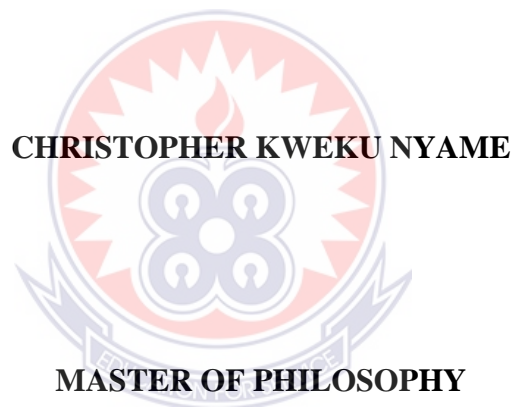**UNIVERSITY OF EDUCATION, WINNEBA**

newspaper coverage of corporate Social responsibility in Ghana: a content analysis of the *Daily Graphic* and the *business and financial times*

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MASTER OF PHILOSOPHY

2024

UNIVERSITY OF EDUCATION, WINNEBA

NEWSPAPER COVERAGE OF CORPORATE SOCIAL RESPONSIBILITY IN GHANA: A CONTENT ANALYSIS OF THE *DAILY GRAPHIC* AND THE *BUSINESS AND FINANCIAL TIMES*

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202121387

A thesis in the Department of Strategic Communication, School of Communication and Media Studies, submitted to the School of Graduate Studies

in partial fulfillment of the requirement for the award of the degree of Master of Philosophy (Strategic Communication) in the University of Education, Winneba
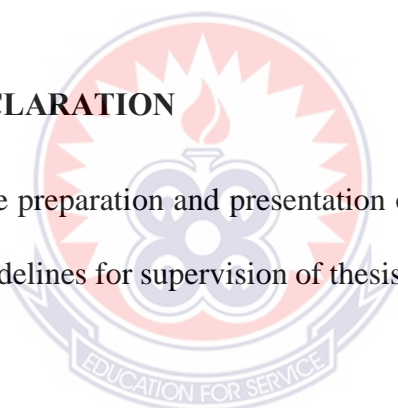
JUNE, 2024

DECLARATION

I, **Christopher Kweku Nyame**, declare that except for the references and quotations which have been duly acknowledged, this thesis is entirely my own original research, and that it has never been submitted in part or in whole for another degree elsewhere.

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SUPERVISOR'S DECLARATION

I hereby declare that the preparation and presentation of this thesis was supervised in accordance with the guidelines for supervision of thesis as laid down by the University of Education, Winneba.

SUPERVISORS' NAME: PROF. MAVIS AMO-MENSAH

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DATE: …………………………………..

ACKNOWLEDGEMENTS

DEDICATION

This thesis is dedicated to the memory of my grandmother, Dorothia Agbeka Nyame.

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ABSTRACT

The study investigated the coverage of CSR in two Ghanaian newspapers – the *Daily Graphic* and the *Business & Financial Times* (*B&FT*). In particular, the study examined the CSR issues the newspapers covered; assessed the nature of stakeholders addressed in the newspapers; and finally, examined the tone used in the CSR coverage in the newspapers. The study employed the qualitative content analysis method, and used 398 CSR stories from both the *Daily Graphic* and the *B&FT*. Guided by the agenda-setting, stakeholder, and agenda-building theories, the study revealed that CSR issues covered in the newspapers were predominantly on health, development, and education. The study also revealed that the stakeholders in both newspapers either served as beneficiaries of CSR activities or as sources used in the coverage of CSR. While stakeholders including community members, customers, shareholders, employees, and suppliers were found to be stakeholders considered as beneficiaries of CSR, company representatives, the media, and academics emerged as the stakeholders used as sources in CSR coverage. In addition, the findings suggest that the two newspapers predominantly employed positive tone in their CSR stories. The study recommends that journalists source their CSR stories from a variety of stakeholders such as CSR activists, environmentalists, government representatives, and policymakers among others to get a better understanding of the true nature of CSR in Ghana.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Corporate social responsibility (CSR) is an important topic in the business world, as there is growing recognition of the effect the activities of corporations have on employees, customers, communities, the environment, competitors, business partners, investors, shareholders, governments, among others (Hohnen, 2007). CSR is a competitive strategy and an important component of sustainable development and, thus, impacts positively on businesses (Freeman, 2011; Wang et al., 2020). Specifically, CSR enhances brand competitiveness, minimises capital costs, and enhances corporate reputation and performance (Freeman, 2011). Aguinis and Glavas (2012), and Bartikowski and Berens (2021) also posit that stakeholder perceptions and behaviours are positively influenced by CSR strategies. According to Hohnen (2007), through CSR, firms can contribute to their own wealth and to overall societal wealth by considering the effect firms have on the world at large when making decisions. CSR denotes the commitment by firms to behave reasonably and responsibly and contribute to local economic development, while improving the quality of life of its employees as well as the local community. It is essentially about companies combining economic, social, environmental and human rights interests for the good of the company, society and other stakeholders, and a way of managing change and reconciling social development with improved competitiveness (European Commission, 2001).

In order to effectively address societal concerns, corporate organisations are motivated to include numerous stakeholders in their decision-making processes (Ajang et al., 2009). Corporate organisations must meet the expectations of each stakeholder group without jeopardising the interests of others (Pfajfar et al., 2022). To meet these varied

expectations with some degree of effectiveness, organisations are obliged to adopt a broader agenda that takes these distinct expectations into consideration (Ajang et al., 2009).

Despite all of the attention given to CSR, there are still a lot of misconceptions around the concept (Freeman & Dmytriyev, 2017). CSR is controversial because those who have given serious thought to why businesses exist or what functions they serve in society have yet to reach a consensus on what the answers are (Cheruiyot & Onsando, 2016). According to Carroll (1979), corporate responsibilities fall into four hierarchical categories, from top to bottom: philanthropic or sometimes called "discretionary" (to "be a good corporate citizen"), ethical (to "be ethical"), legal (to "obey the law"), and economic (to "be profitable") (Lee & Carroll, 2011, p. 116), and whichever category a corporation employs can provide a competitive advantage (Porter & Kramer, 2006; Riddell, 2013). Most organisations, on the other hand, strive for success in all aspects of the 'triple bottom line,' which includes "social, environmental, and economic outcomes" (Marshall, 2005, p. 50).

The lack of consensus on what CSR is also stems from the fact that, although CSR has become a global phenomenon, there are significant intra-regional and country-level variations in practice (Matten & Moon, 2008). Carroll (2008) agrees with Matten and Moon (2008) when he asserts that the contextual nature of CSR and unique socio-cultural experiences cause "divergences of commitment and management practice even in narrow areas of application such as labor standards, environment, human rights" and other sustainable initiatives (p. 41). In Ghana, for instance, CSR started with cultural values and customs, along with religious convictions or faith-based principles (Amo-Mensah, 2022). The Ghanaian sense of communalism is a manifestation of CSR antecedents and is characterised by values like interdependence, humanity, a sense of

belonging, caring for others, among other positive community practices (Amo-Mensah, 2022). According to Dartey-Baah and Amponsah-Tawiah (2011), particular cultural and family expectations were a result of this communalism or culture of connection, which was common throughout Africa, and not only in Ghana. This unity in spirit imposed on others a feeling of moral duty and accountability, which has since developed into corporate social responsibility in Ghana where the wealthy in society supports their community through various forms of service.

According to Dartey-Baah and Amponsah-Tawiah (2011), in developing countries, philanthropy is the focus of most businesses that practice CSR because these countries have social issues such as poor road networks, inadequate hospitals and schools, and poverty, among other pressing issues. This assertion is affirmed by Amo-Mensah (2022) who declared that philanthropy, manifested primarily through donations and charitable giving, is still the most visible manifestation of corporate social responsibility in Ghana. In fact, several other research studies in various countries indicate that, in Africa, there are very few social responsibility practices beyond philanthropy (e.g. Okoye & Nwagwu, 2021; Visser, 2008).

Given that the conceptualisation of CSR as well as its definition is not stabilised after its introduction several years ago (Lee & Kim, 2010), corporations are actively trying to shape the CSR discourse in order to legitimise their practices (Tang, 2012). Researchers examined social responsibility discourse of corporations by analysing corporate texts, such as CSR reports and websites of corporations, using content analysis (e.g. Abukari & Abdul-Hamid, 2018; Amo-Mensah & Tench, 2018; Uysal & Aksak, 2022; Weder et al., 2019). Uysal and Aksak (2022) conducted a content analysis of top global Fortune 500 corporations' CSR messages, probing the companies' CSR communication and pandemic responses. The authors discovered that, even during the

COVID-19 pandemic, corporations put together their COVID-19 responses as part of their ongoing CSR commitment, prioritizing their philanthropic responsibilities over their ethical, legal, and economic responsibilities. Amo-Mensah and Tench (2018) also looked into how Ghana's six global telecommunications networks, that is, Millicom Ghana Limited (Tigo), Expresso Ghana Limited, Mobile Telecommunications Network (MTN) Ghana Limited, Vodafone Ghana Limited, Airtel Ghana Limited, and Globacom (Glo) Ghana Limited, communicated their CSR initiatives on the Internet. The authors examined the context as well as the content of data collected from the websites of the organisations. The study discovered that the firms showcased a commitment to communicating CSR by emphasising ethos which appeals to the corporations' status and authority, rather than logos strategies, strongly implying trustworthy CSR communications.

Other stakeholders such as governments, non-governmental organisations (NGOs), and media play a part in establishing what constitutes CSR (Tang, 2012). Researchers have been examining various stakeholders' social responsibilities to society (Tang, 2012). While government, for example, influences how people see the CSR concept through the making of policy on how CSR should be carried out; the media also contribute to discussions around CSR through their coverage of CSR (Tang, 2012).

Mass media are the mechanical means of communication, such as newspapers, radio, film, television, magazines, used in the delivery of messages from the source to the audience (receiver) (Saragih, 2018), as well as the people who produce them. The media have become one of the most effective and commonly used vehicle for conveying information globally. The media's effectiveness and speed make them a vital tool capable of making positive contributions to nation building or having a negative impact on national development. Zyglidopoulos et al. (2009), for instance, state that the

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media's significance as a crucial stakeholder becomes evident if the media's salience is considered using the Mitchell et al., (1997) framework. It is possible to claim that because the media possesses the three characteristics of power, legitimacy, and urgency, as defined by the framework, the media are the ultimate stakeholders and are therefore the most salient.

Three factors give the media their power. Initially, they inform a large number of stakeholders that do not deal with corporations directly (Deephouse, 2000). Secondly, the media "act not only as vehicles for advertising and mirrors of reality reflecting corporations' actions," but also as active agents shaping information through editorials and feature articles" (Fombrun & Shanley, 1990, p. 240). Consequently, the media's effect comes from their ability to shape the opinions of numerous stakeholders that are involved with corporations (McCombs & Shaw, 1972) as readers become aware of organisations and their activities (Tella, et al., 2018). Third, customers and other stakeholders frequently view the media's portrayal of a company's CSR initiatives as more objective and for that matter reliable (Zyglidopoulos et al., 2009). Even though a company's performance of CSR activities is frequently readily observable, consumers and other stakeholders are unable to access the firm's CSR activities. Additionally, attempts by corporations to reduce this information asymmetry are frequently viewed by consumers as biased because they are filtered through senior management (Siegel & Vitliano, 2007). As a result, opinions expressed by independent third parties about how well companies are doing in terms of corporate social responsibility are more credible in the eyes of consumers and other stakeholders. While Fedderson and Gilligan (2001) contended that activists frequently fulfill this role by offering the public a sort of public good through their ostensibly objective viewpoints on CSR performance, one could counter that the media do so more effectively, particularly in light of their established

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legitimacy (Zyglidopoulos et al., 2009). According to Taylor (2008), for example, the media can be an active participant in CSR negotiations by acting as an independent watchdog of firms' practices, keeping corporations on their toes, and holding them accountable to protect the public interest.

Most countries provide the media legitimacy because they are seen as essential to the proper operation of political institutions and are even dubbed by some as the "fourth branch of government." Their position is also acknowledged as being in accordance with social standards (Amodu et al., 2014). Lastly, the hyperactive media, as Harrison and Freeman (1999) describe them, are always in a state of urgency due to the competition for news.

