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College of Business and Economics
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Requirement Of Master Degree In Total Quality And Organizational Excellence**

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Corporate Social Responsibility (CSR) Perception and Practice in Bottled Mineral Water Companies in Ethiopia: the case of Yes, Arki, Top and Aqua Addis

A Thesis Submitted To Management Department In The Partial Fulfillment The Requirement Of Master Degree In Total Quality And Organizational Excellence.

By

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July, 2020
Addis Ababa, Ethiopia

Statement of Declaration

I, Gezahagne Asefaw declare that this work entitled “Corporate Social Responsibility (CSR) Perception and Practice in Bottled Mineral Water Companies in Ethiopia: In the case of Yes, Arki, Top and Aqua Addis” is a work of my own study and effort; and that all sources of materials used for the study have been duly acknowledged.

This study has not been submitted for any degree in this college or any other University. It is offered for the partial fulfillment of the degree of master’s in Management.

Gezahagne Asefaw W.

Prepared By

Signature

Date

Certification

This is to certify that the thesis entitles “Corporate Social Responsibility (CSR) Practices in Bottle Mineral Water Companies in Ethiopia: the case of Yes, Arki, Top and Aqua Addis” submitted to Addis Ababa University Department of Management and Leadership for the award of the degree of Management which is carried out by Gezahagne Asefaw under our guidance and supervision.

Therefore, we hereby declare that no part of this thesis has been submitted to any other university or institutions for the award of any degree or diploma.

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Abstract

The study assessed Corporate Social Responsibility (CSR) Perceptions and Practice in Bottle Mineral Water Companies in Ethiopia: the case of Yes, Arki, Top and Aqua Addis. To achieve, the overall objective, the study specifically focused to address basic study areas such as, companies' practice of CSR, rule and regulations impact of CSR, and benefits of companies in applying CSR. To address those basic study areas relevant data were collected from employee and management bodies using structured questionnaire, and interview. Accordingly, 241 participants, out of 800 total populations, were selected using systemic sampling technique. Based on the collected data the study were analyzed using descriptive data analysis methods. In this regard, the finding implied that, though, companies of bottled mineral water tried to exercise CSR, the implementation of the activities are not guided by well-organized rule and regulations. Accordingly, all of the studied companies have not developed a CSR policy and strategies and CSR is not operated on a formal basis. In addition to this company's shareholders, managements and employee level of knowledge about CSR are still limited. They consider that CSR is only charity rather than as the integral role of the company. As a result most of the companies' stockholders were not encouraged in focused CSR so as to receive a reasonable profit through building the company's image and reputation. For the way forward, based on the findings by the study, recommendations were made to have a permanent and focused approach to the broad issues raised about CSR. Lack of coordinated awareness-raising program was identified as a reason to why the prevalent limited perception of CSR exists. In this regard, there needs an implementation of awareness-raising program for the major influencers of the organizations, these are: the senior managements, employee and shareholders. In addition, it is recommended to develop a comprehensive framework of sector-specific legal guidelines so as to facilitate the strategic implementation of CSR, therefore, the study advised that, it is better to design rules and regulations to implement CSR accordingly.

Key Words: Corporate Social Responsibility, Level of Perception/Awareness and Implementations

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Acronyms

CB	:Corporate Branding
CI	:Corporate Image
CR	:Corporate Responsiveness/Responsibility
CSA	:Central Statistical Authority
CSP	:Corporate Social Performance
CSR	:Corporate Social Responsibility
GDP	:Gross Domestic Product
MOLSA	:Ministry of Labor and Social Affairs of Ethiopia
NGOs	:Non-Governmental Organizations
SR	:Social Responsibility
SRI	:Social Responsibility International
TBL	:Triple Bottom Line
UNCTAD	:The United Nations Conference on Trade and Development
WBCSD	:World Business Council for Sustainable Development

CHAPTER ONE

1. Introduction

1.1. Background of the study

Corporate Social Responsibility (CSR) has evolved over the past few decades, and has gradually been integrated into mainstream business thought and practice as witnessed recently. However, it remains a controversial subject such that wholly capturing its essence remains a difficult proposition, although it has already undergone several adaptations (Haslam, 2007).

In broader explanation, Corporate Social Responsibility (CSR) can be understood more fully as a unifying concept of range of principles or ideas, ranging from corporate governance, business ethics, and sustainable development through to human rights and environmental concerns (Kottler, 2005). CSR has the potential to make positive contributions to the development of society and businesses. More and more organizations are beginning to see the benefits from setting up CSR program. The CSR progress is spreading over the world and in recent years a large number of methods and frameworks have been developed, the majority being in the West (Boatright 2005, Carroll 2004; cited by Lantos, 2015).

The social responsibility concept is based on the principle that business has greater impact on society that can be measured by profit or loss .Social responsibility can be difficult concept to grasp, because different people have different beliefs as to which actions improve society's welfare. As a participant in a society, corporate sector should contribute to the human and constructive social policies that guide society (Bauer, 2007). The concept of social responsibility is merely a first step towards social effectiveness of business. It is the philosophy which justifies business involvement in its social community, but philosophy by itself is incomplete. It must be followed by effective social action. In the words of Philosophy without program is a shadow without substance. Perhaps, one should take, therefore, less of corporate social responsibilities and more of corporate social responses. The former is too suggestive of legalism and the notion of fixed obligations; the latter, more open, permits voluntary and creative undertaking by business on behalf of society's larger need (Mason, C., & Simmons, J.2014).

The twenty-first century has witnessed demands and pressures from the public - including shareholders (especially the institutional ones) - that businesses integrate social issues into their

corporate strategies and that resources be committed to CSR (McWilliams and Siegel, 2001; cited by Lantos, 2015). Several 'publics' or stakeholders have been mentioned as sources of the pressures for corporate executives and managers to incorporate the CSR outlook: employees, customers, financial institutions and investors, communities and non-profit organizations (Boatright 2005, Carroll 2004; cited by Lantos, 2015). In a somewhat similar vein, The Economist (2008) argues that it is too narrow a view of corporations to hold that they exist strictly to make money for their owners; as such a position elevates "mere ownership" too high. Further, it insists it is wrong to run a business in the interest of one stakeholder alone, and ignore the legitimate interests of all the other stakeholders, considering that there's an abundance of them.

Many developed countries have been developing different codes of conduct and standards in relation to CSR issue, which makes companies to be engaged and working towards attaining the corporate social responsibility to benefit all stakeholder groups by incorporating social, economic and environmental practices in to their business strategy. However, as a result of rapid industrial development, policies in developing countries are pursued that aim to attract greater foreign investment, and the investors are often keen to start benefitting from fiscal incentives and cheap labor. While these strategies make economic sense, they have adverse social and environmental effects, including the use of child labor, low or unpaid wages, unequal career opportunities, occupational health and safety concerns, and increased pollution. Due to the aforementioned reasons, companies 'corporate social responsibility operation in Africa was weak (Carroll, 2016).

According to Cappellin, and Giuliani, (2002) Corporate Social Responsibility (CSR) is set of processes, customs, policies, laws and institutions affecting the way a corporation (company) is directed, administered and controlled. CSR has the potential to make positive contributions to the development of society and businesses. More and more organizations are beginning to see the benefits from setting up CSR program. The CSR progress is spreading over the world and in recent years a large number of methods and frameworks have been developed, the majority being developed in the West.

Despite, Ethiopia has increase in the recognition of CSR as collaboration between the corporation and government to develop mutual relations that are beneficial for partners,

communities, and society, still the attitude of corporate social responsibility is not well developed and also the governance system takes the form of mere control and decision making rather than encouraging their development and implementation of a well-developed ethical code of conduct (Mouly, 2008). The government is currently working towards developing a national CSR guideline; and Ministry of Labor and Social Affairs of Ethiopia (MOLSA) is mandated to develop this national CSR guideline. Towards this end, this Ministry had organized a consultative meeting with the business community in the country in 2014; the Ministry claims that it has obtained positive reaction from the companies that have participated in the consultative meeting. As the available documents of the consultative meeting indicate, the agendas of the discussion were: the concept and theory of CSR, key issues and areas that businesses have to focus on in implementing CSR, developing national CSR guideline, CSR in the 21st Century, organizations' stakeholders in the implementation of CSR, and what must be done to realize CSR in Ethiopia (Elifneh Y., 2018).

Realization of the benefits of CSR practices in selected manufacturing firms has been evident in Ethiopia, in terms of improving an organization's image among the stakeholders in achieving their long terms business goals (Jima, W. B. and Agama, D. T. 2015). Thus, assessing to know the degree of affirmative acceptability level amongst their major stakeholders will let the companies recognize their prestige and help take needful steps for the next level of success. Therefore, this paper envisaged the practice and awareness level of corporate social responsibility in water bottled companies taking cases into consideration for the practicality of the study.

1.2 Statement of the problem

CSR subsumed a broad spectrum of activities, ranging from internal human resource health and safety and management, to environmental protection, and includes every aspect of firm's impact on society. In fact, when pursued as an abstract to concept, CSR is not easy for the public to comprehend. Dealing with specific present-day issues is often desirable to effective communication; enhance the public receptiveness to a firm's public relations effort. The Company might need to explain what they stand for; How CSR is carried out, how society gets benefit from such actions (Carroll, 2015).

There are a lot of problems related to CSR practice among several less developed countries manufacturing and service render industries. The actual practice of CSR in the developing world is not a wide spread phenomena. Even though most of CSR issues are included in the various laws and policies of the country, their implementation is inevitably lagging behind; that may be due to lack of full awareness of the relevant practices and its consequences. Some companies are also reluctant to the implementation of such rules as costs might be a reason for them (Takahashi, Ellen, and Brown, 2013).The developing countries' firms are still in the initial level of implementing and integration of CSR activities within their corporate policies and strategies, which may a reflection of the country's early stage of private sector development. While those managers are aware of the CSR concept and exhibit a positive attitude toward it, there is a gap between employee and top management attitude and perception of the concept. It mostly tends to lean toward being classical and viewed as philanthropic responsibility rather than strategic orientation (Robertson, 2009).

The concept of Cooperate social responsibility in Ethiopia is believably a new thinking compared to other parts of the world. As the challenges related to CSR deliberated above were not much of different cases to happen in Ethiopia, The gaps in social values, insufficient business research adoption compared to other developed countries, lack of strict environmental control, lack of political good will, lack of transparency and accountability among corporations and subsequent policy gaps on corporate social responsibility practices have collectively hampered the maturity of the issue (Getachew, 2019). Despite, the numbers of corporations are now following an increased commitment to CSR beyond just profit making and compliance with regulation; the practice is still in infancy stage.

In developing countries like Ethiopia, responsible operation of firms is basic for social and economic development. With this premise, firms in Ethiopia need to adopt a socially responsible business practice given they operate in a society that is challenged with social, economic and environmental problems which indirectly will affect their survival in long time. Their social responsibility engagement is imperative for their profitability and success as it builds their reputation, customer attraction and compliance to international supply chain standards as well (Bimir, M.N., 2015). In addition, adoption of socially responsible practices in Ethiopia is essential for the country's green economy policy initiated in 2011. Although the demand for bottled water are expected to increased more than the existing 76 companies which supply just five percent of total consumption in a country with a population of above 110 million not considering the export business. it is essential to consider the CSR activities of the companies. CSR is closely linked with the principle of sustainable development, which argues that enterprises should make decisions based not only on financial factors such as profits or dividends but also based on immediate and long term social and environmental consequences of its activities.

