

Understanding Stakeholders' Perceptions and Meaning of Corporate Social Responsibility in Uganda: A Cross-Sectional Study

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Abstract

Multinational corporations (MNCs) have a role to play in an African renaissance. One of the vehicles through which this can be accomplished is Corporate Social Responsibility (CSR). A key feature of effective and sustainable CSR is the need to integrate stakeholders' concerns into the thinking and activities of business operations. A good starting point is to understand the CSR perceptions and meaning of the different stakeholders in each culture. To contribute to this understanding, I undertook this study among Ugandan stakeholders of the multinational corporation, Sheraton Uganda Limited, employing Carroll's (1991) four dimensions of CSR. The two categories of stakeholders interviewed for this study included internal stakeholders (employees of Sheraton Uganda, majority of whom were local nationals) and external stakeholders (student interns from local tertiary institutions undertaking industrial training attachment at Sheraton Uganda, and members of the public resting in the Kampala City Council Authority (KCCA) gardens whose maintenance is supported by Sheraton Uganda). The overwhelming perception of CSR was in line with Carroll's philanthropic responsibilities, followed by ethical responsibilities and then economic responsibilities, legal responsibilities were given least consideration. In this Ugandan communalistic society, socio-cultural views and beliefs remain the main drivers of CSR perceptions. The lesson from this case study is that MNCs seeking to undertake CSR initiative in cultures outside their parent culture should invest time and resources in understanding the perceptions and meanings of CSR held by the different local stakeholders who seemingly are of low power compared to internal stakeholders, hold the keys to institutional legitimacy.

Key words: Corporate Social Responsibility, meaning, perceptions, Africa, Uganda

Introduction

Sub-Saharan Africa (SSA) continues to face many developmental challenges. Africa continues to be a marginal player in global trade, while SSA accounts for 17.1% of the global population, its contribution to global trade is only 2.8% and its uptake of global Foreign Direct Investment (FDI) is only 3.5% (UNCTAD, 2021, 2024). Its estimated that 490 million people in SSA (34% of the continent's population) continue to live under the poverty line of USD1.9 purchasing power parity, 40 million people from 16 African countries are displaced as a result of war conflict, 216 million children in Africa suffer from stunting and malnutrition and more than 110 million people on the continent are directly affected by weather, climate and water-related hazards causing more than USD \$ 8.5 billion in economic damage (UNCTAD, 2021, 2024; Africa Center for Strategic Studies, 2023; van Schalkwyk et al. 2024; African Development Bank, 2023; World Meteorological Organization, 2023). It is no wonder therefore that Africa has the lowest life expectancy in the world at 61 years for men and 65 years for women compared to the global average of 70 years and 75 years respectively (Dyvik, 2024).

In 2014, the Executive Secretary of Economic Commission for Africa called on the private sector including Multinational Corporations (MNC) operating in Africa to adopt Corporate Social Responsibility (CSR) and advance the continent's development. The African Union's Agenda 2063, a long-term vision for Africa, also emphasises the need for businesses to manage their resources responsibly to benefit the continent's people and promote economic growth. According to the Corporate Finance Institute-CFI (2025), a multinational corporation (MNC) is *'a company that operates in its home country, as well as in other countries around the world. It maintains*

a central office located in one country, which coordinates the management of all of its other offices, such as administrative branches or factories. The multinational needs to maintain actual business operations in other countries and must make a foreign direct investment there'.

Corporate Social Responsibility (CSR) is one of the vehicles through which MNCs could contribute to sustainable development in Africa. The World Business Council for Sustainable Development (WBCSD) (2002) defines Corporate Social Responsibility (CSR) as, *'a continuing commitment by businesses to act ethically, contributing to economic development while improving the quality of life of their workforce, their families, the local community, and society at large'.* This definition emphasizes the importance of ethical behavior, economic contribution, and improvements in the quality of life for various stakeholders. In 2010, African leaders and opinion leaders developed the Monrovia Principles, a made-in-Africa set of CSR guidelines that emphasises CSR as a growth partnership between business, government, civil society aimed at encouraging entrepreneurship and inclusive economic growth (Brenthurst Foundation, 2010). The Monrovia Principles called on business to contribute at least 0.7% of their profits to CSR activities paralleling the donor Official Development Assistance (ODA) target and suggested a view of CSR that remains concentrated on philanthropy rather than core business practices (Brenthurst Foundation, 2010).

When well-crafted and implemented CSR actions will attract positive outcomes to the business and host community (Huber and Schormair, 2021). On the other hand, when a CSR program is poorly implemented as we have seen with the experience of Shell in Nigeria's Niger-Delta region, it can lead to business frustration and dissatisfaction

of host communities (Adeyeye & Adekeye, 2022). One of the reasons for the failed CSR initiative of Shell in Nigeria was poor methods of engaging stakeholders particularly the host communities. A key feature of effective and sustainable CSR is the need to make stakeholders' interests paramount in corporate management (Clark & Bahson, 2012; Bahaudin & Frank, 2013). According to Freeman (1984), a stakeholder can be defined as *'any group or individual who can affect or is affected by the achievement of the organisation's objectives'*. The theoretical framework that will guide this paper is based on both the institutional and stakeholder theories (Martínez et al, 2016). According to this framework, for organisational survival, corporations operate and keep their actions and behaviour consistent with the demands of both their internal stakeholders (employees, managers, and shareholders) and external stakeholders (customers, local communities, governments, NGOs, suppliers, and the environment). According to this framework, I postulate that powerful internal stakeholders such as the management of a corporation have to listen to the seemingly low power external stakeholders such as the community because the latter hold the keys to institutional legitimacy. Legitimacy can be defined as a set of norms, beliefs, values and principles accepted by society and the community that allows the organisation to achieve the support and backing for their activities. Legitimacy according to Martinez et al (2016) is important to a corporation because it allows the corporation more efficient access to resources from various stakeholders including investor funds, support from government, increased sales and customer loyalty, access to the negotiation of contracts with different suppliers and distributors, obtaining respect and commitment of employees among others. All this helps to improve the

organisations economic and financial performance hence ensuring the corporations survival.