The media can also enhance or ruin a company's reputation asset. According to Tang (2012), media's CSR engagement can have an upshot of goodwill for stakeholders. The media, thus, play an important role in promoting CSR, as they use their coverage of CSR to define public and corporate agendas by increasing public awareness of CSR issues and emphasising specific aspects of CSR (Tang, 2012).

According to Odunlami and Soremekun (2013), one of the most successful forms of communication is the print media, particularly newspapers. This is because of their special qualities of permanence, exposure, and reader control. Aside from that, legislators, governments, and organisations rely on the print media as dependable conduits to reach their audience and accomplish their communication goals. Ghana's press is dynamic and contributes significantly to the country's sense of national identity and popular culture (pressreference.com, 2002). Newspapers are one of the main information sources that people in Ghana rely on. Newspapers disseminate information in both electronic form and fine print. Analysing information from newspapers is also

relatively feasible than from radio or television. Additionally, compared to other media sources newspapers are easier to access and have better archiving (Lesitaokana & Akpabio, 2014).

1.2 Overview of the Daily Graphic and the Business and Financial Times

1.2.1 The Daily Graphic

The *Daily Graphic* is Graphic Communications Group Limited's (GCGL) flagship and premier newspaper published since October 2, 1950. It is one of the seven publications of the GCGL, the leading and largest newspaper publishing and printing company in Ghana (Sesenu, 2016). The Daily Mirror Group in the United Kingdom founded GCGL in 1950 in the then Gold Coast, with Cecil King Jnr as the organisation's inaugural CEO. It was originally known as the West African Graphic Company Limited (Dzineku, 2018). Following the Gold Coast's independence from Britain in 1957, the company changed its name from West African Graphic Company Limited to Ghana Graphic Company Ltd (Dzineku, 2018).

The company was sold to the Ghanaian government in 1964 for £6,600 by its owners, the Mirror Group. The following year, 1965, the government changed the name of the company from Ghana Graphic Company to Graphic Corporation. Through a legislative instrument known as the Graphic Corporation Instrument, 1971 (LI 709), the company became a statutory corporation in 1971. This was in accordance with Act 232 of the Statutory Corporations Act of 1964 (Dzineku, 2018). In contrast to the local press, the *Daily Graphic* possessed access to foreign funding, advanced technology, operated a more efficient corporate structure, and exhibited superior journalistic proficiency (Hasty, 2002).

The *Daily Graphic* has established a certain niche market because of its unique "house style" (Hasty, 2006). Elites who shape national policy and political decisions are among the *Daily Graphic*'s largest readership countrywide. The Ghanaian Constitution provides for the appointment of the Board Chairman and Board Members, which is carried out by the National Media Commission in cooperation with the Civil Services Secretariat (Sesenu, 2016).

Despite being a state-owned publication, the *Daily Graphic* runs independently in the stables of Graphic Communication Group. From eight pages in 1988 to its present 80 pages, the *Daily Graphic* has increased in size over the past 20 years (Yovonoo, 2016). It dominates the Ghanaian newspaper market, with a daily circulation of about 100,000 copies (Kuehnhenrich, 2012 Cited in Sesenu, 2016). Business, finance, politics, entertainment, sports, development, environment, social issues, and foreign affairs are among the topics covered in the *Daily Graphic*. The *Daily Graphic* has the largest circulation and readership in Ghana (www.graphic.com.gh/about.html). Sesenu (2016) claims that the *Daily Graphic* serves as the information source for some other media outlets, including radio, television, and online.

1.2.2 The Business and Financial Times (B&FT)

The *Business & Financial Times* (*B&FT*) is Ghana's largest business newspaper. When the *B&FT* was founded as a weekly publication in 1989 by Mr. John Hanson, its goal was to become, by 2020, the premier provider of reliable and pertinent business and financial news for Ghana and Africa's business community, investors, legislators, and other media outlets. Everest Ekong, a subsidiary of the Business in Africa Group of South Africa, purchased the paper in 1999, which marked the start of the transformation that brought the paper to its current state. Rebranding, staff reorganisation, and changes

to the size, type, and mast head of the paper were implemented to make it more visually appealing.

Having established a reputation for itself among investors and business people, CEOs of both local and global companies and organisations, decision-makers, and the global community, the *B&FT*, which is currently circulated on a daily basis, has become one of Ghana's top sources of relevant, high-quality business and financial information that spur growth in all of Ghana's economic sectors and beyond. (www.thebftonline.com, 2011).

In an effort to uncover the social side of corporate Ghana and offer a distinctive platform to advertisers looking to get into the hitherto untapped market of socially conscious business community members, the newspaper started publishing the *B&FT* Weekend in recent times. The *B&FT* has also launched an online portal *thebftonline.com* to broaden its readership and provide more information, education, and entertainment to a global audience in this technological era. This portal offers up-to-date business news, as well as aggregated archived material, to both current and potential readers who prefer to access their news online. The print edition of the *B&FT* runs concurrently with the online version, and is distributed through newsstands, vendors, airline and hotel subscriptions, conferences, and fairs. The *B&FT* newspaper is also accessible at Ghana's foreign diplomatic posts.

Over the years, Business & Financial Times Limited has launched a number of new magazines, including *Business Times Africa*, and *Energy Today*. The *B&FT* is also involved in a number of international publications and has affiliates in Nigeria, South Africa, Zimbabwe, Kenya and the UK. The *B&FT* was recognised as a superbrand in 2012 and also picked the award for the Business Newspaper of the Year 2012. The

B&FT editorial content, journalists, and columnists have won numerous prestigious awards both locally and internationally, including the Ghana Journalists Association Awards and Africa's pan-African Re/insurance Journalism Awards. (thebftonline .com/about-us/). It has also organised several domestic and global events, such as a one-day global conference for the Ministries of Finance and Energy regarding the deregulatory measures for the petroleum downstream industry, which ushered Ghana into the petroleum deregulation era. Additional events organised by the *B&FT* include the West African Banking Congress, Ghana Auto Expo, the Best Sector Performance Awards, the Life Assurance Forum, the Ghana Private Medical and Dental Awards, the Most Respected Company and CEO Awards, the Northern Business and Investment Fair, the Western Business & Investment Fair, and the highly recognised annual African Business Leaders Forum. Every year, the *B&FT* also hosts the Ghana Economic Forum (www.thebftonline.com, 2017).

1.3 Statement of the Problem

CSR has been found to be essential in developing and preserving a positive corporate reputation critical to a company's competitive advantage (Park et al., 2014). Additionally, in the ever-evolving world, CSR aids in generating long-term value for society and stakeholders in order to foster sustainable development (Lopez, 2020).

CSR communication has also been found to be critical in the life of a company. According to Verk et al. (2021), CSR communication handles relationships between business and society on behalf of the business in order to deliberately affect the societal context in which a business operates and, as a result, establish an atmosphere that is conducive for improvement in performance. More specifically, by placing a high priority on communicating their social responsibility programs and activities, businesses can create and maintain strong, long-lasting relationships with key

stakeholders, enhance stakeholders' awareness, involvement and trust (Kitora & Okuda, 2017), and also strengthen their reputation (Crane & Glozer, 2016).

Studies have explored CSR communication around the globe. For instance, in the USA, Zhang and Swanson (2006) analysed the content of 84 CSR-related news items and found that 47% was in a positive tone. Pérez et al. (2018) examined a Spanish newspaper for the main groups of stakeholders and CSR topics covered in business news, and found that the most visible stakeholder in media coverage of CSR was the community and the CSR issue with the most media attentions was shareholders' rights. In China, Tang (2012), who investigated CSR coverage in five leading Chinese newspapers, found that public philanthropic contributions to the community were the focus of the majority of news coverage about community stakeholders. In Hong Kong, Tam (2019) examined the representation of sources used in CSR news and discovered that although company representatives were the most quoted in the news coverage, different other groups get their viewpoints conveyed in the news media.

In Africa, Boluwatife and Ayodele (2021) examined the extent to which CSR activities of Nigeria's oil industry were covered by newspapers and found that newspaper coverage of the CSR initiatives of the Nigerian National Petroleum Commission (NNPC) was low and placed more emphasis on news about economic activities.

To determine the state of CSR research in Ghana, Amo-Mensah (2019) reviewed 47 scholarly publications and came to the conclusion that empirical aspects of CSR and marketing research perspectives, such as consumer choices and reactions to CSR have been the main focus of CSR research in Ghana. The study also found that CSR research in Ghana has primarily concentrated on industries such as telecommunications (Anim & Agbemabiese, 2015), banking (Hinson et al., 2016), mining (Yankson, 2010) and

construction (Lichtenstein et al., 2013). For instance, Anim and Agbemabiese (2015) examined the telecommunications sector to explain how CSR impacts consumer buying decisions, while Hinson et al. (2016) examined the banking industry by unearthing consumer tastes and responses to CSR activities.

In the construction sector in Ghana, a study by Lichtenstein et al. (2013) discovered that Ghanaian construction companies prioritized community, infrastructure, and ecological considerations when it came to their CSR initiatives. Dartey-Baah et al. (2015) also used secondary data from 20 firms across six industry sectors to investigate the contribution of corporations' CSR practices to Ghana's national development. Studies on the connection between CSR and organisations' financial success have also been conducted in Ghana, such as the study by Marfo et. al. (2015), which focused on companies listed on the Ghana Stock Exchange.

According to Freyenberger (2013), people frequently rely on information they receive from the media, and form opinions based on such information, even if it is inaccurate. This is because people have grown to trust the media as a dependable source of information (Freyenberger, 2013). Nash et al. (2016) also assert that how the media portrays CSR has a major bearing on CSR efforts because it shapes people's perceptions of organisations. However, while it is evident from the aforementioned that CSR research in Ghana has covered a wide range of sectors, what is clear from Amo-Mensah's (2019) study is that CSR communication, and for that matter the coverage of CSR in the media has not been given enough attention in Ghana. The current study, therefore, seeks to fill this gap by investigating the coverage of CSR in two Ghanaian newspapers by looking to specifically unearth the CSR issues and stakeholders addressed in the newspapers, and determine whether or not CSR is portrayed more favorably in the Ghanaian media.

1.4 Objectives of the Study

The study seeks:

1. to examine the CSR issues covered in the *Daily Graphic* and the *B&FT*.

2. to assess the nature of stakeholders addressed in the *Daily Graphic* and the *B&FT*'s coverage of CSR.

3. to examine the nature of tone in CSR coverage in the *Daily Graphic* and the *B&FT*.

1.5 Research Questions

1. What are the CSR issues covered in the *Daily Graphic* and the *B&FT*?

2. What is the nature of stakeholders addressed in the *Daily Graphic* and the *B&FT*'s coverage of CSR?

3. What is the nature of tone in CSR coverage in the *Daily Graphic* and the *B&FT*?

1.6 Significance of the Study

Ashok (2010) asserts that the coverage that corporate social responsibility (CSR) initiatives of corporations receive in the media can be helpful in shaping companies' corporate image, and companies have found media coverage of their activities even more important because of findings from previous studies that have shown that CSR news significantly affects purchasing intentions of news audience (Bartikowski & Berens 2021; von Sikowski & Muller, 2018). Knowledge on how CSR is covered by the Ghanaian media will, therefore, be useful to corporations and public relations (PR) professionals looking for the best approach to communicate CSR activities to the public, especially because the concept of CSR is not only communicated through the media using direct messages from firms, such as through corporate advertising or press releases, but also by journalists indirectly communicating CSR activities of firms through the writing of news stories about the firms (Lee & Kim, 2010).

In terms of the media's coverage of CSR, several aspects stand out as important: the CSR issues, the nature of stakeholders addressed, and the nature of tone of CSR coverage. Media's coverage of different CSR issues, namely health, environment, education, development, poverty, product/service quality, customer convenience will have an impact on the importance the public accord to these CSR issues. Furthermore, those stakeholders given more coverage in the news are likely to be considered more important by the public, while those stakeholders receiving less attention in the media tend to be relegated to secondary status (Moon & Hyun, 2009); and it is important to examine the tone of CSR coverage because that will inform PR practitioners to ascertain the accurate tone for communicating CSR issues to the public.