Specifically, when the study comes to the case area of bottled spring or mineral water companies; there are CSR problems reflected among the companies. The sector of bottled waters is one of the fastest growing industries; however, they are under criticism for their weak practice of CSR. For instance, most of the companies didn't have a strategic CSR program; But may be a mere manifestation of the concept in environmental conservation, supporting youths in sport, or helping disables or other similar activities without a strategic manner (Gleick,2009). In a practical level, the impact associated to the environment is vividly understood among other beverage companies as bottled water companies use the major production input, in some cases afraid to be a scare natural resource: water, their value addition being just to purify and serve. Which in turn substantially impacts the environment by producing a plastic bottled waste ruminates, however, their activities to solve the problem in strategic design of CSR is still weak. Though, several factors affect companies activities of CSR, this study expect that CSR application is very much affected by poor perception of the issue by top influencer of companies: managements, shareholders and government administrators.

Therefore, one of the major purpose of this study is to have a closer look into the level of Corporate Social Responsibility (CSR) Awareness and Practice in Bottle mineral Water

Companies in Ethiopia taking a case areas of Yes, Arki, Top and Aqua Addis mineral bottled water companies. Searches were made if there were prior studies conducted, so as to reduce study similarities, and it is found that there were no studies made in the specific sector of the industries in Ethiopia. Therefore, the area has not got attention by academic studies. Thus, the aim of this study is to contribute fill this gap by closely observing the awareness and practice of CSR in Bottled water companies operating in Ethiopia.

1.3 Basic research Questions

Based on the problem discussed above the study developed the following basic research questions to be addressed.

- How is CSR implemented in Mineral Bottled Water companies?
- What are the benefits of companies' CSR practice?
- How Companies Employee, Management and Shareholders Perceive CSR?
- What is the influencing factors affecting the effectiveness of CSR in the studied companies?

1.4 Objective of the study

The study designed both general and specific objectives.

1.4.1 General objective of the study

The primary purpose of the study is to assess the awareness and the nature of corporate social responsibility practices in selected bottled water companies in Ethiopia and to give recommendations based on the concepts and standards in the literature review, and the empirical findings of the study.

1.4.2 Specific objective of the study

The study specifically assesses the following specific objectives:

- To examine CSR implementation in mineral Bottled companies
- To indicate benefits of CSR implementation in the studied companies
- To examine CSR perception level of employee, Management and Shareholders of the studied companies
- To indicate the influencing factors affecting the effectiveness of CSR in the studied companies

1.5. Significance of the study

The study will provide information to the Bottle water companies on the effect of CSR activities and the perspective of the employee towards CSR. This will guide them in making decisions on the CSR matters. Policy makers will benefit from the issues and insights raised in the studies that are important in developing a corporate social responsibility framework. Furthermore, the civil societies and communities also gain access to information that will guide them in assessing the extent to which multinational corporation affect lives of those around them. This will enable them to demand for increase of suitable CSR activities from multinational companies. The study will also enable them to contribute in suggesting CSR activities that companies should engage in. For the last, but not the least, the study will add to the existing body of knowledge on the concept of corporate social responsibility to benefit academicians and aid further research on the concept.

1.6. Scope of the study

All organizations, for profit or not for profit, governmental or non-governmental, need intensive effort on the area of corporate social responsibility to create good organizational and social environment. The scope of the study is mainly related to investigating the CSR practices and determinants of selected Ethiopian purified Bottled water companies. For the sake of quality and specialization as well as to cope with the available time and resource constraints, this study focused only on corporate social responsibility practices of selected Ethiopian purified Bottled water companies determined mainly by the case companies, and participants in Yes, Arki, Top and Aqua Addis as a study companies. Accordingly, the study delimited to measure Corporate Social responsibility practice and awareness of' management, employees and shareholders. In addition, the study also combines legalities and policies applied to enforce CSR in the study sectors.

1.7 Organization of the study

This research study was organized under five chapters. The first chapter provides introduction of the study. The second chapter discusses literatures review on corporate social responsibility. The third chapter focuses on the methodology of the study. The fourth chapter provided results and discussion. The final chapter includes conclusion and policy recommendations of the study.

CHAPTER TWO

Literature Review of the study

Introduction

The study had tried review to both theoretical and empirical literatures. In the theoretical part the study basic concept of CSR, theories, and models were reviewed. On the other hand in the empirical part attempt had been made to address empirical studies conducted within a country and outside of the country for a broader contextual understanding.

2.1 The Concept of CSR

Corporate Social Responsibility (hereinafter CSR) may be defined as the group of actions which are undertaken by an organization in order to accept the responsibilities resulting from the impact of its activities on society and the environment (ISO, 2010). This new business approach has particular significance in mining activities. As noted by Warhurst (2001), the main environmental disasters and human rights incidents that have increased public concern about CSR over the last 40 years have mainly taken place in the mining and petroleum industries. For the mining industry, “CSR is about balancing the diverse demands of communities and the imperative to protect the environment with the ever present need to make a profit”.

Corporate social responsibility (CSR), also known as social responsibility of business, is no stranger to the developed world. It becomes a contemporary issue not only for companies but also for consumers in the world. In fact, there have been a number of suggestive examples, such as Nike Corporation which was ostracized for harsh working conditions in the East and Southeast Asia, and GAP which was attacked for using child labor or any acts causing environmental pollution that can also damage the reputation of a big company. CSR can be defined as “the obligation of a firm to use its resources in ways to benefit society, through committed participation as a member of society, taking into account the society at large and improving welfare of society at large independent of direct gains of the company” (Mitsuhiro, 2010). This definition raises two important points: firstly, a company should conduct its business which is socially responsible to society as an integral part of its ongoing strategy; and secondly,

it is implied that a business cannot be separated from societal issues such as community and environment. Consequently, these two points lead to the basic premise that a company is responsible, not only to maximize profits, but also to protect the environment and to contribute to the well-being of society.

Today, being socially and environmentally responsible means that a firm should extend its practices beyond economic goals and compliance with laws to include in their agendas of social and environmental responsibilities to communities and society at large. It is a voluntary action, not a mandate. Today's view of CSR combines CSR and economic benefits, and sees CSR as an opportunity for businesses to increase profits while addressing environmental and social issues. Firms are increasingly engaging in such practices to improve the lives of local communities by training local labor, generating more jobs, building elementary schools and health care facilities, providing opportunities for indigenous communities to earn a living, and addressing environmental impacts. "Companies no longer view CSR initiatives as costs; they see these actions as businesses opportunities" (Takahashi, Ellen, and Brown, 2013).

2.2 Theory of CSR

The conceptualization of CSR is based on two key questions: what are corporations responsible for? And to whom are they responsible? These questions have engaged in much philosophical and legal debate. A precise, universally accepted definition of CSR is therefore difficult to achieve, with views on where a firm's responsibility to society starts and finishes as various as the names given used to describe such a notion, including corporate citizenship (Rohini, and Mahadevappa, 2010).

For the purpose of this study, the term corporate social responsibility (CSR) will be used to describe how business acts to implement the broad societal responsibility of going beyond economic criteria, such as creating products, employment, and profits, to meet broader social and environmental expectations. The term CSR is preferred as it maintains the focus on the issue of responsibility to society as a whole, and it is a term that corporations are increasingly using, both internally and in their communication efforts with external audiences (Brandao, Rego, Duarte, and Nunes, 2013).

According to the WBCSD (2004), CSR is expressed as: “the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life, in ways that are both good for business and good for development”. This position is generally interpreted as business’ commitment to minimizing negative externalities and maximizing beneficial impacts on society. Various theories about CSR have been introduced, of which are emerged two important theories for this study, namely: the Triple bottom line (Elkington, 1997) and the Stakeholder theory (Freeman, 1984). Responsibility lies with stakeholders rather than shareholders. Accordingly, the business entity should be used as a vehicle for coordinating stakeholder interests, instead of maximizing shareholder profit. For these reasons, the triple bottom line theory sets directions and Principles to evaluate and report companies’ CSR achievements.

2.2.1 The Stakeholder Theory

The stakeholder theory, originally detailed by Abreu, David, and Crowther, (2005), is a theory of organizational management and business ethics that addresses morals and values in managing an organization. In this theory, the concept “stakeholders” refers to any group or individual who is influenced, either directly or indirectly, by the actions of the firm. In the traditional view of the firm, the shareholders view, the shareholders or stockholders are the owners of the company, and the firm only addresses the needs and wishes of its owners.

However, stakeholder theory argues that there are other parties involved, including governmental bodies, political groups, trade associations, trade unions, communities, associated corporations, prospective employees, prospective customers, and the public at large. From the ethical perspective, organizations have an obligation to treat fairly among stakeholders (Freeman, 1984). that is, organizations shall not manage the interest of shareholders alone, but a wide range of stakeholders who have a legitimate interest in the corporation as well. In the case of stakeholder conflict of interest, business has a duty to attain optimal balance among them.

Based on the Freeman’s theory, Jamali (2010) has divided the stakeholders into two groups, called market and non-market. While customers, competitors, employees, partners and suppliers are often seen as the market group; NGOs, government, regulators, environmental safety and standards organizations, media, society or community are consider as the non-market group. In

essence both these groups exert their influences at different levels on the social responsibility pressures or motivations of the company. From this perspective, many activities taken by the company are related to stakeholder's expectations (Friedman and Miles, 2002). It is meaningful to see that the concerning and satisfying the interest of stakeholders help to improve corporate governance and accountability that includes stakeholder communication and CSR reporting.

2.2.2 The Triple Bottom Line Theory

The Triple Bottom Line (TBL) introduced by Elkington (1997) is known as a common way for companies to conceptualize CSR. TBL captures an expanded spectrum of values and criteria for measuring organizational success: economic, environmental and social. In practical terms, triple bottom line means expanding the traditional reporting framework to take into account ecological and social performance in addition to financial performance.

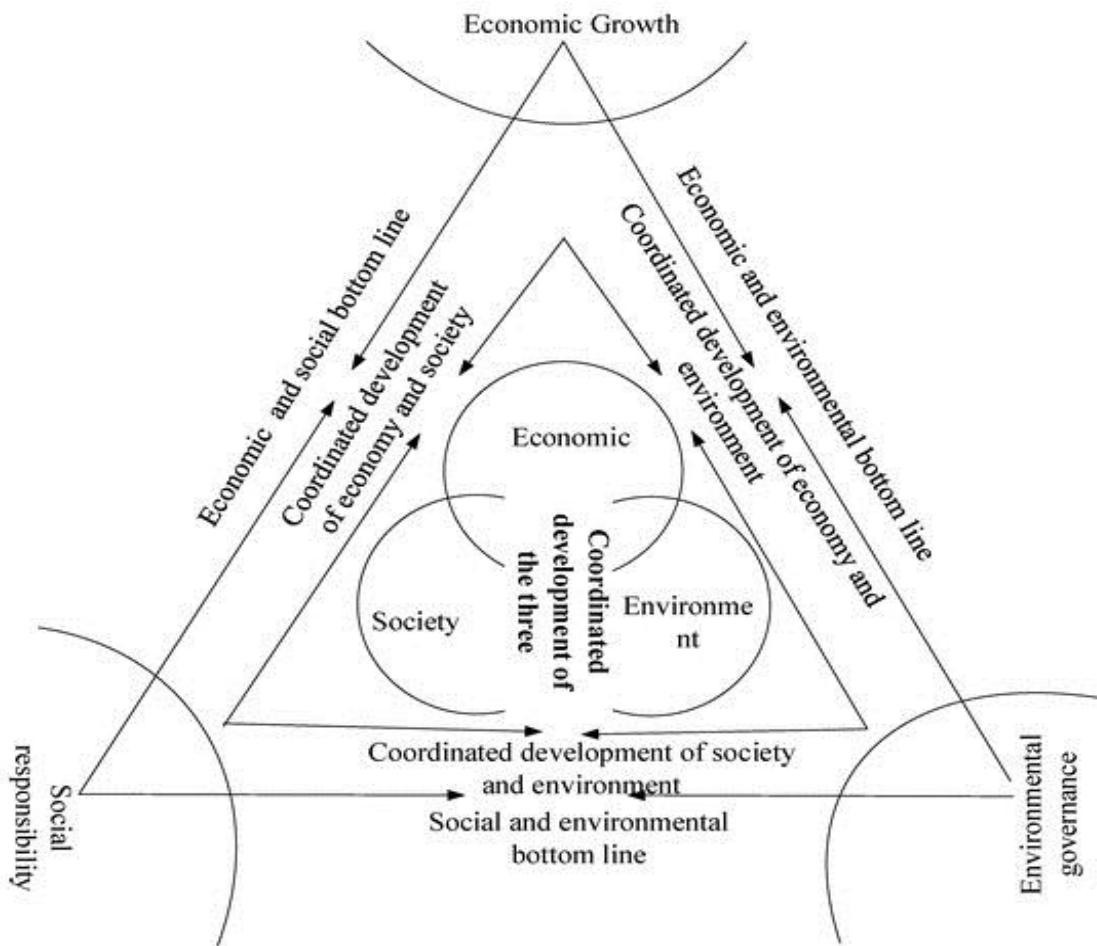


Figure 1 the triple Bottom line theory (Source Elkington (1997))

The TBL demands that a company's responsibility lies with stakeholders rather than Shareholders. Accordingly, the business entity should be used as a vehicle for coordinating stakeholder interests instead of maximizing shareholder profit. For these reasons, it sets directions and principles to evaluate and report companies' CSR achievements.

