



Addis Ababa University
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Department of Management
MSc Program

**The Perspectives of Health Regulatory Offices and
Hospital Leaders on Corporate Social Responsibility
(CSR) Practices of Private Hospitals in Addis Ababa**

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This is to certify that, the thesis prepared by Mulatu Sisay, entitled: The Perspectives of Health Regulatory Office and Hospital Leaders on Corporate Social Responsibility (CSR) Practices of All Private Hospitals in Addis Ababa and submitted in partial fulfillment of the requirements for the degree of Master of Science in Management Specialization in Total Quality Management and Organizational Excellence complies with the regulations of the university and meets the accepted standards with respect to originality and quality.

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Declaration

I, MulatuSisay, declare that the thesis entitled The Perspectives of Health Regulatory Office and Hospital Leaders on Corporate Social Responsibility (CSR) Practices of Private Hospitals in Addis Ababa, which I submit for examination for the award of Masters of Science in Management is entirely my own work and has not been taken from the work of others and to the extent that such work has been cited and acknowledged within the text of my work. This thesis has been prepared according to the regulations of postgraduate study of the Addis Ababa University and has not been submitted in whole or in part for an award in any other University or Institute. The work reported on in this thesis also conforms to the principles and requirements of ethics in research.

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Acronyms

Abbreviation	Explanation
CSR	Corporate Social Responsibility
EFQM	European Foundation for Quality Management
ER	Environmental Responsibility
FMHCACA	Food, Medicine & Health Care Administration & Control Authority
GRI	Global Reporting Initiative
ISO	International Standards Organization
NGOs	Non-Governmental Organizations
RQ	Research Question
SEM	Standard Error of; Mean
SER	Socio-Economic responsibilities
UNICE	The Union of Industrial and Employers' Confederations of Europe
WBCSD	World Business Council for Sustainable Development

Abstract

In the forward-thinking business environment, it is generally acknowledged that corporations are players that must adopt societal concerns and demonstrate responsibility while conducting their business ventures. This principle has been there for years. Nevertheless, it is recently that it has been started to be given the appropriate recognition by firms themselves and individuals in Ethiopia. The study aimed at studying the perspectives of hospitals and regulatory office leaders towards corporate social responsibility (CSR) activities of private hospitals in Addis Ababa. To investigate and identify the issues, a descriptive type of research was applied with a survey design. The study has been conducted on the basis of the quantitative research approach to assess the perspectives of hospitals and regulatory authority office leaders about the practices of CSR in the selected 37 private hospitals. Primary data were collected through close ended questionnaire from 81 hospital managers and 36 respective regulatory office leaders using purposive sampling method, leaders with two years and above service are included in the sample. The collected data was analyzed using SPSS version 20 Software. Generally, the major findings of the study showed that regulatory office leaders' perceptions toward CSR activities of private hospitals were significantly different from those of hospital leaders. Hospital leaders' perceptions were more positive to their CSR activities than those of regulatory office leaders. However, both groups proved that environmental CSR practices of private hospitals were the least addressed. Consequently, the study recommends considering the growing importance of social responsibility in Ethiopia, private hospitals need to pay more attention to their environmental practices in particular and their corporate social activities in general.

Keywords: Corporate social responsibility, Private hospital leaders' perspectives,

Regulatory office leaders' perspectives

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

As a reflection of the values and ethics of firms, corporate social responsibility (CSR) has received a large amount of research attention over the last decades. A growing area of this research is the CSR–sustainability issues; the importance of public countless social, economic, environmental and ethical aspects. Studies on corporate social responsibility show CSR emerged as an inescapable priority for business leaders in every country to improve the social and environmental consequences of their activities. There is also increasing recognition of CSR as collaboration between the corporation and the government office leaders where corporations are located and there is a call to develop mutual relations that are beneficial for partners, communities, and corporations (Burke,1999).

The concept of CSR as described by European Commission (2002), is: a close relationships between companies and societies to tackle social and environmental concerns. They define CSR as a concept whereby companies integrate social and environmental concerns in their business operations and their interactions with stakeholders on a voluntary basis. All organizations, governmental or non-governmental, non-for-profit or for-profit, should do business in the way that maximize positive effects and to minimize negative effects of that business activity.

Nowadays, corporate social responsibility has become the major concern of business enterprises globally; this has been due to the increasing concern expressed by the society and policy makers about corporate social responsibility and the pressure exerted on firms to demonstrate high ethical standards and social concern. Today, different developed countries have been developing different codes of conduct and standards in relation CSR issue, which makes companies to be engaged and working towards attaining the corporate social responsibility (CSR) to benefit all stakeholder groups by incorporating social, economic and environmental practices in to their business strategy. CSR in Africa is mainly dominated by South Africa and Nigeria and these researches published in core CSR journals papers have been

focused on industry sectors(Visser, 2005).In Africa some multinational companies are engaged and working towards attaining CSRto benefit all stakeholder groups by incorporating work place, socio-economic and environmental practices in to their business strategy. However, the growing understanding, that Western institutional and management models exported to other regions of the world are not always very successful (Visser, 2005).

Ethiopia is one of the developing countries where 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 there development and implementation of a well-developed ethical code of conduct. However, (Mouly, 2008) indicated, in Ethiopiacurrently, there is an increase in the recognition of CSR as collaborationbetween the corporation and the government in which the firms are located and there is a call to develop mutual relations that are beneficial for partners, communities, and corporations. Further (Mouly, 2008) argued, this is more or less the case of most of the least developing countries.

There is relatively scarcity of research work on CSR for large, complex, and socially oriented organizations like hospitals. Furthermore, there are very few empirical studies that focused on the leaders' perspective in Ethiopia. Government office leaders can reflect community attitudes and also influence community participation and community projects. Government regulatory office leaders have keyroles in policy making; they manage the daily routine activities as well as major changes, and they provide direction, inspiration, and initiative. Similarly, the role of corporate leaders includes key decision making. They are directors who create opportunities to move in new directions and facilitators of changes, using the organization's resources to achieve its goals. Corporate leaders are the key to the motivation and success of the organization and they play a key role in their communities (Burke, 1999).

In Ethiopia,some researchers studied issues that are related to CSR concept and practices. However, there is lack of research work done associated with CSR in the Ethiopian health care industry (Survey result, 2017). Due to the fact that, the collaboration between the corporations and the regulatory office leaders is a key issue in understanding the phenomenon of CSR, this paper seeks to address and reveal regulatory office leadersand corporate leaders' attitudes by examining their perspectives toward CSR, using survey from Addis Ababawith particular reference to private hospitals.

Private hospitals were selected because the researcher has been served as the manager of different major hospitals. Further he is one of the initiator and founding board member of private hospitals association and also currently serving as a board member after elected for the second time. He has been representing the private hospital sector on major and executive meetings. For the reason the researcher familiarity among the study groups and interest to add his contribution for the sector, he can access the required data and communicate the result of the study to respective stakeholders to advance collaborative relations for sustainable development.

1.2 Statement of the Problem

Corporate social responsibility in Ethiopia is believably a new thinking compared to other parts of the world. The gaps in social values, insufficient business research adoption compared to other western countries, lack of strict environmental control, lack of political goodwill, lack of transparency and accountability among corporations and subsequent policy gaps on corporate social responsibility practices in Ethiopia hampered the growth of corporate social activities. Much less is known about the current situation on CSR practices and perspectives of private hospitals.

Despite the fact that numerous stakeholders CSR perspective studies have been investigated by various scholars in health care industry, most of them were conducted in countries and regions such as Japan (Takahashi, et al. 2013), Portugal (Abreu, et al. 2012), India (Rohini, et al. 2010) and Europe (Brandao, et al. 2012) with relatively little attention paid to developing countries like Ethiopia. All of these studies showed varying results and this study therefore intended to fill this gap in a local context and difficult to generalize the same result from the findings of those studies for relatively small size Ethiopian private health sector. Others also offered their CSR studies on other Ethiopian industries, to provide evidence for CSR attitudes and perspectives of Ethiopian corporates by researchers such as (Mouly, 2008; Hailu, 2014; and Deyassa, 2016). However, the study of CSR in health care industry has been given little attention in literatures in Ethiopia.

As per the researcher knowledge there is no study made pertains to CSR perspectives of hospitals and regulatory office leaders. The study intended to fill that knowledge gap and empirically inform by shedding light on attitudes toward CSR perspectives among regulatory office and hospital leaders.

Nevertheless, as far as the researcher's knowledge concerned, research studies exclusively on the perspectives of CSR practices of the health sector are scarce in less developed countries and in Ethiopia, it is an ignored area of research. Hence, given this gap, this study contributes to the existing body of knowledge and bridge the gap by studying the issue with respect to Addis Ababa private hospitals sector.

Private hospitals are the subject of the study for corporate social responsibility practices and perspectives due to the fact that, healthcare business sector should be the perfect example of responsible business and should lead people and other businesses to invest for society.

This paper attempts to address the above problem by answering the following research questions regarding CSR perspectives of regulatory office and hospital leaders.

1.3 Research Questions

Based on the above statement of the problem the study tries to answer "Are the perspectives of regulatory office and hospital leaders similar or different towards hospitals CSR activities?"

To answer this broad question, the following specific ones will be addressed:

1. What are the perspectives of hospital leaders on their CSR activities?
2. What are the perspectives of regulatory office leaders on hospitals CSR activities?
3. What are the relationships of the perspectives of regulatory office leaders and hospital leaders?
4. What are the prevailing community oriented CSR practices of private hospitals in the perspectives of regulatory office and hospital leaders?

1.4 Objectives of the Study

1.4.1 General Objective

The general objective of the study was to evaluate the perspectives of hospitals and health regulatory offices leaders about the CSR practices of private hospitals in Addis Ababa.

1.4.2 Specific Objectives

In achieving the general objective, the study has the following specific objectives.

1. To examine the perspectives of hospital leaders on their CSR activities.
2. To examine the perspectives of regulatory office leader on hospitals CSR activities.
3. To assess the relationships of the perception of regulatory office and hospital leaders on hospitals CSR activities.
4. To determine the prevailing community oriented CSR practices of private hospital on perspectives of regulatory office and hospital leaders.

1.5 Significance of the Study

The healthcare sector as responsible business must adopt societal concerns and demonstrate responsibility while conducting their business ventures. Health regulatory office leaders have key roles in policy making and they provide direction in their collaborative relation with hospital leader that has a key role in decision making.

Among the existing literatures it was discovered that not many studies have been conducted to examine the perspectives of hospitals and health regulatory authority leader on hospitals CSR activities. The results of this study, is believed to provide knowledge for improving CSR practices. It may be meaningful for researchers, hospitals and health regulatory authority leaders.

Therefore, this study has tried to examine the perspectives of hospital leaders and health regulatory office leader on hospitals CSR activities in Addis Ababa, Ethiopia.

- The results of this study, is believed to provide knowledge for health regulatory offices leaders who have key role in policy making, and manage the daily and routine activities as well as major changes in order to provide direction, inspiration, and initiative for hospital leaders and also influence community projects.

- The results of this study, is believed to provide knowledge for hospital leaders for improving their hospital CSR practices, who have key role in decision making in creating opportunities to move in a new directions and facilitators of changes using organization resources and play major role to the motivation and success in their communities.
- The study may pave the way for further and detail investigation for future researchers on the hospitals CSR practices and other stake holders' perspectives.

1.6 Scope and Limitation of the Study

The scope of the study is mainly related to evaluating the perspectives of health regulatory office and hospital leaders on CSR practices of private hospitals in Addis Ababa. It would have been more beneficial if the study involve more number of internal and external stakeholders' perspectives and not limited to hospitals and health regulatory offices leaders in order to refine and create more comprehensive study. However, for the sake of quality and as well as to cope with the available time and resource constraints, this study focused only on corporate social responsibility perspectives of health regulatory office and hospital leaders on CSR practices of private hospitals in Addis Ababa.

1.7 Organization of the Study

This study is organized under five chapters, with descriptive research design. Chapter one introduces what the study is about, which includes the background of the study, statement of the problem, research questions, objectives of the study and significance of the study. Chapter two presents concepts and definition, review of both the theoretical and empirical literatures, and conceptual framework of the study. The third chapter provides description about the methodology, which includes research design, research approach, data sources and data type, unit of analysis, sample design and instruments, method of data analysis, and validity and reliability. Chapter four provides findings and discussions using descriptive and t-test analyses corresponding to the research questions of the study. Finally, chapter five provides conclusions reached and recommendations forwarded on the basis of the findings.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1 Introduction

The literature review in a research study accomplishes several purposes. It shares with the reader the results of other studies that are closely related to the study being reported. It relates a study to the larger ongoing dialogue in the literature about a topic, filling in gaps and extending prior studies (Creswell,2008). It provides a frame work for establishing the study as well as a benchmark for comparing the results of a study with other findings.

This chapter tries to deal with review of literature on “Corporate Social Responsibility (CSR)” under the study background. Attempts were made to briefly begin with the definitions and concepts of CSR followed by the theoretical framework, empirical reviews and conceptual framework of the study.

2.2 Definitions and Concepts of CSR

2.2.1 The Development of CSR

The interaction of individual persons, as well as companies and societies, undergo a natural sequence of orientations (Survival, Security, Energy & Power, Order, Success, Community, Synergy and Holistic Life System). These orientations brighten or dim as life settings (consisting of historical Times, geographical Place, existential Problems and societal Circumstances) transform. The orientations impact their worldview, their value system, belief structure, organizing principles and mode of adjustment that makes persons and organizations to adapt the environment (Carroll, 2008).

The fact that societal circumstances change, their orientations initiate corporations to respond and reconsider their role within society. This indicates that corporations have to re-align all their business institutions (such as mission, vision, policy deployment, decision-making, reporting, and corporate affairs, etcetera) to this new CSR orientation (Carroll, 2008).

According to various sources in academic literature (Wartick and Cochran, 1985; Wood,2000; Matten and Crane, 2005) common values and norms play a major role in shaping society. Formerly it was the government elite that stated the societal values, later business leaders added theirs. Along with the process of democratization, representatives of the civil society have increasingly been introducing common values and norms and acting upon them to make government and business respond to these values. We see moving panels, changing circumstances and new existential problems arousing various members in society to act and transform into value systems and corresponding institutional arrangements.

As a result of CSR development, corporate responsibility has gained ground as an idea, a potential strategy and a practical tool for organizations to contribute to sustainable development (Dobers and Halme,2009). Burke (1999) argue that, companies and society are interrelated, and both benefit from the success of one another. A society that is well-off creates more and more demand for companies as the needs of the citizens are satisfied and future ambitions increase. On the other hand healthy societies need companies that are well-off, because they are better able than any other organizations to create jobs and wealth and ultimately increase the living standards in the society.

2.2.2 Definitions of CSR

In academic arguments and business environments, consultants and business societies have resulted in many definitions of CSR referring to a more human, more ethical, more transparent way of doing business based on the social, economic, political and environmental context since period of 1950's. This point in time is an important and critical moment in the development process of new generation business frameworks facilitating sustainable growth (Marrewijk, 2003). There exist nearly as many definitions of CSR as there as the articles written about the topic, and the concepts are sometimes supported, sometimes criticized pertaining to sustainable development, corporate citizenship, sustainable entrepreneurship, triple bottom line, business ethics, and corporate social responsibility related concepts (Marrewijk, 2003).

Rahman(2011), considered various definitions of CSR that cover various dimensions including economic development, ethical practices, environmental protection, stakeholders

involvement, transparency, accountability, responsible behavior, moral obligation and corporate responsiveness.

According to Dobers, et al. (2009), one of the most frequently used definition of corporate responsibility, with a bit different approach is from (the World Business Council for Sustainable Development, 1999) 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”(https://wihresourcegroup.wordpress.com/). This definition focused only on the dimensions of CSR despite other dimensions such as health and human rights have been included. Thus, it generalizes the meaning of CSR on its standards or dimensions.

The other organization Business for Social Responsibility(2003), defines CSR: Socially responsible business practices strengthen corporate accountability respecting ethical values and the interests of all stakeholders (www.referenceforbusiness.com).

As the definitions shows, responsible business practices protect and preserve the natural environment. Helping to improve the quality and opportunities of life, they empower people and invest in communities where a business operates. The definitions of Global Corporate Social Responsibility Policies Project (2003) as well as World Business Council for Sustainable Development are also very similar with the definitions of Business for Social Responsibility. The definitions disclose the concepts such as; ethical, environmental, quality of life and community perspectives of CSR. These definitions are decent and technical while they didn't include other CSR indicators(www.asianonlinejournals.com).

In his concept of Corporate Social Responsibility Hopkins (2011) assess the theoretical integrity and applied value, Corporate Social Responsibility is concerned with treating the stakeholders of a company or institution ethically or in a responsible manner. Ethical or responsible means treating key stakeholders in a manner deemed acceptable according to international norms. This definition is too broad and focuses on stakeholders of a company. CSR can be considered beyond this, for instance, in terms of the community, the country, the continent as well as globally as a whole.

Stakeholder theory has clearly been also considered by (European Commission, 2002). They acknowledge CSR close relationships between companies and societies to tackle social and environmental concerns. They define CSR as a concept where by companies integrates social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis(www.europarl.europa.eu). In its new message on CSR, the Commission puts forward a new definition of CSR: “the responsibility of enterprises for their impacts on society.” The statement then states that: “To fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, and ethical and human rights concerns into their business operations and core strategy in close collaboration with their stakeholders” (New EU definition on CSR mirrors Enterprise 2020 aspirations 2012)(www.csreurope.org). These definitions more or less define CSR as whole. However, the definitions tie CSR only with business operations and strategies. CSR practices should be treated beyond business operations and strategies. For instance, conserving the natural environment is beyond companies activities. Although CSR sometimes is obligatory, the European Commission definitions limit it as a voluntary activity.

There are several definitions in a variety of contexts are raised about the concept of CSR and the above meanings included these varieties of thoughts on CSR. Meanwhile, as a reference to this study, it is superior to consider the definitions that help to analyze the problem statement. Thus, this section overviews some literatures about CSR and provides some key concepts in this area. CSR can be defined as a voluntary as well as obligatory activity of a business or an organization towards and concepts under the context of work place , environmental, and socio-economic activities.