Put succinctly, the resulting analysis of the investigation of the coverage of CSR in the Ghanaian media can provide important conclusions for mass media and consumers among other stakeholders. Again, this study enriches the field of CSR communication, especially in Africa and for that matter Ghana. Although this study examined only the content of media on CSR and not the effect of the content, the findings from this inquiry should help with subsequent research on effects of media coverage of CSR.

1.7 Scope of the Study

The following delimitations are important in order to establish the boundaries of this study. This study focused on investigating the media coverage of CSR. However, the research was limited to the Ghanaian situation by examining newspapers in Ghana. Specifically, the researcher studied the *Daily Graphic* and the *Business and Financial Times* (*B&FT*) newspapers with the aim of examining the CSR issues covered in the newspapers, the nature of stakeholders addressed, and the nature of tone in the CSR stories. The selection of the two newspaper organisations was because they are leading newspapers in the country, especially when it comes to business news. A 2018 GeoPoll

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survey revealed that the *Daily Graphic* is the most popular daily newspaper in Ghana, with 1.5 million readers every day and a daily circulation rate of over 100,000. Additionally, the study revealed that the *Business and Financial Times* (*B&FT*) is Ghana's biggest newspaper in terms of business news.

The selection of these two newspapers enabled the researcher to collect credible and reliable information on how the newspapers cover CSR. Since it was cumbersome to consider all editions of both the *Daily Graphic* and the *B&FT*, the study focused on the coverage of CSR in the newspapers from January 2020 to December 2021, as it provided current insight into the nature of coverage of CSR in the Ghanaian media.

1.8 Organisation of the Study

This work is organised in five chapters. The first chapter introduces the study by highlighting the background to the study, statement of the problem, the research objectives and research questions that underpin the study, the significance and scope of the study, the organisation of the study and chapter summary.

Chapter two, which is the literature review, discusses the theories that underpin the study and the empirical review of literature that relates to this study, that is, newspaper coverage of CSR in Ghana. Chapter three focuses on the methodology employed in this study. In this chapter, the research design, research approach, sampling technique and sample size, data collection tool and procedure, unit of analysis, method of data analysis as well as ethical considerations are discussed.

Chapter four embodies the findings and discussion of the study. Here, the data obtained from the research field is presented, analysed and the results discussed. The fifth and final chapter of the study summarises the study and draws conclusions to the study. Recommendations for further studies are also presented in this chapter.

1.9 Chapter Summary

Chapter one gave a general overview of CSR and CSR communication as a way of introducing the research. It is obvious that CSR is relatively a new concept, especially in the African context and for that matter Ghana. The problem, however, is that little has been done in research on the coverage given to stakeholders of corporations by the Ghanaian media in their publications of CSR, and the nature of tone in CSR coverage in the Ghanaian media. This is because how the media, who play an indispensable role in the dialogue around CSR (Zhang & Swanson, 2009), and other stakeholders conceptualise and communicate CSR would help communication scholars, for instance, understand organisations' social and ethical performances. This study will, therefore, add up to the minimal literature on CSR communication in the Ghanaian media. The next chapter, chapter two, reviews related literature on the subject of study.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter presents a review of related literature, especially in coverage of corporate social responsibility (CSR) in the media. First, I will do an overview of CSR and the media before delving into the empirical review of related literature. The chapter also outlines the theories that underpin the study. The study employs Agenda-Setting Theory, Stakeholder Theory, and Agenda-Building Theory to examine the CSR issues covered in the newspapers, the nature of stakeholders addressed in the newspapers, and the nature of tone in media coverage of CSR.

2.1 An Overview of Corporate Social Responsibility

CSR is well established as a facet of the reality of today's business world. Doing good is now widely recognised as being a part of doing well as a company (Kesavan et. al., 2013; Rosamaria & Robert, 2011). This is because corporations benefit the most from CSR activities: CSR improves a company's reputation, develops consumer loyalty, contributes to product differentiation, attracts and keeps competent employees, and fosters support from the community for the company (Yan, 2011; Patino et al., 2012).

In spite of the increasing concern about CSR in the present global economy, there is no consensus on its definition (Carroll, 1999). This is due to the fact that, in an effort to clarify what the heavily discussed topic of CSR actually entails (Amponsah-Tawiah & Dartey-Baah, 2011), numerous scholars have proposed various definitions (Ajang & Bertrand, 2009). Bowen (1953) defines social responsibilities as the obligation of businessman to pursue those policies, to make those decisions, or to follow those lines of action that are desirable in terms of objectives and values of our society. World Business Council for Sustainable Development (WBCSD) also defines CSR as the

"continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large" (WBCSD, 2000, p. 6). According to European Commission (2001), CSR denotes the commitment by firms to behave reasonably and responsibly and contribute to local economic development, while improving the quality of life of its employees as well as the local community and essentially, about companies combining economic, social, environmental and human rights interests for the good of the company, society and other stakeholders, and a way of managing change and reconciling social development with improved competitiveness.

Enderle and Tavis (1998) are of the opinion that CSR swings between two extremes – the market concept and the socially oriented approach. CSR, therefore, goes beyond legal obligations to incorporate moral obligations expected from organisations towards the communities from which they tap their resources. Carroll's (1979) four-part definition of CSR appears to somewhat simplify a field characterised by complexities and distinctions, as follows: "the economic, legal, ethical and discretionary expectations that a society has of organisations at a given point in time" (p. 500). Further, Carroll (1983) gives a broad outlook of the concept by defining it as "the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive. To be socially responsible means that profitability and obedience to the law are foremost conditions when discussing the firm's ethics and the extent to which it supports the society in which it exists with contributions of money, time and talent" (p. 608).

The above definitions of CSR confirm the divergent nature of the concept. However, all the definitions stress the interconnections among the economic, environmental, and

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social aspects and impacts of an organisation's activities. Lei (2011) analysed the evolution of CSR definitions and maintained that the areas of focus in the analysed definitions are sustainability and social obligations like economic, legal, ethical and discretionary responsibilities. Shafiqur-Rahman (2011) also gave a ten dimensional CSR definition, which gives a full summary of all issues mentioned in various definitions of CSR. They include obligation to the society, stakeholders involvement, improving the quality of life, economic development, ethical business practice, law abiding, voluntariness, human rights, environmental protection, and transparency and accountability. Dahlsrud (2008), on his part, analyzed 37 definitions used by researchers on CSR and concluded that they are based on five dimensions: environmental, social, economic, stakeholder and voluntariness/charity dimension, with voluntariness standing out among these five dimensions.

Carroll (1991) makes a distinction between different kinds of organisational responsibilities, referred to as a firm's 'pyramid of CSR'. The pyramid implies a hierarchy of responsibilities moving from economic and legal through more socially oriented ones of ethical and philanthropic responsibilities. Carroll (1991) argues that business institutions are basic economic units in society and have a responsibility that is economic in nature or kind. The economic responsibility is the most fundamental responsibility of a firm, which reflects the essence of a firm as a profit-making business organisation. Economic responsibility implies that society expects business to produce those goods and services demanded and make a profit as an incentive or reward for the business' efficiency and effectiveness. The legal responsibilities entail expectations of legal compliance and playing by the "rules of the games". From this perspective, society expects business to fulfil its economic mission within the framework set forth by the society's legal system (Jamali et al., 2008). Crane and Matten (2007) further add that

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all companies attempting to be socially responsible are required to follow the law. According to Schwartz (2011), the ethical responsibilities embody those standards, norms or expectations that reflect a concern for what consumers, employees, shareholders and the community regard as fair, just or in keeping with the respect or protection of stakeholders' moral rights. Therefore, society expects corporations to act ethically towards its stakeholders (Crane & Matten, 2007).

Philanthropic responsibilities involve the corporation's willingness to enhance the quality of living of their stakeholders through charitable donations and organisational support that are entirely voluntary and seen as desirable by society. The philanthropic responsibilities are sometimes on the same level as ethical. However, the difference is that it is not seen as unethical behavior if a business does not contribute its money to humanitarian programs (Carroll, 1991).

Kotler and Lee (2005) also identify six major initiatives under which most CSR related activities fall, generating a positive impact on the corporation. Firstly, corporations provide funds, in-kind contributions or other corporate resources to build awareness and concern for social cause or to support fundraising, participation or volunteer recruitment for a cause. Secondly, corporations commit to donating a percentage of revenues to a specific cause based on product sales. Thirdly, corporations support the development and/or implementation of a behavior change campaign intended to improve health, safety, the environment or community well-being. Fourthly, corporations directly contribute to charity or causes in the form of cash donations and/or in-kind services. Fifthly, corporations support and encourage retail partners and/or franchise members to volunteer their time to support local community organisations and causes. Finally, corporations adopt and conduct discretionary business practices

that support social causes to improve community well-being and protect the environment (Kotler & Lee, 2005).

Different societies have different ways of expressing the relationship between business and society (Cheruiyot & Onsando, 2016). As a result, depending on local factors such as culture, environmental conditions, and regulatory framework, the meaning and value of CSR may vary (Galbreath, 2006). Accordingly, different cultures will espouse different values, norms and traditions, leading to lack of universal CSR position even though the concept of CSR has appeared in numerous research studies. CSR is crucial in Africa and other developing countries because of the high expectations placed on businesses, as well as the fact that basic human needs such as food, shelter, education, health, security, and employment are prioritized (Cheruiyot & Onsando, 2016). Although some African countries have made significant progress in CSR (Amponsah-Tawiah & Dartey-Baah, 2011), CSR practices in African countries appear to be dominated by social/philanthropic issues including charitable donations and corporate support for education and health (Amo-Mensah, 2019), drawing heavily on Africa's "deep-rooted indigenous cultural traditions of philanthropy" (Visser, 2008). Low per capita income, a weak currency, capital flight, low productivity, and low savings, among other issues, make it nearly impossible for indigenous businesses in Africa, the majority of which are engaged in retail and the manufacturing of primary commodities, to engage in social activities (Amponsah-Tawiah & Dartey-Baah, 2011).

2.2 CSR Issues and Media Coverage

The media do influence corporate social responsibility (CSR) initiatives (Nash et al., 2016) and can enhance or ruin a company's reputation asset. Media's CSR engagement can have an upshot of goodwill for stakeholders (Tang, 2012). Evidence from research indicates that people's opinions about an organisation are largely shaped by what is

reported by the media (Nash et al., 2016) as readers become aware of that organisation and its activities (Tella et al., 2018). Media cover a number of CSR issues as evidenced by a handful of studies that have investigated CSR issues covered in the media. Hamilton (2003) discovered that community, environment, and health were the top three topics that CSR worldwide concentrated on. The study discovered the following regional differences in the topics raised in CSR stories: Stories from Africa garnered more attention regarding AIDS, and human rights topics were covered more frequently in European and North/South American news sources. Hamilton (2003) contends that between 2001 and 2002, there was a rise in the mention of corporate governance in CSR articles, particularly in North and South America. It was more common for North/South American or European outlets to highlight protest. 36% of stories from North and South America and 21% of news from the Middle East and Africa mentioned profits. Additionally, articles from North and South America were more likely to mention business ethics. The percentage of stories mentioning implementation issues, such as annual reports, was greater in Europe. Accounting and codes were mentioned more frequently in North and South American news outlets. Reports from the Middle East and Africa or Asia/Pacific regions named the UN as an actor more frequently.

In their survey of UK media practitioners, Tench et al. (2007) asked journalists to indicate which kinds of stories they would cover. The authors discovered that it was unlikely that CSR activities like upholding the law, adjusting to the needs of stakeholders, and carrying out social obligations would be covered; nevertheless, charitable endeavors, community service, and environmental initiatives most certainly would (Tench et al., 2007). This bolsters Zerk's (2008) claim that the media is largely responsible for the erroneous perception that CSR consists solely of taking care of the

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community and the environment. Concerns about ethical workplace practices, product quality, and corporate governance were probably going to be covered adversely.

Pérez et al. (2018) also found that the issues of CSR that received the most media attention were shareholders' rights, economic development programs, job creation and stability, and product development to cater for the needs of disadvantaged customers. The results specifically showed that shareholder rights (n = 48, 18.1%), job creation and stability (n = 27, 10.2%), economic development programs (n = 24, 9.1%), and the development of products to meet the unique needs of the disadvantaged (n = 19, 7.2%) were the most visible CSR issues in Spain.