2.3 Why Companies Engage in CSR

There are a number of reasons why companies are engaging CSR in their facet of the modern business environment. The core contributor to the cause is that society's awareness on the subject and their demanding expectation enforces the business to incorporate CSR into their daily practices. In this regard Abreu, David, and Crowther (2005) summarize some of the major reason that companies engaged in CSR as follow:

- ✓ **Moral obligation:** companies engage in CSR since they believe it is their duty to be a good citizen and "*do the right thing*".
- ✓ **Sustainability:** The Company focuses on environmental and community stewardship with the belief that it is best for the company in the long run. A good explanation for this comes from The World Business Council who explains sustainability as followed: "Meeting the needs of the present without compromising the ability of future generations to meet their own needs."
- ✓ **License to operate:** Many companies only engage in CSR because they are forced to follow regulations and permissions from governments, communities and other stakeholders to be able to conduct business.
- ✓ **Reputation:** Many companies explain that they use CSR to improve the reputation and company image, to strengthen the brand, in order to demonstrate moral and because it even could raise the company's stock value has another view they describe that companies participate in CSR in order to gain several benefits, they explain the following as the main ones:-
 - **Increased sales and market share:** There is strong evidence that when customers make decisions of which product to buy they consider factors such as the company's participation in CSR- activities.

- ***Improved brand positioning:*** When a company or a brand is associated with CSR it affects the brand image and customers are likely to have a positive feeling towards it.
- ***Improved image and clout:*** The Company can gain positive publications about their CSR activities in different reports and business magazines.
- ***Increased ability to attract, motivate and retain employees:*** Employees working for companies that participate in CSR-activities describes that they are proud of their company's values and that it motivates them.

2. 4 Awareness of CSR

Consumer awareness of CSR describes whether consumers are aware of CSR activities. Consumer awareness of CSR activities is defined as the understanding of a corporation's CSR activities by consumers, which includes consumers' ability to determine if a corporation is conducting CSR initiatives (Jansson J., 2010). Consumers will make purchase decisions based on their rational analysis about the corporation and product. If consumers have a positive perception of CSR activities, their evaluation of the image of the corporation will improve. However, evidence shows that consumers generally have a low level of awareness about CSR initiatives (Pomeroy and Dolnicar 2009). It is relatively hard to achieve an effect from CSR awareness on evaluation form purchase intention that it is not often recognized. Consumer recognition of CSR activities will at least partly depend on the intensity of CSR information the consumer receives. Consumers' awareness of CSR is an exogenous construct susceptible to the political traditions, cultural, and economic development in a certain society, and likely varies from country to country. Surprisingly as an example in China, the CSR concept is still in the early stage, and many consumers are not aware of CSR, especially at the ethical and philanthropic level (Bala and Yeung, 2009). The lack of awareness may limit consumer sensitivity to CSR and explain why CSR might not be considered when appraising a corporation and its products. In contrast, the higher the awareness of CSR, the better consumers understand CSR activities (Lee and Shin, 2010).

2.5 The Corporate Social Responsibility Pyramid

A four-part conceptualization of CSR included the idea that the corporation has not only economic and legal obligations, but ethical and discretionary (philanthropic) responsibilities as well (Deyassa, 2016). CSR can be described by identifying four different kinds of responsibilities that companies have toward their stakeholders: economic, legal, ethical, and philanthropic. These four responsibilities create the CSR pyramid which describes how companies take responsibility and contribute to society by taking different actions. According to Carroll and Shabana (2010), the components of CSR can be described as *required* of economic and legal responsibilities, *expected* ethical responsibilities, and *desired* philanthropic responsibilities.

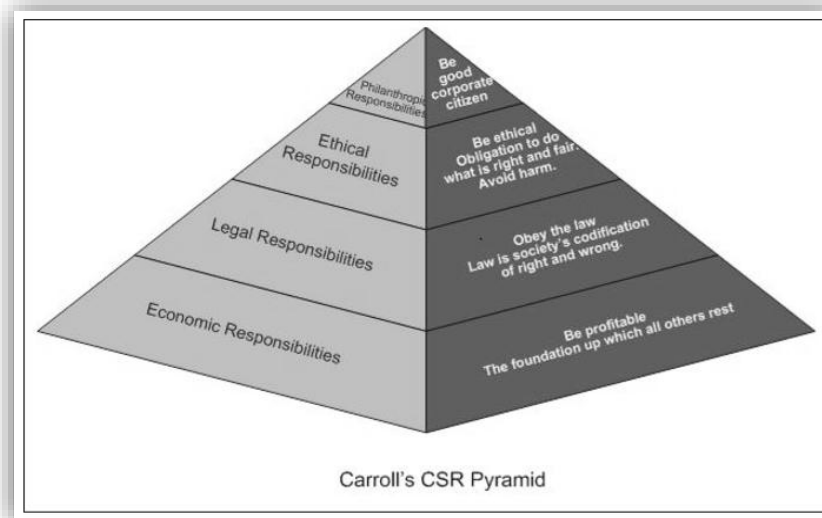


Figure 2 Carol's CSR Pyramid (Source: Carroll, 2010)

2.5.1 Economic Responsibility

In the beginning, businesses were created as economic objects intended to provide goods and services to social customers. Before it was anything else, business organization was the basic economic unit in our society (Brandao, Rego, Duarte, and Nunes, 2013). The primary motive was to establish as the primary motivation for entrepreneurship. Businesses were created to produce goods and services that consumers wanted and needed. Williams, & Siegel, (2001) explains that it is important for corporations to perform in a reliable way in order to maximize earnings per share and to earn as much profits as possible. Furthermore, the author stated its importance that

CSR lies in keeping a durable and competitive position on the market to reach a high level of operation efficiency and to have a successful organization by being defined as one corporation that is consistently profitable.

2.5.2. Legal Responsibilities

Carroll (1991) explains that it is essential for a corporation to perform in a consistent way with expectations of government and law also complies with different states, federal, and local principles. He further list that it is essential to be an honest corporation and successful organization that is being defined as one and that also achieves its legal responsibilities. Also he extends to explain that it is essential for a corporation to provide goods and services that at least reaches up to the minimal regulations of law (Carroll, 1994).

2.5.3. Ethical Responsibilities

Mouly Potluri, and Temesgen, (2008) defined five different components regarding the ethical responsibilities and the first one treats the importance, like the other responsibilities, in a manner consistent with expectations of social morals and ethical norms. They have explained that it is essential to both recognize and respect new ethical or moral norms generally assumed by society. Further on, continues to explain that it is essential for a corporation to prevent ethical norms from being compromised in order to achieve corporate goals. Good Corporation is being defined as doing what is expected morally or ethically, and that is very essential according to Carroll (1994). According to Davis (2009), the last component in the ethical responsibility is the importance that corporate integrity and ethical behavior go beyond simple agreement with laws and regulations.

2.5.4 Philanthropic Responsibilities

According to Sharma and Mani (2013) the importance lies in the fact that corporation performs in a consistent way with the philanthropic expectations of society. It is also essential to aid fine and performing arts in a way managers and employees take part in voluntary activities within their local communities. It is also essential to support private and public educational institutions and to help voluntarily those projects that improve a community's 'quality of life'. Strategic philanthropists argue that, although philanthropy may not generate direct economic returns, it

will enhance the firm's long-term competitive position through intangible gains in reputation and employee loyalty.

2.6 The Benefits of CSR: the Business Case

The business case for CSR, as the subtitle suggests, encompasses the benefits of CSR; the advantages there are in practicing it. It is the basis for the argument for mutual benefits for both businesses and society as businesses engage in socially responsible conduct. Carroll and Shabbana (2010) reckon that it represents “the underlying arguments or rationales supporting or documenting why the business community should accept and advance the CSR cause; the question of how, as organizations, they can benefit from CSR, and other reasons for businesses to formulate CSR policies and engage in CSR practices. Burke and Logsdon (1996) note that generally, proponents of CSR in business and academia fundamentally believe that it is rewarding for firms, their stakeholders, and the wider society; that it is a mutually beneficial concept. Takahashi, Ellen, and Brown, (2013) in their examination of the history and evolution of CSR revealed that from the concept's earliest origins, the business case had been in development. They argue that as businesses considered their various responsibilities to society long ago, they always sought to align their enhancement of the community with long-term business interests. The International Chamber of Commerce (ICC, 2014) have confidence that, as an essential aspect of good management, corporate social responsibility can greatly contribute to the profitability of a business, without however, any presumptions as to guarantee economic benefits for businesses which adopts corporate responsibility initiatives. For the European Commission (2014), supports an increasing importance of CSR to corporate competitiveness. The Commission is of the view that CSR can be useful to several aspects of business: human resources management, innovation capacity, access to capital, risk management, cost savings and customer relationships. Another supportive view is that the practice of social responsibilities by company engenders increased competitiveness, increased profits, and customer loyalty; and further, that it facilitates a more meaningful life for business people. Lantos (2015) insists that if CSR must be practiced, then it has to be "strategic" i.e. it must be beneficial to both businesses and society, bringing prosperity to businesses for the good works they do as social responsibility. He came to that conclusion after analyzing three kinds of CSR: *the ethical, the strategic and the discretionary/ philanthropic*. While he considers ethical CSR to be obligatory as it involves

doing no harm to society, even though its practice may possibly be non-profitable, he regards discretionary/philanthropic CSR as worthless and one that businesses must not engage in because it brings no reward to businesses, while he considers strategic CSR as that which businesses must practice since it yields rewards for both societies and businesses. He is emphatic that strategic CSR is the business case for the subject; the ideal practice. Wilson (2013) is also convinced about CSR's strategic value to businesses, since "86% of institutional investors across Europe believe that social and environmental risk management will have a significantly positive impact on a company's long term market value". Fittipaldi (2004) points out that CSR and good financial performance are complementary of each other in that the former leads to the latter, and when there are good financial returns, businesses have the opportunity to reinvest those in more potentially rewarding ventures, including those oriented toward social causes. His position, however, has been disputed by Professor Chatterji (quoted by Lewis, 2013) and is discussed further below. The Economist (2008) acknowledges the existence of acclaimed "win-win" opportunities for businesses and society in the business case argument, referring to a sweet spot - a middle ground of sorts - where benefits can be attained by both parties to the argument. Further, the newspaper believes there is a positive, albeit weak, link between corporate social performance (CSP) and corporate financial performance (CFP), and claims that although firms may not be richly rewarded by CSR, it does not usually ruin shareholder value totally either. Generally, CSR can be considered as a powerful source of innovation and competitive advantage. Businesses that have CSR commitments and are investing in socially responsible practices realize that CSR can be much more than a cost, a constraint or a charitable deed (Elifneh, 2017,p.99).