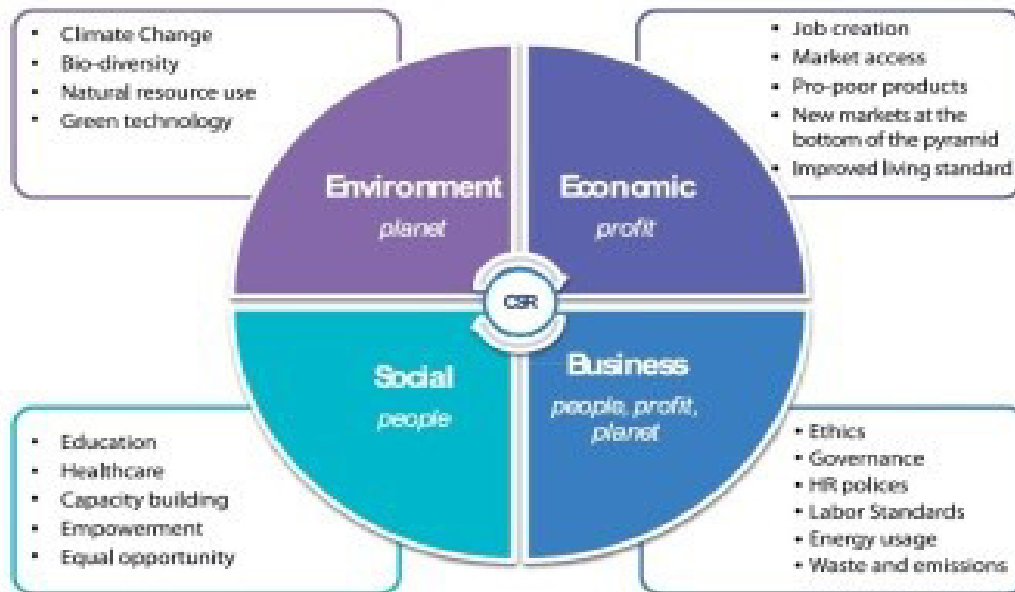
CSR variables of the study will be described according to different global and regional organizations which are supported by lots of research findings of CSR. Therefore, on the basis of these empirical studies of the thesis are summarized and presented below.

The study findings Marrewijk(2003) indicate that in general, corporate sustainability and CSR refer to company activities – voluntary by definition – demonstrating the inclusion of social and environmental concerns in business operations and in interactions with stakeholders.

The Union of Industrial and Employers' Confederations of Europe (UNICE) defines CSR as voluntary and business-driven; CSR is inseparably linked to the three pillars of sustainability relating to economic, social, and environmental considerations; CSR is not about shifting public responsibilities on to private companies (<https://www.eesc.europa.eu>).

The other useful definition given by World Business Council for Sustainable Development (WBCSD) is: Corporate social responsibility is 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 (www.wbcsd.org).

Figure 1: The dimensions of Corporate Social Responsibility



Source <https://wihresourcegroup.wordpress.com/>

ISO 26000 define the term corporate social responsibility in general term for all type and whatever size of the organization: An organization expresses social responsibility in the way it assumes the impacts (positive and negative) of its decisions and practices on society and the environment through transparent and ethical behavior, that contributes to sustainable development, including health and the welfare of society, takes stakeholder expectations into account, complies with the applicable law and is consistent with international norms of behavior is integrated throughout the organization and practiced in its practices and its relationships with all players on which it is able to exert an influence(www.iso.org/iso-26000).

The European Foundation for Quality Management (EFQM) is a membership based not for profit organization, founded in 1988 by fourteen leading European businesses with a mission to be the driving force for sustainable excellence. EFQM defines CSR as follows, CSR refers to a whole range of fundamentals that organizations are expected to acknowledge and to reflect in their actions. It includes among other things respecting human rights, fair treatment of the workforce, customers and suppliers, being good corporate citizens of the communities in which they operate and conservation of the natural environment (www.efqm.org).

These fundamentals are seen as not only morally and ethically desirable ends in themselves and as part of the organization's philosophy, but also as key drivers in ensuring that society will allow the organization to survive in the long term, as society benefits from the organization's activities and behavior. The EFQM Framework for Social Responsibility (2004), presents some common characteristics for CSR which are: meeting the need of current stakeholders without compromising the ability of future generations to meet their own demand, adopting CSR voluntarily rather than as legal requirement, because it is seen to be in the long-term interests of the organization, integrating social, environmental and economic policies in day-to-day business and accepting CSR as a core activity that is embedded into an organization's management strategy (www.efqm.org).

Helg (2007) states that, the first area particular dimension is Economic Responsibility, which includes integrity, corporate governance, economic development of the community, transparency, prevention of bribery and corruption, payments to national and local authorities, use of local suppliers, hiring local labor. The second particular dimension is Social Responsibility, which involves human rights, labor rights, training and developing local labor, contributing expertise to community programs. The third one is Environmental Responsibility, which shows precautionary approaches to prevent or minimize adverse impacts support for initiatives promoting greater environmental responsibility, developing and diffusing environmentally friendly technologies.

According to World Commission on Environment and Development (1987), sustainable development is a development that meets the needs of the present generations without compromising the ability of future generation to meet their own needs (www.wced.org).

This is bearing in mind that companies do not only have one objective but they also have objectives of having environmental and social value to society(Matten,et al. 2005). The idea of sustainability is normally regarded as having emerged from the environmental point of view. Sustainability in the environmental perspective is about how to run physical resources so that they are conserved for the future. Economic sustainability is about the economic performance of the organization itself. A broader idea of economic sustainability encompasses the company's impact on the economic structure in which it is embedded. The development of the social perspective has not developed as fast as the environmental and economic perspectives. The main issue in the social perspective on sustainability is that of social justice (Matten et al., 2005).

2.3 The Concept of CSR in Health Care Industry

In their study, Abreu,David and Escola(2012) stated the concept of social responsibility emerges with reference to privately owned, profit making organizations, so it might be assumed that social responsibility is already incorporated into the governance of public health care provision. However, they argued there is scope for some social intervention beyond strict statutory provision.

According to Branda, Rego, Duarte and Nunes(2012), respecting human rights is the paradigm of social responsibility and should be a goal of any health care organization. Non-discriminatory policies at work or protecting privacy rights are examples of such a responsible behavior. Policies that protect society against toxic waste or prevention of animal damage in health sectorresearches are also within the scope of this concept.

Abreu, et al. (2012) indicate hospitals not only to avoid unethical practices such as cream skimming and induced demand (passive responsibility) but also to proactively promote activities such as implementing ethical codes of conduct for managers or engaging in solidarity or cultural programs. Also, public accountability of management decisions and performance indicators is an ethical and social imperative that usually is not obliged by law.Abreu, et al.(2012) statedthat, this is another example of active social responsibility that should be implemented whatever the institutional nature of the health care organization.

According to Branda, et al. (2012), CSR in health care means an ethical obligation that requires hospitals and other health care organizations to do something beneficial in issues such as delivering quality health care to everyone who is entitled to it. It is not easy to practice social responsibility because the satisfaction of some stakeholders' interests may be opposed to the fundamental goal of most health care systems. In spite of this paradox, that can originate some difficulty in the management of health care organizations, many hospitals (for profit and not for profit) have applied the concept of social responsibility through explicit interventions in management decisions. To accomplish this ideal, companies should define objectives (the mission) and social programs that integrate ethical principles not only in hospitals strategic planning but also in its daily activity (Branda, et al. 2012). Therefore, social responsibility is concerned with the way a particular organization manages its internal operations, as well as the impact of its activities in the social environment. From this perspective a distinction can be drawn between passive and active social responsibility.

The scope of this responsible behavior imply simply; passive social responsibility only requires hospitals to fulfill its social and market objectives, in accordance to the law (national and international) and general ethical standards, even if they could do more good or improve society by other set of goals (Branda, et al. 2012). Active social responsibility requires organizations namely hospitals to do something beneficial (out of beneficence duties) and not only abiding to the law or to general ethical principles. It follows that interest and values of all stakeholders are taken into consideration.

Like most strategic decisions, the selection of CSR initiatives should be grounded in a good understanding of the hospital's strategic goals and its relative strengths. Hospitals should not pursue those activities where a potential partner has relatively greater strength and interest for example, government to pursue the same goal. Different roles hospitals can undertake with respect to CSR activities, depending on the different context and conditions (Takahashi, Ellen, and Brown, 2013). CSR is a potentially valuable area of strategic development for healthcare providers like hospitals. CSR is relevant and can be adopted by both for-profit and not-for-profit hospitals. It has the potential to strengthen the profile of the hospital in the community and to lead to improved financial and clinical performance (Takahashi, et al. 2013).

2.4 CSR Concept in Low and Medium Income Countries

In their article Prieto, Lund, Chan, Muro and Bhushan(2006) argued that there is a pressing and persistent need for a critical investigation of the potential and limitations of CSR initiatives in developing countries. There exists at present a rather one-sided view of CSR that emphasizes profit-making, win-win situations and consensus outcomes in multi stakeholder arrangements. This ignores more sensitive questions around the actual impacts of CSR initiatives, the roles of power, class and gender in mediating such interventions, and the need to go beyond 'one size fits all' approaches towards a contextualized understanding of what CSR can and does mean. Prieto, et al.(2006) believes that there are grounds for caution about the actual spread, reach and positive impact of CSR initiatives in developing countries. Prieto, et al.(2006) suggest that CSR researchers and practitioners need to pay much more careful attention to developing impact assessment methodologies that are people centered and use alternative indicators of people's well-being to address the existing power imbalances in the CSR debate. Further they suggest collaborative studies, involving academics and practitioners in both developed and developing countries, paying particular attention to issues of power and participation and the need for contextualizing discussions about the links between governance and CSR.

According to (UN, 2007), the idea of CSR aims both to study the role of business in society and to make the most of the positive societal out-comes of business activity. In practice, much of the business activity that has so far been labeled, CSR has been driven by the concerns of investors, companies, campaign groups and consumers based in the world's richest countries. CSR concepts in developing countries have been less visible globally and have frequently not been labeled CSR. The effect has been CSR practices that are mainly framed in wealthy countries, then internationalized and transferred to other businesses and social settings through global trade, investment, and development backing. The strategic challenge for governments at national and local levels is how best to form a program that has been mostly market driven and responsive to concerns of developed country stakeholders (UN, 2007). The challenge for CSR in developing countries is framed by an idea that was distilled in 2000 into the Millennium Development Goals, a world with less poverty, hunger and disease, greater survival prospects for mothers and their infants, better educated children, equal opportunities for women, and a healthier environment (www.un.org/millenniumgoals).

The article by Visser(2005) shows a review of literature on CSR in Africa is mainly dominated by South Africa while other pockets of research exist for Kenya, Nigeria and very few papers are focused on industry sectors.

2.5 CSR in Ethiopia

Results from a study Deyassa (2016) indicate that certain actors alone will not attain poverty eradication and sustainable development through CSR in Ethiopia. All actors should have the CSR concept and enhance their concentration to the potential contribution of the international and national sector and have their CSR policy and strategies. Because currently the concept of CSR is used as shorthand for businesses contribution to sustainable development and a number of core development issues are already central to the international CSR agenda in different countries.

The study by Deyassa (2016) indicates the fact that companies and organizations in Ethiopia understand CSR practices mainly as corporate charity primarily aimed at addressing socio-economic development challenges. In addition he noted; what can be learnt from Ethiopia is that, it is important to be aware of differences in sympathetic and usage of CSR definitions and concepts among stakeholders. What is regarded as a philanthropic motive in Ethiopian companies and organizations is typically a business motive. On the other hand, Negash(2008) argue that non-market instruments are systems and process that are put in place by management to ensure both custodianship and performance of CSR. Non-market instruments include the voluntary adoption of international operational and ethical standards. When voluntary adoption of standards are not working, regulatory intervention becomes important. Negash (2008) argued, unfortunately Ethiopia's regulatory environment suffers from a major credibility problem. The reform program must aim at enhancing the credibility of the institutions of governance and the legitimacy of the State.

According to Deyassa (2016), CSR from Ethiopian perspective can be viewed as two fold. Firstly, there is the current development of certain formal CSR activities made by international companies and non-governmental organizations (NGOs). These initiatives are mainly philanthropic practices and the understanding to a large extent imported from the developed countries. The proper CSR agenda is very much in accordance with the CSR practices in the

western countries even if adapted to the socio economic desires in the Ethiopian society. Secondly, the existence of some informal CSR activities that are closely linked to cultural Ethiopian traits found in national companies and organizations of Ethiopia. Further Deyassa (2016) argued, Despite the fact that the concept of CSR is new in Ethiopia its functioning has already started in multinational companies and NGOs formally and a very few in national companies informally. In their research study Moulyand Temesgen (2008) provides insight into the views of general public which is more useful for marketers in selecting competent business practices as well acceptable socially responsible activities by the general public.

Concerning stakeholders in Ethiopian context, it is found that the concept is still uncertain and the parties are not yet planned as possible strategic partners to overcome difficult situations or to show retribution to the community. As a result, it became foreseeable not to find or identify companies or organizations, except multinational companies and NGOs, adopting CSR practices or dual development between companies and government for the formation of effective and appropriate political instruments(Deyassa,2016).According to Mouly, et al. (2008), Ethiopian marketers have the chance to identify the dissatisfaction diffusion among employees as well customers about their personnel policies and business practices. They assess the reason for the negative trend in the minds of employees; Ethiopian corporate sector should strictly follow minimum wage policies of the country, provide job security, safe and secure working conditions, to get the maximum productivity from out of them. At the same time the employees believe, they bring in humane treatment in managing their employees, which should be at least based on humanitarian grounds by avoiding exploitation practices.

Therefore, all actors in Ethiopia should include labor standards, human rights, education, and health; labor right, poverty reduction, conflict and environmental impacts in their CSR agenda. Thus, companies' and organizations' inputs to sustainable development in Ethiopia could be strengthened by tackling capacity constraints working with multinational companies, international and local NGOs, and civil society institutions/organizations, building the drivers for responsible business, development socially oriented companies, and encouraging local business linkages through creating space for national dialogue among all stakeholders on the role of the national companies and government organizations in growth that can assist to

localize the CSR agenda and to create trust and mutual understanding of the potential and the limits of businesses' contribution to development (Deyassa, 2016).

In his study Deyassa (2016) assesses national companies and organizations haven't understood the significance of CSR mainly as a management strategy with a strong component of social and sustainable development program. Empirical research on management and CSR in Ethiopia appears insufficient. Maybe, as a result from this, current theories of leadership and management and most empirical evidence is mostly Western in character, individualistic rather than collectivistic as well as emphasizing western assumptions of for instance rationality rather than ascetics, religion or superstition. While many pre-colonial systems of organizing have ethics and values embedded and which are loosely in usage today they have not been consciously evolved in Ethiopia so that the capacity to benchmark them is still at very early stages.

According to Deyassa (2016) the study indicates in a nut shell, there is no an increased concept of CSR in Ethiopia, of the need for new management systems, which are more in tune with cultural contexts and traditions. Maybe in the developed countries we should also ask ourselves if there is a need for more pluralistic CSR approaches, adapted to cultural and regional contexts. The real paradigm shift within the CSR agenda will probably be to reject the notion that there is only one CSR solution that will solve all social and environmental problems in our world. Deyassa (2016), showed his similar argument with Perieto, et al. (2006) in that, we might need to reframe the CSR concept into a flexible and dynamic concept that can be adapted and specifically framed in different regions of the world.

The study findings of Mouly, et al. (2008) clearly identified the discrepancy of opinion between Ethiopian marketers and interest groups like employees, customers and general public on CSR. One side majority of the companies were saying confidently about their socially responsible actions towards all interest groups; on the other crucial interest groups like employees, customers and general public also expressed their immense dissatisfaction towards Ethiopian companies and its policies, procedures, programs and strategies on CSR. They also argue that, this is not only the situation in Ethiopian corporate sector; most of the least and developing countries more or less has similar state of affairs related to CSR. Negash(2008) also indicated that, in Ethiopia, the overall standard of corporate governance is disappointing.

More specifically, the legal and constitutional instruments do not provide adequate legislative, key international conventions and standards are not ratified, ownership concentration through pyramid structure introduces particular problems of agency and creates companion capitalism, investor and stakeholders protection laws are inadequate, and finally with regard to professional education, the increase in the number of tertiary institutions granting degrees and diplomas is not matched by sound quality standards. The reform debates on corporate governance will have to find solutions to these problems.

Hence, it is better to recognize the expectations of the interest groups while designing CSR programs for enjoying the long-run benefits like retention of highly skilled employees, attracting financially sound and socially conscious investors, building strong repetitive customer base and boost in public image. Furthermore, Ethiopian companies should develop socially conscious personnel policies and to win the hearts of modern market kings, not only Ethiopian business community but also every marketer in the world should be better to introduce genuine business practices (Mouly, et al. 2008).

2.6 Theoretical Foundation of the Study

There are a variety of theories in the concept of CSR which are designed in different perspectives and which are contradicting each other. In practice, most CSR theory presents four dimensions related to profits (economic), environmental performance, social demands and ethical values. Thus, this section deals about the theoretical framework of CSR supported by different authors on the basis stakeholders' theory.

2.6.1 Stakeholder Theory and CSR

The results from a study by Argandoña (1998) indicate the critics of the theory, the responsibility of the company towards its stakeholders often complains about the doctrine lacks a theoretical foundation, even though it is very appealing on account of its implications. This lack of solid foundations not only weakens the theory but also makes any formulation of the company's rights and duties towards its internal and external stakeholders somewhat arbitrary.

As Argandoña (1998) argued, it is crucial to investigate how firms engage in CSR, it is equally important to explore why they do so. The CSR concepts continuum offers some explanations for the firm's values behind engaging in socially responsible activities. However, it does not investigate into the reasons why firms begin social responsibility programs.

Stakeholder theory presents a compelling argument behind why firms engage in socially responsible activities. At its most basic, corporate social responsibility (CSR) is about seeing business as an integral part of society, the global community and the environment that supports it. A business does not exist in isolation. It relies on a multitude of relationships with customers, employees, suppliers, communities, investors and others in other words; stakeholders. This theory suggests that the success and survival of the organization depends on meeting both its economic and non-economic objectives by meeting the needs of the stakeholders in the company (Pirsch, Gupta and Grau, 2007). Another theory indicates stakeholder groups include shareholders, investors, employees, customers, suppliers, and government entities or other public organizations which govern commerce (Clarkson, 1995). With the rise in importance of civil society, businesses have had to respond to the actions of civil society stakeholders such as NGOs, churches, or other civilian groups (Marrewijk 2003). Firms are more likely to respond to stakeholder demands if the stakeholder in question is a resource that is valuable to the firm (Pirsch, et al. 2007). Stakeholders with more power in their relationship to the firm are more likely to influence the company's CSR policy or focus.