Based on the above theoretical framework, stakeholders' interests, both internal and external must be incorporated and accommodated through getting them involved. This entails voluntary integration of social, education, environmental and other related concerns of stakeholders into the thinking and activities of business operations (Adeyeye & Adekeye, 2022). Stakeholder involvement focuses on joint initiatives to deal with problems in a sustainable way, where both parties (business and concerned stakeholders) are made to jointly diagnose stakeholders' problems, provide acceptable solutions, and collectively work to actualise the solution (Adeyeye & Adekeye, 2022). A good starting point to sustainable CSR is that MNCs should understand the diverse perceptions and meaning of CSR held by its different stakeholders across cultures. One of the most widely employed frameworks for understanding CSR is Carroll's (1991) four dimensional pyramid where CSR encompasses the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of the organisations at any given point in time. Economic responsibility- represents a business's first responsibility, which is to be profitable. Without profit, the corporation will not be able to pay their workers, employees will lose their jobs even before the company starts CSR activities. Legal responsibility- the second level of the pyramid is the business's legal obligation to obey the law. Ethical responsibility- the ethical layer of the pyramid is described as doing the right thing, being fair in all situations and also avoiding harm. A company should not only be obeying the law, but it should also do their business ethically. Philanthropic responsibility-

corporations should “give back” to the community they take from.

Various authors from Africa using Carroll's CSR framework (1991) as a point of reference have repeatedly demonstrated differences in the perception of CSR between western countries and SSA countries. Carroll's (1991) original formulation of the CSR pyramid had economic responsibilities at the base and Philanthropic responsibilities at the top of the pyramid with legal and ethical components in between. Visser (2006) observes that the ordering of the CSR pyramid in Africa was different from that seen in Carroll's native USA citing differences in socio-economic development and other underlying drivers of CSR. Indeed, subsequent studies by various African authors have noted differences in the prioritisation of Carroll's four dimensions: with philanthropy given priority in Kenya (Muthuri and Gilbert, 2011), South Sudan (Ives and Buchner, 2011), Angola (Luiz Cortes et al, 2014), and Somalia (Ahmednoor, 2021), while in Ethiopia legal responsibilities took precedence (Kusakai and Bushera, 2022). Additionally, differences in motives underlying CSR practice have been cited between local and foreign businesses in Ghana, with local businesses guided by philanthropic considerations while their foreign counterparts were mainly guided by legal prescriptions (Kuada and Hinson, 2012).

To contribute to a better understanding of the perceptions and meaning of CSR by different stakeholder in the SSA situation of Uganda, I undertake a study on CSR perceptions among stakeholders of the multinational corporation, Sheraton Uganda Limited, employing Carroll's (1991) four dimensions of CSR. The three categories of stakeholders interviewed for

this study included employees of Sheraton, students from local tertiary institutions (universities and colleges) undertaking industrial training attachments in various departments of Sheraton and members of the public using (resting) in the Kampala City Council Authority (KCCA) gardens whose maintenance is supported by Sheraton. I approached the analyses of data with two *a priori* hypotheses: 1) that the perceptions and meaning of CSR held by Ugandan study participants will predominantly reflect philanthropic responsibilities in line with findings from many previous African authors who have observed a preponderance of the philanthropic view of CSR (Muthuri and Gilbert, 2011; Ives and Buchner, 2011; Luiz Cortes et al, 2014; Ahmednoor, 2021); 2) Based on the observations by both Karabasevic et al (2016) in Serbia and Pal and Sarker (2022) in Bangladesh that educational attainment and knowledge had considerable impact on the conceptualisation of CSR, I hypothesised that the perceptions and meaning of CSR held by student respondents in this study (whose perceptions on CSR are in flux due to education and training exposure) should lie between those held by Sheraton employees (Sheraton employee's perceptions should be the most inclined to Carroll's original formulation of CSR given that their mother corporation originates from the same sociocultural background as Carroll (1991), that is the United States of America) and those held by community members recruited from the KCCA gardens (inclined towards the normative perceptions of a communalistic African society).

Study Context

This study was undertaken in Uganda, a landlocked country in East Africa. According to the Uganda Bureau of Statistics, Uganda's population stands at

46.5 million (Uganda Bureau of Statistics, 2024). Despite three decades of sustained economic growth, poverty remains a serious social problem in Uganda. Uganda remains one of the poorest countries in the world with 16.9 million people (41.1%) live below the poverty line (USD1.9 per person per day) (Uganda Bureau of Statistics, 2021). The country has registered mixed progress in reducing the proportion of the population living below the poverty line from 63.8% in 1992/93 to 35.6% in 2012/13, then an increase to 41.7% in 2016/17 which decreased in 2019/20 to 41.2% (Ministry of Finance, Planning and Economic Development, 2023). The country continues to prioritise the fight against poverty through among others the framework of public-private partnership that seeks greater participation of the private sector including MNCs in poverty alleviation (Ministry of Finance, Planning and Economic Development, Uganda, 2023).