2.7 Stakeholders of CSR

Stake is an interest in or share in an undertaking” (Buchholtz and Carroll, 2008), in a small group of friends who have out for a dinner or launch each of them has an interest or stake, in groups decision. No money would be spent yet until each of the group conveys his own stake or interest in terms of choosing and preferring what would be taken.

In trails, then, that Stakeholder is an individual or a group that has one or more of various kinds of stakes in an organization. Just as stakeholders may be affected by the decision, action, policies, or practices of the business firm, these stakeholders also may affect the decision, actions, policies or practices of the business firm. Therefore there is two-way interaction or exchange of interaction between stakeholders and business (Sharma and Mani, 2013).

In today’s global business environment, there are many individuals and groups who can be considered as business stakeholders. On one hand, there are individuals and groups who have legitimate direct claim or interest in the eyes of management and on the other hand there are also a significant number of individuals and groups who are indirectly interested on, “We have traditionally defined four stakeholder groups - Shareholders, customer’s employees, and society.” (Jonker & Witte, 2006)

As per Carroll and Buchholtz (2008) stakeholders are categorized primary and secondary as follows:

The Primary Stakeholders have a direct stake in the organization and its success that are most influential. These include:-

- Shareholders and investors
- Employees and Managers
- Customers
- Other Partners (Suppliers)

The Secondary Stakeholders are influential as well, especially in affecting reputation and public standing, but their stake in the organization is more indirect. These include:

- Government and regulators
- Civic institutions
- Social pressure groups
- Media and academic commentators

- Trade bodies
- Competitors

The main point that should not be ignored here is that the secondary stakeholders can quickly become key ones. This often occurs by way of media or special interest group (Boycott or demonstration) takes precedence over the other claims. Thus it is useful to comprehend both primary and secondary class of stakeholders while making a decision in the organization

The managers of companies can best promote the long-term viability of an enterprise by balancing the needs of its stakeholders with the financial requirements of sustaining and growing a business (UNCTAD, 2008). Shareholders are the investors of one company and are the core factors for its development. Carroll (2008) also suggested a company should perform in a manner consistent with maximizing earnings per share while discharging the responsibilities they have towards different stakeholders among this are:-

Responsibility to Employees: An enterprise's present and future employees are important to the companies interested in remuneration, plans and intentions of the business, working conditions, job prospects, health and safety, management of risks, industrial relations, and personnel development opportunities. Therefore, firms should provide employees with a fair and safe working environment, as well as protection against employees in labor law.

• **Responsibility to Local Communities (Surrounding community):** Issues related to economic development are often the primary area of interest for companies' surrounding community. In some contexts, the local community may also have concerns about the impact of companies' operations on culture. Such impacts can result from the development of new products or services, or from generation of do mastic migration. Good companies are expected to build good relationships with local communities. When making plans and activities, the organizations should take into account its impacts on communities. There is a program or projects and activities that are appropriate to the organization and the needs of the community.

• **Responsibility to the Government and their institutions:** Governments are interested in the way in which enterprises assume responsibilities toward society, in the voluntary initiatives of enterprises in this field and in the impact of enterprise's social engagement. Governments need such information to help them formulate social and economic policies, as well as to help identify

gaps in regulation and enforcement. Responsibility to the government is also mainly in the dimension of social responsibilities. The company should abide by laws and administrative rules and regulations and subject itself to the supervision of the government and must submit fiscal reports and statements as required and accept supervision by finance and tax authority.

- **Responsibility to Creditors:** The financial markets consist of different stakeholders, including owners/shareholders, lenders, banks, rating agencies and analysts. Corporate responsibility information required by the financial sector includes the financial consequences of overall strategy of companies, risk and reputation, obey laws and regulations, impact of plant additions or closures and similar decisions (UNCTAD, 2008). Include protect the interests and benefit of creditors, such as timely information during a company merger, decrease of registered capital and liquidation.

- **Responsibility to the Environment:** Many organizations are currently becoming more environmentally friendly in their operations. Many companies prepare limited, qualitative, nonfinancial information mostly through an annual report, but some large companies, particularly those operating in environmentally sensitive industrial sectors have started disclosing significant quantitative and qualitative information on the issue.

- **Responsibility to Customers:** CSR initiatives can also contribute much to strengthening a firms' competitive advantage through enhancing its relationships with its customers. Customer value can increase by CSR activities, or it may develop new sources of customer value, organizations can gain a competitive advantage.

2.8 Empirical Out Looks of CSR

Although CSR has been argued to be good for businesses and society, there are contrary views from some commentators and organizations. Richter (2001; cited by Bendell, 2004) and Broomhill (2007), for example, sees no 'positives' in the argument and believes businesses only takes corporate responsibility, especially philanthropy, in order to drench public criticism, evade calls for government regulation of their activities or reinforce their legitimacy. Corporate Watch (2006) advocates a similar view, insisting that CSR has always been and will always remain a means for businesses to avoid regulation and protect themselves from accounting for their misdeeds in society. They would rather have the acronym stand for "Complete Sidelining of

Reality", "Companies Spouting Rubbish" or "Corporate Slippery Rhetoric". Civil society groups who promote for good corporate governance insist that firms are still only interested in making money and only pay lip service to CSR. They note, disapprovingly, that profit is prioritized whenever there is conflict between commercial interests and broader social welfare (The Economist, 2008). A major constraint that has been noted about sustainability (equivalent other word for CSR) is that current markets and economic systems do not quite permit for tackling global sustainability.

Challenges to facilitate sound business success, That much was acknowledged by global CEOs surveyed in a UN Global Compact Accenture joint study who stated so while admitting that a few leading businesses were strengthening their commitments to sustainability and making good progress on it (The Global Compact, 2013).Lantos (2015) argues that devoting corporate resources to social causes amounts to stealing money from stakeholders since it negates the implied (social) contract between companies and investors. Lewis (2013) cited Aaron Chatterji, a Professor at Duke's Fuqua School of Business who argued that real world data does not support the theories about CSR: that it aids employee retention; that it boosts firms' reputation and that it helps firms keep employees productive and motivated. Further, he insisted that decades of academic research supported his claim that for businesses, doing well does not always lead to doing well financially. He mentioned the PepsiCo case of high profile CSR in support of his argument. Indra Nooyi, the PepsiCo CEO had considered increasing the appeal of the company and its products to its customers and decided to invest in more socially responsible products and companies. Thus, PepsiCo introduced healthier, low sugar alternatives and also purchased a few other companies that made healthier, related products. The move proved counter-productive as PepsiCo's share prices plunged in the period while that of its main competitor, Coca-Cola, doubled in the same period. The situation so impacted PepsiCo that they affected a withdrawal of the well-intended products and reintroduced the former, supposedly unhealthier ones. In addition, they reshuffled their management. Chatterji's hesitation (quoted by Lewis, 2013) is vital in this regard.

Somewhat in indirect, non-connected response to Fittipladi's point above (on the mutually-complementary nature of CSR and CSP), Chatterji questions which comes first: CSR or CSP, and considers that determining the question will shows whether CSR is truly beneficial or

otherwise. For him, until that matter is clarified, he remains critical of CSR. Aneel Karnani of the UOM (the University Of Michigan) Stephen M. Ross School of Business suggests that because companies currently practice CSR only when it will better their bottom line, suggests their motives and their practice are already insincere. He asserts that true CSR is practiced when companies, knowing they may lose money from a social-responsibility-inspired venture, proceed to engage in it because of its benefits to society (Lewis, 2013).

The Economist (2008) suggests that businesses apparently engage in CSR for showing off alone, sometimes, and points out that in that regard some critics consider it an embarrassment in that there is always a profit motive behind the activities/ actions, which businesses tend to present as selflessness. It questions whether engaging in "win-win" actions/ activities should be considered CSR, due to the profit-motive connected with them. In a special report (The Economist, 2008), the newspaper maintained, quoting Joel Backan, that CSR is most often a scam since it is the purview of governments, not firms, to determine social and environmental policies. Burke and Logsdon (1996) note that the lack of strong empirical evidence establishing a clear nexus between financial performance and socially responsible behavior has resulted in some students and company executives concluding that CSR negates corporate financial performance or, at least, does not improve it. CSR is said not to be "very helpful in understanding and making explicit what is desirable or required at the business-society interface" Burke and Logsdon (1996); that as a theoretical concept in the humanities and social sciences, its case is weak or rather fatal, regardless of its credentials in academics and its popularity in business and management practice; that it is rather out-rightly discarded in favor of a "less problematic and more established conceptual framework", the perspective being that the field of business and society could very well exist without the notion.

According to the study by CSR in Visser, W. (2006), although the definition of CSR is gaining some prominence within policy debates in Africa, even though it is not carried out widely and is usually associated with philanthropy. But there are many large companies' related initiatives and business activities in Africa that might be described in words of CSR, and there are also emerging specialist CSR organizations. The study also shows that especially the sub-Saharan Region, suffers from the lack of CSR concept. With regard to the researcher's finding, the understanding of CSR concept is new in Ethiopia. The study also shows that it is important to

know what the desired outcomes look like. Since most organizations focus on what is measurable many organizations focus on outputs. In fact, the outcomes are what allow the organization a holistic and integral view of possibilities. This requires that the organization reviews the impact of its CSR practices, internally and externally. With regard to the researcher's finding, CSR in Ethiopia is closely linked to philanthropy and sometimes the subjects are not even separated from each other (Sara, T. 2018).

A study has been carried out on corporate social responsibility in Sustainable Environment Management in Ethiopia by Asemamaw Tilahun(2011). With The objective of knowing the major roles of corporations' and social entrepreneurs' social responsibility for sustainable environmental management showed all corporations, 84% of them definitely considering the potential environmental impacts of the products or services when they develop it. However, as per the researcher understanding how far it is reliable is under question. All of national companies and government organizations in Ethiopia have not created their own or used others 'definition of the concept CSR. Whereas most of multinational companies and NGOs have already adopted, accepted and agreed on definitions of three dimensions of CSR. Also the study CSR in Africa: Internet Research states, success is closely linked to passion and enthusiasm, which is directly connected to the outcomes that the organization desire. In another researcher, Mathias N. (2015) tries to assess the social responsibility practices of commercial bank of Ethiopia. The study was carried out based on secondary data taken from the reports of the bank for the year 2011-2013 and other literatures. Variables used in the study are: priority sector lending, environment protection, health, education and community welfare. The finding shows that though commercial bank of Ethiopia is making efforts in the CSR areas, still there are gaps in implementing well planned CSR and making disclosure. It also shows that existing altruistic practices in this bank are of reactive to meet the interests of social and community concerns and the bank lacks proactive involvement. And in another research by the same author investigated on CSR learning in the leather and footwear firms of Ethiopia concluded from Interviews and content analysis of policy/regulatory documents and findings that firms' learning social responsibility is at emergence stage with the state and foreign market pressure as key motivators

CHAPTER THREE

Research Methodology

Introduction

Designing appropriate research methodology is a prerequisite in order to conduct a good research work. Accordingly, this chapter discusses about the methodology by which the researcher used to conduct the study. Thus, research design, sampling design, source of data, method of data collection, methodology, data collection instrument and data analysis methods.

3.1 Research Design

A research design is the frame work or blue print that shows the whole picture of the way the study is conducted. The study used a survey design to collect pertinent data in efficient way because collecting data from entire target group consumes more time and costs. The study also employed descriptive type of research design to explain the realization of the intended objectives.

3.2 Population and Sampling Techniques

3.2.1 Target Population

Target population is a total set of elements, which is subjected to investigation. In line with this, the target populations of this study were managements of the companies, shareholders and employee. Management and shareholders incorporated from Yes, Arki, Top and Aqua Addis mineral water industries. In this regard there are 32 shareholders, 642 employee and 126 management bodies. Therefore, the study was conducted based on those targeted population.