In their study Brandao, et al. (2012), showed the existence of a right to health care, as a positive social right, emphasizes this perspective and the need for hospital active social responsibility. It implies that organizations contribute with its resources or skills to the common good. For instance, the implementation of ethical conduct codes, affirmative action policies at the workplace (reverse discrimination of minority groups) or the active contribution in promoting the environment, are good examples of this kind of social responsibility. Re-interpreting the concept of social responsibility in the health sector means that an organization should not only fulfill its economic and legal obligations but also actively contribute to the social good.

According to Brandao, et al. (2012) it is disputable, however, the nature of social responsibility in the sense of who are relevant stakeholders and what their interests are. Also it can be questioned what is the role of investors, employees, customers, tax payers, as well as more

impersonal bodies such as the environment and how their competing interests are fairly balanced. CSR is accomplished only if a new model of corporate governance is implemented. New governance arrangements mean that there are internal mechanisms of control that take into consideration all stakeholders interests and valid claims. Public and stakeholders' accountability is also an imperative of good corporate governance so that any decision that goes beyond the managers/shareholders contract is not an arbitrary one, but it is taken in accordance with societal expectations. A dual board with a formal overseeing authority of the executive board is also a fundamental step towards good social performance.

Several interpretations of the stakeholder theory have been proposed, but it can be used to explain parties who guide the structure and operations of the established corporation. This is not only to say that corporations have to act in a responsible way to avoid growing stakeholder pressures, but also to achieve a better or good society. Moreover, it became clear that the CSR paradigm is not only the final result of a process, but also the process itself must be considered in all decision making, as well as evaluated and measured finally. From a practitioner perspective, stakeholder theory taught good managerial and instrumental practices to firms. According to Andrew and Karl, (2006) an organization should identify and prioritize stakeholders in order to identify their current position in relation to their various interests. Stakeholder dialogue is crucial for one organization in terms of exchange of views on values of stakeholders even if there are some information's that are going to be obstructed by organizations for business strategic purpose. Therefore, this encourages openness and indeed it is likely that transparency reduces serious stakeholders conflicts.

2.6.2 Triple Bottom Line

This concept explained how it have been useful for business, policy makers and economic development practitioners as base for formulating corporate social responsibility theories. Triple bottom line is an accounting framework that incorporates three dimensions of performance: social, environmental and economic dimensions. This differs from traditional reporting frameworks that incorporate environmental and social measures that can be difficult to assign appropriate means of measurement. Mothy(2011) describes triple bottom line is made up of social, and environmental performances. Using these three pillars today companies prefer to use their sustainability framework under this approach.

According to Andrew, et al. (2006), most companies report use the triple bottom line performance measurement. However there are most important key elements of CSR drivers but the most important business competitiveness is to incorporate a triple bottom line effect into their corporate practice, it becomes as one of a framework for accounting and reporting. Andrew, et al. (2006), stated that, in a situation where there is growing pressure on companies to deliver both shareholder value and social and environmental value, managers focus their attention on maximizing the value they added across the triple bottom line. The triple bottom line focuses on three dimensions of sustainability: economic, environmental, and social. Though, still companies have difficulties to define their sustainability accounting measure.

Figure 2: The Triple bottom line of Corporate Social Responsibility



(Source GRI, 2002)

According to Andrew, et al. (2006) today's challenge for companies to come up with accountability for sustainability development is to combine and report the financial, social, environmental and use this ethical accounting reporting for decision making for future sustainability development. It is very difficult to talk about CSR without looking at the concept behind triple bottom line thinking; it is interactive thinking taking into consideration social, environmental and economic factors. These three indicators of CSR are shown in figure 1 above, and these three traditional sustainability measures, examined through academic dialogue, are presented below

2.6.2.1 Economic Measures

Economic sustainability is the economic growth of an organization that increases overtime and this profit should be earned without the impact of environmental degradation or without negative social impact (Rogers, Simmons, Convery, and Weatherall, 2008). The concept is related to enhancing the living standard of citizens through increasing of income, giving education, health care, job creation and so on, although, it is directly associated with an economic growth in aggregate. Studies and company experience reveals that there is a clear positive relationship between CSR practice and their economic performance and others vice versa. However, current researchers acknowledge that positive financial performance is gained by attainment of a high level of CSR practice. Economic variables ought to be variables that deal with the bottom line and the flow of money. It could look at income or expenditures, taxes, business climate factors, employment, and business diversity factors. Justification given for this include: Personal income, Cost of underemployment, Establishment blend, Establishment sizes, Job growth, Employment distribution by sector, percentage of firms in each sector and Revenue by sector contributing to gross state product (Mothy, 2011). Meanwhile, main emphasis is on financial performance, often refers not only to profit but to the attitudes behind a company's strategy or behavior, the sustainability of its businesses and its human capital.

2.6.2.2 Environmental Measures

The definition and scope of the term environment has been deferent around the world, some countries put in a very limited way and others give broader and holistic understandings(Andrew,et al. 2006).This implied that each country has its own regulation on environment based on its context. Environmental sustainability includes safeguarding of species on the earth. Environmental variables associated with of natural resources consumption and degradation, gives potential influences to its viability. Some examples include: sulfur dioxide concentration, concentration of nitrogen oxide, selected priority pollutants, excessive nutrient, electricity consumption, fossil fuel consumption, solid waste management and hazardous waste management change in land use and cover (Mothy, 2011).The impacts of businessproducts or their operations on the environment, the nature of its emissions and waste, and how it is dealing with them demand the environmental measures.

All mankind is involved with the environment. Everybody has used a lot of natural resources in the whole life. Unfortunately, nowadays our environment is destroyed by people or corporations that might not care about it. This results many impacts on our planet such as increasing pollution around the world, wastes water, climate change etc. because we didn't care about the environment enough.

2.6.2.3 Social Measures

Social sustainability encompasses a non-market entities or social aspect of an activity that deals with outside of market framework. Rogers, et al.(2008) indicated, societies can influence the CSR activity of business through their right as a consumer, and business in turn can influence societies through practices of a high level of CSR activity. This third dimension of sustainability is becomes a more significant since in this globalized world, people needs to be participated in a critical decisions that might concerns them either by themselves or by representative(External Agency). Social variables refer to social dimensions of a community or of life, and social capital. Some examples include; unemployment rate, female labor force participation rate, median household income, relative poverty, percentage of population with a post-secondary degree or certificate, Average commute time, and Violent crimes per capita health-adjusted life expectancy (Mothy, 2011). Social development is one of the important parts in triple bottom line. Social variables might be affected by the economic and environmental measures. Social capital is trust of people in society which some parts can measure people ability to work together in organization. These capabilities are important to develop sustainability in every status of society (Elkington, 1997, p 85). Social accounting focuses on evaluating the people who have impacted by their corporation. The area covers training, community relations, product safety, employment, education, donation and so on (Elkington, 1997, p 87-88). Companies have to be responsible communities both in their internal and external actions, because it has impact to develop companies through their internal action on environmental, workplace, training skills, welfare, and human right. In their external actions, organizations should make good relationships with society by creating activities to support or help society such as donating money to community projects or improving society to leave better life.

2.6.3 Carroll's Pyramid of CSR

One of the most used and quoted model is Carroll (1991) Pyramid of Corporate Social Responsibility. It indicates that CSR suggests four kinds of social responsibilities; economic, legal, ethical and philanthropic. The study considers CSR to be framed in such a way that the entire range of business responsibilities is embraced. These four responsibilities can be illustrated as a pyramid. The economic component is about the responsibility to profit and this responsibility serves as the base for the other components of the pyramid. With regard to the legal aspect, society expects organizations to comply with the laws and regulations. Ethical responsibilities are about how society expects organizations to embrace values and norms even if the values and norms might constitute a higher standard of performance than required by law. Philanthropic responsibilities are those actions that society expect from company to be a good corporate citizen (Carroll, 1991). In addition to this, Carroll (1979) model delineates those responsibilities required, expected, and desired by society, although, Wood (1991) contends that it does not sufficiently explain the factors motivating businesses to be socially responsible. Wood (1991) articulates that Carroll (1979) categories "can be viewed as domains within which principles are enacted, but not as principles themselves" (Wood, 1991).

2.7 Empirical Reviews

The study findings Argandona (1998) tried to outline a possible theoretical foundation based on the theory of the common good and explained the basis of this theory, its nature, and its implications. Further he argue the theory of the common good offers a sufficiently solid basis for the theory of stakeholders, and also the means for determining, in each specific case, the rights and duties of the participants, in accordance with the common good of the company, of the particular "society" it has with its stakeholders, and of society as a whole.

Craig, Read and Sofia(2010), were studied consumers perceptions of CSR using the CSR halo effects. In their study, 165 participants were selected randomly to conduct the experiment and have been questioned and compensated on departure. Each participant read a brief scenario describing a firm in terms of CSR initiatives, local community, customers, employees work life balance and environment. The study findings indicates that consumers were exposed

to a CSR initiative, their evaluation of the company's CSR performance within four domains (excluding the initiative described in the scenario) was significantly higher than the control condition (of not initiative).

Carroll and Shabana(2011), through their study of business cases, contributed certain concepts for Corporate Social Responsibility. The study suggested that, companies may also justify their CSR initiatives on the basis of creating, defending, and sustaining their legitimacy and strong reputations. The win-win perspective on CSR practices aims to satisfy stakeholders demands while allowing the firm to pursue financial success. By engaging its stakeholders and satisfying their demands, the firm finds opportunities for profit with the consent and support of its stakeholder environment. In addition to this CSR activities directed at managing community relations may also result in cost and risk reductions. For example, building positive community relationships may contribute to the firm's attaining tax advantages offered by city and county governments to further local investments.

2.8 Impacts of CSR

Blowfield (2007) indicated that, for all the claims made about the positive and negative consequences of corporate social responsibility (CSR), there is surprisingly little information about the outcomes it delivers. This is especially true in the developing country context, where the claims made about the role CSR can play in social and economic development are largely unsubstantiated. This is not to say nothing has been known about CSR's impact: on the contrary, we know a considerable amount about certain areas of impact, but very little about CSR's consequences for the intended beneficiaries in whose name it is being conducted. It is also not to claim it is unable to assess developmental impacts, although the wealth of experience of the international development community has not been adopted by CSR practitioners (Blowfield, 2007).

In his study Mitnick(2000) shows that, in addition to showing commitment, companies need to communicate the relevance of their actions. One important way that the relevance of CSR can be judged on its impact in recent years has been in the way it has affected business thinking and practice. Wood(2000) commented in that, the business world had rapidly caught up with where business and society scholars thought it should be in the distant future, absorbing and making its

own the lessons of environmental awareness, stakeholder management, community relations, codes of conduct and public affairs.

According to Mitnick(2000), companies need to address in communicating their societal impact relates to credibility and winning the trust of others. They need to address their companies dependent information about changes in their behavior, how much of this can be believed, and how much their needs to be dismissed as either business as usual or public relation. There is a serious shortage of capacity in some regions, not least in developing countries, to monitor, inspect and verify company performance.

2.9 Research Gap

Numerous amounts of appreciated peculiar CSR studies have been done in the area of health care industry over the years back in North America, Europe, Asia and some from African countries like Japan, US, Portugal and India by researcher's such as Takahashi, et al.(2013), Abreu, et al.(2012), Branda, et al. (2012), and Rohini, et al. (2010) and others offered their CSR studies on other Ethiopian industries, to provide evidence for attitudes and perspectives of Ethiopian corporates, however the study of CSR in health care industry perspectives, has been given little attention in literatures in Ethiopia. The obtainable research in Ethiopia included CSR perspectives of other industries (Mouly, 2008; Hailu, 2014; and Deyassa, 2016). As per the researcher knowledge there is no study made pertains to CSR perspectives of hospitals and the regulatory office leaders.

Among the existing literatures it was discovered that not many studies have been conducted to examine the perspectives of hospitals and Health Regulatory Office leaders on hospitals CSR activities. It may be meaningful for researchers, hospitals and Health Regulatory Office leaders. The study may pave the way for further and detail investigation for future researchers on the hospitals CSR practices and other stake holders' perspectives.

2.10 Conceptual Framework of the Study

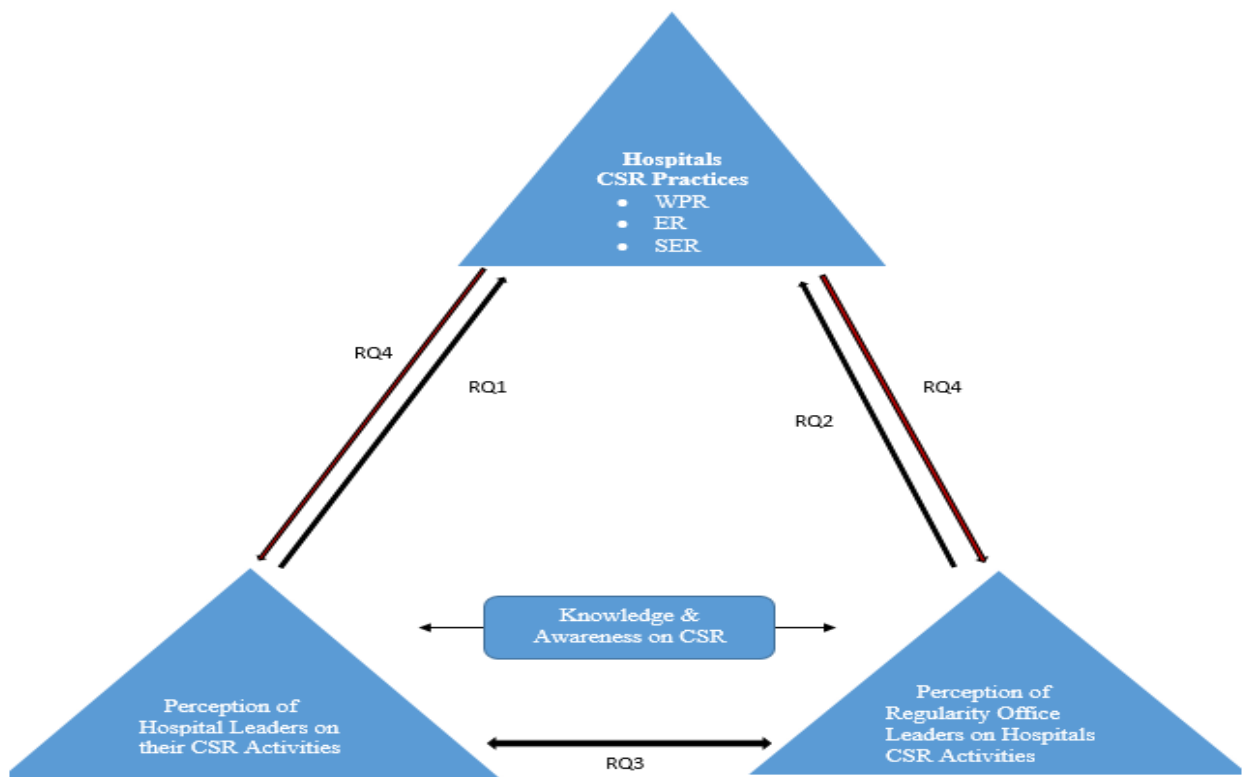
There is no agreed measurement system for CSR, although companies such as Shell have tried measure CSR through their Key Performance Indicators. There is no single methodological framework in existence which has achieved widespread agreement. The nearest

might well be the framework that can be developed based on CSR standards, which have been adapted and to be applied to the selected companies (Hopkins, 2011).

Based on the existing theories and concepts in the revisited literature, the research formulated an inclusive research framework (Figure 3).

Figure 3 below shows that, CSR can be described via three items or CSR dimensions pertaining to work place responsibilities (WR), environmental responsibilities (ER), and socio-economic responsibilities (SER). This framework illustrates the hospitals CSR activities with the underlying perspectives regulatory office and hospital leaders based on CSR dimensions, and their knowledge and awareness on CSR.

Figure 3: Conceptual framework of the study



Source: Adapted from revisited literatures based on the objectives of the study

To make study more clear the research used this framework to elaborate how to answer the research questions. Research questions 1 (RQ1) is answered, through examining the perspectives of hospital leaders on their CSR activities based on CSR dimensions, Research questions 2

(RQ2) is answered, through assessing the perspectives of regulatory office leaders on hospitals CSR activities based on CSR dimensions, and research questions 3 (RQ3) have been answered, the similarity/difference of the two groups perspectives on hospitals CSR activities based on CSR dimensions, and their knowledge and awareness about CSR pertaining to hospitals CSR practices. Finally, research questions 4 (RQ4) is answered, the prevailing CSR activities of private hospitals by taking in to account regulatory office and hospital leaders show agreement in their similar perspectives.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

Research design is the conceptual structure within which research is conducted. This chapter of the research paper describes the research methodology used. To study the problem, based on different authors' scientific point of view, this part briefly states about the research design applied on the study and how the research was conducted. The sampling method for the study, the means to collect the data, validity and reliability and plan of analysis are also discussed.

This research paper is constructed on descriptive research design format and a cross-sectional quantitative research approaches. Thus the qualitative data shows the industry practice rather than quantified sources and it looks in to the problem with an inductive reasoning by using the available empirical data in the area and relating it with the existing literature or theories. This part of the study briefly states methods of data collection within a quantitative methodology; as well as the techniques for data collection, e.g. questionnaires, and measurement (the validation of the techniques). The field worker was used to collect data and computer programs were employed to analyze the data, the target population, i.e. the respondents and the sample sizes were identified.

3.2 Research Design

The research design is the overall plan for relating the conceptual research problem to relevant and practicable empirical research which provides a plan or a framework for data collection and analysis of an empirical research (Bhattacharjee, 2012). It is a "blueprint" for empirical research aimed at answering specific research questions or testing specific hypotheses, and must specify at least three processes: (1) the data collection process, (2) the instrument development process, and (3) the sampling process (Bhattacharjee, 2012). Accordingly based on the research type and the research question the study employed a descriptive research design that can guide it to apply the appropriate form of data collection and analysis method. Among the type of research approach a quantitative methods format, which refers to statistically

describing, aggregating, and presenting the constructs of interest or associations between these constructs (Bhattacharjee (2012) and a cross-sectional quantitative research approach were followed. Descriptive studies are also undertaken to understand the characteristics of organizations that follow certain common practices; the goal of a descriptive study, hence, is to offer to the researcher a profile or to describe relevant aspects of the phenomena of interest from an individual, organizational, industry-oriented, or other perspective (Uma and Roger, 2003). The primary aim of this empirical study was to evaluate the perspectives of hospitals and regulatory office leaders towards corporate social responsibility activities of private hospitals.