Growth of CSR in Uganda

Despite Uganda's Foreign Direct Investment (FDI) having grown over the last 30 years from \$787 million in 2008 to \$1.5 billion in 2023, this is still below the averages of 5.4% and 5.5% for low-income countries and the sub-Saharan Africa respectively (Economic Policy Research Centre, 2023). Foreign businesses which traditionally came from the west have been joined by investors from emerging economies especially China and India. Awareness of CSR varies greatly among corporate actors in Uganda with no organisation formally monitoring compliance with CSR standards. There is no legal requirement to engage in CSR for corporations that want to set up operations in Uganda unlike in African countries such as South Africa where it is a requirement to be listed on the Johannesburg Stock Exchange (Ackers and Eccles, 2015). While

Uganda government officials make statements encouraging CSR, there is no formal government program to monitor, require, or encourage CSR. In practice, endemic corruption often enables companies to engage in harmful or illegal practices with impunity. Regulations on human and labor rights, and consumer and environmental protection, are seldom and inconsistently enforced (United States Department of State, 2023). The United States Department of State 2014 report observed that while consumer buying habits are rarely based on CSR, some large corporations, including foreign oil companies, have experienced community pressure and social unrest when residents do not see any direct benefit from their presence. Such larger enterprises have therefore been involved in building schools and hospitals, improving roads and other social services in areas where they operate, mainly in rural areas. Other CSR activities that have been undertaken by big corporations in Uganda include setting up low-cost housing for the destitute, scholarship schemes for disadvantaged children, providing farm inputs such as fertilisers, improved seed, agricultural extension services, provision of microcredit, improving health services including providing HIV awareness at the workplace. So, although there are no formal government laws regulating CSR activities in Uganda, corporations are increasingly expected to give back to society through CSR activities (United States Department of State, 2014).

Recognition of CSR in Uganda

While there is fairly good information on some government anti-poverty initiatives such as the microfinance sector in Uganda, there is hardly any systematic information on the contribution of CSR to the economy of the country. Part of the problem is due

to the lack of formal recognition by the Uganda government of the contribution this sector to the economic life of the country (Katamba and Gisch-Boie, 2008). CSR as a priority item does not appear anywhere among the government priority issues. There are however several laws and institutions in place which indirectly concern CSR, these include: Employment Act 2006, Occupational Health and Safety Act 2006, Labour Disputes Act 2006 and the Labour Union Act 2006, Mining Act, National Forestry and Tree Planting Act, Water Act, National Environment Act, and Noise Standards and Control Regulations (Royal Norwegian Embassy in Kampala, 2009). These laws are not always adhered to and enforced, it is up to institutions and organisations such as the Institute of Corporate Governance Uganda, the National Environmental Management Authority, the Directorate of Ethics and Integrity, the Federation of Ugandan Employers and the Uganda Manufacturers Association to ensure enforcement.

Local perceptions of CSR in Uganda

Reviewing the literature on CSR in Uganda, Katamba and Gisch-Boie (2008) in study involving senior managers of 50 local companies observed that the sampled managers defined CSR in terms of giving back to the community and stakeholder management and that they were convinced of the relevancy of CSR to the development of Uganda. Katamba and Gisch-Boie (2008) further observed that while many of the companies interviewed had not

community aspects of CSR such as 'improving the quality of life of the communities' which agrees with the predominant local definition of CSR of giving back to the community. According to Katamba and Gisch-Boie (2008) financial profitability and increased competitiveness were not directly cited as motivators /drivers of CSR in their study. On challenges experienced when implementing CSR, Katamba and Gisch-Boie (2008) reported that many companies lacked a CSR strategy. As a result, many engaged in CSR on a trial-and-error basis often overwhelmed by requests from communities and NGOs. Companies also reported facing difficulties accessing technical support and expertise related to CSR implementation, monitoring, and evaluation. Another challenge facing CSR in Uganda is that although small and medium enterprises (SMEs) employ 70% of the Ugandan workforce, most of them lack skills and resources to engage in CSR activities, there is need for training and technical support to the SME sector to address this. Lastly, the Government of Uganda has not come out with formal guidance on the practice of CSR in the country, hence its implementation and monitoring has not been incorporated into the formal monitoring of the economy.

Ddungu and Edopu (2016) in study of CSR activities of public and private universities in Uganda observed that CSR activities in both categories of universities were still

low, much lower in public universities than private universities. Mutesi (2015) in study involving two banks in Uganda observed that CSR contributed to a positive public image of the bank and was a form of advertising. Wabasa (2024) in a study at a bank in Uganda comparing the association between financial performance and implementation of three of Carroll's

"branded" their activities as CSR, when disclosed to and briefed about the broader issues involved with CSR, these companies were able to realise that they were already practicing CSR. On drivers of CSR, Katamba and Gisch-Boie (2008) reported that these were majorly related to

categories of CSR observed that while philanthropic activities were significantly and positively associated with financial performance, ethical and economic activities were not. Lastly, Asaba (2014) in a study on the impact of CSR on the business performance of a telecom multinational (MTN) in Uganda observed that CSR practices enhanced stakeholder commitment towards the company through better staff morale, customer approval, and customer loyalty.

