is Theodore Levitt (1958: 47); he identified serious concerns about the disparity between the roles of national governments and businesses; this laid emphasis on the defining role of a business which may from time to time wish to employ specialists such as business ethicist to support the improvement in transparency in business operations around communities. This usually results in economic gains which may lead to where advice is transparently carried out. It is thought that, their roles can support governments and local groups in the best possible way in relation to investment opportunities in the interest of communities. McWilliams et al (2005), in their studies provided a summarised table (Table 1) of some essential theoretical underpinnings around CSR concept, more so as a way of promoting sustained development of corporate business engagement in communities, and this comes with the added benefit of sustaining lives, in additions to ensuring business objectives can be achieved.

Table 1. Summary of Theoretical Underpinnings Pertaining to CSR

Author(s)	Nature of Theoretical Perspective(s)	Key Argument / Result
Friedman (1970)	Agency Theory	CSR is indicative of self-serving behaviour on the part of managers, and thus, reduces shareholder wealth.
Friedman (1984)	Stakeholder Theory	Managers should tailor their policies to satisfy numerous constituents, not just shareholders. These stakeholders include workers, customers, suppliers, and community organizations.
Donaldson (1990)	Stewardship Theory	There is a moral imperative for managers to “do the right thing,” without regard to how such decisions affect firm performance.
Donaldson and Preston (1995)	Stakeholder Theory	Stressed the moral and ethical dimensions of stakeholder theory, as well as the business case for engaging in CSR.
Jones (1995)	Stakeholder Theory	Firms involved in repeated transactions with stakeholders on the basis of trust and cooperation have an incentive to be honest and ethical, since such behaviour is beneficial to the firm.
Hart (1995)	Resource-Based View of the Firm	For certain companies, environmental social responsibility can constitute a resource or capability that leads to a sustained competitive advantage.
Jennings and Zandbergen (1995)	Institutional Theory	Institutions play an important role in shaping the consensus within a firm regarding the establishment of an “ecologically sustainable” organization

Table 1 (cont.)

Baron (2001)	Theory of the Firm	The use of CSR to attract socially responsible consumers is referred to as strategic CSR, in the sense that firms provide a public good in conjunction with their marketing/business strategy
Feddersen and Gilligan (2001)	Theory of the Firm	Activists and NGOs can play an important role in reducing information asymmetry with respect to CSR on the part of consumers.
McWilliams and Siegel (2001)	Theory of the Firm	Presents a supply/demand perspective on CSR, which implies that the firm's ideal level of CSR can be determined by cost- benefit analysis.

Source: McWilliams et al (2005)

Research in the area of CSR is considered very good in identifying which corporate organisations are engaged in good practices pertaining to their business engagement in communities. In addition to the above exhaustive table, various other types of methodologies (ranging from 'Event Study' to 'Regression Analysis') have been used; Worrell, Davidson and Sharma (1991), also cited in McWilliams et al (2005), employed 'Event Study' method in their investigation (intended at determining reaction to layoff programs) with the resulting outcome showing 'Investors react negatively to layoff announcements, especially when they are due to financial distress'. Russo and Fouts (1997) also used regression methodology to assess CSR impact on 'environmental performance', and for which the result shows “*there is a positive relation between environmental performance and financial performance* (McWilliams et al, 2005)”.

Sierra Leone, a country endowed with huge deposit of natural resources has witnessed the presence of corporate operations in its territory dated backed in the era of colonialism (1808 - 1912); revelation identity the lack of corporate responsibility on the part of the then colonial governor to be transparent about the engagement of British corporations in the exploitation of the country's forest resources; MacGregor in 1942 (also cited in Konteh, 1997) unravelled the illegal operation of British firms as early as in 1816 (around the Bullom Shores, Great Scarcies and Port Loko) by a well-known British entrepreneur (John McCormack).