For the collection and analysis of the empirical data a descriptive design and a cross-sectional quantitative research approach was followed. The research aimed at describing the state of affairs as it exist at present that employed descriptive type with survey method in assessing the views of hospitals, and regulatory office leaders holding paid positions in government office.

The goals of this descriptive research was to provide accurate profile of the perspectives of CSR of a group, describing the relationship of their perception and presenting the basic background information on the CSR perspectives of private hospitals. As Creswell (2008) points out, a survey design provides a quantitative or numeric description of trends, attitudes, or opinions of a population by studying a sample of that population. Quantitative data in terms of frequencies, or mean and standard deviations, become necessary for descriptive studies (Creswell (2008)). Descriptive statistics were used to describe the data collected in research studies and to accurately characterize the variables under observation (Marczyk, De Matteo and Festinger 2005).

To achieve this objective primary data had been gathered through actual field survey, through self-administered questioner. Survey research is a research method involving the use of standardized questionnaires or interviews to collect data about people and their preferences, thoughts, and behaviors in a systematic manner (Bhattacharjee, 2012). Survey research has several inherent strengths compared to other research methods. First, surveys are an excellent vehicle for measuring a wide variety of unobservable data, such as people's preferences, traits, attitudes, beliefs, behaviors, or factual information. Second, survey research is also ideally suited for remotely collecting data about a population that is too large to observe directly.

The third reason has been due to their inconspicuous nature and the ability to respond at one's convenience, questionnaire surveys are preferred by some respondents (Bhattacharjee,2012).

3.3 Research Approach

The study was conducted based on quantitative research approach with the development and apparent acceptability of the research approaches which employed cross-sectional survey data collection procedure to assess perspectives of regulatory office and hospital leaders towards corporate social responsibility practices of private hospitals in Addis Ababa.

3.4 Source of Data, Data Type and Target Population

The variables that the study will generally encounter fall into four broad categories: ratio scale, interval scale, ordinal scale, and nominal scale. In relation to the study, ordinal and nominal scale was the measurement scale which is preferable for data type of the study. Nominal scale variables in this category have none of the features of the ratio scale variables. In other words, the numbers assigned to the variables have no mathematical meaning beyond describing the characteristic or attribute under consideration, they do not imply amounts of an attribute or characteristic (Marczyk, et al. 2005).

The necessary data that is thought to be the lowest unit of information from which other measurements and analysis can be done for this study had been collected from primary sources. Data on CSR perspective's variables had been collected by distributing questionnaire to the each private hospital managers and respective leaders of regional health bureaus, ministry of health, Addis Ababa and federal health control authority in Addis Ababa. Distribution and collection was done by employing one field worker after the necessary orientation is given. So any doubts that the respondents might have on any question could be explained on the spot for those who are willing to fill the questionnaire immediately and at the time of collection. The data collector has also afforded the opportunity to introduce the research topic and motivate the respondents to offer their honest answers.

One of the first decisions in any social science research is the target population of a scientific study. The unit of analysis denotes to the person, collective, or object which is the target of the investigation. Understanding the target population is important because it shapes what type of data should be collected for our study and who the researcher collects it from the population (Bhattacharjee, 2012). With respect to the study, the unit of analysis was leaders of Private hospitals in Addis Ababa, and Health Regulatory Office leaders in Addis Ababa, who are in paid position in respective government office. These are 37 private hospital leaders, and regulatory officer respective leaders, such as Addis Ababa health bureau, ministry of health, Addis Ababa and federal food, medicine and health care administration and control authority (FMHCACA) in Addis Ababa.

3.5 Sampling Design

In her book Uma, et al. (2003) indicated that surveys are useful and powerful in finding answers to research questions through data collection and subsequent analyses, but they can do more harm than good if the population is not correctly targeted. In social science research a descriptive study is undertaken in order to ascertain and be able to describe the characteristics of the variables of interest in a situation of behaviors within specific populations (Uma, et al. 2003). We cannot study entire populations because of feasibility and cost constraints, and hence, we must select a representative sample from the population of interest for observation and analysis (Bhattacharjee, 2012). So this section of the paper included the sampling method and the sample size.

Particularly, the researcher established standards to select the hospitals where the survey has been conducted. In the survey, private hospitals that have two years or more service as a hospital in prior health facility nomenclature included purposively i.e. based on the age of the hospital. As Uma, et al. (2003) described in her book, for the purpose of obtaining information from those who are most readily or conveniently available, it might sometimes become indispensable to obtain information from specific target groups. Purposive sampling has been used, for the reason of involving regulatory office leaders that have the better knowledge of respective hospitals CSR activities. Further, the new nomenclature of health facilities still on process, and it was not convenient for the researcher to classify them accordingly.

The participants of the research were corporate and regulatory office leaders that have two years or more service in their respective group.

According to the information obtained from Addis Ababa & federal FMHCACA there are only 37 private hospitals that have two years or more service until November, 2015 has a hospital license out of the total 58 private hospitals and specialty centers operating in Addis Ababa currently. Thus, these thirty seven private hospitals were selected as a sample (See appendix VI). Therefore, in order to conduct the survey out of 37 private hospitals located in Addis Ababa Purposive sampling was used to conduct the survey.

To select regulatory leaders' respondents the researcher was written a letter of cooperation to get information about the number of leaders and to request relevant information for the study to all respective regulatory office by attaching the copy of the university cooperation letter. After getting permission, orientation were provided to the office heads and asked the number of relevant managers that have the information to fill the questionnaire (See appendix VII).

3.5.1 Sampling Method

From the source population of hospitals and regulatory office leaders' perspectives a non-probability sampling method, which is purposive sampling, was used. The reason for using purposive sampling is hospital leaders have the knowledge and information about their respective hospital CSR practices. Regulatory office leaders also have the knowledge and information about their respective hospitals CSR practices through their regular inspection and woreda health bureau reports. These leaders can provide the desired information. The naming of health facilities has changed since year 2016 and some hospitals names changed in to specialty centers with similar size with hospitals. Further, the standard for naming the health facilities is under revision by technical committees from different stakeholders. Another, the longer the leaders serve in their respective group the more they have knowledge and information about their respective hospitals CSR practices leaders. For these reasons the criteria set by the researcher were private hospitals that have two years or more service as a hospital in prior health facility nomenclature, and participants of hospitals and regulatory office leaders that have two years or more service. Therefore, purposive sampling design judgment sampling was selected. Leaders

from both perspectives could reasonably be expected to have knowledge by virtue of having gone through the experiences and processes, and might perhaps be able to provide good data or information to the researcher (Uma, et al. 2003). Thus, the judgment sampling design was used because this leader's category of people has the information that is required.

3.5.2 Sample Size

In a number of research studies involving surveys, the so-called Slovin's formula is used to determine the sample size. Slovin's formula conveniently gives the correct minimum sample size (Tejada and Punzalan, 2012). The formula is applied with estimating a population proportion and the confidence coefficient is 95%. Moreover, it is optimal when the unknown population proportion is believed to be close to 0.5 (Tejada, et al, 2012).

Denoting by n the sample size, Slovin's formula is given by where N is the population size and e is the margin of error.

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

Where, n = is the sample size

N = is the population size

e = error tolerance (0.05)

For hospital respondents the sample size can be determined:-

$$n = \frac{101}{1 + 101(0.05)^2} = 81$$

For regulatory office leaders' respondents the sample size can be determined:-

$$n = \frac{39}{1 + 39(0.05)^2} = 36$$

As indicated and Slovin's formula the population size of the study is 101 in private hospitals and 39 in respective government offices in Addis Ababa. The first population which is 101 lies in the sample size 81, according to sample size determination indicated by Slovin's formula.

Likewise, the second population which is 39 lies in the sample size 36. Therefore, the sample size which had been selected for the study under consideration was 81 and 36 in private hospital leaders and respective regulatory office leaders respectively.

3.6 Methods of Data Collection and Instruments

The instrument of the study was structured questionnaire consisting of a set of questions and items based on previous research. Constructing the questionnaires based on the researches of (Rohini & Mahadevappa, 2010; Kassa & Mohana, 2014). The questionnaire surveys are self-administered surveys, where the same questionnaire were distributed to a large number of respondents, and willing respondents that can complete the survey at their convenience and returned it to field worker or the researcher who distribute to them. When the survey is confined to a local area, and the organization is willing and able to assemble groups of employees to respond to the questionnaires at the workplace, a good way to collect data is to personally administer the questionnaires. The main advantage of this was that the researcher or a member of the research team can collect all the completed responses within a short period of time. Any doubts that the respondents might have on any question could be clarified on the spot. The researcher is also afforded the opportunity to introduce the research topic and motivate the respondents to offer their frank answers. In addition to this Uma, et al. (2003) described administering questionnaires to large numbers of individuals at the same time is less expensive.

Structured questionnaire was designed to encompass three sections: the first part (part A) questionnaires is about knowledge and awareness regarding CSR and have seven questions. Respondents have been asked questions to mark their knowledge and awareness about CSR on five-point Likert scale as strongly agree, agree, neutral, disagree, and strongly disagree. The three dimensions of CSR were measured through statements derived from scales developed in previous studies. Part B, have been focused on the issue of social responsibility as a measure of; workplace responsibilities (thirteen questions), environmental responsibilities (eleven questions), and socio-economic responsibilities (nine questions) (see appendix I).

The whole questionnaires include forty questions of which seven regarding knowledge and awareness, thirty three questions about the three CSR dimensions.

A total of 90 and 40 questionnaires were distributed for all samples of private hospital respondents and respective leaders of government office respectively. To increase the number of responses of usable data the distributed questionnaires were increased by around 10%. Thus, 81 questionnaires and 36 questionnaires of usable data were collected. The questionnaires included only closed ended self-administered questions. Therefore, structured questions designed to elicit hospital and regulatory office leaders' respondents' perception about the issue of hospitals CSR activities and practices in their respective hospital and regulatory office.

3.7 Ethical Considerations

The study tried to implement core universal ethical principles through ethical treatments of participants of the study. The questionnaire began with an introductory statement, which specified the purpose of the research as purely academic. Respondents were encouraged to be objective in their responses since they were assured of confidentiality.

3.8 Variables of the Study

The analysis was done in that, the study variable questions were focused on the issue of social responsibility as a measure of workplace responsibilities (thirteen questions), environmental responsibilities (eleven questions), and socio-economic responsibilities (nine questions) a total of thirty three subscales were measured through statements derived from scales developed in previous studies (Rohini, 2010; and Kassa, 2014).

With respect to the study, these three main CSR dimensions had been discussed as follows:

Work place responsibilities: are the attitudes and behaviors of management during recruitment, safety, welfare, social impact and addressing work place issues efficiently that are heavily influenced by how fair they consider their organization's actions on employees and community. This often relies on fairness perceptions that positively affect organizational sense of community, which in turn positively influences organizational commitment that is mediated by organizational sense of belongingness by both employees and the community.

Environmental responsibilities: it is the organization social responsibility in the way it assumes the impacts (positive and negative) of its decisions and practices on society and the environment through transparent and ethical behavior to address environmental issues.

Socio-economic responsibilities: is 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 with integrity and transparency.

3.9 Methods of Data Analysis

Research data can be seen as the fruit of researchers' labor. If a study had been conducted in a scientifically rigorous manner, the data have been holding the clues necessary to answer the research questions. To unlock these clues, researcher typically relied on a variety of statistical procedures. These statistical procedures allow researcher to describe groups of individuals and events, examine the relationships between different variables, measure differences between groups and conditions, and examine and generalize results obtained from a sample back to the population from which the sample was drawn (Marczyk, et al. 2005).

In this study to analyze the collected data descriptive statistics, correlation and t-test data analysis method were employed. The descriptive statistics was used to quantitatively describe the important features of the variables using frequencies, percent, mean and standard deviations. The correlation analysis was used to identify the relationship among the study variables using Pearson correlation analysis. The correlation analysis demonstrates only the degree of association between CSR variables (Marczyk, et al. 2005). To recognize the differences (if any) in the perceptions of hospital and regulatory office leaders' on CSR activities of private hospitals, t-test have been also employed. T-tests are used to test mean differences and to test mean comparisons between the two groups.

After the required data were collected, SPSS version 20 of SPSS was run to have descriptive values and investigate differences. The first part (Part A) of the questionnaire which is about knowledge and awareness of CSR had been analyzed through descriptive statistics. The data that had been gathered through the second part (Part B) of questionnaire in relation to the study variables have been analyzed through correlation analysis to know the extent of associations among variables and to determine the relationship among the variables of CSR

Pearson correlation coefficients were used. In addition to this, the variables analyzed over a t-test for equality of mean scores to distinguish the differences in perceptions of hospital and regulatory office leaders' groups. The book by Bhattacharjee (2012) indicated t-test examines whether the means of two groups are statistically different from each other (non-directional or two-tailed test), or whether one group has a statistically larger (or smaller) mean than the other (directional or one-tailed test). Thus, the responses of the questionnaire were coded, inserted into computer and analyzed, and presented in the form of tables using SPSS software.

3.10 Validity and Reliability

Validity refers to the extent to which a measure sufficiently represents the underlying construct that it is supposed to measure. Reliability is the degree to which the measure of a construct is consistent or dependable (Bhattacharjee, 2012). This part of the study presents extent to which a questionnaire, test, observation or any measurement procedure produces the same results on repeated trials (Bhattacharjee, 2012). The instrument of the study was already validated questionnaire consisting of a set of questions and items the researches of (Rohini, 2010 and Kassa, 2014). 7 knowledge and awareness questions (part A), 13 work place responsibility issues (B1), 9 environmental responsibility issues (B2 except B2.1 & B2.8 sub issues), and 7 socio-economic responsibility issues (B3 except B3.3 & B3.8 sub issues) were taken from the study of (Rohini 2010). The rest of the instrument B2.1, B2.8, B3.3 & B3.8 were taken from the research of (Kassa 2014).

Implementation of purposive sampling was the other method used to achieve the required quality of the study. As it is expressed in sampling design, purposive sampling was the sampling technique of the study.

Extract of primary data was another method to attain the validity of the study. Using primary data in the study could improve the validity (external) of the research paper. First-hand information obtained from a sample that is representative of the target population would yield data that was valid for the entire target population.

The quality of the results of the study accomplished when the reliability of the study attained corresponding to its validity. Reliability refers to the consistency or dependability of a

measurement technique, and it is concerned with the consistency or stability of the score obtained from a measure or assessment over time and across settings or conditions. If the measurement is reliable, then there is less chance that the obtained score is due to random factors and measurement error (Marczyk, et al. 2005). This was realized through brief, clear and concise preparation of questions in the questionnaire. “To test the degree that items are independent measures of the same concept, they was correlated with one another, the most popular test of interim consistency reliability is the Cronbach’s coefficient alpha (Cronbach’s alpha; Cronbach, 1946)”, which was used for multipoint-scaled items was done (Uma, et al. 2003).

The internal consistency method was chosen to assess the reliability of the research instrument used in this study. The internal consistency of a set of measurement items refers to the degree to which items in the set are homogeneous. Internal consistency can be estimated using a reliability coefficient such as Cronbach’s alpha (Bhattacharjee, 2012).

Cronbach’s alpha was computed for a scale based on a given set of items. Using the reliability program an internal consistency analysis was performed separately for the items of each of the three dimensions of the research instrument. As shown (appendix V), the reliability coefficient associated with the three dimensions of the questionnaire. To test the degree that items are independent measures of the same concept, they was correlated with one another, the most popular test of internal consistency reliability is the Cronbach’s coefficient alpha, which is used for multipoint-scaled items was done (Uma, et al. 2003).

The reliability co-efficient were 0.883 for work place responsibilities, 0.915 for environmental responsibilities & 0.841 for socio-economic responsibilities (see appendix V) for the dimension scores. Typically, reliability coefficients of 0.7 or more are considered adequate. The reliability co-efficient was 0.883, 0.915 & 0.841, for the dimension scores. Accordingly the scale used here was judged to be reliable. The Cronbach α value of the scale have been used accordingly in the research and in this phase of the study the factor analysis were applied. Accordingly the scale used here was judged to be reliable. The Cronbach α value of the scale have been used accordingly in the research.

CHAPTER FOUR

DATA ANALYSIS AND INTERPRETATION

4.1 Data Analysis

This chapter presents the appearance, analysis and interpretation of data collected from primary sources. A total of 90 and 40 questionnaires have been distributed to hospital and regulatory office leaders' respectively, in order to collect data about CSR perspectives of respective hospitals. Out of the questionnaires distributed 81 and 36 usable responses of hospital and regulatory office leaders' have been obtained respectively. It also covers the descriptive statistics, correlation analysis and t-test that establish the main findings of this study, and discuss in light of prior studies. All the data were coded and entered in to SPSS version 20.

This chapter has three sections. The first section is the descriptive statistics which summarizes the main features of the study variable such as mean, frequencies, percentage, and standard deviation. The second section is the correlation analysis which shows the degree of association between the study variables which provides the relationship between the (work place responsibilities, environmental responsibilities and socio-economic responsibilities) are also presented in this part of the study.

The third section of this chapter is t-test of mean comparisons of the two groups. This part primarily provides CSR Perspectives of private hospital and regulatory office leaders' corresponding to their knowledge and awareness, and the three dimensions namely work place responsibilities, environmental responsibilities and socio-economic responsibilities. The Independent Sample T-Test has been used to test whether any significant difference exists in the perceptions between study groups (hospital and regulatory office leaders') are likewise considered in this section.

4.1.1 Descriptive Statistics of the Study Variables

This section discussed the summary statistics of CSR practices related to perspectives of hospitals CSR responsibilities on the three variables of the study. Concerning the descriptive

interpretations of variables or dimensions used on Likert scale; the measurement was used on the basis of the survey; 5 = Strongly agree; 4 = Agree; 3 = Neutral; 2 = Disagree, and 1 = Strongly disagree. According to Dane (2007), the mean level of agreement between the group or of the group is categorized on the scale; Strongly Agree (4.51 or greater); Agree (3.51 – 4.50); Neutral (2.51 – 3.50); Disagree (1.51 – 2.50); and, Strongly Disagree (1.50 or less). And, to make more comfortable for analysis five base scale were used, however the results have been fallen on the three scales only; Agree (3.51 and 4.50), Neutral (2.51 to 3.50), and Disagree (1.51 – 2.50).