Study Setting

The study was undertaken at both the Sheraton Kampala Hotel and the adjacent Kampala City Council Authority (KCCA) public gardens in Uganda. The choice of Sheraton Kampala Hotel was guided by the fact that Sheraton is one of the multinational corporations that has been operating in Uganda for over 30 years and has a well publicised CSR program including supporting the maintenance of one of the few public gardens in the capital city of Kampala. Secondly the Kampala City Council Authority (KCCA) public gardens are open to all members of the public at no cost and hence would provide an ideal setting for members of the general public to discuss CSR in the Ugandan context.

Choice of Study Sample

The study was conducted among a convenience sample that included both internal and external stakeholders of the multinational corporation, Sheraton Uganda Limited. The internal stakeholders included Sheraton employees while external stakeholders included members of the public who were exposed to the CSR activities of Sheraton Uganda (members of the public who were found taking a rest in the KCCA public gardens whose maintenance was supported by Sheraton) and student trainees from tertiary

institutions in the country who were exposed to the CSR activities of Sheraton (student trainees who were doing industrial training at various departments of Sheraton). Data collection was undertaken in 2008.

Research Methodology

The same questionnaire was administered to Sheraton employees, members of the public (resting in the KCCA public gardens) and student trainees. The same questionnaire was administered to Sheraton employees, members of the public (resting in the KCCA public gardens) and student trainees. The questionnaire included two sections i) a multiple choice section, and ii) a semi-structured questions section that was open ended. The multiple choice section that was relevant to this paper included: a) ***Socio-demographic characteristics of the respondent***-gender, marital status, highest level of education, employment status, duration of employment; b) ***Questions about CSR***- a module consisting of 12 questions derived from a questionnaire used in the World Bank's CSR study by Fox et al. (2002). The module has questions that inquire about the expected characteristics of a model CSR program from the western perspective. It has statements such as, '*a socially responsible business complies with the law*' with the study respondent required to indicate how much they are agreed/disagreed with each of these statements using a 5-point Likert response: 1=strongly agree, 2=agree, 3=not sure, 4=disagree and 5=strongly disagree). The ***semi-structured question*** that is relevant to this paper was, '*what do you understand by the term a socially responsible business?*' These questionnaires were available in both English and Luganda (the local language spoken in the capital city of Kampala where this study was carried out). For the semi-structured questions, the respondent answers were recorded

verbatim. The interview took about 40 minutes.

Data Analysis

Data from the questionnaires (both quantitative and the semi-structured responses) were all entered using SPSS version 16.0. A total of 239 respondents participated in this study, this included Sheraton employees (39), members of the public utilising the public gardens (134), and student trainees (66). While all the Sheraton employees and trainees approached, returned filled out questionnaires, 67% (134/200) of the questionnaires given to members of the public utilising the public gardens were returned. A description of the characteristics of study participants using frequencies was made. I employed principal component analysis to derive dimensions of CSR from responses to the 12-item CSR questionnaire used in the World Bank CSR Study by Fox et al. (2002). I coded the responses from the semi-structured question, *'what do understand by the term a socially responsible business?'* in order to undertake a differentiated analysis of CSR themes by stakeholder category.

Principal Component Analysis (PCA)

To derive the main factors/components of CSR from responses to the 12-item questionnaire used in the World Bank CSR Study by Fox et al. (2002), I employed principal component analysis (PCA). The analysis plan used in this study followed the

recommendations of Pallant (2007) who suggested the following steps:

Step 1: To check the stability of the data, the sample of 239 was split into two equal subsamples (1st sub-sample running from ID no. 1-120; 2nd subsample running from ID No. 121-239) and the PCA analysis was

run separately on each of these subsamples. To undertake this analysis, we used the statistical software SPSS version 16.0.

Step 2: To check the suitability of the data for factor analysis, each of the subsample data sets was subject to a number of tests which included: i) inspection of the correlation matrix for a predominance of correlation coefficients of 0.3 and above; ii) determination of the Kaiser-Meyer-Olkin Measure of Sampling Adequacy (KMO; which should have a value of 0.6 and above); iii) determination of the Barlett's Test of Sphericity (whose value should be statistically significant at a value of 0.05 or smaller).

Step 3: 'Factor extraction' was then undertaken to determine the smallest number of factors that can be used to best represent the interrelations among variables for a given quantitative questionnaire representing a construct.

Step 4: After undertaking principal component analysis, I used both the Kaiser's criterion and the Scree test to assist in the decision concerning the number of factors to retain in a given subsample. According to Kaiser's criterion only factors with an eigenvalue of 1.0 or more should be retained for further investigation with the eigenvalue representing the amount of the total variance explained by that factor (Pallant, 2007).

According to Pallant (2007), the Kaiser criterion often extracts too many components hence the recommendation to also look at the Scree plot provided by the Catell's scree test (Catell, 1966). This involves plotting each of the eigenvalues of the factors (SPSS does this for you) and inspecting the plot to find a point at which the shape of the curve changes direction and becomes horizontal. Catell

recommends retaining all the factors above the elbow as these factors contribute the most to explain the variance in the data set.

Step 5: To facilitate the interpretation of the factor structure obtained, the factors were subjected to 'rotation'. Factor rotation does not change the underlying solution, but rather presents the pattern of loadings in a manner that is easier to interpret. The factor rotation technique used in this study is the Direct Oblimin technique.