Toker and Tat (2018) conducted an analysis of Turkish press news stories, drawing comparisons and conclusions regarding how CSR was portrayed in the stories. The authors carried out a content analysis of 73 news stories published in 2015 by the prominent mainstream Turkish newspaper, *Hürriyet*, which mentioned the terms "social responsibility and corporate social responsibility." They discovered that the word "CSR" was only widely used by economic actors, despite their efforts to popularize it throughout society. Toker and Tat (2018) further mentioned that, in order to raise public awareness of the issue, non-governmental organisations (NGOs) hosted CSR events and awards. Additionally, in an effort to commit the term to the collective social memory, CEOs and other company directors attempted to include CSR-related projects in their media interviews. The phrase "corporate social responsibility" was not widely used in Turkish media, therefore, it was mostly covered on certain newspaper pages by individuals with an interest in economy and often included female bylines. According to the authors, when CSR was highlighted in the news, NGOs or athletes were the second most frequently mentioned actor group.

Toker and Tat (2018) claim that, in contrast to corporate social responsibility, the second phrase, "social responsibility," is a more generic one, and that it was covered extensively and in several daily sections, especially the sections of the local news that focused largely on student projects involving social responsibility and educational endeavors (high schools and universities). With significantly more media coverage, the concept of "social responsibility" appeared to be a more widely accepted idea among the general population. The media's increased focus on educational institutions and NGOs over corporations and their CSR initiatives was mostly due to the issue of social responsibility being primarily dominated by these institutions.

CSR was examined by Zhang and Dong (2021) based on articles published in popular English newspapers in the UK, USA, mainland China, and Hong Kong. Data were taken from news stories about corporate social responsibility that were archived in the LexisNexis database between 2000 and 2016. 4,487 CSR-related stories from business and non-business news sources were analysed using a computer-assisted content analysis (Latent Dirichlet Allocation) under the theoretical framework of agenda setting. The authors compared the most important CSR issues in each country or region using analysis of variance. The results showed that, as suggested by earlier research, the news conveys a range of CSR issues that are either in line with or go beyond the definition of CSR as stated in corporate CSR reporting, and that there are differences in the coverage of CSR in business and nonbusiness news sources.

Tang's (2012) study in China found that public philanthropic contributions to the community were the focus of the majority of news coverage about community stakeholders. The following CSR themes, which related to public philanthropy, were categorised in descending order of frequency: environment conservation, contribution to primary and secondary education, disaster relief, arts and culture, health and

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disability, development and poverty reduction, contribution to higher education, and sports. Offering job opportunities was highlighted as the company's top duty to the employee stakeholder, followed by equal opportunities, health and safety, employee development, and employee welfare. The study also discovered that product quality and product safety were the two duties highlighted when customers were the stakeholders.

According to Tang (2012), China's leading newspapers have yet to play an active role in facilitating a social dialogue about CSR, as their CSR reporting frequently adopted an uncritical approach, allowing corporations and the government to dominate the journalistic discourse on CSR.

On their part, Cook et al. (2018) compared CSR communication by companies and the business press, otherwise known as "how we see ourselves" vs "how others see us" using NVivo content analysis. The authors found that, while the business press communicate more about legal and ethical activities of companies, companies communicate more about their economic and philanthropic activities. Their study further revealed that companies and the business press communicated similarly about individual CSR. Cook et al. (2018) also found that organisations communicated more about organisational topics, and the business press communicated less about societal topics.

2.3 CSR Stakeholders and Media Coverage

Stakeholders play a significant role in a company's value creation process. When stakeholders of an organisation are treated well, they develop positive attitudes and behaviors towards the organisation. For instance, customers buy more products or services, communities provide tax breaks or other incentives, financiers provide better financial terms, shareholders buy more stock, and employees work hard and remain

loyal to the organisation, even during difficult times (Harrison et al., 2015). Some individuals, groups, and organisations are easily defined as stakeholders due to their direct involvement in the firm's value creation processes. These stakeholders, which include employees and managers, shareholders, financiers, customers, and suppliers are referred to as primary stakeholders or legitimate stakeholders (Phillips, 2003). In other words, the primary stakeholders consists of those who influence the survival of the organisation in a direct manner, and whose continuous participation keep the organisation surviving. However, frequently, other stakeholder groups, such as communities, special interest or environmental groups, the media, or even society as a whole, are seen as stakeholders of corporations. They are known as the secondary stakeholders. A number of studies that have been conducted across the world on CSR coverage in newspapers have looked at the stakeholders discussed in the publications.

Moon and Hyun (2009) analysed news stories and press releases in order to identify the salient stakeholders in corporate press releases and media coverage regarding selected Fortune 500 companies. The authors also sought to look for any correlations between the salient stakeholders in press releases and the salient stakeholders in media coverage. The study, which was underpinned by stakeholder theory, collected and examined news articles from two well-regarded American newspapers that are frequently used for media research: *The New York Times* and *The Washington Post*. A total of 269 news articles were gathered, 146 of which came from *The New York Times* and 123 from *The Washington Post*. With regard to stakeholder salience in the newspaper stories, the investigation revealed that shareholders were the stakeholders most often referenced in news stories at 33%, and customers were the second most frequently mentioned stakeholder in news stories at 21%.

Moon and Hyun's (2009) study also revealed that government was the third most frequently mentioned stakeholder at 18%, followed by employees at 14%. Community stakeholder (10%) and suppliers (4%) were the least mentioned stakeholders in Moon and Hyun's (2009) study. According to the authors, how particular stakeholders appeared varied based on the topic of news items. They, for instance, found that customers were the most frequently mentioned in the newspapers (64%) when it came to a new product or service, and that government was the stakeholder group most often discussed in news reports (48%), when conflict was the primary subject.

Pérez et al. (2018) evaluated the 2015 journalistic discourse on CSR by examining the content of *Expansión*, the leading business newspaper in Spain. The researchers searched through the newspaper's online database to find the CSR news stories published by the newspaper from January 1 to December 31, 2015. They collected and analysed a total of 265 CSR articles related to companies listed on the Spanish Stock Market. Pérez et al.'s (2018) study revealed that the four most important stakeholder groups for the media are the community, customers, shareholders, and employees. Specifically, Pérez et al.'s (2018) study discovered that the community (n = 70, 26.4%) was the stakeholder with the most visibility in media coverage of CSR, followed by shareholders (n = 54, 20.4%), customers (n = 63, 23.8%), and employees (n = 44, 16.6%). Less commonly discussed stakeholders in Spanish business news were regulators (n = 14, 5.3%), partners (n = 9, 3.4%), corporate governance (n = 9, 3.4%), and multiple stakeholders (n = 2, 0.8%).

Tang (2012) investigated the CSR coverage in five leading Chinese newspapers: one national newspaper and four local newspapers. CSR articles in the newspapers were found by searching online databases using the search terms corporate social responsibility, corporate citizenship, and social responsibility. Theories of agenda

setting, framing, and agenda building guided the research. A total of 814 news articles were identified, and systematic sampling was conducted to choose 50% of the news articles to be included in the content analysis. The study revealed that community was the most salient stakeholder (n=195, 48%) in the newspapers as far as their coverage of CSR was concerned. Community stakeholder was followed by employee stakeholder (n=105, 25.9%), and customers (n=86, 21.2%). Tang's (2012) study discovered that suppliers (n=13, 3.2%) and shareholders (n=10, 2.5%) were less frequently mentioned stakeholders in Chinese newspapers.

Hamilton (2003) examined media coverage of CSR, and found that reporters from different nations and media outlets have different priorities when it comes to issues, stakeholders, motivations, and implementation in CSR reporting. With regard to the salience of stakeholders, Hamilton (2003) found community, employees, shareholders, investors, managers and customers as the most discussed stakeholders in the CSR stories. Another finding from Hamilton's (2003) study indicated that there were regional variations in the stakeholders covered in CSR stories. According to the study, in North and South America, one-third of CSR articles referenced shareholders; in Asia/Pacific and the Middle East/Africa areas, however, shareholders were cited less frequently. Again, 40% or more of all CSR stories worldwide featured some form of government. The author also discovered that stories with North and South American origins tended to feature CSR activists.

There have been instances when the media have addressed stakeholders as sources used in the coverage of CSR. To know the stakeholders used as sources in the coverage of CSR, one needs to examine the stakeholders that have successfully put their stories in the news. Examining whom reporters choose to quote in news stories could shed light

on whose voices get heard and whose interests are represented (Burch & Harry, 2004). The sources cited by various publications are indicative of their priorities for sourcing.

Business news media and their corporate sources have been found to have a strong relationship. Grümberg and Pallas (2013), for instance, employed qualitative and ethnographic analysis to examine how public relations practitioners and financial analysts from Swedish corporations contributed to and took part in the production of business news during the release of quarterly figures from corporations on the Stockholm Stock Exchange in 2006. This was done in order to test the embedded nature of news production in business news organisations. Given that corporate sources such as public relations professionals were given the chance to actively participate in the news process and the final outcome of news, the authors found that news creation did go outside the newsroom when compared to traditional news organisations, adding that producing business news, in the end, amounted to nothing more than recycling content from these external sources.

In line with the findings by Grümberg and Pallas (2013), Davis (2000) discovered that business news has the opposite tendency from traditional journalists in terms of maintaining independence from corporate sources such as public relations professionals. Corporate sponsorship of business news outlets in the form of large amounts of advertising encourages business journalists to respond by presenting these corporations as prominent sources and incorporating their corporate interests into the coverage of business news. This situation is significantly different from general publications with business sections since, according to Carroll and McCombs (2004), business news coverage is typically given low priority in most newspapers and lacks the depth found in business-specific media.

A study by Sumpter and Braddock (2002) also revealed that newsmakers frequently select sources that have ties to corporations, governments, and social groupings. As a result, some organisations have greater influence over how their opinions are heard due to newsmakers' choice of sources. According to Powers and Fico (1994), reporters choose reliable and informed sources for their stories. Mencher (2008) also contend that sources and opposing viewpoints are utilized by journalists to assist their audience in making decisions regarding an issue because they are unable to independently confirm all of the facts and judgments of the issue.

A study by Bowd (2015) in Australia revealed that regional newspapers' sourcing of stories from women have steadily become more prevalent. Ryfe and Kemmelmeier (2011) also studied the citing habits of five US newspapers during the shift to modern news (1876-1916). The researchers discovered that although these newspapers varied in terms of size, geography, and political leanings, trends in their quoting practices followed a rather similar trajectory, and that the newspaper quoting habits were showing some tendencies, such as using more quotes and favoring particular sources when discussing particular subjects.

Tam (2019) examined the representation of sources used in CSR-related news, specifically the sources cited and usage patterns of sources. Tam (2019) discovered that different groups get their viewpoints conveyed in the news media and that although corporate sources such as company representatives were the most quoted in the news coverage, company representatives or corporate sources are not always the most powerful voice in CSR. Tam (2019) reports that NGOs, government representatives, and industry experts were the most often referenced for negative comments in the news coverage. In total, 16 categories of sources were identified, including: business partners, NGOs, participants (in CSR activities), customers, celebrities, professionals,

government representatives, professors, analysts, and awarding bodies, among others. The study also discovered discrepancies in the frequency of citing different sources, the tone attributable to those sources, and the selection of sources concerning different CSR issues.

The study by McDaniel et al. (2018) which examined how the tobacco industry was covered by US media also revealed that local newspapers carried the majority of the coverage, and the most frequently reported CSR initiatives were those unrelated to tobacco, with non-controversial beneficiaries. The study found that proponents of tobacco regulation were seldom quoted as sources and seldom wrote opinion articles. The exclusion of advocates of tobacco regulation from media coverage is a wasted opportunity to influence public opinion about the harmful effects of tobacco industry CSR on public health. According to the authors, it may be especially helpful to refute the media's portrayal of tobacco corporations as morally upright businesses that carry out good actions in the South, where smoke-related illnesses are most prevalent.