This section also discussed the summery statistics of each variables of the study. The variables include workplace responsibilities, environmental responsibilities and socio-economic responsibilities. In order to measure hospital and regulatory office leaders' perspectives about CSR are described using various statistical tools. The first and the second research questions were covered the hospital and regulatory office leaders' perspectives on the hospitals CSR responsibilities on the three dimensions as measured in terms of workplace responsibilities scaled to B1, environmental responsibilities scaled to B2 and socio-economic responsibilities scaled to B3.

4.1.1.1 Demographic Profiles of Respondents

As shown Table 4.1 below, the total respondents were 117 among which, there were 40 females and 77 males, which account for 65.8% and 34.2% respectively.

About 59% of respondents first degree graduates, 35.9% of respondents attended masters and above and the remaining 1.7% of respondents were diploma graduate. There were 27.4% of respondents from other designation like inspector, department head, matron etc., 21.2% were administrators and 15.9% office heads. There were 27.4 % of the respondents above 15 years of experience, and respondents' hospital years of service between There were 27.4 % of the respondents above 15 years of experience, and respondents' hospital years of service 10-15 years is the highest, 29.3 % of respondents were between 2-5 years of experience.

Table4.1 Demographic characteristics of respondents

Variable		Frequency	%		Frequency	%	
Gender	male	77	65.8	Qualification	Diploma	2	1.7
	female	40	34.2		First Degree	69	59.0
	Total	117	100.0		Masters	42	35.9
Occupation	CEO/Managing Director	6	5.3	Other	4	3.4	
	Medical Director	12	10.6	Total	117	100.0	
	General Manager	16	14.2	Experience in health sector.	2-5 years	28	24.1
	Deputy Director	6	5.3		5-10 years	22	19.0
	Office Head	18	15.9		10-15 years	34	29.3
	Administrator	24	21.2		Above15 years	32	27.6
	if other please specify	31	27.4		Total	117	100.0
Total	117	100					

Data source: Surveyresult December, 2017

There were 27.4 % of the respondents above 15 years of experience, and respondents' hospital years of service between 10-15 years is the highest, and 29.3 % of respondents were between 2-5 years of experience.

4.1.1.2 Knowledge & Awareness about CSR

Table 4.2 below presents the means standard deviations, and standard error of means of the respondents' knowledge and awareness about CSR. According to the respondents', hospitals must take into account the social and financial characteristics of patients in their respective hospital and regulatory office leaders' respondents conveyed their agreement (QA1, Mean score 4.19 & 4.23, SD .668 & .841 and Std. Error Mean .111 & .093) respectively. Similarly the hospital has economic responsibility as a measure of Social Responsibility both group of respondents conveyed their agreement (QA2, Mean score 4.22 & 4.16, SD .485 & .798 and Std. Error Mean .081 & .089) respectively, and the hospital has legal responsibility as a measure of Social Responsibility both group of respondents conveyed their agreement (QA3, Mean score 4.06 & 4.03,

SD .630&.886and Std. Error Mean .105&.099)respectively. Concerning the issue,the hospital has discretionary/Voluntary responsibility as a measure of Social Responsibilityhospital and regulatory office leaders’respondents conveyedtheir agreement (QA4, Mean score 4.03& 3.86, SD .845&.823and Std. Error Mean .141&.092) respectively,and the hospital has ethical responsibility as a measure of Social Responsibility hospital and regulatory office leaders’respondents conveyedtheir agreement(QA5, Mean score 4.31& 4.28, SD .668&.746and Std. Error Mean .111&.083)respectively.However,theissue of hospitals reports on social services the regulatory office leaders’indicatedtheiragreement (QA6, Mean score 3.66, SD .838 and Std. Error Mean .142) but the hospital managers indicated neither agree nor disagree (QA6, Mean score 3.27, SD .895and Std. Error Mean .099).

Table 4.2 Knowledge & awarenessaboutCSRGroup Statistics

Group Statistics					
Questions	Perspective	N	Mean	Std. Deviation	Std. Error Mean
A1.The hospital must take into account all the characteristics of the patients (e.g. social financial etc.).	Regulatory officeleadersperspectives	36	4.19	.668	.111
	Hospital leadersperspectives	81	4.23	.841	.093
A2.The hospital has economic responsibility as a measure of Social Responsibility.	Regulatory officeleaders perspectives	36	4.22	.485	.081
	Hospital leaders perspectives	81	4.16	.798	.089
A3.The hospital has legal responsibility as a measure of Social Responsibility	Regulatory officeleaders perspectives	36	4.06	.630	.105
	Hospital leaders perspectives	80	4.03	.886	.099
A4.The hospital has discretionary/Voluntary responsibility as a measure of Social Responsibility	Regulatory officeleaders perspectives	36	4.03	.845	.141
	Hospital leaders perspectives	80	3.86	.823	.092
A5.The hospital has ethical responsibility as a measure of Social Responsibility	Regulatory officeleaders perspectives	36	4.31	.668	.111
	Hospital leaders perspectives	81	4.28	.746	.083
A6.The hospital reports on social services	Regulatory officeleaders perspectives	35	3.66	.838	.142
	Hospital leaders perspectives	81	3.27	.895	.099
A7.Social responsibility is Voluntary in Nature	Regulatory officeleaders perspectives	35	3.89	.718	.121
	Hospital leaders perspectives	80	3.84	.961	.107

Data source: Surveyresult December, 2017

Regarding the respondents awarenessaboutCSR, Likewiseregulatory officeand hospital leaders’respondents conveyedtheir agreement on the issue of social responsibility is voluntary in nature with nearly equal mean value (QA7, Mean score 3.89& 3.84, SD .718&.961and Std. Error Mean .121&.107) respectively.Generally the results of the group statistics indicate the knowledge and awareness of both group of respondents are significantly similar with low standard deviation.

4.1.1.3 Workplace Responsibilities

The means standard deviations, and standard error of means of regulatory office and hospital leaders' responses on the environmental responsibilities are presented in Table 4.3 below.

Table 4.3 Workplace responsibilities Group Statistics

Group Statistics					
Questions	Group	N	Mean	Std. Deviation	Std. Error Mean
B1.1 The hospital has a process to ensure that adequate steps are taken against all forms of discrimination both in the workplace at the time of recruitment	Regulatory office leaders perspectives	35	3.37	.770	.130
	Hospital leaders perspectives	81	4.00	.671	.075
T B1.2 the hospital has suitable arrangements for health safety and welfare that provide sufficient protection for its employees	Regulatory office leaders perspectives	36	3.53	.810	.135
	Hospital leaders perspectives	81	3.89	.791	.088
B1.3 The hospital has a work group which is formed to improve the hospital's impact on society (e.g. Social, community health initiatives, TB/HIV care etc.)	Regulatory office leaders perspectives	36	3.14	.833	.139
	Hospital leaders perspectives	80	3.70	.933	.104
B1.4 Seeks to inspire, support and promote a culture that is people-centered, committed to quality, accountable and corporate in culture	Regulatory office leaders perspectives	36	2.83	.845	.141
	Hospital leaders perspectives	81	3.73	.881	.098
B1.5 Actively offers a good work/life balance for its employees	Regulatory leaders perspective	36	3.31	.889	.148
	Hospital leaders perspectives	81	4.04	.766	.085
B1.6 Counseling service provide for staff members regarding performance and discipline matters	Regulatory leaders perspective	35	3.23	.910	.154
	Hospital leaders perspectives	81	3.85	.776	.086
B1.7 The hospital reads employees well without discrimination	Regulatory leaders perspective	35	3.71	.710	.120
	Hospital leaders perspectives	81	4.19	.776	.086
B1.8 The hospital has a variety of formal and informal mechanism to recognized and reward employees (company bonus schemes, long service awards, pension schemes winners etc.)	Regulatory office leaders perspectives	36	3.19	.624	.104
	Hospital leaders perspectives	81	4.00	.922	.102
B1.9 The hospital has employee morale improvement process	Regulatory leaders perspective	36	3.03	.609	.101
	Hospital leaders perspectives	81	3.90	.860	.096
B1.10 The hospital has encourages employees to develop real skills and long-term careers (e.g. via a performance appraisal process, a training plan)	Regulatory office perspective	36	2.81	.856	.143
	Hospital leaders perspectives	81	3.84	.873	.097
B1.11 The training has been provided in-house	Regulatory leaders perspective	36	3.00	.632	.105
	Hospital leaders perspectives	81	3.44	.775	.086
B1.12 Training has been provided by an outside specialist organization or resource person	Regulatory leaders perspective	36	2.56	.773	.129
	Hospital leaders perspectives	81	3.57	.774	.086
B1.13 Hospital consults with employees on important issues	Regulatory leaders perspective	35	3.37	.808	.136
	Hospital leaders perspectives	78	3.90	.847	.096

Data source: Survey result December, 2017

The findings indicates, all hospital leadersrespondents' revealed their agreement on hospitals work place issues except the question; training has been provided in-house, which they conveyed their neutrality perception (QB1.11).On the contrary,regulatory officeleaders indicated they were not sure on all hospitals work place responsibility issues except the questions; the hospitals have suitable arrangements for health safety and welfare that provide sufficient protection for its employees, and the hospitals reads employees well without discrimination (QB1.2 & QB1.7)respectively, which conveyed their agreement.

The results of means shows corporate and both regulatory officerespondentsindicated their agreement on three issues only out of the thirteen. Hospitals work place responsibility arrangements for their employees as shown Table 4.3 above, regulatory office and hospital respondents conveyed their agreement on the issue, hospitals have suitable arrangements for health safety and welfare that provide sufficient protection for its employees(QB1.2, Mean score 3.53& 3.89, SD .791&.810and Std. Error Mean(SEM) .135 & .088)respectively.Likewise regulatory office and hospitalrespondents conveyed their agreement on the issue, hospitals reads employees well without discrimination (QB1.7, Mean score 3.71& 4.19, SD .710&.776 and SEM .120 & .086) respectively, and similarly both respondents were neutral onthe issue, training has been provided in-house (QB1.11 Mean score 3.00& 3.44, SD .632&.775and SEM .105& .086regulatory officeand hospital respondents respectively.

On the other hand, significantly different mean results proved between hospital and regulatory office respondents' on ten issues out of the thirteen. Amongst which hospitalshave a process to ensure that adequate steps are taken against all forms of discrimination both in the workplace at the time of recruitment(QB1.1 Mean score 3.37& 4.00, SD .770&.671and SEM .130 & .075)regulatory officeand hospital respondents respectively, and hospitalshave a work group which is formed to improve the hospital's impact on society like social, community health initiatives, TB/HIV care etc. (QB1.3 Mean score 3.37& 4.00, SD .770&.671and SEM .139 & .104)regulatory officerespondents indicated neutral and hospital leaders showed their agreement respectively.

Similarly regulatory office respondents indicated neutral and hospital leaders showed their agreement on work place responsibility issues which were about; hospitals seek to inspire, support and promote people-centered culture, committed to quality, accountable and corporate in

culture (QB1.4 Mean score 2.83 & 3.73, SD .845 & .881 and SEM .141 & .098) regulatory office and hospital respondents respectively, and hospitals actively offer a good work/life balance for its employees (QB1.5 Mean score 3.31 & 4.04, SD .889 & .766 and SEM .148 & .085) regulatory office and hospital respondents respectively. Also the issues, counseling service have been provided for staff members regarding performance and discipline matters (QB1.6 Mean score 3.23 & 3.85, SD .910 & .776 and SEM .154 & .086) regulatory office indicated neutral and hospital respondents favored respectively. And the other respondents of regulatory leaders indicated neutral, hospitals showed their agreement in their perception on items such as; hospitals have a variety of formal and informal mechanism to recognize and reward employees, like company bonus schemes, long service awards, pension schemes winners etc. (QB1.8 Mean score 3.19 & 4.00, SD .624 & .922 and SEM .104 & .102) regulatory office and hospital respondents respectively, the hospitals have employee morale improvement process (QB1.9 Mean score 3.03 & 3.90, SD .609 & .860 and SEM .101 & .096) regulatory office and hospital respondents respectively. Likewise, the hospitals encourage employees to develop real skills and long-term careers such as via a performance appraisal process & a training plan (QB1.10 Mean score 2.81 & 3.84, SD .856 & .873 and SEM .143 & .097) regulatory office and hospital respondents conveyed their neutral and agree responses respectively, training has been provided by an outside specialist organization or resource person (QB1.12 Mean score 2.56 & 3.57, SD .773 & .774 and SEM .129 & .086) regulatory office and hospital respondents respectively, and hospital consults with employees on important issues (QB1.13 Mean score 3.37 & 3.90, SD .808 & .847 and SEM .136 & .096) regulatory office and hospital respondents respectively. The result values of the means imply the respective hospitals' workplace responsibilities responses of hospital and regulatory office respondents are significantly different with low standard deviation.

4.1.1.4 Environmental Responsibilities

The means, standard deviations and standard error of means of hospitals environmental responsibilities as shown in Table 4.4 below, statistically similar mean results proved between hospital and regulatory office respondents'. Both groups were neutral on all environmental issues. Pertaining to the items hospitals utilize natural resources properly and effectively to provide cheaper and better service (QB2.1 Mean score 2.64 & 3.07, SD 1.018 & .787 and SEM .170 & .087) regulatory office and hospital respondents showed neutral perspectives respectively,

development and promotion of environmentally sound practices (QB2.2 Mean score 2.61 & 2.93, SD .994 & .854 and SEM .166 & .095) regulatory office and hospital respondents showed neutral perspectives respectively. Likewise, hospitals address energy conservation efficiently (QB2.3 Mean score 2.28 & 2.85, SD .974 & .915 and SEM .162 & .102) regulatory office and hospital respondents showed neutral respectively, and hospitals addresses waste reduction efficiently (QB2.4 Mean score 2.44 & 2.99, SD 1.182 & .942 and SEM .197 & .105) regulatory office and hospital respondents favored neutral respectively.

Table 4.4 Environmental responsibilities Group Statistics

Group Statistics					
Questions	Group	N	Mean	Std. Deviation	Std. Error Mean
B2.1 The hospital utilize natural resources properly and effectively to provide cheaper and better service	Regulatory office leaders perspectives	36	2.64	1.018	.170
	Hospital leaders perspectives	81	3.07	.787	.087
B2.2 Development and promotion of environmentally sound practices	Regulatory office leaders perspectives	36	2.61	.994	.166
	Hospital leaders perspectives	80	2.93	.854	.095
B2.3 The hospital addresses energy conservation efficiently	Regulatory office leaders perspectives	36	2.28	.974	.162
	Hospital leaders perspectives	80	2.85	.915	.102
B2.4 The hospital addresses waste reduction efficiently	Regulatory office leaders perspectives	36	2.44	1.182	.197
	Hospital leaders perspectives	81	2.99	.942	.105
B2.5 The hospital addresses monitor discharges and emissions	Regulatory office leaders perspectives	36	2.56	.969	.162
	Hospital leaders perspectives	80	2.93	.991	.111
B2.6 the hospital addresses aims to recycle and reuse materials where appropriate	Regulatory office leaders perspectives	36	2.72	.974	.162
	Hospital leaders perspectives	78	3.00	.897	.102
B2.7 Reduces consumption of non-renewable resources	Regulatory office leaders perspectives	35	2.71	1.045	.177
	Hospital leaders perspectives	80	3.11	.928	.104
B2.8 Provide regular voluntary information about environmental management to stakeholders	Regulatory office leaders perspectives	36	2.06	1.040	.173
	Hospital leaders perspectives	78	2.73	1.053	.119
B2.9 The hospital supplies clear and accurate environmental information on its product, services and activities to customers, supplies, local community etc.	Regulatory office leaders perspectives	36	2.19	1.091	.182
	Hospital leaders perspectives	81	2.75	.902	.100
B2.10 The hospital considers potential environmental impact when acquiring new products and service (e.g. assessing energy usage, recycling or pollution generation)	Regulatory office leaders perspectives	35	2.60	1.035	.175
	Hospital leaders perspectives	81	3.15	.896	.100
B2.11 The hospital has implemented segregation and recycling schemes	Regulatory office leaders perspectives	36	3.14	.931	.155
	Hospital leaders perspectives	81	3.17	.933	.104

Data source: Survey result December, 2017

The other issues similar neutral perspectives observed, hospitals addresses monitoring discharges and emissions(QB2.5 Mean score 2.56& 2.93, SD .969&.991 and SEM. 162 & .111)regulatory office and hospital respondents respectively, hospitals address aims to recycle and reuse materials where appropriate(QB2.6 Mean score 2.72& 3.00, SD .974&.897 and SEM .162 & .102)regulatory office and hospital respondents respectively, and reduces consumption of non-renewable resources(QB2.7 Mean score 2.71& 3.11, SD1 .045&.928 and SEM .177 & .104)regulatory office and hospital respondents respectively. Similarly,hospitals provide regular voluntary information about environmental management to stakeholders (QB2.8 Mean score 2.06& 2.73, SD 1.040&1.053 and SEM .173& .119)regulatory officeand hospital respondents indicted neutral respectively, hospitals supply clear and accurate environmental information on its product, services and activities to customers, supplies, local community etc. (QB2.9 Mean score 2.19& 2.75, SD 1.091&.902 and SEM .182& .100)regulatory office and hospital respondentsreceive neutralrespectively.Also analogous neutral responses are given by both groups pertaining to, hospitals consider potential environmental impact when acquiring new products and service such as assessing energy usage, recycling or pollution generation (QB2.10 Mean score 2.60& 3.15, SD 1.035&.896 and SEM .175 & .100)regulatory office and hospital respondents respectively, and hospitalshave been implemented segregation and recycling schemes (QB2.11 Mean score 3.14& 3.17, SD .931&.933 and SEM .155& .104)regulatory office and hospital respondents respectively. The result values of the means imply therespective hospitals' environmental responsibility practicesresponses ofhospital and regulatory officerespondents are significantly differentwithlow standard deviation.

4.1.1.5 Socio-Economic Responsibilities

The means standard deviations, and standard error of means of hospital and regulatory officeresponses on hospital's socio-economic responsibilities are presented in Table 4.5 below. As the table 4.5 indicates the socio-economic responsibilities average score of both regulatory office and hospital respondents have similar perspective and indicated neutral on socio-economic issuespertaining to, hospitals have an excellent record in involving the community developing links and establishing strong partnership (QB3.1 Mean score 2.33& 3.48, SD 1.121&1.048 and SEM .187& .118)regulatory offices and hospital respondents respectively. Another similarity found on the issues;support local sport, art, education, health, cultural and other social activities

(QB3.3 Mean score 2.64& 3.34, SD .867&.918 and SEM .144 & .103)regulatory office and hospital respondents respectively, andinvest in community development like roads& dams (QB3.6 Mean score 2.94& 3.37, SD .754&.808 and SEM .126& .091)regulatory office and hospital respondents were indicated neutralrespectively.