Differentiated analysis of CSR themes by respondent category

A differentiated analysis of generated themes from the semi-structured question, '*what do understand by the term a socially responsible business?*' was undertaken by respondent category. To undertake this, a two-step approach was employed. Firstly, themes were generated from the semi-structured question, '*what do understand by the term a socially responsible business?*' using the thematic approach of Boyatzis (1998). To

gain a sense of the data I first read through all the responses to this question. This was followed by carefully reading each response and noting down initial thoughts. I then attempted to generate relevant themes within each respondent's text. After this, these themes were compared across all the data and then themes which were relevant to the research question noted. There were seven main emergent themes, '*giving back to the community*', '*treats employees fairly*', '*undertakes profitable business*', '*provides local employment*', '*is fair to its customers*', '*does not discriminate persons*', and '*engages in legitimate business*', which could be represented into Carroll's four dimensions of philanthropic responsibilities (giving back to the community), economic responsibilities (undertakes profitable business, provides local employment and treats employees fairly), ethical responsibilities (is fair to its customers and does not discriminate against persons) and legal responsibilities (engages in legitimate business).

Table 1: Emergent themes from the analysis of semi-structured question of, 'what is a socially responsible business?'

Emergent themes from the semi-structured responses	
Giving back to the community.	<i>Philanthropic Responsibilities</i>
Undertakes profitable business.	<i>Economic Responsibilities</i>
Provides local employment.	
Treats employees fairly.	<i>Ethical Responsibilities</i>
Is fair to its customers.	
Does not discriminate against persons.	
Engages in legitimate business.	<i>Legal Responsibilities</i>

Secondly, to code for these themes in the quantitative data, I employed the following procedure. I created columns for derived variables in the SPSS data set based on the generated themes. The following derived variables were created: 'givcom' representing the theme '*giving back to the community*'; 'tretemp' representing the theme '*treats employees fairly*'; 'underp' representing the theme '*undertakes profitable business*'; 'locemp' representing the theme '*provides local employment*'; 'faircu' representing the theme '*is fair to its customers*'; 'discr' representing the theme '*does not discriminate against persons*'; and 'engage' representing the theme '*engages in legitimate business*'. These derived variables were created next to the qualitative text. To populate the columns of each derived variable, I examined the qualitative text of each respondent looking for text relevant to the themes. If in each respondent's text a specified theme was implied, then this was indicated in the

appropriate column with the number 1=present, if a specified theme was not present in the qualitative text, then the number 0= 'not present' was written in the column. After completing all the entries, cross tabulations between the themes and stakeholder category was undertaken. Some of the respondent's text contained more than one theme, these were all indicated in the relevant columns. Since the generated frequencies of the different themes were not independent of each other, I could not employ statistical tests at comparison, instead I simply reported frequencies.

Ethical Considerations

The study was granted permission by the Uganda National Council of Science and Technology, Reference Number: SS 2141, dated 06.10.2008. Study respondents were required to give informed written consent to be interviewed after the study objectives and methods had been explained to them.

Results

Characteristics of study participants.

Table 2: Characteristics of study participants

Characteristics	Sheraton Employees (N=39) n (%)	Members of the Public (N=134) n (%)	Sheraton trainees (N=66) n (%)
<i>Gender</i>			
Male	26 (66.7%)	94 (70.1%)	22 (33.3%)
Female	13 (33.3%)	40 (29.9%)	44 (66.7%)
<i>Age structure</i>			
20-24 years	2 (5.1%)	1 (0.7%)	66 (100%)
25-29 years	9 (23.1%)	30 (22.4%)	-
30-34 years	9 (23.1%)	58 (43.3%)	-

Table 2 shows the characteristics of the study participants. Majority of Sheraton employees and members of the public were male, while the majority of trainees were females. While all the trainees were less than 25 years of age, the majority of Sheraton employees and members of the public were over the age of 25 years. All the study participants had attained some form of formal education. Only 37% of members of the public were employed.

Carroll's CSR domains in the Ugandan data

The data derived from the questions in the 12-item CSR structured questionnaire used in the World Bank Study by Fox et al. (2002) was subjected to principal component analysis (PCA). In order to check the stability of the data, the sample of 239 respondents was split into two equal subsamples (1st subsample running from

ID no. 1-120; 2nd subsample running from ID No. 121-239) and the PCA analysis was run separately for each of these subsamples. To check the suitability of the data for factor analysis, we undertook the following tests, firstly, we inspected the correlation matrices of the two samples, subsample 1 and subsample 2 which revealed the presence of many coefficients of 0.3 and above (presence of many coefficients that are 0.3 and above indicates suitability for factor analysis). Secondly, we examined the Kaiser-Meyer-Olkin and Barlett's Test of Sphericity values of the two subsamples. The Kaiser-Meyer-Olkin values of both subsamples were 0.82 and 0.74 respectively (values that exceeded the recommended value of 0.6) (Kaiser, 1970 and 1974). The Barlett's Test of Sphericity of both subsamples reached statistical significance, supporting the factorability of the correlation matrices of both subsamples.

Table 3: Principal component analysis of sub-samples 1 and 2

Component	Sub-sample 1			Sub-sample 2		
	Eigenvalues	% of Variance	Cumulative %	Eigenvalues	% of Variance	Cumulative %
1	4.552	37.936	37.936	4.070	33.916	33.916
2	2.188	18.234	56.170	2.125	17.705	51.621
3	1.012	8.433	64.603	1.068	8.897	60.518
4	.801	6.679	71.282	.870	7.249	67.767
5	.672	5.604	76.886	.812	6.766	74.533
6	.562	4.681	81.567	.683	5.688	80.221
7	.525	4.377	85.944	.610	5.087	85.308
8	.431	3.588	89.532	.522	4.351	89.659
9	.385	3.207	92.739	.467	3.893	93.552
10	.379	3.161	95.900	.325	2.705	96.257
11	.324	2.698	98.599	.255	2.123	98.380
12	.168	1.401	100.000	.194	1.620	100.000

Note: Extraction Method: Principal Component Analysis.