The influence of a lengthy decade of civil crisis and poor governance (Jackson, 2015e and Jackson, 2016 forthcoming) also witnessed a situation of intense exploitation of Sierra Leone's natural reserves by well-established international corporations like DeBeers (Smillie et al, 2000). The growing levels of poverty in the country made it possible for Commercialised businesses to exploit the sustained level of the war (Ballentine and Nitzschke, 2004); this thereby made it impossible for them to support CSR which is meant to help communities grow at a sustainable level, more so through investment in the human resource potential level and also local development initiatives (for example the construction of roads projects and training for locals). There are evidences pointing to the fact that the presence of multinational corporations in developing economies like Sierra Leone had given rise to increased poverty, with some firms ignoring their CSR objectives to communities (Nwagbara and Kamara, 2015).

A London School of Economics (LSE) student who spent time in Sierra Leone as part of her course requirements further attests to the exploitative practices of British mining companies (London Mining) in the country as shown in the following extract: “*Exploit and go love, that's all we're here to do, exploit and go - This is not a situation where you can simply place the blame on the government. British companies' exploitation of both the government and the people also plays a major role. If mining companies demonstrated corporate social responsibility in Sierra Leone, they could significantly improve the lives of 6 million people, and this resource curse would disappear. Currently, they are exploiting Sierra Leone legally,*

economically and socially” (Bella M, n/d). A major criticism of their operations was unraveled in the blog, more so about their lack of conformity to the Mining Act 2009, which made it possible for them to evade tax payment, and their CSR commitments in contributing towards the sustains development of communities.

Justification and Objectives

This is a critical review article aimed at addressing the situation of CSR operation in Sierra Leone, particularly in the natural resource business sector. Businesses and particularly international corporations are working hard in their efforts to making presence recognised in the community. In as much as the effort is being manifested through implied documentations, their actions do not always prove well in terms of meeting corporate objectives.

In this vein, the main objectives of the article are stated thus to:

- Examine the guided principles of CSR in relation to meeting corporate objectives of businesses and benefit to society.
- Critically assess CSR implementation by *Sierra Rutile Limited and Miro-Forestry* operations in their community or operation.
- Suggest recommended actions to ensure both businesses and the community at large are able to act sustainably.

The Research Methodology

Study area

The study area covers the location of the two identified case studies (Sierra Rutile and Miro-Forestry). Sierra Rutile produces rutile, limonite and zircon from the world’s largest natural rutile deposits (Sierra Rutile Limited, 2013), and it is located on the south-western part of the country (Moyamba District). Sierra Rutile is one of the largest private sector employers in the region of its operations, and in the country as a whole, and makes substantial contribution towards the country's GDP and the export of minerals.

Miro-Forestry is a new emerging business operating in the natural resource sector in the country; “it is focused on fast-growing, high-yield plantation timber for the production of poles, ply, woodchips and sawn timber, for both local and international market, and also aimed to be a leading, commercial and sustainable plantation business operating to high management, social and environmental standards. (Miro-Forestry, n/d)².

Design of the study

The study is purely qualitative in nature based on the fact that information is collected through secondary / documentary evidence from records and previous research evidence (from the two study sample corporations). Data will be secondary in nature, and are critically reviewed based on comparative documentations of existential facts.

Study population and sampling

The population on which this study is based covers two major international companies (Sierra Rutile and Miro-Forest) both operating in the natural resource sector. The study which is qualitative in nature will provide critical discourse of secondary reports (mainly quantitative)

² It is located in the Tonkolili district of Sierra Leone, 90 miles from Freetown, the capital city, and its operation is based in Yoni and the Plantation consists of 21,000 hectares of flat and fertile land.

and publication documents pertaining to CSR activities of the identified corporations in the country.

Instrument, data collection process and analysis

The instrumentation is based on qualitative interpretation discourse analysis of secondary data pertaining to the two case study organisations. Data collected is based on recent reports around the organisations' CSR approach in engaging with their local communities and more so, one that leads to sustainable development business investments.

Analysis

Figures 1 below provide details of summary of CSR activities / of the aforesaid corporations.