2.4 Tone of CSR Coverage

Zhang and Swanson (2006) and Tang (2012) assert that media tone is one of the crucial attributes of second-level agenda setting in media studies, and a number of studies have investigated the media for the tone they employ in covering CSR. Balkhi and Tench's (2009) study had the media conceding that they were likely to positively (66%) cover CSR, but when asked to name the 'story' they most usually covered, the tone was negative (32%) and revolved around themes of irresponsibility. As a result, the UK media presented a paradox, in that, although they consistently reported on corporate negligence and highlighted unethical business practices, they were willing to cover more positive or encouraging perspectives on CSR.

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Zhang and Swanson (2006) also found that 47% of CSR-related news was in a positive tone after analyzing the content of 84 items published in January and February 2005 from 33 US media and 18 international newspapers. Buhr and Grafström (2007) claimed that the *Financial Times* mainly portrayed CSR in a positive light. On their part, Furey et al. (2019) content-analysed major business news outlets and general newspapers with business sections in the USA in order to investigate how corporate social responsibility was portrayed in business news and the tone in which CSR was covered both before and after the economic crisis. As the theoretical foundation for the study, the authors used agenda setting, framing, and agenda building. The findings showed that business journalists are currently adopting a more unbiased stance. Furthermore, corporate sources did not help trigger a rise in the positive tone of post-crisis reporting of CSR, suggesting that they may have less of an agenda-setting power over business news following the recession, indicating that instead of enhancing corporate reputations, business journalists are becoming more cautious. Frig et al.'s (2018) analysis of the media tone on corporate social responsibility issues in business news was consistent with earlier studies. Frig et al. (2018) found an overwhelming 74% of the articles to be positive.

The study by Pérez et al. (2018) in Spain again discovered that while the majority of business news portrayed CSR positively (n = 194, 73.2%), mixed (n = 14, 5.3%) and negative (n = 57, 21.5%) discussions of CSR issues were less common. The results showed that Spanish media covered corporate social responsibility (CSR) primarily in a celebratory manner, praising businesses for their dedication to stakeholders rather than criticizing their CSR performance. These findings were clearly consistent with earlier research (Tang, 2012; Zhang & Swanson, 2006).

Zhang and Dong (2021) discovered that mainland China, Hong Kong, the US, and the UK all had positive tone of CSR in news coverage. Nonetheless, the study revealed that mainland Chinese newspapers portrayed CSR in a more positive light than those in Hong Kong and the other two Western nations, arguing that their varying stages of CSR development could be the reason. As per Moon and Shen (2010), CSR made its way to China at the start of the twenty-first century, and that the government soon began to take notice of and encourage CSR initiatives among Chinese companies. Consistent with the findings by Zhang and Dong's (2021) study, a study in China by Tang (2012) found that most news articles on CSR (67%) adopted a positive tone in Chinese newspapers. The study also revealed that the second largest group of articles (19.7%) had either a neutral or mixed tone, with only 54 articles (13.3%) adopted a negative tone.

McDaniel et al. (2018) content analysed 649 news articles in the US to investigate US media coverage of tobacco industry CSR. The study revealed that there was a positive tone to the coverage of CSR and that media articles published in the South, which is home to major tobacco company headquarters, were more likely to have a positive tone than those published in the West. The positive tone, revealed in this study by McDaniel et al. (2018) as the predominant tone employed in media coverage of tobacco industry CSR is consistent with majority studies that focused on all industries, suggesting that the tone employed by the media in covering CSR is not defined by the industry involved.

It is evident from the literature reviewed above that previous studies have found community as the major stakeholder discussed in the media, and companies' responsibilities towards communities in the form of public philanthropy as predominant CSR issues in the media. Evidence from the reviewed literature also suggests that the

media employed a largely positive tone in CSR news coverage. However, there is a significant variation in the samples used in the aforementioned studies and the present study. Again, the aforementioned studies on CSR coverage in the media, unlike the present study, were conducted outside Africa and for that matter Ghana. The present study is analysing CSR coverage in two Ghanaian newspapers, that is, the *Daily Graphic* and the *B&FT* from January 2020 to December 2021.

2.5 Media Coverage of CSR in Africa

African media have been investigated for their coverage of CSR in the past. McDaniel et al. (2018) explored newspaper coverage of tobacco industry's CSR initiatives in Africa in order to ascertain whether and how the tobacco industry's CSR initiatives were communicated to the public and policymakers, The volume, type, source, slant, and content of the coverage—as well as the existence of tobacco control or tobacco interest themes—were all examined by the writers. According to the research, most news reports only relied on tobacco industry representatives as news sources, and gave tobacco industry a favorable CSR coverage. News articles were less likely to have a favorable coverage when public health voices and tobacco control themes were included, suggesting that there is a base upon which to construct advocacy activities in the media.

Boluwatife and Ayodele (2021) examined the extent to which CSR activities of Nigeria's oil industry were covered by a subset of newspapers, the guidelines followed by these publications when reporting on these activities, and the topics that these publications most frequently covered in their stories about Nigeria's CSR initiatives. In this study, content analysis was conducted using multi-stage and purposive sampling strategies. The study involved an analysis of the 2016 editions of *The Guardian*, *The Nation*, *Vanguard*, and *Punch*. The Statistical Package for Social Sciences (SPSS) and

Chi-Square were used to examine the data that was gathered using the coding sheet. The findings of the research revealed that newspapers coverage of the CSR initiatives of the Nigerian National Petroleum Commission (NNPC) was low, placing more emphasis on news about economic activities and providing only moderately in-depth coverage of other topics. The results of the study also showed that news reports about NNPC's CSR initiatives only made up 11.1% of the total number of CSR stories, which is a very low reporting rate.

In a Ghanaian study on CSR coverage in the print media, Tella et al. (2018) examined the role press reports on CSR play in the reputation-building of two telecommunications companies (MTN and Vodafone). The authors used content analysis method to gather data from the *Daily Graphic* and the *Business and Financial Times* (*B&FT*) newspapers. The researchers assessed texts, the placement of texts, and photographs in each CSR story in order to draw inferences regarding how the stories enhanced the reputation of MTN and Vodafone. Tella et al. (2018) found that 102 CSR stories were published by the *Daily Graphic* and the *B&FT* at 40.2 and 59.8 percent respectively from January 2015 to December 2015. The results of the analysis also showed that over four-fifth (82.9%) of the CSR stories about MTN and Vodafone in the *Daily Graphic* and nearly four-fifth of the CSR stories published in the *B&FT* had a favorable tone. The analysis, thus, unequivocally demonstrates that the treatment of CSR articles of MTN and Vodafone by both the *Daily Graphic* and the *B&FT* newspapers was predominantly positive, and made some significant contributions to the enhancement of the reputation of MTN and Vodafone. Most of the stories were, however, published on the inside pages, with not more than two stories existing on the front pages in each case. This prompted the authors to suggest that the telecommunications companies

upgrade their credential in terms of the impact their CSR activities make on their audiences.

The works reviewed above were based in the newspapers in their respective jurisdictions. It important to note that while most of the works employed some theories in common, there were equally some differences as far as the theories employed by some of the studies are concerned. Agenda-setting theory stands out as the theory that is common to all the works reviewed in this study. For instance, while Tang (2012) employed agenda setting, framing, and agenda building theories, Tella et al. (2018) underpin their study with stakeholder theory, media dependency theory, agenda-setting theory and agenda-building theory. Informed by the theories used in the works by Tang (2012) and Tella et al. (2018) among other works in literature, the present study is guided by stakeholder theory, agenda-setting theory and agenda-building theory.

Again, from the reviewed literature, Tella et al. (2018) appears to be the only study conducted in Ghana on CSR coverage in the mainstream media, specifically newspapers. While Tella et al. (2018) examined the role press reports on corporate social responsibility (CSR) play in the reputation-building of two telecommunication companies (MTN and Vodafone) in Ghana, the current study aims at investigating how the newspapers in Ghana cover corporate social responsibility, specifically the stakeholders and the CSR issues discussed in the Ghanaian media, the tone used in CSR coverage, and the sources of information used by the newspapers in their coverage of CSR.

It is also worth mentioning that although previous studies indicate a generally positive tone, and that corporations, especially business representatives are the major sources of information used in CSR news coverage in Africa and for that matter Ghana, there is a

significant variation between the present study and those studies with regard to the samples used. For instance, Tella et al. (2018) investigated the role newspaper coverage on CSR play in the enhancement of MTN and Vodafone's reputations in Ghana, while McDaniel et al. (2018) assessed how the tobacco industry's CSR initiatives were communicated in the news media. Unlike Tella et al. (2018) and McDaniel et al. (2018) who limited their studies to specific corporations and industries (i.e. tobacco /manufacturing and telecommunications), the present study includes all corporations and industries such as banking, pharmaceuticals, mining, manufacturing, energy, telecommunications, food and beverages among others that had their CSR initiatives covered in the newspapers. Another difference between the present study and some previous studies has to do with the sample size and the study period. For instance, while the Ghanaian study by Tella et al. (2018) analysed 102 CSR stories published in the *Daily Graphic* and the *B&FT* from January 2015 to December 2015, the present study analysed 398 CSR stories published from January 2020 to December 2021.

2.6 Theoretical Framework

A theory is a unified, or coherent body of propositions that provide a philosophically consistent picture of a subject (Littlejohn & Foss, 2011). The authors claim that theories simplify complex experiences by reducing them to a manageable set of concepts and propositions. Fawcett and Downs (1986) are of the view that the relationship between theory and research is a transaction in which the theory defines the data to be collected on the one hand and how the research findings or data support or challenge the theory on the other hand. As a result, theories give a framework or model for explaining and making sense of data collected.

This present study is aimed at examining the coverage of CSR in selected newspapers in Ghana. As a result, Agenda-Setting Theory, Stakeholder Theory, and Agenda-

Building Theory underpin the study by helping to explain and contextualize findings resulting from the research.

2.6.1 Agenda-Setting Theory

Agenda-setting theory, which was introduced half a century ago by McCombs and Shaw (1972), was developed, theorised, and tested primarily in the field of political communication. Specifically, the theory was first observed and studied in the context of election campaigns. However, Carroll and McCombs (2003) have pointed out that the general theoretical ideas of agenda-setting fit equally well in the world of business communication.

The fundamental tenet of agenda-setting theory is that the public's perception of news elements' prominence is shaped by the prominence of those elements in the news (Carroll & McCombs, 2003). According to McCombs and Shaw (1972), agenda-setting theory focuses on the media creating the public agenda by highlighting and placing a focus on certain issues. Cohen (1963) had previously noted the influence of the press to focus public attention in a particular direction, arguing that while the press may not always be successful in telling people what to think, it is remarkably successful in telling its readers what to think about. The same point was made by Lang and Lang (1986), who came to the conclusion that some issues are forced to the forefront of the public's attention while others are overlooked. They further asserted that the media consistently present issues in a way that suggests what people should know, think about, and have feelings about.

The fundamental tenet of agenda-setting theory that holds that the public's thoughts and concerns are shaped by the mass media was initially identified by Lippmann (1920), who noted that the media has a strong influence on how pictures are formed in

our minds. According to him, the public responds to the pictures that media reports paint in their heads rather than the actual occurrences.

The original concept of agenda setting, the idea that the issues emphasised by the media become the issues that the public thinks are important, is referred to as the first-level agenda setting. While first-level agenda setting concentrates on the quantity of media coverage that an issue or other topic has, the second-level agenda setting examines how the media discuss issues or other objects of attention. In the second-level agenda setting, the emphasis is on the attributes or characteristics that define issues, people or other topics in the news and the tone of those attributes (Valenzuela, 2019). In other words, while "at the first level, agenda setting effects are on attention, at the second level, agenda-setting effects are on comprehension. These attribute agenda-setting effects on public comprehension can be described in terms of two dimensions: substantive and evaluative (or, cognitive and affective, if you will)" (Carroll & McCombs, 2003, p. 38).

The term "substantive attributes" describes the various features or aspects of an object, issue or topic that is emphasised by the media, which the general public finds intriguing and that are mentioned in the media when the object, issue or topic is covered. The evaluative dimension of the attribute agenda of media are arranged along an affective dimension, commonly classified as positive, negative, and neutral/mixed tone of those attribute. This evaluative aspect of second-level agenda setting acknowledges that news reports convey more than facts: They also convey emotions and tone (Carroll & McCombs, 2003).