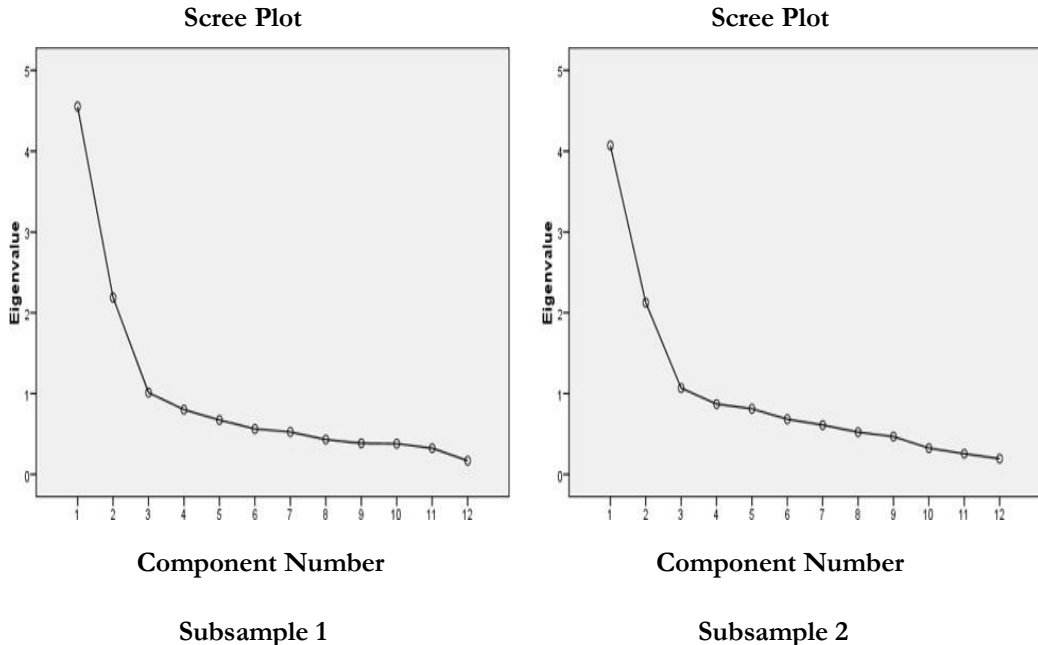
Factor extraction was used to determine the smallest number of factors that can be used

to best represent the interrelations among the set of variables. Principal component

analysis revealed the presence of three components with eigenvalues exceeding 1 (Table 3). In subsample 1 these components explained 37.9%, 18.2% and 8.4% of the variance respectively and in subsample 2 these components explained

33.9%, 17.7% and 8.9% of the variance respectively. That the results from the two subsamples gave a three-component structure with each component explaining similar levels of variance points to the stability of this data.

Figure 1: Scree plot of eigenvalues by number of components in subsample 1 and 2



To confirm the decision concerning the right number of factor components we undertook the Catell's scree test (Catell, 1966). Catell recommends retaining all the factors above the elbow as these factors contribute the most to explain the variance in the data set. Looking at Figure 1, there is quite a clear break between the 3rd and 4th

component. Components 1-3 in both subsamples explained more variance than the remaining components, hence the decision to retain only these three components. These three components explained a total variance in subsample 1 of 64.6% and a total variance in subsample 2 of 60.5%, very similar figures.

Table 4: Pattern matrix for principal component analysis with Oblimin Rotation of the three-factor solution for subsamples 1 and 2

Item	Pattern coefficients of subsample 1			Pattern coefficients of subsample 2		
	<i>Comp. 1</i>	<i>Comp. 2</i>	<i>Comp. 3</i>	<i>Comp. 1</i>	<i>Comp. 2</i>	<i>Comp. 3</i>
11. Helps to improve the health and social situation of the disadvantaged	0.935			0.751		
12. Undertakes projects to eradicate poverty among the disadvantaged	0.882			0.866		
10. Supports projects with long term social effect	0.681			0.826		
9. Is active in environment protection	0.616			0.648		
7. Promotes the development of civil society	0.403	0.515		0.690		
3. Has a successful business	-0.307	0.335	0.621			0.752
1. Cares about staff		0.714				0.667
2. Is committed to social activities that benefit the community		0.705	-0.343			0.757
8. Is fair in dealing with clients		0.683				0.381
4. Complies with the law		0.677			0.573	0.302
6. Is fair and loyal to competitors			0.840		0.882	
5. Is fair and loyal to partners			0.685		0.826	

Note: Comp.1: Stands for component 1, Comp.2: Stands for component 2, Comp.3: Stands for component 3

To facilitate interpretation of the component structure, a process of 'factor rotation' was undertaken using the Direct Oblimin technique. Reported in Table 4 is the pattern matrix of both subsample 1 and

2. I looked at the highest loading items on each component in order to identify and label the components. Looking at the results from subsample 1, the main loadings on Component 1 were items 11, 12, 10, 9

and 7 which corresponds to Carroll's (1991) CSR category of philanthropic responsibilities. Component 2, where the main loading items were 7, 3, 1, 2, 8, and 4 correspond largely to Carroll's (1991) CSR category of economic responsibilities. There was a slight overlap (of 2 items) with Carroll's (1991) categories of philanthropic responsibilities (1 item) and Ethical responsibilities (1 item). Component 3, where the main loading items were 3, 6, and 5 corresponded with Carroll's (1991) CSR category of ethical responsibilities.