Fig. 1. Business Overview of Miro-Forest

Source: FAO (n/d)

Figure 1 above depict a situation of sustainable use of farmland to address the business objectives of the organisation [Miro-Forest], while at the same time contributing positive to local development by helping people to learn relevant skills. There is high potential for research and development activities through tree breeding which also enhances the potential for improving technical skills level for local people; at the same time, this also has the potential of enhancing absorption of atmospheric carbon through the process of continuous tree planting activities. Community education and welfare is also an essential part of Miro-Forest investment operation in the community (based on Figure 1 above), with high potential for creating sustainable and long-term business opportunities for investors, and as well as for people in surrounding communities who may also gain from the operation of such investment(s) in their environment. Figure 1 also indicates that the process is cyclical, with the potential of making sustainable use of forest renewable resources such as timber which are sold out, but with the prospects of replanted trees being made ready for the future, in addition to other sustainable production processes like basic agricultural plantations to address the daily livelihood needs of local farmers.

Table 2. Summary of CSR for Sierra Rutile for Year Ending 2014

Key EHS Indicators	2011	2012	2013	2014
No of fatalities	0	0	1	1
No of lost time injuries	3	4	0	5
Occupational Health	Community		Environment	
USD\$487,000 (Funds towards Ebola VD outbreak)	US\$150,000 (investment towards community development initiatives)		331,567 fish-stock (Ecosystem restoration)	

Source: Sierra Rutile Limited (SRL), 2014a

Table 2 provides an illustration of CRS for SRL for Year ending 2014. Taking from Year 2011 and through to 2014, there is a good evidence to show that the company has done some amount of tremendous work to keep fatalities at a minimal level. This might have been as a result of past experiences on which the company has built upon to address its corporate responsibilities to employees in particular and the surround communities. The number of lost time injuries based on table 2 shows some disparity from the year 2011 through to 2014; the evidence for such disparity might be explained on the basis of unforeseen circumstances like accidents at work, and if one is to look at it from a realistic point, and more so for the year 2014, the Ebola might be a responsible factor.

There is also a high potential and drive on the part of SRL to consider its position by committing itself towards activities like occupational health, community development and the environment. This demonstrate a good approach to business operations while at the same time committing to high corporate responsibility in protecting the environment for present and future generations through community development initiatives [job creation] and ecosystem restoration.

Discussion

The discussion is based on information provided about data concerning CSR for the two organisations. Miro-Forest (reference to Figure 1) is a new organisation operating around Yoni Northern region in Sierra Leone. Based on the chart provided, it is evident about their focus in CSR through community participation projects, and in this situation its mission (Miro-Forest Website) is expressed as one that embraces the recruitment of local workforce and also engagement in forestry training and education activities for locals. On a critical note, it is not quite clear as to what percentage of local workforce is actually recruited (particularly so at management level) to empower and enhance the livelihoods of people. Prior to the arrival of Miro-Forest investment in the Yoni, the community was rather deprived in basic infrastructure, and on a positive note, the company's presence has helped to regenerate the environment through improved infrastructure and human resources investment.

In terms of sustainable impact, the nature of Miro-Forest investment indicates a regeneration of the environment through preservation of biodiversity, as a result of its adherence to the 'Forest Stewardship Council (FSC) established in 1993; this means that all Miro-Forest timber products are in adherence to the FSC certification system. The impact of this can only be critically redressed through a thorough review of the company's future involvement in the community.

Sierra Rutile Limited (SRL, 2014a) is one of the most stable corporations operating in the country, and more so in the mining sector. With reference to Table 2 above, it is quite evident that the organisation has developed a very strong CSR policy so as to make it possible to (positive) impact on the community. With reference to its Environmental, Health and Safety (EHS) indicator on which it had built a strong CSR, the organisation has proved some positive evidence to account for its transparency in terms of its community operations, particularly so in enhancing the welfare of employees (despite the case of *ONE* accidental fatality recorded); the company has expressed its intention to improve monitoring procedures in relation to risk assessment procedures. The evidence of this cannot be fully substantiated because of the timeframe of the incident, which had only occurred within the last twelve months' period from the time of publishing its annual report.