Table 4.5Socio-economic responsibilities Group Statistics

Group Statistics					
Questions	Group	N	Mean	Std. Deviation	Std. Error Mean
B3.1 The hospital has an excellent record in involving the community, developing links and establishing strong partnership	Regulatory officeleaders perspectives	36	2.33	1.121	.187
	Hospital leaders perspectives	79	3.48	1.048	.118
B3.2 The hospital has an open dialogue with the local community on address, controversial or sensitive issues that involve the hospital(e.g. accumulation of waste outside premises, vehicles obstructing roads or footpaths)	Regulatory officeleaders perspectives	36	2.89	1.036	.173
	Hospital leaders perspectives	79	3.85	.769	.087
B3.3 Support local sport, art, education, health, cultural and other social activities	Regulatory officeleaders perspectives	36	2.64	.867	.144
	Hospital leaders perspectives	79	3.34	.918	.103
B3.4 Staff are encouraged to became members of various local voluntary organizations and professional associations	Regulatory officeleaders perspectives	36	2.89	.785	.131
	Hospital leaders perspectives	78	3.60	.917	.104
B3.5 Offers training opportunities to people from the local community (e.g. apparent ship, attachment etc.)	Regulatory officeleaders perspectives	36	3.44	.735	.122
	Hospital leaders perspectives	79	3.66	.890	.100
B3.6 Makes process easier for people who cannot afford	Regulatory officeleaders perspectives	36	2.94	.754	.126
	Hospital leaders perspectives	78	3.37	.808	.091
B3.8 Invest in community development (e.g. roads, dams)	Regulatory officeleaders perspectives	35	2.77	.646	.109
	Hospital leaders perspectives	77	3.52	1.021	.116
B3.9 Hospital registers and resolve complaints from both internal and external customers	Regulatory officeleaders perspectives	36	3.39	.766	.128
	Hospital leaders perspectives	79	3.94	.757	.085
B3.10 Donate fund for natural disaster and actively engage in social causes (e.g. fighting against HIV/AIDS etc.)	Regulatory officeleaders perspectives	36	3.00	.676	.113
	Hospital leaders perspectives	78	3.74	.780	.088

Data source: Surveyresult December, 2017

On the other hand, a different responses were given as the average scoresindicates, hospital respondents favored to agree and regulatory office leaders favored to neutral on socio-economic issues,and likewise , hospitals have an open dialogue with the local community to address, controversial or sensitive issues that involve the hospital like accumulation of waste outside premises, vehicles obstructing roads or footpaths(QB3.2 Mean score 2.89& 3.85, SD 1.036&.769 and SEM . 173& .087)regulatory office and hospital respondents respectively, and hospital staffs are encouraged to became members of various local voluntary organizations and professional

associations(QB3.4 Mean score 2.89& 3.60, SD .785&.917 and SEM .131 & .104)regulatory office and hospital respondents respectively. The other socio-economic issues hospital respondents favored to agree and regulatory officerespondentsindicated to neutralis that, hospitals offer training opportunities to people from the local community(e.g. apparent ship, attachment etc.), makes process easier for people who cannot afford(QB3.5 Mean score 3.44& 3.66, SD .735&.890 and SEM .122& .100)regulatory officeand hospital respondents respectively, invest in community development like roads & dams (QB3.8 Mean score 2.77& 3.52, SD .646&1.021 and SEM .109& .116)regulatory office and hospital respondents respectively. Likewise,hospitalsregister and resolve complaints from both internal and external customers (QB3.9 Mean score 3.39& 3.94, SD .766&.757 and SEM .128& .085)regulatory office and hospital respondents respectively and donate fund for natural disaster and actively engage in social causes (e.g. fighting against HIV/AIDS etc.) (QB3.10 mean score 3.00& 3.74, SD .676&.780 and SEM .113 & .088)regulatory office and hospital respondents respectively werehospital respondents favored to agree even thoughregulatory officerespondentsindicated to neutral. The result values of the means imply therespective hospitals' socio-economic practicesresponsesofhospital and regulatory officerespondents are significantly differentwithlow standard deviation.

4.1.2 Correlation Analysis of the CSR Variables

To determine the degree of association among the CSR variables, two tailed Pearson correlation coefficients were used. The method considers the correlation of each item with item, and construct with construct. Specifically, The correlation coefficients showed the extent and direction of the linear relationship between CSR variables of the sample private hospitals. The correlation coefficient,thevalue of r, measures the strength and direction of a linear relationship between two variables. These findings are presented below.

The correlation analysis has three sub-sections. The first sub-section shows the relationship between work place responsibilities with CSR variables. The second sub-section is about the association between environmental responsibilities with CSR variables.

Finally, on the third section the relationships between socio economic responsibilities with CSR variables were analyzed. The probability is shown in three scales with the correlation coefficient for the three CSR variables correlation matrix below. The significance level also shown that is ** and * for 1% and 5% level respectively.

4.1.2.1 Correlation Analysis of the Work Place Responsibility Construct

Table 4.6 below shows the correlation matrix of work place responsibilities (B1) for three items labeled as work place responsibilities (B1), environmental responsibilities (B2), & socio economic responsibilities (B3), and their constructs (sub scales).

Table 4.6 Correlations analysis of the work place responsibilities

		Correlations															
		B1	B2	B3	B1. 1	B1. 2	B1. 3	B1. 4	B1. 5	B1. 6	B1. 7	B1. 8	B1. 9	B1. 10	B1. 11	B1. 12	B1. 13
B1	Pearson Corr.	1	.670**	.688**	.442**	.626**	.585**	.607**	.733**	.734**	.580**	.743**	.712**	.716**	.528**	.685**	.645**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	117	117	115	116	117	116	117	117	116	116	117	117	117	117	117	117
B2	Pearson Corr.	.670**	1	.587**	.426**	.501**	.377**	.480**	.530**	.554**	.338**	.397**	.397**	.471**	.255**	.432**	.438**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.005	.000	.000
	N	117	117	115	116	117	116	117	117	116	116	117	117	117	117	117	117
B3	Pearson Corr.	.688**	.587**	1	.369**	.426**	.340**	.454**	.454**	.602**	.279**	.428**	.461**	.549**	.312**	.445**	.555**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.003	.000	.000	.000	.001	.000	.000
	N	115	115	115	114	115	114	115	115	114	114	115	115	115	115	115	111
B1. 1	Pearson Corr.	.442**	.426**	.369**	1	.381**	.254**	.244**	.231**	.188**	.150**	.209**	.239**	.308**	.088**	.237**	.232**
	Sig. (2-tailed)	.000	.000	.000		.000	.006	.008	.013	.044	.110	.025	.010	.001	.348	.010	.014
	N	116	116	114	116	116	115	116	116	115	115	116	116	116	116	116	116
B1. 2	Pearson Corr.	.626**	.501**	.426**	.381**	1	.316**	.285**	.392**	.424**	.328**	.331**	.461**	.350**	.350**	.303**	.390**
	Sig. (2-tailed)	.000	.000	.000	.000		.001	.002	.000	.000	.000	.000	.000	.000	.000	.001	.000
	N	117	117	115	116	117	116	117	117	116	116	117	117	117	117	117	117
B1. 3	Pearson Corr.	.585**	.377**	.340**	.254**	.316**	1	.411**	.325**	.446**	.170**	.244**	.325**	.336**	.166**	.450**	.373**
	Sig. (2-tailed)	.000	.000	.000	.006	.001		.000	.000	.000	.069	.008	.000	.000	.075	.000	.000
	N	116	116	114	115	116	116	116	116	115	115	116	116	116	116	116	116
B1. 4	Pearson Corr.	.607**	.480**	.454**	.244**	.285**	.411**	1	.474**	.423**	.296**	.343**	.359**	.358**	.150**	.402**	.212**
	Sig. (2-tailed)	.000	.000	.000	.008	.002	.000		.000	.000	.001	.000	.000	.000	.106	.000	.024
	N	117	117	115	116	117	116	117	117	116	116	117	117	117	117	117	117

B1.5	Pearson Corr.	.733**	.530**	.454**	.231	.392**	.325**	.474**	1	.594**	.393**	.556**	.502**	.376**	.297**	.501**	.449**
	Sig. (2-tailed)	.000	.000	.000	.013	.000	.000	.000		.000	.000	.000	.000	.000	.001	.000	.000
	N	117	117	115	116	117	116	117	117	116	116	117	117	117	117	117	117
B1.6	Pearson Corr.	.734**	.554**	.602**	.188	.424**	.446**	.423**	.594**	1	.458**	.494**	.458**	.411**	.226	.434**	.562**
	Sig. (2-tailed)	.000	.000	.000	.044	.000	.000	.000	.000		.000	.000	.000	.000	.015	.000	.000
	N	116	116	114	115	116	115	116	116	116	115	116	116	116	116	116	116
B1.7	Pearson Corr.	.580**	.338**	.279**	.150	.328**	.170	.296**	.393**	.458**	1	.605**	.372**	.365**	.210	.218	.322**
	Sig. (2-tailed)	.000	.000	.003	.110	.000	.069	.001	.000	.000		.000	.000	.000	.024	.019	.001
	N	116	116	114	115	116	115	116	116	115	116	116	116	116	116	116	112
B1.8	Pearson Corr.	.743**	.397**	.428**	.209	.331**	.244**	.343**	.556**	.494**	.605**	1	.618**	.552**	.432**	.390**	.420**
	Sig. (2-tailed)	.000	.000	.000	.025	.000	.008	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	117	117	115	116	117	116	117	117	116	116	117	117	117	117	117	113
B1.9	Pearson Corr.	.712**	.397**	.461**	.239**	.461**	.325**	.359**	.502**	.458**	.372**	.618**	1	.506**	.387**	.345**	.361**
	Sig. (2-tailed)	.000	.000	.000	.010	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	117	117	115	116	117	116	117	117	116	116	117	117	117	117	117	113
B1.10	Pearson Corr.	.716**	.471**	.549**	.308**	.350**	.336**	.358**	.376**	.411**	.365**	.552**	.506**	1	.405**	.536**	.408**
	Sig. (2-tailed)	.000	.000	.000	.001	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000
	N	117	117	115	116	117	116	117	117	116	116	117	117	117	117	117	113
B1.11	Pearson Corr.	.528**	.255**	.312**	.088	.350**	.166	.150	.297**	.226	.210	.432**	.387**	.405**	1	.463**	.312**
	Sig. (2-tailed)	.000	.005	.001	.348	.000	.075	.106	.001	.015	.024	.000	.000	.000		.000	.001
	N	117	117	115	116	117	116	117	117	116	116	117	117	117	117	117	113
B1.12	Pearson Corr.	.685**	.432**	.445**	.237**	.303**	.450**	.402**	.501**	.434**	.218	.390**	.345**	.536**	.463**	1	.403**
	Sig. (2-tailed)	.000	.000	.000	.010	.001	.000	.000	.000	.000	.019	.000	.000	.000	.000		.000
	N	117	117	115	116	117	116	117	117	116	116	117	117	117	117	117	113
B1.13	Pearson Corr.	.645**	.438**	.555**	.232**	.390**	.373**	.212	.449**	.562**	.322**	.420**	.361**	.408**	.312**	.403**	1
	Sig. (2-tailed)	.000	.000	.000	.014	.000	.000	.024	.000	.000	.001	.000	.000	.000	.001	.000	
	N	113	113	111	112	113	112	113	113	113	112	113	113	113	113	113	113

** . Correlation is significant at the 0.01 level (2-tailed).Data source: Surveyresult December, 2017

* . Correlation is significant at the 0.05 level (2-tailed).

Table 4.6 above indicates that, item B1 has a correlation of 1 with B1, 0.670 with B2 and 0.688 with B3scales,and 0.442 with B1.1, 0.626 with B1.2 and 0.585 with B1.3 sub scales etc.. The results correlations analysis of the items reported in Table 4.6 above justified, positiverelationshipsbetween work place responsibilityitems.

The results of item to scale Nunnally (1998) correlation analysis proves, all items had been appropriately assigned to scales, since item B1 showed relatively smaller correlations with other scales, it was concluded that it has been assigned appropriately to scale 1. All other items were similarly examined and found appropriately assigned to scale 1(see appendix II).

4.1.2.2 Correlation Analysis of Environmental responsibility Construct

Table 4.7 below shows the correlation matrix of environmental responsibilities (B2) has a correlation of 0.670 with B1, 1 with B2 and 0.587 with B3 scales, and 0.618with B2.1, 0.767 with B2.2 and 0.811 with B2.3 sub scales etc.. Accordingly,as Table 4.7belowshows, it was concluded thatpositive relationship between all environmental responsibilitiesitems. All correlations are significant at the 0.01 level (2-tailed).

Table 4.7Correlations analysis of the environmental responsibilities

		Correlations													
		B1	B2	B3	B2.1	B2.2	B2.3	B2.4	B2.5	B2.6	B2.7	B2.8	B2.9	B2.10	B2.11
B1	Pearson Corr.	1	.670	.688	.513	.539	.589	.549	.397	.469	.573	.518	.526	.521	.330
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	117	117	115	117	116	116	117	116	114	115	114	117	116	117
B2	Pearson Corr.	.670	1	.587	.618	.767	.811	.827	.748	.773	.785	.733	.817	.753	.639
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	117	117	115	117	116	116	117	116	114	115	114	117	116	117
B3	P-Corr.	.688	.587	1	.547	.530	.521	.377	.358	.321	.443	.535	.460	.497	.259
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.001	.000	.000	.000	.000	.005
	N	115	115	115	115	114	114	115	114	112	113	112	115	114	115
B2.1	P-Corr.	.513	.618	.547	1	.426	.478	.473	.243	.353	.485	.472	.452	.436	.327
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.009	.000	.000	.000	.000	.000	.000
	N	117	117	115	117	116	116	117	116	114	115	114	117	116	117
B2.2	P-Corr.	.539	.767	.530	.426	1	.718	.558	.492	.475	.544	.506	.614	.548	.387
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	116	116	114	116	116	116	116	115	114	114	113	116	115	116
B2.3	Pearson Corr.	.589	.811	.521	.478	.718	1	.553	.548	.578	.598	.590	.623	.566	.359
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	116	116	114	116	116	116	116	115	114	114	113	116	115	116

B2.4	P-Corr	.549	.827	.377	.473	.558	.553	1	.675	.635	.570	.506	.698	.579	.536
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000
	N	117	117	115	117	116	116	117	116	114	115	114	117	116	117
B2.5	P-Corr	.397	.748	.358	.243	.492	.548	.675	1	.556	.508	.519	.632	.540	.371
	Sig. (2-tailed)	.000	.000	.000	.009	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	116	116	114	116	115	115	116	116	113	114	113	116	115	116
B2.6	P-Corr.	.469	.773	.321	.353	.475	.578	.635	.556	1	.635	.483	.543	.549	.493
	Sig. (2-tailed)	.000	.000	.001	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	114	114	112	114	114	114	114	113	114	113	111	114	113	114
B2.7	P. Corr.	.573	.785	.443	.485	.544	.598	.570	.508	.635	1	.489	.516	.493	.609
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	115	115	113	115	114	114	115	114	113	115	112	115	114	115
B2.8	P-Corr.	.518	.733	.535	.472	.506	.590	.506	.519	.483	.489	1	.592	.483	.285
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.002
	N	114	114	112	114	113	113	114	113	111	112	114	114	113	114
B2.9	P. Corr.	.526	.817	.460	.452	.614	.623	.698	.632	.543	.516	.592	1	.569	.458
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	117	117	115	117	116	116	117	116	114	115	114	117	116	117
B2.10	P-corr.	.521	.753	.497	.436	.548	.566	.579	.540	.549	.493	.483	.569	1	.427
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000
	N	116	116	114	116	115	115	116	115	113	114	113	116	116	116
B2.11	P-corr.	.330	.639	.259	.327	.387	.359	.536	.371	.493	.609	.285	.458	.427	1
	Sig. (2-tailed)	.000	.000	.005	.000	.000	.000	.000	.000	.000	.000	.002	.000	.000	
	N	117	117	115	117	116	116	117	116	114	115	114	117	116	117

** . Correlation is significant at the 0.01 level (2-tailed).Data source: Surveyresult December, 2017

As item to scale correlation analysis proves, all items of environmental responsibilities (B2) having high correlations with the scales to which they were originally assigned relative to all other scales. Accordingly, B2 were appropriately assigned to scales. Since the detailed item analysis results were satisfactory, the items reported in sub scale items belong to the B2 grouping (see appendix III).

4.1.2.3 Correlation Analysis of the Socio-Economic Responsibility Construct

Table 4.6 below shows the correlation matrix of socio economic responsibilities (B3) for three items labeled as work place responsibilities (B1), environmental responsibilities (B2), & socio economic responsibilities (B3), and their constructs (sub scales).