Looking at the results from subsample 2, the main loadings on Component 1 just like in subsample 1, were items 11, 12, 10, 9 and

7 which corresponds to Carroll's (1991) CSR category of philanthropic responsibilities. Component 2 had as main loading items 4, 6, and 5 which corresponds to Carroll's (1991) CSR category of ethical responsibilities. Component 3, mainly loaded on items 3, 1, 2, 8, and 4 which corresponds to Carroll's (1991) CSR categories of economic responsibilities. In subsample 2 there was one item ('complies with the law') which loaded onto 2 Components (Component 2 and 3). In summary, both subsamples loaded in order of decreasing variance onto the following Carroll's dimensions of 'philanthropic responsibilities', 'ethical responsibilities' and 'economic responsibilities'.

CSR Themes differentiated by respondent category.

Table 5: Definition of 'socially responsible business' by stakeholder category

Themes	Stakeholder category		
	Internal stakeholder	External stakeholder	
	Sheraton Employees	Members of the Public	Student trainees
<i>Philanthropic Responsibilities</i>			
Giving back to the community.	46.1%	42.5%	37.9%
<i>Economic Responsibilities</i>			
Undertakes profitable business.	5.1%	9.0%	15.2%
Provides local employment.	12.8%	4.5%	15.2%
<i>Ethical Responsibilities</i>			
Treats employees fairly.	0.0%	11.2%	10.6%
Is fair to its customers.	2.6%	3.7%	0.0%
Does not discriminate against persons.	2.6%	3.0%	1.5%
<i>Legal Responsibilities</i>			
Engages in legitimate business.	0.0%	3.4%	1.5%

Cross-tabulation of the coded emergent themes from the the semi-structured question, 'What do you understand by the term socially responsible business?' by respondent category generated the frequencies in Table 5. Looking at the definition of 'a socially responsible business' by stakeholder category (Table 5), nearly equal proportions of Sheraton employees (46.1%) and members of the public (42.5%) and slightly less student trainees (37.9%) defined it as 'giving back to the community'. All categories of stakeholders mentioned economic and ethical responsibilities but at a lesser frequency than philanthropic responsibilities. While both members of the public and student trainees mentioned legal responsibilities, Sheraton employees did not mention this domain of CSR.

Discussion

While there is an abundance of literature on CSR, most of this work has been undertaken in the western context of Europe, USA and Australia. Where there has been some work undertaken in developing country settings, this has mainly been focused on a handful of countries namely South Africa, Indonesia, India and Nigeria. Despite this, multiple authors have underlined the importance of context and culture in the understanding of the definition of CSR and its practice. Scholars such as Visser (2008) have suggested that factors such as the level of socio-economic development, culture, political reforms, religion, investment incentives, governance gaps, stakeholder activism influence the way CSR is perceived and practiced. To contribute to a greater understanding of CSR in diverse cultural settings, I undertook this study in the sub-Saharan African setting of Uganda.

In this study, I undertook to investigate the perceptions and meaning of CSR among

three categories of stakeholders of the multinational corporation, Sheraton Uganda Limited, employing Carroll's (1991) four-dimensional framework of CSR. The three categories of stakeholders interviewed for this study included employees of Sheraton, students from local tertiary institutions (universities and colleges) undertaking industrial training attachments in various departments of Sheraton and members of the public using the Kampala City Council Authority (KCCA) gardens whose maintenance is supported by Sheraton. I undertook to investigate the perceptions and meaning of CSR by interrogating two hypotheses:

Hypothesis 1: *That the perceptions and meaning of CSR held by Ugandan study participants will predominantly reflect philanthropic responsibilities in line with findings from many previous African authors who have observed a preponderance of the philanthropic view of CSR (Muthuri and Gilbert, 2011; Ives and Buchner, 2011; Luiz Cortes et al, 2014; Ahmednoor, 2021).*

In conformity to the above hypothesis, the results from the principal component analysis of data from responses to the 12-item CSR questionnaire by Fox et al. (2002) showed that the Ugandan study participants overwhelming perceived CSR as Carroll's philanthropic responsibilities this was followed by ethical responsibilities and then economic responsibilities. Legal responsibilities did not attain statistical significance in the principal component analysis. However, in the differentiated analysis of semi-structured responses, the theme 'engages in legitimate business' emerged in support for the legal responsibilities dimension. That philanthropic responsibility was given highest priority in the Ugandan setting agrees with many other African authors