Bonney and Wilson (1983) explore the media's possible agenda-setting function and point out that it is heavily conditioned by the idea of "news value," which is decided by news reporters and editors. They contend that news value plays a crucial role in the

selection and organisation of news items; hence, they are important in setting the agenda for editorial remarks, features, and documentaries, as well as in influencing the perceptions of media audiences. According to Henningham (1990), there are a number of "traditional" newsworthy standards that influence the decision to choose or shelve a news article. These include things like novelty, significance, closeness, conflict, well-known individuals, importance, and overall appeal to a large number of people.

Put succinctly, the agenda-setting theory operates on two assumptions. First, the media create reality rather than reflect reality. Second, the more prominence the media give an issue, the higher the issue becomes relevant (Weaver, 1984). These views of agenda setting assert that the media's coverage of, for instance, CSR issues such as education, environment, health of the community, among other things, has an impact on the importance the public place on CSR issues and whether or not, at the end of the day, people's attitude toward the organisation is positive or otherwise (Tang, 2012). Thus, the *Daily Graphic* and the *Business and Financial Times*, through their editorial policies, can set the agenda on what issues to cover, how the issues are presented and why the issues have to be covered. Incidentally, these two newspapers have content on CSR that easily make them the target of this study.

The Agenda-Setting Theory has drawn some criticism, just like many other theories. Griffin (2009) provides a thorough analysis of the agenda-setting theory's past, present, and future, as well as its two levels. Griffin (2009) has examined the theory to make sure that individuals learn much more than just the surface of the theory. In reference to the past of agenda-setting theory, Griffin (2009) argued that "McCombs and Shaw's theory setting the agenda is a background to the fundamental approach of mass communication research."Griffin (2009) goes on to discuss how the theory is simple to comprehend, highly testable, and helpful for studying mass media and society.

Then, based on findings from the scientific paper "How to set the agenda," Griffin (2009) discusses the current application of the agenda-setting theory and how it has evolved into two distinct levels to explain the theory, stating further that, in addition to offering a thorough insight and comprehension of the theory of the media today, those levels highlight the agenda-setting theory's increasing influence. With the theory thought to apply only to persons who view the same media, Griffin, finally, offers a thorough critique of the theory's future and some of the potential shortcomings which can arise from "new media" industry's continuous evolution (Griffin, 2009). However, Griffin (2012) also shows that the theory is revised and updated frequently to be as comprehensive as possible in light of advancements in the media and society.

2.6.1.1 Relevance of Agenda-Setting Theory to the Study

Agenda-setting theory is relevant to this study. This is because the first-level agenda setting, for instance, which focuses on the quantity of media coverage or attention that certain objects receive, has explained that the media see some stakeholders (beneficiaries of CSR) as more important than other stakeholders for which reason the 'important' stakeholders receive increased reportage in the media. Again, the second-level agenda setting has to do with the media influencing how people think about the media's first salience of objects.

As far as this study is concerned, while the first-level agenda setting helps to explain why certain objects (e.g. stakeholders that are beneficiaries of CSR) receive prominent attention in the media, the second-level agenda setting helps in understanding how various features or aspects of an object, such as issues discussed (the substantive attributes) in relation to the stakeholders (beneficiaries of CSR) in the newspaper reports are emphasised by the media; and the evaluative dimension, that is, the tone with which the issues about the stakeholders are discussed (Perez et al., 2018).

Although the agenda-setting theory has concentrated on political communication, it can help clarify how business news highlights and covers CSR (Carroll & McCombs, 2012). In short, agenda-setting theory has made me understand newsroom dynamics, which will further help in the analysis of data.

2.6.2 Stakeholder Theory

Stakeholder theory (Freeman, 1984) is concerned with the obligations of firms and their managers to key stakeholder groups like investors, employees, consumers, creditors suppliers and local communities, among others. Freeman (1984) defines "stakeholder" broadly in his earlier writings as "any group or individual who can affect or is affected by the achievement of the organisation's purpose" (p. 53). But many stakeholder theorists, including Freeman, have come to see that "Given such a wide view of what the term might mean, the notion of stakeholder risks becoming a meaningless designation" (Freeman et al., 2010, p. 208). Clarkson (1995) defines a stakeholder as any individual or entity that has an ownership interest in, a claim on, or any other type of relationship with an organisation. Humans and non-human entities are both included in Starik's (1995) definition of stakeholders. Given the implications and relevance the natural environment has on CSR policies, he considered the natural environment as the non-human stakeholder.

Restricting the stakeholder designation instead to a handful of "classic" stakeholder groups such as customers, employees, suppliers, among others does not obviously make the notion more meaningful. Each stakeholder group has a legitimate interest that is affected by the corporations' activities, but they are very different interests and rights that need to be treated in very different ways by a "stakeholder-friendly" corporation. This must be done for the particular stakeholder's sake and not simply because of the stakeholder's capacity to further the interests of some other stakeholder groups.

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Stakeholders bring positive changes if well appreciated, and they could be destructive weapons for organisations if not handled properly. One of the sources on which stakeholders rely to take decisions concerning the organisation is media content (Freyenberger, 2013).

Stakeholder theorists see themselves as providing an alternative to what they take to be the prevailing view within economics and management studies, which hold: that the firm is owned by its investors; that its purpose is to serve the owners' interests; and that the managers of the firm are obligated, primarily or solely, to advance the interests of the owners in whatever ways are permitted by law. In contrast, stakeholder theorists think of the firm as a vehicle to advance the interests of all stakeholder groups, with investors or shareholders being but one of many such groups, and having no inherent priority over the others.

The stakeholder's theory is the extension of objectives beyond profit maximisation to include the rights and claims of non-shareholders (Mitchell et al., 1997). The theory is mainly classified into three classes; descriptive, instrumental, and normative. The descriptive explains how to manage or communicate with stakeholders, the normative deals with how to treat stakeholders, and instrumental deals with the relationship between stakeholders and corporate performance (Donaldson & Preston, 1995). Since a business organisation is having different types of stakeholders it is very difficult to have all their different demands attended to at the same time (Mele, 2008).

Other business disciplines tend to focus on one or a subset of stakeholder groups: human resource theory focuses on employees, marketing theory focuses on customers, financial theory focuses on shareholders and financiers, and so on. However, an intriguing and important feature of stakeholder theory is that it takes a comprehensive

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approach. According to stakeholder theory, all stakeholders should be treated fairly, honestly, and even generously. "A firm that manages for stakeholders allocates more resources to satisfying the needs and demands of its legitimate stakeholders than what is necessary to simply retain their willful participation in the productive activities of the firm" (Harrison et al., 2010, p. 58). According to stakeholder theory, treating all stakeholders well creates a sort of synergy (Tantalo & Priem, 2014). In other words, how a corporation treats its customers influences its employees' attitudes and behavior, and how a corporation treats the communities in which it operates influences the attitudes and behavior of its suppliers and customers (Cording et al., 2014). This is known as generalised exchange, and it is a key distinguishing feature of the theory (Harrison et al., 2010).

Despite the criticism which the stakeholders theory receives like serving as an excuse for managerial opportunism, destruction of business accountability in an attempt to satisfy all stakeholders which is impossible as noticed in (Jensen, 2000; Sterberg, 2000), the theory is supported by empirical studies which indicate that a lot of organisations engage in CSR to serve stakeholders demands (Maignan & Ferrell, 2000). The stakeholder's theory according to (Pirsch et al., 2007) broadened the objectives of business organisations apart from profit maximisation to include satisfying stakeholder's needs as objectives of business organisations. Blair (1995) and Clarkson (1995) explained that stakeholder theory specifies how to implement CSR not leaving it as an abstract terminology. Under this theory managers are expected to specify their stakeholders and target each group with a certain policy to ensure its responsibilities are settled. This approach in implementing CSR initiatives in the long run leads to success in achieving organisational goals. Corporate performance is measured by the way an organisation satisfies its stakeholders because there is a positive relationship

between stakeholder's satisfaction and corporate performance (Ruff et al., 2001; Waddock & Graves, 1997).

Freeman et al. (2020) also posit that stakeholder theory cannot be a theory of everything. For example, stakeholder theory is not the same as corporate social responsibility, which often focuses on social causes such as the environment or whether a firm invests in industries or countries in ways that are offensive to some groups in society. The environment is not human, and society, although composed of a lot of humans, is at a level of analysis that is more appropriate for sociologists (Barney & Harrison, 2020). This is in stark contrast to Starik's (1995) definition of stakeholder, which considered the environment as a non-human stakeholder because of the implications and relevance the natural environment has on CSR. According to Barney and Harrison (2020), however, they are not saying that firms that "manage for stakeholders" are likely to ignore the environment. A term that better fits stakeholder theory is "corporate responsibility" as opposed to corporate social responsibility (Barney & Harrison, 2020), and a firm demonstrates this sort of responsibility through its decisions and actions with respect to its stakeholders (Freeman et al., 2010). A corporation that provides an excellent and safe product at a fair price, pays its suppliers fairly and on time, treats its employees well, is respectful to the local communities in which it operates, pays its financiers as promised, provides a reasonable return to its shareholders, obeys applicable laws, and exhibits trustworthy behavior in its interactions with all its stakeholders is responsible (Barney & Harrison, 2020).

2.6.2.1 Relevance of Stakeholder Theory to the Study

The stakeholder theory has increased my understanding of the category of individuals and groups that form part of stakeholders. Specifically, the theory has helped me to understand the individuals and groups that fall under primary and secondary

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stakeholders and the internal and external stakeholders. The stakeholder theory holds that the success of an organisation depends largely on how the organisation treats its stakeholders, and that when treated appropriately, stakeholders can bring about significant improvements for firms, but when handled improperly, they can also become deadly weapons. Again, the basic importance of stakeholders' interests, according to Tella et al. (2018), lies in the fact that each group should be taken into account for its own sake, independent of its potential to enhance the interests of other groups. The aforementioned makes me understand why the media discussed a number of stakeholders in their coverage of CSR.

The stakeholder theory helped me answer research question two which has to do with the nature of stakeholders addressed in the CSR stories of the newspapers used for the study, that is, the *Daily Graphic* and the *Business and Financial Times*.

2.6.3 Agenda-Building Theory

Agenda building is a component of agenda-setting research (McCombs, 2004; Parmelee, 2013). The original agenda-setting effect explores the relationships between issue salience within mass media content and issue salience among the mass audience (McCombs & Shaw, 1972). This is to say that the decisions made by journalists and media practitioners to cover certain issues over others influence the importance that viewers place on certain issues over others (Parmelee, 2013). Owing to the fact that media coverage of specific issues has an impact on the public, researchers have, recently, shifted their focus from the frequently asked question of "who sets the public agenda?" to "who sets the media agenda?" (McCombs & Valenzuela, 2007, p. 48). Agenda-building scholarships, thus, examine how external forces influence media agenda or shape public opinion through media stories told by journalists (Nwachukwu, 2020). In other words, agenda-building theory highlights how news content can be

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influenced by external interests like corporations, interest groups, and policymakers as well as information subsidies like news conferences, press releases, and public relations campaigns (Kiousis et al., 2007).

Agenda building occurs at two levels. The first-level agenda building happens when media practitioners are influenced by actors, such as business and political actors to report on certain issues, which they otherwise might not have covered. At the first level, research finds connections between object salience in media coverage and those attempting to influence journalists. Lancendorfer and Lee (2010) contend that the second-level agenda building refers to how media practitioners are persuaded to use particular characteristics to depict issues. Second-level agenda building, according to Kiousis et al. (2011), tends to focus on attribute salience links between news coverage and those who influence the news, where attribute salience is typically observed in terms of substantive and affective dimensions. Substantive attributes, which refer to conflict and human interest stories, provide structure to topics, whereas affective attributes include the positive, negative, or neutral tone used to put a news story together.

The news media have a plethora of resources at their disposal. Sigal (1973) termed these sources as routine channels which include official proceedings, press releases, press conferences and non-spontaneous events such as speeches, ceremonies among other things; informal channels such as background briefings, leaks, non-governmental proceedings (such as professional association meetings); and enterprise channels - interviews conducted on reporter's initiative, spontaneous events witnessed firsthand, independent research and reporters' own conclusions and analysis.