3.2.2 Sample frame and size determination

To select a sample for the study, sampling frame is required for selection of different sampling units. Since one of the characteristics of CSR determined by several concerned bodies, the sample frame should be appropriate that can host several units of respondents in the study. Accordingly, the researcher shall use systematic and purposive frames. The researcher incorporate top employee, shareholders and management using systemic sampling technique.

Based on these the sample size of the study was determined from 800 management and employee of the companies. The sample size was calculated with referencing Yame Taro, (1967) sample determination. The formula is large enough to determining effective sample respondents.

$$n = \frac{N}{1 + Ne^2}$$

n=Sample Size

N= Sample Frame

e= Confidence Level

e= (0.04.....0.08) for this study 0.05 were chosen for the confidence interval level at 95%.

Using the above formula a sample size of the study were 241.

Table 3.1 Sample size distribution

Participants	Total Population					Sampling				
	Yes	Arki	Aquaadis	Top	Total	Yes	Arki	Aquaadis	Top	Total
Management	38	25	35	28	126	12	8	11	9	39
Employee	193	128	180	141	642	57	38	53	42	191
Shareholders	10	6	9	7	32	3	2	3	2	10
Total	240	160	224	176	800	72	48	67	53	241

3.3 Data Source and Tools of Methods of Data Collection

3.3.1 Sources of Data

For proper achievement of the objectives of the study; the researcher use primary data sources from management, shareholders and officials. Secondary data were collected from already existing literature from journals, newspapers, textbooks, articles and websites of Bottle water companies.

3.3.2 Data Collection Instrument

The study used self-administered standard survey questionnaire that was used by different authors such as Helmig , Spraul & Inghof, 2016; Jaakson, Vadi & Tamm , 2009 ; & Haleem,Boer & Farooq, 2014 to collect the primary data. Structured questionnaires have been used by the research to collect data; these questions structured in a way that enabled the research to collect information as possible in relation to the research objective. both open and closed questions are used on the questionnaires and the questionnaires administered randomly to the selected bodies. The main research variables were measured using a five point liker scale where

1-representing strongly agree, 2- representing agree,3- representing neutral, 4- representing disagree and 5- representing strongly disagree(Schindler & Cooper, 2014).

3.4 Method of data analysis and Presentation

The data collected from different sources, both quantitative and qualitative processed and analyzed using descriptive data analysis method using a data analysis Techniques such as, percentage, frequency and table. All types of data such as questioner based, interview and documents related to the study analyses in mixed approaches, this type of analysis helps to construct a comprehensive and evidenced deduction.

3.5 Validity of the study

Validity measure whether the question or item really measures what it is supposed to measure or it refers to how well a test measures what it is purported to measure (Cozby, 2001). This study addressed validity through the view of literature and adapting instruments used in previous research as indicated by the different researchers and also the researcher validated the instrument by asking experts in area. The researcher gave out 20 questionnaires to staff of selected Bottle water companies to help validate it by pointing out ambiguous and unhelpful questions. Reliability is a measure of reliability obtained by administering the same test twice over a period of time to a group of individuals

3.6 Reliability of the research instruments

Before distributing the questionnaire to all respondents, 24 questionnaires were distributed for pilot test to make sure the questions are clear and reliable (Adams, Jennifer, Chris, Leslie, & W, 2007). Based on the data alpha values were measured as follow:

Table 3.2 Reliability Statistics

Questionnaire Scale	Cronbach's Alpha	N of Items	N of respondents
Implementation of CSR	0.872	24	241
Legal responsibilities of CSR	0.862	24	241
Ethical Responsibilities of CSR	0.812	24	241
Philanthropic responsibilities of CSR	0.929	24	241
Perceived Benefit	0.824	24	241

As indicated from the reliability scale measurement of the above table the scale of reliability test is acceptable and shows good internal consistency.

3.7 Ethical Consideration of the Research

During the course of administering the questionnaires, names and any identifying remarks were not used. The confidentiality of the respondents is kept and any data received for the study kept at the hands of the researcher and the advisor. The data's were analyzed based on the questionnaires rather than using the researcher opinion and input. The researcher stays truth full to responses of the respondents and free from any personal assessment. Results depicted were only from out puts of truth full inputs.

CHAPTERFOUR

4. Data Analysis and Interpretation

Introduction

This study investigates Corporate Social Responsibility (CSR) Awareness and Practice in Bottle mineral Water Companies in Ethiopia through taking Yes, Arki, Top and Aqua Addis as a case area. To achieve the overall objective of the study data were collected using questionnaire. Accordingly, the study assessed questioner to employee, management as well as shareholders.

4.1 Demographic information of Respondents

In this part the study analyzed Scio –demographic character of respondents. Accordingly the study assessed respondents, age, sex, educational level, among the distributed 241 total of questioners, 15 questionnaires were not returned, so that the analysis is done for 226 questioners.

Table 4.1 Demographic information of Respondents

Item	Category	Frequency	Percentage (%)
Sex	Male	83	37
	Female	144	63
	Total	226	100
Age	20 -30 years	100	44
	31- 40 years	74	33
	41 -50 years	46	20
	Above 50 years	12	5
	Total	226	100
Educational level	Diploma	45	20
	Degree	81	36
	Masters	15	7
	Ph.D.	-	-
	Others	85	38
	Total	226	100

Source questionnaire, 2020

Demographic information of respondents is highly distributed therefore the perceptions of activities of CSR as well, in this regard the study assessed gender variability, age condition as well as educational level of the studied company staff members.

Sex is one demographic factor, which shows the gender differences of respondents that participated in this study. As observed from the table above, out of the total 226 respondents, 63% are male while 37% are females. Thus, majority of the sample respondents were male among the employees. This does not mean men are most important part of gender influence for

CSR activities of the organization because of the selection of the respondent is made randomly. Moreover, there is no enough or clear supporting scientific research that may represent the influence of gender on the perception towards CSR activities of the organizations.

Regarding age groups of employee management and shareholders, majority of the respondents accounted for 44% belongs to the age groups of 20 -30 years old, which is very young's while the rest 33% belongs within 31 – 40, about 20% are 41 – 50 and 5% are above 50 years. The age condition of the participant's shows that majority of the respondents included in the study were at their maturity stage which helps them to understand social responsibility. However the respondents for the study of CSR activities of the organizations dominated by young age generation, which is most important part of the society that needs coordinated assistance from government and business organizations.

Finally the study evaluated educational level of participants; accordingly large proportion of respondents which accounted to 38% belongs to others. which implied participants belongs to lower level of education such as, illiterate, elementary and high School level, while 20% of them have diploma and 36% degree. The rest 7% are mater holders, however there were no Phd Holders. The educational background of the study implied that, still majority of respondents belongs in lower educational status; the results might harm organizational effectiveness of CSR.

4.2 Perception of Respondents towards CSR

In this part the study assessed the perception of participants towards CSR, accordingly, the study tried to assess, their concepts of CSR, sources of materials to perceived areal knowledge, and their perception on their organization CSR practices. In this regard below the table implied respondent's perception in percentage.

Table 4.2.1 Participant Perception of CSR

1	To what extent do you know concerning the concept of CSR?	Frequency	Percentage
	I have no idea of what it is	53	23
	Have only little knowledge about the subject	131	58
	I participate actively on it and it is an aim to the organizations	38	17
	Other	4	2
	Total	226	100
2	What do you think the most important source of knowledge that you have towards the concept of CSR	Frequency	Percentage
	Participation in training courses and/or seminars	45	20
	From different Medias	38	17
	Participation in workshops	23	10
	Research in the Internet	75	33
	I have not been doing any effort on the matter	30	13
	Others	15	7
	Total	226	100
3	What do you think social responsibility means to the organizations	Frequency	Percentage
	To accomplish the environmental legislation	23	10
	To integrate volunteering actions	38	17
	To promote equal opportunities between women and men at all levels	45	20
	To integrate ethics or develop an ethical code	30	13
	To assume social and environmental care in organizations activities	75	33
	Others	15	7
	Total	226	100

Sources questioner, 2020

As represented in the above Table 4.2 the respondents were asked whether they have essential information concerning the idea of CSR. In view of the inquiry the respondent picked their degree of comprehension towards CSR ideas and standards. From 226 respondents 53 of them

affirm that they have little information about the subject of CSR which records to 23 %, which implies respondents have some fundamental thought regarding the subject of CSR. 58% have no clue about the idea of CSR. The rest respondents which records to 17% think they are very much aware about the CSR idea and think about it as an idea of business. By and large, from the above discoveries we can infer that lion's share of participants have fundamental information about the idea acknowledged under CSR exercises in business organizations.

Since the concept of CSR is newly emerging, the result from the above finding is consistent with other studies specially those who conducted from the developing countries context. In support of the above results researches conducted in Nigeria shows increased awareness of CSR concept and shows how it is familiar in the manufacturing sector as most of the companies in the sector do engage in CSR activities routinely (Akinyomi, 2012). One reason for this may be ascribed to ongoing increment in media inclusion about the idea of CSR and workshops and preparing led by concerned body that elevate organizations CSR activities to its stakeholders.

Regarding sources of CSR knowledge, participants also indicate that, various source of information were put forward about the companies' socially responsible activities and their total understanding of the concept. As shown below the respondents gave their opinion about the most important sources of CSR knowledge. The Majority of respondents that is 33% and 20% reply as they believe, media and participation in training courses and/or seminars are the most important sources of knowledge respectively. In addition, still others which accounts to 17% and 10% respondents have an opinion that they got it through the participation in workshop and research in the internet, respectively, as most important sources for them. To the other end, respondents who have not been doing any effort to gather knowledge on the subject matter of CSR concept are about 13%. Apart from this, 7% respondents out of the total sample respondents have stated that their source of knowledge is from other means. These include information from relatives of individuals and other groups of the respondent also mentioned books that are concerned in the issue of CSR as their sources of understanding. From the above finding, while one can comprehend that management, employee and shareholder of the organizations can have different alternative to get information about the concept of CSR the most dominant sources are different media and participation in training courses and/or seminars.

Respondents were asked to give their opinion about how social responsibility is explained by the business organizations. The table shows us the response rate of Participant's about their meaning of CSR as it is understood in the organizations. The most important meanings to the respondent that they agree best explain the social responsibility of business organizations is "to assume social and environmental care in organizations activities" with respondent rate of 33%. This means companies expect to consider the society in a way that benefits from their business operation as well as they should not harm the environment by their operation and "to promote equal opportunities between women and men in all levels.". The other most important meaning of social responsibility is that around 20% respondents believe creation of equal job opportunity without any discrimination in gender. In addition, respondents also believe it is integrating voluntary actions in the society by the business organizations, as replied by 17% respondents from the total sample size. Others responded "to integrate ethics or develop an ethical code" and "to carry out the environmental legislation" are believed to be the most important meanings which accounts to 13 and 7 respectively.

4.3 Descriptive Statistics

In line with the objectives articulated under chapter three, here, efforts were made to dissect through looking into each organizations CSR practice. The study considered five significant regions of CSR determinant factors, for example, Implementation of CSR, Legal obligations of CSR, Ethical Responsibilities of CSR, Philanthropic Responsibilities of CSR and Perceived Benefit. In such manner the clear piece of this study broke down using mean and standard deviation. The composite mean value shows the average of all respondents' reaction on specific dimensional inquiries. While, standard deviation shows how diverse are the response of participants for a given dimensional inquiries. The entirety of the dependent variables were estimated utilizing five point Likert scale ("1" Strongly disagree; to "5" Strongly agree). In light of these, the result mean score value and standard deviation of the study analyzed depending on the Rule of Thumb relating to the interval for breaking the range in measuring variables that are caught with five point scale (that ranges from Strongly disagree to Strongly agree) is 0.8, which, actually, is found by dividing the difference between the maximum and the minimum to the maximum (Thumb, 2012). Consequently, a calculated composite mean value that ranges from 1 to 1.80 infers strong disagreement, while the rest of the ranges of 1.81 to 2.6, 2.61 to 3.4, 3.41 to

4.2 and 4.21 to 5.00 represent respondents' perception of disagreement, neutrality, agreement and strong agreement respectively. Therefore, composite scores of mean and standard deviation were determined for every one of the factors.