such as Muthuri and Gilbert (2011) in Kenya, Ives and Buchner (2011) in South Sudan, Luiz Cortes et al (2014) in Angola and Ahmednoor (2021) in Somalia. Visser (2006) in explaining this preponderance of philanthropic responsibilities in the SSA setting gave three reasons. Firstly, that the socio-economic challenges faced by most African communities are so great that philanthropic CSR seems to the most appropriate. Secondly, because of the reliance on foreign aid, there is an ingrained culture of philanthropy in Africa. Thirdly, that the CSR concept is still underdeveloped in Africa and because of the lack of a strategic integrative approach to CSR, there is greater tendency to equate CSR to philanthropy. Indeed, some authors such as Helg (2007) in a study in Nigeria observed that very few respondents understood the business implications and benefit of CSR, to them CSR was a duty undertaken to alleviate pressing socioeconomic needs. While the predominance of philanthropy in SSA could be explained as a response to the harsh socio-economic reality of communities, this explanation does not seem sufficient enough to explain its overwhelming endorsement. Amaeshi et al (2006) and Hamidu et al (2016) have suggested that the traditional socio-cultural heritage and religious influences may play a part in this endorsement. Religion and cultural influences affect the norms, values, beliefs and way people behave within a particular societal set up. African societies are collectivistic in nature and uphold religious beliefs and cultural practices that exhort philanthropic activities like charitable assistance, donations, organising and participating in cultural activities, promoting widely accepted cultural practices and show of belongingness to communal values (Amaeshi et al., 2006; Hamidu et al., 2016). The role of culture

and religion could also be seen in the endorsement of ethical responsibilities by study participants, where the notion that we are accountable to a supernatural authority who will ultimately judge our motives and behaviour could have been a fact in this (Ahmednoor, 2021). Traditional African society is very conscious of the social dimension of morality where the observance of customs, prohibitions or taboos and other normative values ensures social order and stability. In other words, traditional African society maintains social order through the observance of traditional ethical principles and customs and any violation and disregard of these principles could result in disorder and social dislocation. It is therefore no wonder that study participants ranked ethical responsibilities even higher than economic responsibilities because from an African's perspective, it is important to have community order and wellbeing before one can even contemplate on engaging in economic activities. That legal responsibilities received the least mention by this Ugandan sample is not surprising given that there is no legal requirement to practice CSR in Uganda, however, complying with the socially prescribed moral and ethical codes will give a business legitimacy in the community.

Hypothesis 2: Based on the observations by both Karabasevic et al (2016) in Serbia and Pal and Sarker (2022) in Bangladesh that educational attainment and knowledge had considerable impact on the conceptualisation of CSR, I hypothesised that the perceptions and meaning of CSR held by student respondents in this study (whose perceptions on CSR are in flux due to education and training exposure) should lie between those held by Sheraton employees (Sheraton employee's perceptions should be the most inclined to Carroll's original formulation of CSR given that their mother corporation originates from the same sociocultural

background as Carroll (1991), that is the United States of America) and those held by community members recruited from the KCCA gardens (inclined towards the normative perceptions of a communalistic African society).

This hypothesis makes a number of assumptions, namely: i) that Sheraton employees will have views and perceptions of CSR that are closest to Carroll's original ordering of the four dimensions of CSR; ii) that members of the public will have CSR views that are closest to the predominant African perspective of philanthropy; and iii) that the views of the students will be in between the views of Sheraton employees and those of members of the public, with similarities to Sheraton employee views because of their western education and the fact that they were attending training attachment at a western based MNC, and with similarities to the views of members of the public because these students have been nurtured and brought up in the African socio-cultural setting. Looking at the themes emerging from data from responses to the semi-structured question on the definition of a socially responsible business (Table 5), contrary to my hypothesis, all the three categories of respondents predominantly endorsed philanthropic views of CSR. The philanthropic view was endorsed in equal measure by both Sheraton employees interviewed for this study (who were all indigenous African Ugandans) and members of the public interviewed from the KCCA public gardens and to a lesser extent by student respondents. These results point to the fact that in all categories of respondents, philanthropy remained the predominant view of CSR, highlighting the importance of the socio-cultural context in the development of perceptions and meaning of CSR.

Uganda makes an interesting case study on CSR, not only does it provide a socio-cultural context outside the West where most of the research in this area has been undertaken, it remains one of the poorest countries in the world. To address this, the country continues to prioritise the fight against poverty through among others the framework of public-private partnership that includes attracting foreign direct investment through encouraging MNCs to invest in the country. Probably to keep investment hurdles at a minimum and in keeping with the locally held perception that CSR should be discretionary, the country has no legislation on CSR. Although the country has regulations on human and labor rights, and consumer and environmental protection, these are seldom and inconsistently enforced. Against this picture, MNCs entering such a country would be forgiven to think that they can do away without engaging in CSR, but as we have seen in above discussion, the inherent communalistic culture held by the Ugandan society will not look kindly to a business that is not sensitive to the pressing socio-economic challenges facing the community. It is therefore important that businesses engage in CSR, especially philanthropy to obtain legitimacy in such a society.

In conclusion, the lesson from this case study is that MNCs seeking to undertake CSR initiative in cultures outside their parent culture should invest time and resources in understanding the perceptions and meanings of CSR held by the different local stakeholders as a first step to developing a locally appropriate CSR program that will be appreciated by the host community.

Limitations of this study include that it was carried out on only small sub-sample of residents of Kampala city and may not

reflect the over role views of the city residents. Secondly, that the data for study was collected in 2008 and perceptions may have changed since then. The latter may however not be the case as socio-cultural

views and beliefs that seem to have been the main drivers of CSR perceptions may not have changed much between when the study was undertaken and today.

DECLARATIONS

Availability of data and materials

The datasets generated and/or analysed during the current study are not publicly available due to confidentiality reasons but are available from the corresponding author on reasonable request.

Competing interests

The author declares that she has no competing interests.

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Authors' contributions

All the aspects of this study were undertaken by TJ.

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