Parmelee (2013) is of the view that information subsidies are a central component in agenda building. According to Marland (2012), press releases are information subsidies that journalists receive from sources. Sources hope that the information subsidies they frequently provide to journalists in the form of press and video releases will help draw attention to the issues that the sources want the media to pay attention to, and that journalists will, if possible, promote the sources' point of view on those issues (Ragas & Kiousis, 2010). Parmelee (2013) contends that press releases as elements of information subsidy aid in the shaping of first and second-level agenda building.

McCombs and Valenzuela (2007) assert that public officials are prominent among the external sources of the media agenda. Another key influence on the news agenda, according to the authors, is the vast network of public relations practitioners, both in the private and public sector, who provide substantial amounts of organised information, frequently in the form of press and video news releases, news conferences, planned events and background briefings (McCombs & Valenzuela, 2007). The agenda-building theory has, thus, been proposed to explain the influence of corporations, governments, political candidates, and foreign countries on the media agenda (Carroll & McCombs, 2003). Agenda building was first used by Cobb and Elder (1971) to question why some issues receive attention from decision makers while others do not (Nwachukwu, 2020).

2.6.3.1 Relevance of Agenda-Building Theory to the Study

The agenda-building theory is very relevant to this study in the sense that although there are many sources of information, not all sources are captured in news media reportage on CSR. Some sources are not used at all while those that are used are not used equally. Some sources are used more than other sources. Corporations and other entities, through press releases and other information subsidies influence the media agenda.

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Although the media do not depend on only external sources for their reports, information subsidies from external sources such as corporations, policymakers among others help draw attention of the journalist to the issues that the sources want the media to pay attention to, in order to promote the sources' point of view on those issues (Ragas & Kiousis, 2010). The agenda-building theory, therefore, makes for a better understanding of why certain sources of information successfully get their stories covered in the news media while others do not. Agenda-building theory applies to this study because it gives an explanation of the influence of external information sources on CSR reporting in the media. Aside helping with my understanding of the current topic, the agenda-building theory has assisted me in answering and analysing research question four which has to do the sources of information used in press coverage of CSR or the influencers of media agenda.

2.7 Chapter Summary

This chapter was dedicated to the review of literature related to the present research work. Studies related to the communication of CSR initiatives of organisations were therefore reviewed, with most of the literature coming from the West. Again, most of the literature that exist on the subject under study in Africa and particularly Ghana focused on online CSR communication. The theoretical framework was another focus of this chapter. This study employed agenda-setting theory, stakeholder theory, and agenda-building theory as the theories that underpin the research. This chapter, thus, sought to explain the aforementioned theories in relation to the study. The next chapter focuses on the methodology employed in this study.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This study investigates the coverage of CSR in the *Daily Graphic* and the *Business and Financial Times* (B&FT), specifically examining the CSR issues covered, the nature of stakeholders addressed in the CSR stories, and the nature of tone in CSR coverage in the two newspapers. The research methodology employed in this study is presented and explained in this chapter. The research approach, study design, sampling process, and procedures and methods of data collection are all discussed in this chapter. Operational definitions that give context to the themes, issues, and categories that emerged from the data analysis are also provided in this chapter.

3.1 Research Approach

There are three types of research approaches namely qualitative, quantitative, and mixed-method approaches (Creswell, 2014). This study finds the qualitative research method very useful. This approach is used by researchers to explore; to rigorously analyse and learn about social phenomena; to unpack the meanings people attach to activities, circumstances, events, or artifacts; or to gain a comprehensive grasp of some aspect of social life (Leavy, 2014).

Qualitative data are in the form of text, written words, phrases, or symbols describing or representing people, actions, and events in social life (Kreuger & Neuman, 2006); and qualitative method favours general observation, in-depth analysis, and verbal descriptions in place of numerical measures (Priest, 1996). Based on the tenets of qualitative method as stated above, the researcher employed the qualitative research approach to conduct the study. This is because the researcher seeks to do a close reading of CSR stories in the *Daily Graphic* and the *B&FT*, unearth and vividly analyse the

CSR issues covered in the newspapers, the nature of stakeholders addressed in the CSR stories, and the nature of tone in CSR coverage in both newspapers, so as to do a thick and rich description of the findings.

According to Lim (2017), a qualitative methodology is concerned with the interpretation of collected data to establish order, make sense of the data, and communicate the results. Leavy (2017) also asserts that the values behind qualitative research are the importance of people's subjective experiences and meaning-making, as well as the attainment of a depth of understanding. Drawing from the assertions by Lim (2017) and Leavy (2017), the present study, using the qualitative method, would be able to attain a deeper understanding of the coverage of CSR in the newspapers by way of revealing the deeper meanings of the media's approach to the CSR coverage. For instance, this approach would reveal the nature of tone in media coverage of CSR, why the media employ a specific tone, and how they employ the tone.

Qualitative research is well-known for its ability to simplify and manage data while preserving its complexity and context (Atieno, 2009). Therefore, using the strategies of qualitative method, the researcher would be able to simplify the data on CSR in the newspapers and also not deviate from the study objectives and context of the data. This would be achieved by carefully structuring and explaining the data in line with the study objectives to become meaningful (Krippendorff, 2004).

3.2 Research Design

Research designs are categories of inquiry within qualitative, quantitative, and mixed methods approaches that provide specific direction for procedures in a research design (Creswell, 2014). It is crucial to take into account the mode of inquiry within the chosen

research strategy after selecting one for a study in order to use it as a framework for examining the research findings (Sileyew, 2019).

Research design is described by Creswell (2014), as a strategy, plan, and a structure used in conducting research. It can be acceptable to say that the design is the logical foundation of the research. The nature of the issue being addressed or the research problem remains an ever important factor in the selection of the design of the research, as well as the researcher's personal experiences, and the audience for the study (Creswell, 2014). The research design serves the function of ensuring that the researcher is able to answer the initial question as decidedly as possible based on the evidence obtained. Research designs, especially in the qualitative sense, generally comprise narrative research, phenomenology, qualitative content analysis, ethnography among others. This study employed the qualitative content analysis design as the method of inquiry.

3.2.1 Qualitative Content Analysis

This research adopted qualitative content analysis as design. Content analysis is a method for systematically investigating texts (Leavy, 2017). Some refer to content analysis as a way of studying documented human communications (Babbie, 2013). There are both qualitative and quantitative approaches to content analysis (Leavy, 2017). Roller and Lavrakas (2015) define qualitative content analysis as "the systematic reduction of content, analysed with special attention to the context in which it was created, to identify themes and extract meaningful interpretations of data" (p. 232). Deducing from Roller and Lavrakas' (2015) assertion, this study set out to analyse and categorise data into a collection of themes in order to make it meaningful.

Wildemuth and Zhang (2009) notes that content analysis approaches qualitatively allow researchers to understand social reality in a subjective but scientific manner. Leavy (2017) posits that qualitative researchers use content analysis to understand the meanings that circulate in texts, and that qualitative researchers analyze not only "textual content" but also the context in which it was created. Qualitative content analysis goes beyond merely counting words to examining language intensely for the purpose of classifying large amounts of text into an efficient number of categories that represent similar meanings (Weber, 1990). Similarly, Wildemuth and Zhang (2009) contend that content analysis is qualitative when it is done outside the ambit of quantification to analyse meanings, patterns and themes that may be apparent or otherwise in a communicative text.

Qualitative content analysis can be used in either an inductive or deductive way. In the inductive approach, the organisation phase includes open coding, creating categories, and abstraction (Elo & Kyngäs, 2008). In deductive content analysis, the organisation phase involves categorisation matrix development, whereby all the data are reviewed for content and coded for correspondence to or exemplification of the identified categories (Elo et al., 2014). This study used both inductive and deductive content analysis processes because the study prepares, organises, and reports results from the study. The preparation phase dealt with collecting suitable data for content analysis, making sense of the data, and selecting the unit of analysis.

The entire process of qualitative content analysis usually starts during the early stages of data collection. This early involvement in the analysis stage will help the researcher move back and forth between concept development and data collection. This is exactly the approach the current research took during the course of gathering and analysing

data for this research. It served to be a rewarding and fulfilling approach, as it provided a rich interpretive perspective of the news articles analysed.

Given that qualitative content analysis is a widely used method for studying a variety of texts and materials, including (but not limited to) historical documents, transcribed speeches, magazines, books, newspapers, blogs, and diaries (Leavy, 2017); and the focus of this research is on Ghanaian newspapers, specifically the *Daily Graphic* and the *B&FT*, it is extremely appropriate to use qualitative content analysis for this research. Again, several studies on media coverage of corporate social responsibility (Abukari & Abdul-Hamid, 2018; Weder et al., 2019) have adopted qualitative content analysis design. Drawing from these studies, this study also employed the qualitative content analysis to help understand the phenomenon under study and to examine the coverage given to CSR in the Ghanaian media as reported by the selected two newspapers.

3.3 Sampling and Sample Size

The researcher is guided by the sampling method or strategy when deciding what to observe or whom to interview (Lindlof & Taylor, 2002). A good sampling method, according to Lindlof and Taylor (2002), enables researchers to make systematic contact with communication phenomena with the least amount of wasted effort.

Around one hundred and thirty five (135) newspapers are published in Ghana. The newspapers include the *Daily Graphic*, the *Ghanaian Times*, *Mirror*, the *Business and Financial Times* (*B&FT*), the *Daily Guide*, *New Crusading Guide*, the *Palaver* among others. The study used an inclusion and exclusion criteria to select news outlets to reflect the entire sample. The researcher did not consider any media apart from newspapers; thus, media that were not newspapers were omitted from the study.

Another inclusion criterion considered was extensive coverage of business news and wide distribution covering all the 16 Regions of Ghana. The age of the newspaper was also considered in the inclusion criteria, with a minimum of 30 years. Finally, the inclusion criteria took into account the frequency of publication and distribution, with a benchmark of five days a week. Newspapers that do not publish daily were thus excluded from the study.

The study used the *Daily Graphic* and the *B&FT* as a case in investigating media coverage of CSR in Ghana. These two newspaper organisations were chosen because they are leading newspapers in Ghana. A 2018 GeoPoll survey revealed that the *Daily Graphic* is the most popular daily newspaper in Ghana, with 1.5 million readers every day and a daily circulation rate of over 100,000. Additionally, the study revealed that the *Business and Financial Times* is Ghana's biggest and the most read business newspaper.

It would be difficult for the researcher to consider every newspaper edition of the *Daily Graphic* and the *B&FT*, therefore, the researcher employed the Constructed Week Sampling technique to sample CSR news articles published in the *Daily Graphic* and the *B&FT* from January 2020 to December 2021. The researcher chose January 2020 to December 2021 for the study because at the time of starting the research the aforementioned period was recent.

Constructed week sampling is a sampling technique that is becoming increasingly popular among communication researchers (Luke et al., 2011). Constructed week samples "involve identifying all Mondays, and randomly selecting one Monday, then identifying all Tuesdays, and randomly selecting one Tuesday, and continuing the process for all the days of the week" (Hester & Dougall, 2007, p. 812). In the present

study, Monday to Friday were the only days considered in a week because, unlike the *Daily Graphic* which publishes from Monday to Saturday, the *B&FT* ends its publication on Friday. The constructed week sampling has been found to be more efficient than random sampling as it prevents oversampling on specific days (Riffe et al., 1993).

The researcher chose from every week, a particular day's newspaper in an order dictated by the constructed week sampling. For example, a list of all the dates in a month was made and grouped into containers. All Mondays were put into one container, all Tuesdays were put into another container and same was done for Wednesdays, Thursdays and Fridays. Out of the four or five Mondays that were listed (some months had four Fridays while other months had five Fridays), one was randomly sampled to represent Mondays in the month. A similar random sample was done to select a Tuesday, a Wednesday, a Thursday and a Friday in each month within the study period. Data were then collected from the selected editions of the newspapers for analysis. In February 2021, for example, 8th, 11th, 16th, 17th and 26th were the days that were sampled using the constructed week sampling method.

Using the composite week sampling, a total of 60 editions for a year for each newspaper (5 days * 12 months) and 120 editions for each newspaper for two years (60 * 2 years) were sampled for the study.

3.4 Data Collection Method

Some data gathering techniques have been associated with qualitative research, including: narratives, in-depth interviews, group discussions, observational methods and analysing documents (Mahajan, 2018). Data for this study were gathered through document review method.