4.3.1 Perceived Benefit of Practicing CSR

It is generally held that CSR could increase company profits and thus most large companies are actively engaged in it. Most successful companies understand that CSR can promote respect for their company in the market place which can result in higher sales, enhance loyal customers, build good brand image, received lower criticism from societies and keep its legality. In this regard the study focused to assess each organization employee and management view how their organization perceive CSR effect on the company's profit. Below the table measure companies level of profit and implementation of CSR. status

Table 4.3.1 Participant view of the benefit obtained by implementing CSR

Parameters	Yes		Arki		Aqua Addis		Top		Sector Avg.	
	Mean	Std.	Mean	Std.	Mean	Std.	Mean	Std.	Mean	Std.
Increase customer loyalty	3.43	1.121	2.71	1.214	3.11	1.131	2.61	1.231	2.96	1.177
Lower criticism from Society	3.21	1.190	2.67	1.225	2.93	1.211	2.51	1.242	2.83	1.217
Increase brand image	3.11	1.121	2.41	1.251	2.91	1.123	2.72	1.241	2.79	1.183
Increase sales share	3.42	1.132	2.61	1.223	2.71	1.214	2.67	1.225	2.83	1.198
Increases Companies perceived legal performance	2.81	1.216	2.61	1.231	2.73	1.211	2.45	1.262	2.65	1.230
Companies Avg.	3.196	1.158	2.60	1.227	2.88	1.176	2.59	1.240	2.81	1.201

Source: Computation from survey data (2020)

In order to examine organizations' acquired advantage through the establishment of CSR, the investigation thoroughly analyzed participants view. In like manner, the analysis looks at and differentiates each organization's employee and the management as well as the benefit to the sector growth in general.

Regarding customer loyalty, the study weighed participants view, whether the organization related activities of social responsibility increase its customer loyalty or not, accordingly, the highest mean value was 3.43 with little variance response of 1.121 std. value implied that, the

organizations' loyal customers increase through time, followed by Aqua Addis indicated a medium mean value of 3.11 with a medium variation of response at Std. 1.131. However, the lowest mean value of 2.61 and 2.71 respectively, represented by Top and Arki demonstrates that the organizations did not worked on loyalty of customers compared with Yes and Aqua Addis. Effective CSR Implementation determine loyal customer increment; accordingly the study conducted by Sara, (2018), implied that, regarding to the relationship between Effective implementation of CSR and/creating loyal customer, there are a lot of factors that the service companies should consider. such as: products quality, packing, consistent product volume and price consideration are one of the consistent business approaches that increase loyal customers, in such manner, Yes and Aqua Addis increase their customers loyalty in a good manner while, Arki and Top relatively look weaker.

The study assed how societies criticized the activities of the companies; in this regard the study tried to associate with related readings to explain what does lower criticism of societies mean in accordance to the concept CSR. In the study conducted by Sharma and Mani (2013), lower and higher criticism of societies on corporate companies will depend according to the companies CSR practice, such as waste materials managing system, contribution of the organization in keeping clean of the environment and so forth. In this regard, the comparative results of each companies implied that, the lowest mean value of 2.51 (in Top) and 2.67 (Arki), implied the companies received increased criticism for their less societal contribution. Similarly, the mean value result of 2.93 indicated by Aqua Addis participants shows that the company minimized societal blame when it compare with Top and Arki, however, the results still entail respondents disagreement on their organizational effective activities to satisfy the surrounding societies. In contrary, the results mean value of 3.21 indicated by Yes Spring water respondents implied the organization performed by far better than the rest companies compared. In an interview, the management of Yes Spring water explained how they reduced societal critiques: the company receives ruminants of plastics by adding two cents more than other types of plastics from external suppliers of the waste products that the stakeholders are more encouraged to collect and supply Yes waste products than others, this may be one of the mechanism that reduced critiques of societies.

Regarding companies activities of CSR to build brand image of products, the study attempted to connect each companies response if the activities make themselves beneficiary or not; in this regard, the highest mean value of 3.11 with some variation std. value of 1.121 of Yes indicates that, the organization relatively built good brand image. Similarly, the medium mean value 2.91 with a medium variation std.1.123 value indicated by Aqua Addis also built its brand image. in contrary, the lowest mean value of 2.41 with the highest variation of std. value of 1.251 characterized by Arki spring water employee and management remained at the least that the company has not built its brand image well compared to Yes and Aqua Addis. Regarding to CSR and Building brand image, the study conducted by Turker, (2009), argues that CSR creates a landing place in the mind of target consumers. Due to global computation using different tools to increase the value of intangible assets, brands must be inspirational in a socially responsible ways to its stakeholders.

The study also evaluated companies' status of sale share earnings relating to the CSR implementation they are involved in. when companies advocate their business using varieties of social activities they can improves its comparative image, it can translate to increase sales share, loyal customers and increase in companies stock. CSR efforts can also help build a buffer against scandals, rumors, and other events that may be damaging the company reputations. Accordingly, the highest mean value of 3.42 respondents agreement with small variation response value of std. 1.132 inferred from Yes spring water demonstrated an increase in its market share, while the lower mean value results indicated at 2.61 (Arki), 2.71 (Aqua Addis) and 2.67 (Top) implied in their disagreement that the companies does not promote the organizations using varieties of social activities that the market share remained at the establishment level.

Finally, the study observed how the companies' perceived legal performance was. The very majority of the company indicated a lower average mean value of 2.65 with highest variation of std. value of 1.230 in their disagreement that the performance of corporations may have not been perceived as consistent with government rules and regulation. As per the majority of employee, for performing in a manner consistent with the law and maxim earning, their needs availability of guidelines so that the government intervention is evident on the company's activities of CSR beyond least measure that they are accepted by the society. In contrary, the very less believe that companies are expected to perform only in a manner maximizing earning from the business so

that they should not be abiding to the law as a mandate. The result shows that companies are expected not only for maximizing profit but also to maximize the perceived benefit of earning respect from the society because of considering the legal aspect of CSR.

The above discussion in sum up implied that, the highest average mean value of 3.196 in Yes spring water plc and medium average mean value of 2.88 in Aqua Addis shows relatively respondents agreement of receiving benefits through implementing CSR. On the other hand, organizations indicated by least level of agreement was Top spring water at an average mean value of 2.59 and Arki at 2.60 which indicating the organizations' CSR implementation and obtained benefit through it was low. The overall sector average mean value lies at a medium agreement of 2.81 with a medium std. variation value of 1.201 indicative of respondents' disagreement. Which mean, the sector companies' perception of implementing CSR and acquiring more advantage through the framework were remarkably insufficient.

4.3.2 Strategic Implementation of CSR

There seems to be a practice of “corporate Social Responsibility” as the case companies refer it. Strategic implementation of CSR is mainly determined by the internal preparedness of the companies so as to practice CSR activities as organized and planned as the overall corporate wise functions (Handfield, 2005). In this part, the practices were looked at to construct if it has been done strategically or with a traditional motivation of just doing well whenever it feels right. Accordingly, the study explored ‘the specifics’ as indicated below in the table. Whereas, in the next parts to follow it will be shown how legal, ethical and philanthropic responsibilities are considered in the companies.

Table 4.3.2 Companies' Strategic implementation of CSR

Parameters	Yes		Arki		Aqua Addis		Top		Sector Ave	
	Mean	Std.	Mean	Std.	Mean	Std.	Mean	Std.	Mean	Std.
The company have a management person responsible for Social sustainability	2.71	1.214	2.72	1.241	2.61	1.231	2.72	1.241	2.69	1.231
There is Scheduled CSR awareness rising program of staffs	3.11	1.121	2.67	1.225	2.91	1.121	2.72	1.241	2.85	1.199

Include CSR in the strategic plan of the company	3.41	1.112	3.11	1.211	3.31	1.141	2.45	1.261	3.07	1.186
Developing practical solutions	3.51	1.122	3.11	1.211	3.33	1.111	3.12	1.131	3.28	1.143
Companies Avg.	3.19	1.154	2.90	1.222	3.04	1.151	2.75	1.218	2.97	1.189

Source: Computation from survey data (2020)

The above table indicates respondents view regarding implementation of CSR in the studied bottled water manufacturing companies. Accordingly, the study assessed whether the companies have management personals responsible for social sustainability or not; in this regard all of the studied companies mean value engaged at a low level (disagreement) that average mean value of 2.69 with the highest variation std. value of 1.231 concludes companies' disagreement in having specific responsible bodies regarding CSR roles.

On the topic of Companies CSR awareness raising program, the study implied that, the medium agreement level indicated by a mean value 3.11 with a small respondents disagreement contingent with a std. value of 1.121 obtained from Yes Spring water Plc, were better in giving scheduled awareness raising program of CSR to the employee. However, the rest companies that are point out by lower mean value range between 2.67 – 2.91 shows respondents disagreement, which implies that Top, Arki and Aqua Addis haven't give scheduled and structured awareness raising program of CSR. The study conducted by Wilson, F., & Post, J. E. (2013) asserted that profit of global corporation such as Coca-Cola, Spirit and Pepsi increased by 0.5% because they increase CSR awareness raising program in scheduled manners and assigned responsible organ that manage CSR practice of the organization. Therefore, if companies have to engage in focused CSR practices, they must set bold goals, and have clear and consistent CSR communication. When the study come to the spring water industries of Ethiopia, though the organization tried to raise awareness of CSR for employee, however, the activities were not done in an organized and scheduled manner. In addition the organizations lack Responsible bodies that manage CSR practices explicitly.

The study assessed whether the companies Include CSR in the strategic plan of the company, so as to perform an activities with expectations of societal, or not, the response implied by the highest mean value of 3.41 (agreement) with a small std. variation of 1.112 (disagreement) at Yes Spring water show the company include CSR practice on the organization strategic plan,

similarly the medium mean value of 3.33 (in Aqua Addis) and 3.11 (Arki) implied respondents agreement that their respective organization also considers CSR in the organization strategic plan. However the least mean value 2.45 showed disagreements of respondents which mean that the organization didn't incorporate CSR program in their strategic plan. However, literatures implied that, by integrating CSR to core business process and stakeholders, management, organization can achieve the ultimate goal of creating both social value and corporation value. in addition the study conducted by Rohini, and Mahadevappa, (2010) theorized that, CSR is an organization's obligation to consider the interest of customers, employee, shareholders communities, and the ecology and to consider the social and environmental activities. Therefore, by taking strategic approach, companies can determine what activities they have, the resources to devote, to being socially responsible and can choose that which can strength their competitive advantage.

Finally away from efforts that should be carried out for as environmental protection, the study observed that the studied bottled water manufacturer's activities put a solution as a way forward for dealing with the plastics wastes that pollute the environment, accordingly, the highest mean value of 3.51 and 3.33 respectively in Yes and Aqua Addis represent respondents agreement that, their companies set practical solution. similarly respondents at a a medium mean value of 3.11 and 3.12 respectively represented Arki and Top also implied their agreement as they participate in practical solution of CSR problems. For instance, recycling practice of the used materials saves the environment from pollution; in addition it creates employment opportunities. Though, the activities of practical solution practice of the organizations affirmed by majority of participants however, respondents implied in the average std. value of 1.143 showed some level of respondents disagreement that implied the companies still are not using innovative solution for the products, for instance their covering packed plastic materials remain as a garbage and still pollute the environment.