Table 4.8 Correlations analysis of the socio-economic responsibilities

Correlations													
		B1	B2	B3	B3.1	B3.2	B3.3	B3.4	B3.5	B3.6	B3.8	B3.9	B3.10
B1	Pearson Corr.	1	.670**	.688**	.519*	.466*	.429*	.511*	.286*	.428**	.427**	.492**	.594**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.002	.000	.000	.000	.000
	N	117	117	115	115	115	115	114	115	114	112	115	114
B2	Pearson Corr.	.670**	1	.587**	.393*	.416*	.362*	.292*	.248*	.450**	.381**	.488**	.539**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.002	.008	.000	.000	.000	.000
	N	117	117	115	115	115	115	114	115	114	112	115	114
B3	Pearson Corr.	.688**	.587**	1	.746**	.649**	.697**	.688**	.584**	.613**	.674**	.673**	.715**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	115	115	115	115	115	115	114	115	114	112	115	114
B3.1	Pearson Corr.	.519*	.393*	.746**	1	.588**	.602**	.502**	.345*	.360*	.280*	.297**	.327**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.003	.001	.000
	N	115	115	115	115	115	115	114	115	114	112	115	114
B3.2	Pearson Corr.	.466*	.416*	.649**	.588**	1	.373*	.387**	.308*	.301*	.210*	.293**	.360**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.001	.001	.026	.001	.000
	N	115	115	115	115	115	115	114	115	114	112	115	114
B3.3	Pearson Corr.	.429*	.362*	.697**	.602**	.373*	1	.441**	.311**	.382**	.330**	.313**	.364**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.001	.000	.000	.001	.000
	N	115	115	115	115	115	115	114	115	114	112	115	114
B3.4	Pearson Corr.	.511*	.292*	.688**	.502**	.387**	.441**	1	.309*	.339**	.381**	.427**	.338**
	Sig. (2-tailed)	.000	.002	.000	.000	.000	.000		.001	.000	.000	.000	.000
	N	114	114	114	114	114	114	114	114	113	111	114	113
B3.5	Pearson Corr.	.286*	.248*	.584**	.345*	.308*	.311**	.309*	1	.230*	.377**	.350**	.379**
	Sig. (2-tailed)	.002	.008	.000	.000	.001	.001	.001		.014	.000	.000	.000
	N	115	115	115	115	115	115	114	115	114	112	115	114
B3.6	Pearson Corr.	.428**	.450**	.613**	.360*	.301*	.382**	.339**	.230*	1	.361**	.338**	.447**
	Sig. (2-tailed)	.000	.000	.000	.000	.001	.000	.000	.014		.000	.000	.000
	N	114	114	114	114	114	114	113	114	114	111	114	113
B3.8	Pearson Corr.	.427**	.381**	.674**	.280*	.210*	.330**	.381**	.377**	.361**	1	.573**	.617**
	Sig. (2-tailed)	.000	.000	.000	.003	.026	.000	.000	.000	.000		.000	.000
	N	112	112	112	112	112	112	111	112	111	112	112	111
B3.9	Pearson Corr.	.492**	.488**	.673**	.297**	.293**	.313**	.427**	.350**	.338**	.573**	1	.614**
	Sig. (2-tailed)	.000	.000	.000	.001	.001	.001	.000	.000	.000	.000		.000
	N	115	115	115	115	115	115	114	115	114	112	115	114
B3.10	Pearson Corr.	.594**	.539**	.715**	.327**	.360*	.364**	.338**	.379**	.447**	.617**	.614**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	114	114	114	114	114	114	113	114	113	111	114	114

** . Correlation is significant at the 0.01 level (2-tailed).Data source: Surveyresult December, 2017*.

* . Correlation is significant at the 0.05 level (2-tailed).

As shown Table 4.5 above the correlation matrix of socio-economic responsibility (B3) for three scales such as scale B1, B2 & B3 item B3 has correlations of 0.688, 0.587 and 1 respectively, and also 0.746 with B3.1, 0.649 with B3.2 and 0.697 with B3.3 etc. sub scales. Consequently, it was concluded that, positive relationship between all socio-economic responsibilities items as Table 4.8 below justified. All correlations are significant at the 0.01 level (2-tailed).

As indicated in (Appendix IV), item B3 showed relatively smaller correlations with other scales, and it was proved it has assigned appropriately to scale B3. Likewise, all other items were similarly examined and found appropriately to assigned scale.

4.2 Perspectives of CSR Results and Discussion

4.2.1 Knowledge and Awareness

The results of group descriptive statistics for regulatory office leaders and hospital leaders knowledge and awareness about CSR are presented below in table 4.9. The group mean score for regulatory office responses were 4.05 with subscales ranged from 3.66 to 4.31 and the group standard deviation were 0.284 with subscale values from 0.485 to 0.845 as shown in Table 4.2, whereas, those of hospital leaders has group mean score 3.954 with values ranged from 3.27 to 4.28 and group standard deviation 0.417 with values ranged from 0.746 to 0.961. As the group statistics of means indicates, similar knowledge and awareness were proved between the two groups, with low variability and standard error of mean with in each group.

Table 4.9 Group statistics of knowledge and awareness

Group Statistics					
Part	Group Perspectives	N	Mean	Std. Deviation	Std. Error Mean
A	Regulatory office leaders perspectives	36	4.0516	.28398	.04733
	Hospital leaders perspective	81	3.9539	.41684	.04632

Data source: Survey result December, 2017

The finding support previous studies and arguments made, in which the knowledge and awareness level of respondents influence their perception positively on CSR initiatives of firms. Mohana, et al. (2014), found positive statistical significance level in their study.

As the result shows the regulatory office and hospital leaders mean score on their knowledge and awareness about CSR were nearly equal.

Accordingly both groups indicate their agreement on “a hospital has ethical responsibility as a measure of social responsibility” and both indicate their lowest mean score on “the hospital reports on social service.”

In addition to what has been described, the result of the group mean score, standard deviation and t-test result analysis for equality of mean scores between the regulatory office and hospital leaders’ knowledge and awareness about CSR are depicted below in Table 4.10.

Table 4.10 t-test for knowledge and awareness

Independent Samples Test										
Part		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
A	Equal variances assumed	4.043	.047	1.280	115	.203	.09774	.07639	-.05357	.24904
	Equal variances not assumed			1.476	95.724	.143	.09774	.06622	-.03372	.22919

Data source: Survey result December, 2017

According to the results of means and standard deviations in Table 4.9, and t-test in Table 4.10 above proves, there is no significant differences in their knowledge and awareness between the hospital leaders’ and regulatory office leaders’ respondents (t=1.280, df=115, F=4.043 and P=0.203). On the other hand the finding indicates there is highly statistically significant similarity in their knowledge and awareness between the two independent groups.

4.2.2 Work Place Responsibilities

The results of group descriptive statistics for regulatory office leaders and hospital leaders’ perspectives and responses to work place responsibility issues are presented below in Table 4.11.

According to the result shown below in Table 4.11, the group mean score for regulatory office responses on work place responsibilities were 3.16 which subscales ranged from 2.56 to 3.71 with the group standard deviation of 0.513 with subscale values from 0.933 to 0.609.

Table 4.11 Group statistics of work place responsibilities

Group Statistics					
CSR Diam. Group perspectives		N	Mean	Std. Deviation	Std. Error Mean
B1	Regulatory office leaders perspectives	36	3.1588	.51327	.08555
	Hospital leaders perspective	81	3.8488	.44037	.04893

Data source: Survey result December, 2017

However, those of hospital leaders has group mean score 3.849 with sub scale values ranged from 3.44 to 4.19 with group standard deviation 0.440 with sub scale values ranged from 0.910 to 0.671 as shown in Table 4.3. This shows that hospital perspectives mean score for work place responsibilities were higher than regulatory office leaders. Accordingly, hospital managers found more favorable to their perceptions on their workplace responsibilities and showed their agreement; on the other hand, regulatory office leaders favored neutral. Regarding standard deviation, there was low difference in variability of the scores of the regulatory office and hospital leaders.

Table 4.12 T-test for work place responsibilities

Independent Samples Test										
CSR Diam.		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
B1	Equal variances assumed	.590	.444	-7.428	115	.000	-.69000	.09290	-.87401	-.50599
	Equal variances not assumed			-7.002	58.889	.000	-.69000	.09855	-.88720	-.49279

P<0.05(2-tail)

Data source: Survey result December, 2017

T-test was used to compare the means of two samples (independent). In this case, significant mean differences between corporate and regulatory office groups on the CSR dimensions were determined.

The results of t-test for equality of mean scores between regulatory office and hospital leaders' perspectives responses to work place responsibility items is presented above in Table 4.12.

As the results of means and standard deviations in Table 4.11, and t-test as shown in Table 4.12 above evidenced, there exist highly significant differences on the perception between the hospital and regulatory office leaders of the private hospital on hospitals workplace responsibilities ($t=7.428$, $df=115$, and $P=0.000$).

4.2.3 Environmental Responsibilities

Table 4.13 below presents the group mean and standard deviation score of regulatory office and hospital leaders on hospitals environmental responsibilities. The regulatory office mean score were 2.543 with subscales ranges from 2.73 to 3.17 and group standard deviation is 0.880 with subscale values ranges from 0.931 to 1.182, on the other hand, the mean and standard deviation of hospitals were 2.982 with subscales ranges from 2.06 to 3.14 and the group standard deviation were 0.628 which subscale values ranges from 0.787 to 1.053 as indicated in Table 4.4.

Table 4.13 Group statistics of environmental responsibilities

Group Statistics					
CSR Diam.	Group	N	Mean	Std. Deviation	Std. Error Mean
B2	Regulatory office leaders perspectives	36	2.5439	.88049	.14675
	Hospital leaders perspective	81	2.9823	.62849	.06983

Data source: Survey result December, 2017

The results in Table 4.13 below shows, the two groups means are significantly different, with low difference in variability of the scores of the regulatory office and hospital leaders.

As the results of means and standard deviations in Table 4.12, and t-test in Table 4.13 above proves, significant differences in perception were determined between the hospital and regulatory leader on hospitals environmental responsibilities ($t=3.062$, $df=115$, and $P=0.003$).

Table 4.14 T-test for environmental responsibilities

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means					95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
CSR Diam.	Equal variances assumed	2.493	.117	-3.062	115	.003	-.43839	.14315	-.72195	-.15483
	Equal variances not assumed			-2.698	51.491	.009	-.43839	.16252	-.76458	-.11220

P < 0.05 (2-tail)

Data source: Surveyresult December, 2017

4.2.4 Socio-Economic Responsibilities

Table 4.15, below indicates the group means score for leaders responses on socio-economic responsibilities were 2.921 with subscales ranged from 2.33 to 3.44 and the group standard deviation were 0.593 with subscale values from ranges 0.676 to 1.121 as shown Table 4.5. Nevertheless, those of hospital leaders has group mean score 3.613 which values ranged from 3.34 to 3.94 with group standard deviation 0.509 with values ranged from 0.754 to 1.048. This shows that hospital perspectives mean score for socio-economic responsibilities significantly different from regulatory office leaders. Accordingly, hospital leaders showed their agreement on hospitals socio-economic responsibilities, on the other hand regulatory office leaders indicate their neutrality perceptions. Regarding standard deviation, there was low difference in variability of the scores of the regulatory office and hospital leaders.

Table 4.15 Group statistics of socio-economic responsibilities

Group Statistics					
CSR Diam.	Group	N	Mean	Std. Deviation	Std. Error Mean
B3	Regulatory office leaders perspectives	36	2.9217	.59317	.09886
	Hospital leaders perspective	79	3.6129	.50900	.05727

Data source: Surveyresult December, 2017

Table 4.16, below shows the difference in the perspectives about hospitals socio-economic responsibilities between the two groups.

Table 4.16 T-test for socio-economic responsibilities

Independent Samples Test										
CSR Diam.		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
B3	Equal variances assumed	1.016	.316	6.407	113	.000	-.69119	.10788	-.90492	-.47746
	Equal variances not assumed			6.050	59.426	.000	-.69119	.11425	-.91977	-.46261

P<0.05(2-tail)

Data source: Surveyresult December, 2017

The means and standard deviations in Table 4.15, and t- test results in table 4.16aboveproves, there is a highly significant differences in the perception about hospitals socio-economic responsibilities between the hospital andregulatory office leaders'. (t=6.407, df=113, and P=0.000),regardless of their statistically significant similarity in the knowledge and awareness between the hospital and regulatory office leaders' regarding private hospitals CSR activities.

4.3 Summary of Major Findings

Generally, values of the meansimply for all CSR dimension scales regulatory office leaders indicate neutral, the hospital leaders' responses were higher mean scores for allCSR items than those of regulatory office leaders. Hospital leaders' responses indicated their agreement on work place responsibilities and socio-economic responsibilities, however, proved their neutrality on environmental responsibilities.Similarly, the values of the standard deviations show that there is no significantdifference in variability for the scores of regulatory officeand hospital leaders responseswithina group. This is an indication of insignificant differences between CSR perspectives of the two groups on CSR activities which are being practiced by hospitals.

In a nut shell, as the group statistics shows, therewere differences betweenregulatory officeandhospital leaders mean scores, standard deviation. These variations may be due to different reasons. The standard deviationdifference betweenregulatory officeleaders and hospitalleadersmean scores may be due to the difference in sample size of the regulatory officeleaders (n=36) and hospital managers (n=81),the other is due to difference in perception

with in respective groups on hospitals social responsibilities. Thereasons for the mean difference of each item and construct is due to thehospitals considering themselves as practically exercising their social responsibility activities in terms of work place, environmental and socio-economic responsibilities without communicating & convincing partner regulatory officeleaders.

The research work of Shauki (2011) proved stakeholders' perceptions and expectations are different among respondents as differentiated between gender, age, job category, and duration of work experience.

In general, asresults of the t-test for equality of mean scores indicate,hospital and regulatory office leaders'perspectiveson the three examined dimensions; work place responsibilities, environmental responsibilities and socio-economic responsibilities were significantly different. On all CSR items, hospital leaders' perspectives were more positive than regulatory officeleaders' perspectives.This result supports the finding revealed by Mouly et al(2008),in theirconclusion they clearly identified the discrepancy of opinion between Ethiopian marketers and interest groups like employees, customers and general public on CSR; and one side majority of the companies were saying confidently about their socially responsible actions towards all interest groups; on the other crucial interest groups like employees, customers and general public also expressed their immense dissatisfaction towards Ethiopian companies CSR performances. The other study indicatedthe result is not surprising, because the study byDeyassa (2016) examined thedifference in corporate and governmentleaders'perspectives, and recommended thatbuilding the drivers for responsible business, development of socially oriented companies, and encouraging local business linkages. According to Deyassa(2016)this is realized through creating space for national dialogue among all stakeholders on the role of theEthiopian companies and government organizations in growth that can assist to localize the CSR agenda and to create trust and mutual understanding of the potentialand thelimits of businesses' contribution to development.

CHAPTER FIVE

CONCLUSIONS AND RECOMMENDATIONS

After careful examination of CSR perspectives of hospital and regulatory office leaders, analysis and interpretation of the study was made based on the data obtained through questionnaire distributed to hospital and regulatory office leaders. Based on the analysis and interpretation, conclusion and recommendations of the study are presented in this chapter.

5.1 Conclusions

The research examined perspectives of the two critical collaborators in CSR, the regulatory office and the hospital leaders, to dimensions of CSR by taking a comparative and broader view. The result of the descriptive as well as t-test analysis on CSR perspectives of hospital and the regulatory office leaders was summarized to describe their perspectives. On the basis of the findings the following conclusions were forwarded.

The research clearly identified similarity of perspectives between respondents of private hospital and regulatory office leaders on three CSR work place responsibility sub issues. That is regulatory office and hospital respondents conveyed their agreement on the issues of provision of suitable arrangements for health safety and welfare that has sufficient protection for its employees. The respondents have also agreed that the hospitals treat their employees impartially and with no discrimination. What is more, both respondents have neutral perspective on the provision of in-house training.

On the other hand, significant differences have been observed on respondents' perspectives on the rest of ten work place responsibility sub issues. Although the hospital respondents indicated their agreement confidently about their work place responsibility practices, regulatory office leaders were not sure and indicated neutral on various sub issues.

One area where different response was observed is on issues of whether hospitals has a process to ensure that adequate steps are taken against all forms of discrimination both in the workplace at the time of recruitment, hospitals has a work group which is formed to improve the hospital's

impact on society (e.g. social, community health initiatives, TB/HIV care etc.), and hospitals seeks to inspire, support and promote a culture that is people-centered, committed to quality, accountable and corporate in culture. Another sub issues different perspectives uncovered hospitalsactively offers a good work/life balance for its employees, regulatory office and hospital respondents respectively, counseling service provide for staff members regarding performance and discipline matters, the hospital has a variety of formal and informal mechanism to recognize and reward employees (company bonus schemes, long service awards, pension schemes winners etc.).The sub issues such as the hospital has employee morale improvement process, the hospital has encourages employees to develop real skills and long-term careers such us via a performance appraisal process &a training plan, training has been provided by an outside specialist organization or resource person, and hospital consults with employees on important issues have also different perspectives from the two groups of respondents.

These findings show that regulatory office leaders' perception toward work place responsibility activities of private hospitals were significantly different from those of hospital leaders; In general hospital leaders were more favorable to their CSR activities.

Regarding hospitals environmental social responsibilities, the hospital leaders and regulatory officeleaders' perspectives found to be similar on all sub issues. Both groups were not sure and indicated their neutrality on how their respective hospitals address various environmental issues.Respondents of companies and regulatory office groups have been neutral on sub issues pertaining to the hospitals'effectiveutilization ofnatural resources andreduce consumption of non-renewable resources.Respondents of both groupshave also neutral perspective regarding environmental conservation issues such as the hospital'seffort toaddress energy conservation, waste reduction, discharges and emissionsmonitoring,recycling and reuse of materials. Other areas on which respondents have similar neutral perspectives are issues of considering potential environmental impact when acquiring new products and service such as assessing energy usage, recycling or pollution generation, and the hospitals' has implemented segregation and recycling schemes. Concerning the issues of provision of environmental information hospital and regulatory office respondents showed neutral perspective on sub issues such as providing regular voluntaryinformationabout environmental managementtostakeholders, and the hospital

supplies clear and accurate environmental information on its product, services and activities to customers, suppliers and local community.

Although the finding generally proved similarity of perspectives between hospital and regulatory office groups on some issues of hospitals environmental responsibilities, there exists significant difference in the extent to which the two groups indicated their neutrality perspectives.

With reference to the analysis of socio-economic responsibility activities of private hospitals, there were a highly significant difference between the perspectives hospital and regulatory office leaders. However, both favored to similar neutral perspectives on the three sub issues. One area where similar neutral response was observed is the issue of hospitals has an excellent record in involving the community developing links and establishing strong partnership. Other issue both respondents proved neutral perspective is, the hospital support for local sport, art, education, health, cultural and other social activities, and the issue hospitals makes process easier for people who cannot afford have also similar neutral perspectives from the two groups of respondents.

Although the finding generally indicated similarity of neutral perspectives between hospital and regulatory office groups on the three socio-economic responsibility sub issues, there exists significant differences in the extent to which the two groups indicated their neutrality perspectives.

On the other hand, the results also proved different perspectives observed on the rest of socio-economic responsibility sub issues between the two groups of respondents. Even though regulatory office respondents indicated neutral perspectives on six socio-economic responsibility issues, which hospital respondents indicated their agreement.