Transparency in relation to other areas of CSR also revealed cash donation towards occupational health and its link with the wider community in which operations is taking place. On this note, the company boosted its effort in ensuring that the efforts towards reducing the impact of Ebola VD and other health risks in the community, through cash donation amounting to USD\$487,000. In addition to this, a reported treatment of 1,600 people were also attended to every month in the same year of 2014, and this also include people in the local community for other health related illnesses like Typhoid and Malaria.

In terms of its sustainable environmental target to its operating communities, SRL report (2014a) has expressed its efforts in ensuring that its hazardous activities is minimised "*Achievement of a rehabilitation target with a total of 142 ha of disturbed sand tails in its mined-out Pejebu-North deposit comprising filling of sand tailings and barrow pits, through the planting of various types of trees*". It is with the hope that such an investment will help in the future to develop agro-businesses, particularly so, in collaboration with the School of Forestry at Njala University through specialist consultation services. In the area of conservation of biodiversity, the report also threw light on the preservation of 331,567 (reference to Table 2) different species of fish stock, which is also a positive sign of addressing livelihood concerns.

On a positive note, this is a positive sign of CSR investment in terms of cushioning the impact of the deprived health situation experienced in other regions around the country. In its highlight report for 2014(b), the company presented good signs of its sustainable investment, and more so in meeting its tax obligations as part of improving the national revenue. On a more critical note, the evidence does not actually give a clear picture about the wider environmental impact (for example, unattended dredging) of SRL investment in the region which is expressed in an outcry by pressure group as evidenced in a well-balanced critical appraisal document produced by the National Advocacy Coalition On Extractives (NACE, 2009); in this, it was evidently outlined the poor state of health, roads and infrastructural state of towns around some of the SRL communities. On a positive note, it seemed more that the company's CSR investment initiative is making some impact, however an area for consideration to review, for example is the SRL memorandum of understanding (MOU) document which needs to show signs of the company's investment in areas like local participation - the NACE (ibid) report also shows progress of the company's CSR initiative through improved quality of livelihood standards (in terms of pay / salary structure) compared to similar corporations operating within the country's territory.

Conclusion and Recommendations

The study has looked at the state of CSR with a view of providing critical review of the business activities of two (Sierra Rutile Limited and Miro-Forest) corporations / organisations operating in the natural resource sector in Sierra Leone. It is evident that given the state of reflection of the war-torn country, there is a long way to go in the achievement of CSR that will seek to make positive impact in all corners across the country. Miro-Forest is a fast growing business which seem to be targeting itself in meeting sustainable (tree plantation and FSC certification system) objectives in the community they are operating business.

In a similar note, SRL has made tremendous efforts in its sustainable business operations in the country, particularly during difficult times experienced across the country (for example, a decade of civil war which ripped apart the country's infrastructure and then the emergence of the Ebola epidemics in the period 2014/15). Apart from meeting its strategic objectives in generating profits for investors, SRL has proved itself to be a wise investor in addressing CSR involvement through its annual report (and implied actions), but not so without a thorough criticism of its overall impact to society at large.

Given the above discursive points, a way forward in addressing CSR by organisations operating in the country is to take a wider view at the state of business operations and the impact of their dealings in the community in which they serve, and in addition, ensuring that employees / human resources welfare is also treated highly. On this note, the following are considered sensible for corporations / organisations to review and evaluate their approach to CSR in the country:

- Ensuring that a statement of CSR is set in place as part of an organisation's implied intention toward community participation.
- A government agency is set up to address organisational approach towards ethical business in the country. This should take into consideration (substantive) plans for empowering communities through activities like grants to support education projects, 'localised succession activities' to make sure indigenes / nationals are able to achieve management status, and finally, advance reconstruction programs to support developments in local town / communities.
- Ensure investment in human resources is made an integral part of CSR approaches towards community development.
- Ensuring that community involvement is established between corporations and local community groups, particularly for those trading in businesses that are likely to impact adversely on the environment.
- Consolidated fund is set up to ensure that CSR activities are considered sustainable as long as an organisation is seeking to continue operating in a designated community.

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