The above discussion in sum up implied that, the highest average mean value of 3.19 in Yes spring water plc and medium average mean value of 3.04 in Aqua Addis (1= strongly disagree and 5= strongly agree) which show relatively respondents agreement that their companies consider CSR in the strategic plan of the companies in an integrated manner. On the other hand, organizations indicated by least level of agreement was Top spring water at average mean value

of 2.75, followed by Arki 2.90 which indicate the organization didn't give due attention for CSR in integrating the organizational strategic plan. The overall the sector average mean value at a medium agreement of 2.97 with a medium std. variation value of 1.189 implied respondents (disagreement), which mean, the sector company's CSR integration in the strategic plan was not receive due attention.

4.3.3 Legal Consideration of CSR Practices

Considering Legal Responsibility is essential for companies to perform in a consistent way with expectations of government and law and also comply with different states, federal, and local principles. It is essential to win the legal trust in being honest corporation and successful organization that is being defined as one that achieves its legal responsibilities. In this part the study tried to observe the legal responsibility of the studied organization and how the organizations define and apply legal requirements.

Table 4.4.3 Legal consideration of CSR Practices

Parameters	Yes		Arki		Aqua Addis		Top		Average	
	Mean	Std.	Mean	Std.	Mean	Std.	Mean	Std.	Mean	Std.
The company always acts in a manner consistent with expectations of Government	3.21	1.122	2.91	1.121	3.11	1.131	2.67	1.225	2.97	1.169
The company always tried to be a law-abiding	3.31	1.141	2.72	1.241	3.12	1.221	2.68	1.226	2.96	1.275
The company makes every effort to fulfill their legal obligations	2.91	1.121	2.69	1.227	2.82	1.125	2.77	1.231	2.79	1.176
The company provides goods/services that meet legal requirements	3.53	1.112	3.12	1.131	3.31	1.141	3.11	1.122	3.27	1.127
Companies Avg.	3.24	1.124	2.86	1.179	3.09	1.174	2.80	1.201	2.99	1.187

Source: Computation from survey data (2020)

The above Table 4.3.3 shows the respondent's perception of the practices inconsideration to the legal aspect of CSR. Accordingly the results implied that, the highest mean value agreement of 3.21 and 3.11 respectively, in Yes spring Water plc and Aqua Addis shows that, relatively the organizations CSR activity keep expectation of government rules and regulation. However, the

medium variation (disagreement) level of respondents implied at std. value 1.122 and 1.123 respectively implied variation of respondents that, the organization didn't implement government implementation at maximum potential. In contrary to the least level of agreement indicated by 2.67 (Top) and 2.91 (Arki), implied that, their activities didn't give due attention for rule and regulation of government. From this, the respondents consider doing business with a view of government expectation is important while carrying out their CSR activities as a stakeholder at large. The results of interview made with the managers of the companies, except Yes and Aqua Addis somehow tried to respect government law and regulation of CSR, however the rest such as Top and Arki was not acting accordingly with the rules and regulations of the government. This shows there is high level of discrepancy in the companies. Weather the company is not complying with the rules or the employees were unable to see it.

The other point in the legal responsibility of organizational CSR activities is being law abiding citizen. Regarding to this, the study was considered both laws that govern the organization such as governmental law as well as company's laws. Accordingly, the height mean value of 3.31 agreement with some variation std.1.141 (disagreement) indicated in Yes spring water implied, that the company management, employee and Shareholders tried to be law abiding. This is because according to the interview with the management the organization has its own law and regulation regarding CSR so that all companies considered bodies expected to respect the rules. similarly the result implied at a medium mean value of 3.12 in Aqua Addis implied companies have its own internal rules and concerned companies expected to be rule abiding. However the results implied by a low mean value of 2.67 in Top spring water and 2.91 Arki implied their (disagreement) which implies that their organization didn't provide CSR laws that the concerned bodies to be governed under it

Though some of the organization such as, Yes and Aqua Addis spring water Plc. tried to be law abiding by designing companies CSR rules and Regulation to some extent, however, all of the studied organization still are not used their maximum efforts to fill CSR legal requirements. According to the study conducted by Sharma and Mani (2013), corporate companies CSR legal responsibilities are multidimensional such as, respecting local rules, federal rules, company rules, community safety and keeping safe of Ecology. Companies to full fill all those legal requirements need to make their maximum efforts. Based on the concept when the study sees our

focuses area, all of the studied companies didn't show their every aspect of efforts to fulfill their legal obligation. accordingly, the low average mean value 2.79 less agreement of companies respondents which indicate that, they are not tried to their maxim efforts to fulfill their obligation. It is very important to fulfill their legal obligations to meet the legal responsibility of CSR activities by the organizations.

Regarding the last point in this category which is providing goods and services that comply with the legal requirements, the results mean values implied, all of the companies served their customers according to rule and regulation of government. However, the highest mean value 3.53 and 3.33 respectively at Yes and Aqua Addis implied their better performance in respecting legality when they served products to the consumers. This shows that most of the respondents think that the company is providing lawful products and service to the society and customers.

Generally the discussion shows that, companies have different points in case of legal requirements. From the mean of the above table one can understand that fulfilling government requirements, law abiding and efforts to fulfill legality requirements are not effectively exercised by all of the studies companies. However, in case of providing goods and services that complies with the legal requirements effectively exercised by all of the companies.

4.3.4 Ethical Consideration of CSR Practices

Different components regarding the ethical responsibilities are observed whether the CSR activities are practiced in a manner that is consistent with expectations of social morals and ethical norms. It is essential to both recognize and respect ethical or moral norms, generally assumed by society. Based on the concept, the study has tried to assess how the studied companies are ethically responsible.

Table 4.3.4 Ethical Consideration of CSR Practices

Parameters	Yes		Arki		Aqua Addis		Top		Sector Avg	
	Mean	Std.	Mean	Std.	Mean	Std.	Mean	Std.	Mean	Std.
The company consistent to societal ethical norms	3.41	1.112	3.11	1.121	3.31	1.141	3.33	1.111	3.29	1.126
The company prevents ethical norms from being compromised	3.21	1.121	2.93	1.131	3.11	1.121	3.01	1.141	3.07	1.221
The company tries to do what is expected morally or ethically.	3.41	1.112	2.83	1.122	3.38	1.126	2.65	1.291	3.07	1.168
The company knows that ethical behavior goes beyond simple compliance with laws and regulations	3.31	1.114	2.97	1.134	3.11	1.121	2.62	1.126	3.13	1.131
Companies Avg.	3.33	1.114	2.96	1.176	3.22	1.127	2.93	1.167	3.14	1.161

Source: Computation from survey data (2020)

The first point in the above table asks the respondents if they thought the company is running in a manner that is consistent with societal ethical norms. Accordingly, all of the studied companies response implied by their medium mean value of the companies 3.29 implied their medium level of agreement that their respective organization tried to keep social norms. This indicates that most of the respondents agree on importance of ethical norms to carry out organizations CSR goals. This may be because of high value that the society gives to the moral norms. Managers of the company were also asked about the point on the interview. They confirm that the company is striving to understand and respect the societal ethical norms that should be respected by everyone around the studied bottled waters organization. As a legal person, it is expected to support these norms in order to comply with the answer for this issue as it is important to go with ethical norms of the society. However, there were few respondents available in the organizations to disagree with this practice.

The other point in the table asks if each respondent think that their companies are achieving its expected corporate objective without compromising the ethical norms. In this regard all of the companies engaged at a medium level of agreements as implied by, average mean value of 3.07. This conviction may result from the developing idea of the cutting edge business condition that companies ought to basically take care of the ethical necessities by their stakeholders past performing customary business activity which is simply generating profit (Dierksmeier, C. 2016). However, also small respondents indicated their variation at std. value of 1.221 this implying another dimension of divergence. The outcomes suggested that, to enormous extent each organization's representative demonstrated that the organizations do not seem to compromise the ethical consideration objectives, whereas contested by some as they may have not used their maximum potential serving society without compromising the set goals.

In relation to efforts of the companies to do what is expected morally or ethically, the highest mean value agreement of 3.41 and 3.38 respectively indicated by Yes and Aqua Addis implied relatively, the companies tried to serve societies consider norms of the society, however, the comparative lowest mean value of (less agreement of respondents) indicated by a mean value of 2.65 in Top and 2.83 Arki implied their less activities to work according to societies norms and moral. In this regard the study tried to explain further how the studied companies show variation to fulfill social norms: the interview conducted with Yes And Aqua Addis Management explained what they think norms and moral of societies was such as, those companies involve beyond the law and regulations like investing to the environment 0.2 cents for keeping environment clean. However, the rest companies implied by less agreement were not involve in such activities

The above discussion in sum up implied that, the highest average mean value of 3.33 in Yes spring water plc and medium average mean value of 3.22 in Aqua Addis (1= strongly disagree and 5= strongly agree) which show relatively respondents agreement that their companies consider several types of Ethics and norms in good manner. On the other hand, organizations indicated by least level of agreement was Top spring water at average mean value of 2.96 and 2.93 (Arki) which indicate the organization relatively perform less when it consider with Yes and Aqua Addis. The overall the sector average mean value at a medium agreement of 3.14 with a medium std. variation value of 1.161 the studied companies tried to respect societal ethics and

norms at a medium level of agreement. However companies respondents disagreement implied by 1.161 still implied that the sector still require its maximum efforts to work according to societal ethics and norms

4.3.5 Philanthropic Consideration of CSR Practices

Philanthropic responsibilities in its importance lies in the fact that corporations’ practice is in a consistent way with the philanthropic expectation of the society. It is also essential that managers and employees take part in voluntary activities within their local communities. It is also essential to support private and public educational institutions and to help voluntarily those projects that improve a community’s ‘quality of life’. Based on the concept the study measured the companies’ activities.

Table 4.3.5 Philanthropic Consideration of CSR Practices

Parameters	Yes		Arki		Aqua Addis		Top		Sector Avg.	
	Mean	Std.	Mean	Std.	Mean	Std.	Mean	Std.	Mean	Std.
The company always acts in a manner consistent with philanthropic and charitable expectations of society.	3.03	1.121	2.41	1.281	3.01	1.131	2.45	1.261	2.59	1.224
The company strives to assist the fine and performing arts.	2.90	1.171	2.61	1.231	2.86	1.173	2.61	1.231	2.77	1.202
The company provides assistance to private and public educational institutions	2.45	1.261	2.11	1.312	2.33	1.241	2.21	1.291	2.27	1.301
The company assists projects that enhance a community’s “quality of life” and poverty alleviation.	2.33	1.341	2.21	1.291	2.41	1.281	2.21	1.291	2.29	1.276
Companies Avg.	2.67	1.223	2.33	1.278	2.55	1.231	2.37	1.268	2.48	1.250

Source: Computation from survey data (2020)

The study were examined whether the companies always act in a manner consistent with philanthropic and charitable expectations of society; accordingly, the medium mean value of

3.03 and 3.01 respectively in Yes and Aqua Addis spring water Companies implied that their organization participate in some of charitable activities. For instance, as it was mentioned earlier they invest 0.2cents for environment conservation from each bottle packages, however, the variation of response (disagreement) implied by std. value of 1.121 and 1.131 implied that, though the companies participate in some charitable actions, there are also large areas unaddressed that need their contribution. On the other hand, the lowest mean value of disagreement indicated at 2.41 in Arki and 2.45 in Aqua Addis, that the organization seldom participate in charitable activities.

As to the fine and performing arts, findings show all of the companies are below the average mean value of agreement. Accordingly, the average mean value of 2.77 with the high variation 1.202 suggests disagreement of all companies respondents, which implied that, none of the companies help to develop fine arts through charitable activities.

Educational institutions play vital role for both the society and the companies. It is the main source of prospective professionals for different organizations. Most companies are expected to support the surrounding educational institutions as a main component of CSR. Respondents of the bottled water companies were asked if they know about any activity of the company that supports the surrounding community. Similar to the above paragraph, the mean value of each companies response implied disagreement, accordingly, the average mean value indicated at 2.27 with the high std. variation of 1.301 indicate none of the studied organization participate in helping societies for educational activities. In conclusion, from the result one can understand that the companies are not giving enough attention to the society in case of helping educational institutions.