One area different perspectives was observed is on liaison issues such as hospitals has an open dialogue with the local community on addressing controversial or sensitive issues that involve the hospital (e.g. accumulation of waste outside premises, vehicles obstructing roads or footpaths), and hospital registers and resolve complaints from both internal and external customers where regulatory office respondents indicated neutral perspectives, however hospital respondents indicated their agreement. Another area where different perspectives was observed

is on human resource issues pertaining to hospitals staffs are encouraged to become members of various local voluntary organizations and professional associations and offers training opportunities to people from the local community(e.g. apparent ship, attachment etc.)were regulatory office respondents indicated neutral, however hospital respondents indicated their agreement. And alsodifferent perspectives was proved on philanthropic issues concerning hospitalsinvestincommunitydevelopment(e.g. roads, dams), and donate fund for natural disaster and actively engage in social causes (e.g. fighting against HIV/AIDS etc.)weresocio-economic responsibility perspectives which regulatory office respondents indicated neutral, andhospital respondents indicated their agreement.

The findings evidencedhospital respondents' perception were more positivethan regulatory officerespondents' which were not sure on hospital's socio-economic performances.

In general the major findings proved that regulatory office leaders' perceptions toward CSR activities of private hospitals were significantly different from those of corporate leaders. Hospital leaders'perceptions were more positive to their CSR activities than those of regulatory office leaders. The findings also showed that despite the significant differences in their perspectives, both groups maintained similar knowledge and awareness about CSR which designates a mean score 3.27 and 3.66 hospital and regulatory office leaders respectively in relation to hospitals reporting, and a mean score of 3.86 and 4.03 showedhospital and regulatory office leaders respectively on the subject of voluntary responsibility as a measure of CSR.From the rest of the issues ofknowledge and awareness both groups exhibited a mean score of about 3.8 on one issue, and both groups revealed a mean score of more than 4.03 on the other four issues.This indicates hospitalswere not communicated about hospitals CSR activities to their respective communities. Unlesshospitalsinterconnected to their respective communities and make them alerton their firm's CSR activities, it will have no impact on communities' perception.

The finding revealed that the most common practices of the private hospitals involved were work place responsibilities,The areas where hospitals have a process to ensure that adequate steps are taken against all forms of discrimination both in the workplace at the time of recruitment, The

hospitals have suitable arrangements for health safety and welfare that provide sufficient protection for its employees, and reads employees well without discrimination which both groups generally show their agreement.

5.2 Recommendations

On the basis of the findings and conclusions reached, the following recommendations were forwarded.

Considering the growing importance of social responsibilities in Ethiopia, private hospitals need to pay more attention to both their corporate social responsibilities in general and environmental practices in particular. Private hospitals need to develop and promote better environmentally sound practices, especially in terms of monitoring discharges and emissions that have adverse effect on the environment, by upgrading their technology to an environmental friendly one-like using water treatment plant and smokeless electrical incinerator. They also need to provide clear and accurate environmental information on the type of products, services and activities to stakeholders. There is also a need to assess any potential environmental impacts when acquiring new products and service.

In collaboration with national and regional environmental protection authority, which is established for the objective of formulating policies, strategies, laws and standards, which foster social and economic development in a manner that improves the well-being of humans and the safety of the environment, private hospitals are expected to create more opportunities in the area of fostering sound environmental practices.

These findings of this study also suggest that private hospitals should be role models for the society and responsible business practitioners. They should show the way to lead people to invest for societal interests and establish links between CSR activities. Moreover, they should communicate their societal endeavors so that they could win societal trust and create awareness on their social responsible activities. Doing so, they can address the interest of the regulatory office and acquire positive perception toward CSR initiatives of hospitals.

Both hospital and regulatory office leaders should raise their commitment level to establish links with relevant stakeholders, to enhance the hospitals and the respective regulatory offices collaborative relation. Besides, they should play a major role in improving hospitals CSR

practices, to provide direction and inspiration for CSR initiative through the use of systematic measures .While doing so they have to be economical and their collaboration with other concerned government agencies and authorities could help them a lot.

This research has found out that,in the area of hospitals CSR practices;private hospitals andstakeholders perspectives are purely untouched. Given the prominence of the issue at hand much more studies have to come out and fill the gap of area more solid and tangible findings could made if intense researches are conducted regarding the topic at hand. Further studies for instance in the area of perspectives of patients, internal and other external stake holders are areas which seek for empirical study.

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Appendices

APPENDIX I

ADDIS ABABA UNIVERSITY

COLLEGE OF BUSINESS & ECONOMICS

DEPARTMENT OF MANAGEMENT

MSC IN MANAGEMENT (TOM & OE) PROGRAMME

Questionnaire on Perspectives of Corporate Social Responsibility (CSR) of Private Hospitals in Addis Ababa

Dear respondents, the goal of this research is to investigate and analyze the concept of Corporate Social Responsibility (CSR) from private hospitals perspective. So your genuine and honest response is highly valuable for the success of the research. I would like to assure you that the information you provide will be used only for the purpose of achieving academic award. I present my gratitude for your willingness and time.

General Information: - The participants of this questionnaire can be management personnel who served more than two years in the hospital environment or respective government office.

Demographics of respondents; Please indicate your profile by putting × mark

Gender: (1). Male (2). Female

Work experience in hospital (in yrs.): Occupation/ designation:

(1) 2- 5 years	<input type="checkbox"/>	CEO/Managing Director	(5) Office	<input type="checkbox"/>	<input type="checkbox"/>
(2) 5-10 years	<input type="checkbox"/>	Medical Director	(6) Admin	<input type="checkbox"/>	<input type="checkbox"/>
(3) 10-15 years	<input type="checkbox"/>	General Manager		<input type="checkbox"/>	
(4) Above 15 years	<input type="checkbox"/>	Deputy Director		<input type="checkbox"/>	

(7) Please specify if another _____

Education profile:

(1) Diploma (2) First Degree (3) Masters

(4) Please specify if another _____

Knowledge and Awareness, Workplace responsibilities and environmental issues about Corporate Social Responsibility

Please indicate your answer by putting × mark that best represent how much you agree or disagree **in part A** and the extent to which **the hospital addresses** the following workplace and environmental issues efficiently **in part B** with each of the following statements accordingly.

No A	<u>Knowledge and Awareness</u>	Strongly disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly agree (5)
A1	The hospital must take into account all the characteristics of the patients (e.g. social financial etc.).					
A2	The hospital has economic responsibility as a measure of Social Responsibility.					
A3	The hospital has legal responsibility as a measure of Social Responsibility.					
A4	The hospital has discretionary/Voluntary responsibility as a measure of Social Responsibility.					
A5	The hospital has ethical responsibility as a measure of Social Responsibility.					
A6	The hospital reports on social services.					
A7	Social responsibility is Voluntary in Nature.					
<u>B1</u>	<u>Workplace responsibilities</u>					
B1.1	The hospital has a process to ensure that adequate steps are taken against all forms of discrimination both in the workplace at the time of recruitment.					
B1.2	The hospital has suitable arrangements for health safety and welfare that provide sufficient protection for its employees.					
B1.3	The hospital has a work group which is formed to improve the hospital's impact on society (e.g.social, community health initiatives, TB/HIV care etc.)					
B1.4	Seeks to inspire, support and promote a culture that is people-centered, committed to quality, accountable and corporate in culture.					
B1.5	Actively offers a good work/life balance for its employees.					
B1.6	Counseling service provide for staff members regarding performance and discipline matters.					
		Strongly	Disagree	Neutral	Agree	Strongly

	Workplace responsibilities continued	disagree (1)	(2)	(3)	(4)	agree (5)
B1.7	The hospital reads employees well without discrimination					
B1.8	The hospital has a variety of formal and informal mechanism to recognized and reward employees (company bonus schemes, long service awards, pension schemes winners etc.)					
B1.9	The hospital has employee morale improvement process					
B1.10	The hospital has encourages employees to develop real skills and long-term careers (e.g. via a performance appraisal process, a training plan)					
B1.11	The training has been provided in-house					
B1.12	Training has been provided by an outside specialist organization or resource person					
B1.13	Hospital consults with employees on important issues					
B2	<u>Environmental responsibilities</u>					
B2.1	The hospital utilizenatural resourcesproperlyandeffectivelyto providecheaperand better service					
B2.2	Development and promotion of environmentally sound practices					
B2.3	The hospital addresses energy conservation efficiently					
B2.4	The hospital addresses waste reduction efficiently					
B2.5	The hospital addresses monitor discharges and emissions					
B2.6	the hospital addresses aims to recycle and reuse materials where appropriate					
B2.7	Reduces consumption of non- renewable resources					
B2.8	Provide regular voluntaryinformationabout environmental managementtostakeholders					
B2.9	The hospital supplies clear and accurate environmental information on its product, services and activities to customers, supplies, local community etc.					
B2.10	The hospital considers potential environmental impact when acquiring new products and service (e.g. assessing energy usage, recycling or pollution generation)					
B2.11	The hospital has implemented segregation and recycling schemes					

B3.The extent to which the hospital addresses the following socio-economic issues efficiently.
Please indicate your answer by putting × mark for each of the following statements accordingly.

B3	<u>Socio-economic responsibilities</u>	Strongly disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly agree (5)
B3.1	The hospital has an excellent record in involving the community, developing links and establishing strong partnership					
B3.2	The hospital has an open dialogue with the local community on address, controversial or sensitive issues that involve the hospital(e.g. accumulation of waste outside premises, vehicles obstructing roads or footpaths)					
B3.3	Support local sport, art, education, health,culturalandother socialactivities					
B3.4	Staff are encouraged to became members of various local voluntary organizations and professional associations					
B3.5	Offers training opportunities to people from the local community (e.g. apparent ship, attachment etc.)					
B3.6	Makes process easier for people who cannot afford					
B3.8	Investincommunitydevelopment(e.g. roads, dams)					
B3.9	Hospital registers and resolve complaints from both internal and external customers					
B3.10	Donate fund for natural disaster and actively engage in social causes (e.g. fighting against HIV/AIDS etc.)					

APPENDIX II

Item to scale Correlations analysis of the work place responsibilities

work place responsibilities	Items		Scale B1	Scale B2	Scale B3
The hospital has a process to ensure that adequate steps are taken against all forms of discrimination both in the workplace at the time of recruitment		Pearson Corr.	.442**	.426**	.369**
	B1.1	Sig. (2-tailed)	.000	.000	.000
		N	116	116	114
The hospital has suitable arrangements for health safety and welfare that provide sufficient protection for its employees		Pearson Corr.	.626**	.501**	.426**
	B1.2	Sig. (2-tailed)	.000	.000	.000
		N	117	117	115
The hospital has a work group which is formed to improve the hospital's impact on society (e.g. Social, community health initiatives, TB/HIV care etc.)		Pearson Corr.	.585**	.377**	.340**
	B1.3	Sig. (2-tailed)	.000	.000	.000
		N	116	116	114
Seeks to inspire, support and promote a culture that is people-centered, committed to quality, accountable and corporate in culture		Pearson Corr.	.607**	.480**	.454**
	B1.4	Sig. (2-tailed)	.000	.000	.000
		N	117	117	115
Actively offers a good work/life balance for its employees		Pearson Corr.	.733**	.530**	.454**
	B1.5	Sig. (2-tailed)	.000	.000	.000
		N	117	117	115
Counseling service provide for staff members regarding performance and discipline matters		Pearson Corr.	.734**	.554**	.602**
	B1.6	Sig. (2-tailed)	.000	.000	.000
		N	116	116	114
The hospital reads employees well without discrimination		Pearson Corr.	.580**	.338**	.279**
	B.1.7	Sig. (2-tailed)	.000	.000	.003
		N	116	116	114
The hospital has a variety of formal and informal mechanism to recognized and reward employees (company bonus schemes, long service awards, pension schemes winners etc.)		Pearson Corr.	.743**	.397**	.428**
	B1.8	Sig. (2-tailed)	.000	.000	.000
		N	117	117	115
The hospital has employee morale improvement process		Pearson Corr.	.712**	.397**	.461**
	B1.9	Sig. (2-tailed)	.000	.000	.000
		N	117	117	115
The hospital has encourages employees to develop real skills and long-term careers (e.g. via a performance appraisal process, a training plan)		Pearson Corr.	.716**	.471**	.549**
	B1.10	Sig. (2-tailed)	.000	.000	.000
		N	117	117	115
The training has been provided in-house		Pearson Corr.	.528**	.255**	.312**
	B1.11	Sig. (2-tailed)	.000	.005	.001
		N	117	117	115
Training has been provided by an outside specialist organization or resource person		Pearson Corr.	.685**	.432**	.445**
	B1.12	Sig. (2-tailed)	.000	.000	.000
		N	117	117	115
Hospital consults with employees on important issues		Pearson Corr.	.645**	.438**	.555**
	B1.13	Sig. (2-tailed)	.000	.000	.000
		N	113	113	111

** . Correlation is significant at the 0.01 level (2-tailed).Data source: Surveyresult December,2017

*. Correlation is significant at the 0.05 level (2-tailed).

APPENDIX III

Item to scale Correlations analysis of the environmental responsibilities

environmental responsibilities	Items		B1	B2	B3
The hospital utilize natural resources properly and effectively to provide cheaper and better service		Pearson Corr.	.513**	.618**	.547**
	B2.1	Sig. (2-tailed)	.000	.000	.000
		N	117	117	115
Development and promotion of environmentally sound practices		Pearson Corr.	.539**	.767**	.530**
	B2.2	Sig. (2-tailed)	.000	.000	.000
		N	116	116	114
The hospital addresses energy conservation efficiently		Pearson Corr.	.589**	.811**	.521**
	B2.3	Sig. (2-tailed)	.000	.000	.000
		N	116	116	114
The hospital addresses waste reduction efficiently		Pearson Corr.	.549**	.827**	.377**
	B2.4	Sig. (2-tailed)	.000	.000	.000
		N	117	117	115
The hospital addresses monitor discharges and emissions		Pearson Corr.	.397**	.748**	.358**
	B2.5	Sig. (2-tailed)	.000	.000	.000
		N	116	116	114
the hospital addresses aims to recycle and reuse materials where appropriate		Pearson Corr.	.469**	.773**	.321**
	B2.6	Sig. (2-tailed)	.000	.000	.001
		N	114	114	112
Reduces consumption of non- renewable resources		Pearson Corr.	.573**	.785**	.443**
	B.2.7	Sig. (2-tailed)	.000	.000	.000
		N	115	115	113
Provide regular voluntary information about environmental management to stakeholders		Pearson Corr.	.518**	.733**	.535**
	B2.8	Sig. (2-tailed)	.000	.000	.000
		N	114	114	112
The hospital supplies clear and accurate environmental information on its product, services and activities to customers, supplies, local community etc.		Pearson Corr.	.526**	.817**	.460**
	B2.9	Sig. (2-tailed)	.000	.000	.000
		N	117	117	115
The hospital considers potential environmental impact when acquiring new products and service (e.g. assessing energy usage, recycling or pollution generation)		Pearson Corr.	.521**	.753**	.497**
	B2.10	Sig. (2-tailed)	.000	.000	.000
		N	116	116	114
The hospital has implemented segregation and recycling schemes		Pearson Corr.	.330**	.639**	.259**
	B2.11	Sig. (2-tailed)	.000	.000	.005
		N	117	117	115

** . Correlation is significant at the 0.01 level (2-tailed). *Data source: Surveyresult December, 2017*

APPENDIX IV

Correlations analysis of the socio-economic responsibilities

socio-economic responsibilities	Items		B1	B2	B3
The hospital has an excellent record in involving the community, developing links and establishing strong partnership		Pearson Corr.	.519**	.393**	.746**
	B3.1	Sig. (2-tailed)	.000	.000	.000
		N	115	115	115
The hospital has an open dialogue with the local community on address, controversial or sensitive issues that involve the hospital(e.g. accumulation of waste outside premises, vehicles obstructing roads or footpaths)		Pearson Corr.	.466**	.416**	.649**
	B3.2	Sig. (2-tailed)	.000	.000	.000
		N	115	115	115
Support local sport, art, education, health, cultural and other social activities		Pearson Corr.	.429**	.362**	.697**
	B3.3	Sig. (2-tailed)	.000	.000	.000
		N	115	115	115
Staff are encouraged to become members of various local voluntary organizations and professional associations		Pearson Corr.	.511**	.292**	.688**
	B3.4	Sig. (2-tailed)	.000	.002	.000
		N	114	114	114
Offers training opportunities to people from the local community (e.g. apprenticeship, attachment etc.)		Pearson Corr.	.286**	.248**	.584**
	B3.5	Sig. (2-tailed)	.002	.008	.000
		N	115	115	115
Makes process easier for people who cannot afford		Pearson Corr.	.428**	.450**	.613**
	B3.6	Sig. (2-tailed)	.000	.000	.000
		N	114	114	114
Invest in community development (e.g. roads, dams)		Pearson Corr.	.427**	.381**	.674**
	B3.8	Sig. (2-tailed)	.000	.000	.000
		N	112	112	112
Hospital registers and resolve complaints from both internal and external customers		Pearson Corr.	.492**	.488**	.673**
	B3.9	Sig. (2-tailed)	.000	.000	.000
		N	115	115	115
Donate fund for natural disaster and actively engage in social causes (e.g. fighting against HIV/AIDS etc.)		Pearson Corr.	.594**	.539**	.715**
	B3.10	Sig. (2-tailed)	.000	.000	.000
		N	114	114	114

** . Correlation is significant at the 0.01 level (2-tailed).

Data source: Surveyresult December, 2017

* . Correlation is significant at the 0.05 level (2-tailed).

APPENDIX V

Reliability statistics

Reliability Statistics WPR		Reliability Statistics ER		Reliability Statistics SER	
Cronbach's Alpha	N of Items	Cronbach's Alpha	N of Items	Cronbach's Alpha	N of Items
.883	13	.915	11	.841	9

Data source: Surveyresult December, 2017

APPENDIX VI

Size and distribution of private hospitals in Addis Ababa (2014 /15)

Administrative zone	Private general hospital	Private maternity hospital	Private super-specialty hospital	Total	Total Hospital leaders
Addis ketema	1	0	1	2	6
Arada	2	3	1	6	14
Akakikality	1	1	0	2	5
Bole	4	4	2	10	29
Gulele	0	0	0	0	0
Kolefekeraniyo	1	0	2	3	9
Kirkos	3	1	1	5	15
Lideta	2	1	1	4	11
Nefasselklafto	0	1	0	1	2
Yeka	1	1	2	4	10
Total	15	12	10	37	101

Data source: Addis Ababa and Federal FMHCACA

APPENDIX VII

Size and distribution of regulatory officeleaders

Government Office	Number of Relevant Leaders
Ministry of Health	7
FMHCACA(Federal)	9
FMHCACA(Regional)	9
Addis Ababa Health Bureau	10
Woreda Health Bureau	5
Total	40

Data source: Survey result December, 2017