The study also dealt with opinion of participants if they know any activity of the company for supporting projects that enhance a community's "quality of life" and poverty alleviation". Accordingly, all of the companies didn't participate such activities. Accordingly, the average mean value 2.29 is the lowest of all measured questions, which indicate that, the studied organization are not participate in any of society projects that can enhance community life and poverty alleviation is important philanthropic responsibility of the CSR activities of the organizations.

When recapitulated, the above discussion finds not solid philanthropic Practices. Among the components of CSR, philanthropy plays greater role for the company's relationship with the society. Giving training opportunity to the local community is the other responsibility that modern business organizations assume in parallel with achieving their corporate objectives. Based on the results acquired from managers of the company, they admit that the companies have much to do in relation with philanthropic components. Of course, there are some supports and charity activity made by Yes and Aqua Addis, however, is not sufficient and should be improved.

4.4 Discussion of results

In this discussion part the study tries to discuss the areas that more influence companies CSR practice through comparing and contrasting data as well as information obtained through interview. The CSR practice parameter responses implied significance difference among the studied companies that may be reflected through the impact on the sales share, brand image and loyal customer creating in relation to applying CSR strategically.

As depicted on the comparative assessment table 4.3 the parameters weighed the benefit obtained in creating loyal customers, image branding and in sales share gains of the market. In this regard, Yes Spring water affirmed the pay offs in implementing CSR at highest mean value agreement followed by Aqua Addis. Whereas Top and Arki Spring water plc were not comparatively effective in having loyal customers and in taking the market share over. Furthermore, the interview with Yes and Aqua Addis Spring water Companies' management affirmed the efforts they are making to retain a loyal customers in moving beyond the business and promoting their images considering CSR practices in the basic level, such as, keeping water quality constancy, distributing for loyal customers on time, facilitating credit, and so forth. Though Those companies create significance difference in having loyal customer, branding image of products and in dominating share of market, nonetheless, the company's employee and management response implied the company were weak and did not walked the miles ahead of them, as the rest of the two, in providing legal CSR plan. Likewise, the employees add to the point mentioning the minor contribution and commitment in solving waste product challenges to the environment.

Generally, the current status of the companies CSR practice implied that, though Yes and Aqua Addis plc, tried to use some of the CSR practice claimed gains that are attributed to their respective CSR performances, the rest of the studied companies implemented CSR slightly. That may point the prevalence of CSR and its practical implementation in the plastic water industry is at the basic level.

The other challenge observed in the study was the lack of ethical CSR practices of each of the companies. The study thoroughly compares and contrasts ethical practice of the companies through providing questions that can relate with the concept and to examine if they act in a manner consistent with societal ethical norms and morally, and if they have ethical laws and

regulations. The results implied that companies consider several types of ethics and norms in good manner. However, the sector still requires maximum efforts to attain and go beyond societal ethics and norms to the highest level.

The study implied that, whether each of the companies implement CSR based on well documented law and regulation or not; in this regard, the results obtained from Yes mineral water create a significance difference. This implied that the company relatively uses well documented guide line for implantation of CSR, while the rest companies implied by similar response of disagreement, that they tried to implement activities of CSR without well documented law and regulations but an implementation through traditional method. The available CSR practices are done without documents that may serve as a guideline. The activities at large are not supported by standards and principles.

Generally, the study proves that without the above two areas mentioned brought about distinction between Yes and Aqua Addis mineral water and the rest (Top and Arki Spring waters companies), all have comparative understanding and practice of CSR. Therefore, the study further explained by discussion results from the company representatives' points out the usual challenges on the specific area. From these, one can understand that, bottled water companies of Ethiopia have not significance difference between themselves in applying CSR though some of the companies are slightly enhanced than the other performing in some parts, however, they are in average low in actualizing successful CSR to the broader extent.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

In the previous chapter the most important findings were presented and analyzed based on the information gathered from research participants; in this chapter major finding summary, conclusion and recommendation are presented as follow.

5.1 Summary of the study

Regarding CSR perception of employee and management bodies of the studied companies; attempt had been made to assess their perception through providing related questions; accordingly, 58% of the percipients indicate that they do not have a detailed knowledge about CSR. Similarly, the study implied that, 53% of the participant obtained knowledge of the areas just by individual based efforts such as from TV, Radio and Internet, while, the rest obtained from the company training program. The result implied that, though the companies tried to address knowledge of CSR for some managements, however, the employee generally were not participated in the activities.

The study also observed companies implementation of CSR, accordingly, whether the companies have management person responsible for social sustainability or not; the lowest mean value 2.69 implied in a disagreement of companies respondents, which mean that the companies do not have specific management bodies that is assigned in the purpose of CSR. The lowest mean value 2.85 of them confirmed there was lack of awareness raising program on how to effectively implement CSR. Regarding the charitable activities in the society choices where given on specific areas as arts other sport activities, respondents accounted at a low mean value of 2.77 signifying the lower chartable practice undertaken.

In relation to legal responsibilities of CSR, respondent implied that, at a low mean value of 2.97 implied the companies didn't work in consistent with government legalities, while a mean value 2.96 implied that, government bodies do not follow up how companies implement CSR in accordance with the legal requirements.

Regarding ethical responsibility of the studied companies with mean value of 3.29 the finding suggests that companies should be responsible for societies and employee when they run business. However, respondents accounted for 3.07 implied that companies are not ethical and moral white running business. For instance, there were challenges observed in waste product recycling and ways of minimizing the impact to the environment. With regard to Philanthropic responsibilities of CSR, a mean value 2.97 of the respondents indicated that the companies do not study societies' need and act over it. A mean value 2.27 of the participant implied the studied companies were not participated supporting in areas of communities need, such as, sport, art, education and in some infrastructure developments.

Finally even though the companies claim they have benefits obtained by the activities of CSR , with a mean value of 2.81, in building companies customer loyalty, companies are not supporting the surrounding community in organized and structured ways so that they earn the society's sense of belongingness and improved image.

5.2 Conclusion of the study

There is a great deal of difficulties in implementing CSR among bottled natural spring water producers in Ethiopia. Firstly, there is a lack of law enforcement as well as cooperation. The outcomes of the study implied that, though, manufactures attempted as they have understood CSR, the implementation of the activities are not guided by well-organized law and standards. Accordingly, all of the studied companies have not developed a CSR policy and strategies that this broad knowledge area remained operated on in an informal basis.

The study also has found major challenges in implementing CSR such as, lack of dialogue among companies, and communities to gain an understanding of the needs in the community and so as to develop a creative CSR approaches and initiatives. Therefore, the need for a constant dialogue among stakeholders has been evident. The study also identified that most of organizations did not seem to realize the importance of working on structured and standardized CSR practices. Company's shareholders, managements and employee level of knowledge about CSR are still limited. They consider that CSR is only charity rather than it is a strategic need that should arise from inside of the company.as a result, most of the company's stockholders were not encouraged in focused CSR and receive reasonable profit through building the company's image and reputation.

Due to the fact that there were lack of national standards and requirements from governments in doing CSR, bottled water companies do not have a government body to report their CSR activities. Therefore, it is hard to track down efficient data about CSR usage, CSR implementation and CSR achievement of companies.

5.3. Recommendation of the study

Managers must keep in their mind the benefits that socially responsible behavior may bring to their organizations. The public usually provides more support to socially responsible companies and customers become more loyal. They prefer to buy from those who take care of them and their interests. In addition, companies that exercise CSR practices have better reputation and improved image in the society. Managers who are aware of corporate social responsibility and the implications for their organizations will be able to make wise decisions that would help their business to prosper.

The studied bottled water companies are not judged on the basis of their CSR activities. Actors in business, societies and consumers have to know what are inside the companies. To solve the problem respondents also revealed that, the role the media play in portraying CSR and Sustainable Development initiatives. The good and bad news report should be told, because progress with sustainable development requires the involvement of all stakeholders. The media's understanding and sustained intelligent coverage of the CSR agendas is a necessary precondition for real progress.

One of the challenges was lack of awareness raising program, therefore, there is a need to both raise the awareness of managers about CSR issues and develop the capacity to begin to implement CSR practices within companies. This should involve managers in identifying priorities for their company and the society so as to develop effective skills in putting ideas into practice.

For there is a lack of national standards and requirements from governments, study recommend that, government should give attention about companies CSR practice through providing a government body responsible for legal requirements of CSR activities. Therefore, it is should be convenient to track down efficient data about CSR usage, CSR implementation and CSR achievement of companies.

Since, the study focuses on a small sample of companies in Arki, Top, Yes and Adqua Addis bottled water producers, the generalization of the research findings is restricted. These limitations provide a basis for further research and appropriately designed quantitative and qualitative studies to be conducted to verify the findings of this study.

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Annexes

Annex I: Introduction and consent Statement

Dear respondents, this questionnaire, is designed for the purpose of doing a research entitled “Assessing Application of Corporate Social responsibility in Mineral water companies of Ethiopia” for the partial fulfillment of the requirement for the award of Master of Art degree in Business Administration. Thus, you are kindly requested to answer the questions honestly and you are assured that your responses will be treated confidential and used for only academic purpose.

Part I:- Respondents Background Information

Please give the requesting information by putting (x) marks on the appropriate spaces.

1. Sex Male Female

2. Age 20 – 30 31 – 40 41 – 45 Above 45

3. Academic qualification

Diploma Degree Master Degree PhD

If other _____

4. Year of service in the organization

Below 1 2 – 3 3 - 5 5 – 7 7 - 10 Above 10

Part II:- Issues related to CSR Implementation

1. Does your company have a management person responsible for: Social sustainability

No [] Yes []

2. Does your Company/Organization raise awareness within the Organization in relation to CSR issues through: Yes [] No []

3. Based on the above question if your response is yes in which method awareness raising done: Training [] Internal Communication (e.g. Bulletins, Intranet etc.) []

Management Briefings [] others (specify) _____

4. Please tick (whichever applicable) the strategy you have for CSR implementation in your organization/company:

(A separate Department [] Line Dept.[] Foundation Trust [] Others _____

5. Has your organization/company introduced any of the following program to assist employees, their families or community members?(please tick)

Program	Yes	No
Health		
Education		
Training		
Conservation		

Part III: - Issues related to Company implementation of CSR, Legalities, Ethics, Charity and perceived benefits. *Pleas indicate the level of your agreement or disagreement using (x) on the following statements based on your experience in your company The rating is from 1= Strongly Disagree to 5=Strongly Agree as shown below.*

S.N.		Score Values				
		Strongly Disagree(1)	Disagree(2)	Neutral(3)	Agree(4)	Strongly Agree (5)
	Companies Implementation of CSR					
1	Provide goods and services that meet minimal legal requirements					
2	Perform with expectations of societal morals and ethical norms					
3	Include CSR in the strategic plan of the company					
4	Developing practical solutions in the organizations, on the environment management level					
	Legal responsibilities (components) of CSR					
1	The company always acts in a manner consistent with expectations of Government					
2	The company always tried to be a law-abiding corporate citizen					
3	The company makes every effort to fulfill their legal obligations					
4	The company provide goods/services that meet legal requirements					
	Ethical responsibilities (components) of CSR					
1	The company always acts in a manner consistent with societal ethical norms					
2	The company prevents ethical norms from being compromised in line with achieve corporate goals.					
3	The company tries to do what is expected morally or ethically.					
4	The company knows that ethical behavior goes beyond simple com-compliance with laws and regulations					
	Philanthropic responsibilities (components) of CSR					
1	The company always acts in a manner consistent with philanthropic and charitable expectations of society.					
2	The company strives to assist the fine and performing arts.					
3	The company provides assistance to private and public educational institutions					

4	The company assists projects that enhance a community's "quality of life" and poverty alleviation.					
	Perceived Benefit					
1	Increase customer loyalty					
2	Increase brand image					
3	Lower criticism from public					
4	Increase sales					
5	Minimize regulatory problems					
	Others					