3.4.1 Documentary Review

Documentary review is a systematic procedure for assessing or evaluating documents, including printed and electronic (computer-based and Internet-transmitted) material (Bowen, 2009). Document analysis calls for data to be studied and interpreted in order to elicit meaning, gain insight, and establish empirical knowledge, similar to other analytical techniques in qualitative research (Corbin & Strauss, 2008). Atkinson and Coffey (1997) refer to documents as 'social facts', which are produced, shared, and utilised in socially coordinated ways (p. 47). Documents contain text (words) and images that have been recorded without a researcher's intervention.

There are many different types of documents that can be utilised for systematic evaluation as part of a study. They include advertisements; agendas, attendance registers, and minutes of meetings; manuals; background papers; books and brochures; diaries and journals; event programs (i.e. printed outlines); letters and memoranda; maps and charts; newspapers (clippings/articles); press releases; program proposals, application forms, and summaries; radio and television program scripts; organisational or institutional reports; survey data; and various public records. These kinds of documents are found in libraries, newspaper archives, and organisational or institutional files (Bowen, 2009). Excerpts, quotations, or entire passages are obtained via document analysis and are then organised into primary themes, categories, and case examples (Labuschagne, 2003). According to Creswell (2009), documents are effective means of gathering data since they can be accessed at any time convenient to the researcher, saving time and resources that would otherwise be spent on transcription. This study, therefore, employed documentary review as a method of collecting data from the *Daily Graphic* and the *B&FT* for analysis.

3.4.2 Data Collection Procedures

The researcher collected data for the study from the *Daily Graphic* and the *B&FT* over a period of 120 days. The researcher started the data collection on August 15, 2022 and ended on November 18, 2022. The researcher recorded the data in a notebook and on a Hewlett Packard Computer. Prior to the data collection, the researcher conducted an exploratory study in July 2022, using May 2021 publications of both the *Daily Graphic* and the *B&FT* at the Sam Jonah Library, University of Cape Coast. At this stage of the research, the researcher aimed at finding out whether there was enough information about corporate social responsibility in the newspapers so as to pass them as sources of data for the study.

After realising that there were enough CSR related issues in both newspapers, the researcher again tested the Constructed Week Sampling to ascertain if it was an appropriate sampling method for eliciting enough data for the study. The reasoning behind this was that the researcher, at this stage of the research, thought about employing the census approach to collecting data, where all CSR stories in all newspaper editions of the *Daily Graphic* and the *B&FT* for a period of twenty four months (January 2020 to December 2021) each were going to be gathered and analysed. The researcher, after the test, settled for the Constructed Week Sampling because it promised to gather enough data for the study.

From August 2022, based on the study objectives, the researcher designed a coding sheet to guide the coding of relevant information in the CSR stories manually. With the help of the coding sheet, the researcher coded the name of the newspaper, date of publication, the stakeholders discussed in the CSR stories in the newspapers, the CSR issues discussed in the CSR stories, the tone used to cover CSR news stories. The researcher also coded the sources used in CSR news coverage in the newspapers. Other

salient information that were in the newspapers, especially those that would be helpful in the analysis of data were written down in the notebook designated for data collection. The coding sheet helped save time in observing and analysing data in order to investigate the coverage of CSR in the two selected newspapers for the study, that is, the *Daily Graphic* and the *B&FT*.

The unit of analysis of the present study was each individual news article on CSR in the *Daily Graphic* and the *B&FT* from January 2020 to December 2021. Since this study concentrated on the key stakeholders and major issues discussed in CSR stories, and the sources of information used in the newspapers' coverage of CSR in the Ghanaian context, news articles on CSR concerning other countries were excluded from the corpus. The exploratory study using May 2021 editions of the newspapers found 52 CSR articles in both newspapers, 20 in the *Daily Graphic* and 32 in the *B&FT*.

3.5 Data Analysis

Data analysis is central to credible qualitative research (Creswell, 2014). Data collected were analysed using thematic analysis, with themes generated to answer the research questions.

3.5.1 Thematic Analysis

Thematic analysis is the process of identifying patterns or themes within qualitative data (Braun & Clarke, 2006). Lindlof and Taylor (2002) also assert that data analysis has to do with dissecting raw data and organising the data into themes. The objective of a thematic analysis is to identify themes, that is, significant or intriguing patterns in the data, and then use these themes to address the research or make a point about an issue. A good thematic analysis does much more than just summarise facts; it analyses and makes sense of the data (Clarke & Braun, 2013). Thematic analysis is a flexible

method of analysing data because unlike many qualitative methods used to analyse data, thematic analysis is not tied to a particular epistemological or theoretical perspective. Thematic analysis is suited to a wide range of research interests and theoretical perspectives (Braun & Clarke, 2006; Clarke & Braun, 2013). Thematic analysis is also beneficial as a 'basic' method of data analysis because: it works with a wide range of research questions, from those about people's experiences or understandings to those about the representation and construction of particular phenomena in particular contexts; it can be used to analyse different types of data, from secondary sources such as media to transcripts of focus groups or interviews; it is effective with both large and small data-sets; and it can be applied to produce data-driven or theory-driven analyses. (Clarke & Braun, 2013).

According to Braun and Clark (2006), there are six phases of thematic analysis. The first phase is familiarisation with the data, which has to do with the researcher immersing themselves in, and becoming intimately familiar with their data, reading and re-reading the data and noting any initial analytic observation. The second phase, coding, is a common element of many approaches to qualitative analysis involving generating pithy labels for important features of the data of relevance to the broad research question guiding the analysis. Searching for themes is the third phase, and it is an active process which ends by collating all the coded data relevant to each theme.

The next phase is the reviewing of themes, which involves checking that the themes 'work' in relation to both the coded extracts and the full data-set. Defining and naming themes, the fifth phase, requires the researcher to conduct and write a detailed analysis of each theme, identifying the 'essence' of each theme and constructing a concise and informative name for each theme. The final phase, writing up, has to do with weaving

together the analytical narrative and vivid data extracts to tell the reader a coherent and persuasive story about the data, and contextualising it in relation to existing literature.

The researcher duly followed the aforementioned processes of thematic analysis to analyse the data. First, the researcher familiarised himself with, and immersed himself in the data by reading and re-reading CSR stories severally from the heading/titles of the stories to the last word of each story. This helped the researcher to make some initial observations about the data, and to easily identify the issues raised in the CSR stories and how they connected to one another and literature. Coding was the next phase. At the coding phase, the researcher generated terse labels for important features of the data of relevance to the broad research questions guiding the analysis. There was then the searching for themes, an active process which had to do with the collation of all the coded data relevant to each theme. The researcher also reviewed the themes to ascertain whether they aligned with both the coded extracts and the full data-set. The researcher then defined and named the themes. Finally, the researcher did the write up, analyzing and discussing the findings of the study using the theories that underpin the study and exixting literature on media coverage of CSR.

To answer the first research question, which had to do with the CSR issues covered in the newspapers, coded data on the CSR issues covered in the *Daily Graphic* and the *B&FT* were collated. The themes of CSR discussed in the newspapers included *health*, *education*, *environment*, *development and poverty alleviation*, *customer convenience*, and *product/service quality*.

To answer the second research question, that is, the nature of stakeholders addressed in the newspapers' coverage of CSR, the coded data regarding the stakeholders addressed in the CSR articles of the *Daily Graphic* and the *B&FT* were collated. The study found

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two categories of stakeholders. The first category of stakeholders were those stakeholders who were beneficiaries of the CSR initiatives. The second category of stakeholders were those who served as sources of information to journalists who wrote the CSR stories. Tang's (2012) list of stakeholders was employed to find out the beneficiaries of CSR, that is, the first category of stakeholders addressed in the CSR coverage of both newspapers. The beneficiaries of CSR found after collating the coded data included the following: *community, customers, employees, shareholders, suppliers, media and government*. It is important to note that one CSR article could cover more than one beneficiary of CSR. For instance, while one article could discuss almost all the stakeholders categorised under beneficiaries of CSR, another discusses two, say community and employees or even one. To account for the multiple mentions of beneficiaries of CSR in each article, each beneficiary of CSR was coded as either "mentioned/discussed" or "not mentioned/not discussed."

With regard to the second category of stakeholders, the researcher collated the stakeholders who served as sources used in CSR news coverage in the *Daily Graphic* and the *B&FT*. Tang (2012) asserts that "to precisely measure the sources of information used in the newspapers' coverage of CSR, one needs to examine who has successfully put their stories in the news" (p. 8). The stakeholders who served as sources after collating the coded data included the following: *company representatives, media, intellectuals/academics, and media* in addition to *multiple sources*. A CSR story was categorised under *company representatives* if the story contained a quote from a representative or an employee of a corporation, say, public relations officer, CSR manager, chief executive officer (CEO), media relations officer, among others, who served as a source of information. The same was done for the other stakeholders that served as sources in the news articles. Some of the CSR news articles were also coded

as *multiple sources* where there existed quotes from more than one source and of different categories in the news article. For example, where a source categorised under *company representatives* and a source categorised under *media* were quoted in the same news article, the article was categorised under *multiple sources*. This study employed quotations of the sources in the news reports as a means of measuring the extent to which the voices of different stakeholders were heard in the CSR news reports.

To answer the third research question, that is, examining the nature of tone in the newspapers' coverage of CSR, each article's tone was categorised as positive, negative, or neutral/mixed. Using Tang's (2012) categorisations, news that suggested that the corporation was acknowledged or lauded for its deeds, or was connected to CSR efforts that enhanced the company's reputation was considered to have a positive tone of CSR, whereas coverage that contained issues of irresponsibility, or indicated that the company was scrutinised or blamed for engaging in unethical activities that were harmful to or undermined its reputation was considered to have a negative tone of CSR. A neutral or mixed tone, according to Tang (2012), was declarative news coverage that included both positive and negative comments concerning CSR, or CSR stories that did not include any evaluative modifiers.

After coding and collation of codes into themes, the researcher then moved to review the themes. This involved checking that the themes work in relation to both the coded extracts and the full data-set. This stage necessitated the merging of *Development* and *Poverty Alleviation*, which were initially two separate themes, into a single theme since they were closely related. Furthermore, the researcher defined the themes, and wrote a detailed analysis of each theme. Here, the researcher spelt out the various constituents of each theme. Take *Education*, a CSR issue covered in the news stories, for instance. As part of defining and analysing *Education*, the researcher mentioned all the sub issues

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such as building of libraries, furnishing of laboratories in schools, supporting e-learning, provision of learning materials among others that were categorised under *Education*. Finally, the researcher did the actual write-up, fusing the analytical narrative with vivid data extracts to present the reader with a compelling narrative about the data, and contextualising it in relation to previously published works. The content categories that were used were operationalised as:

1. Name of newspaper

    a) *Daily Graphic*

    b) *Business and Financial Times* (*B&FT*)

2. Date of Publication

3. CSR issues covered in the story

    a) Development and Poverty Alleviation

    b) Environment

    c) Education

    d) Health

    e) Customer Convenience

    f) Product/Service Quality

    g) Shareholder Rights

4. Stakeholders discussed in the CSR story

    a) Stakeholders discussed as beneficiaries of CSR

        i. Community

        ii. Customer

        iii. Employee

        iv. Shareholder

        v. Supplier
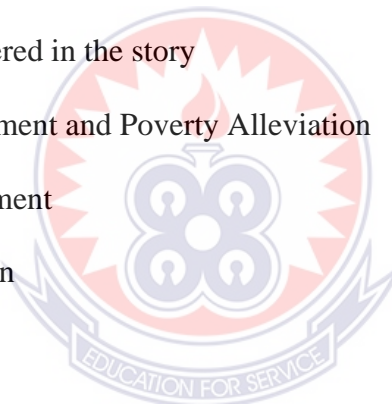
      vi. Media

      vii. Government

   b) Stakeholders discussed as sources of the CSR story

      i.   Company Representatives

      ii. Media

      iii. Intellectuals/Academics

      iv. Multiple Sources

5. Tone of the CSR story

   a) Positive Tone

   b) Neutral/Mixed Tone

   c) Negative Tone

Additionally, Creswell (2009) emphasises that thematic analysis is thought to be appropriate for handling the kind of data that allows the researcher to highlight the distinctions and similarities that are evident within the data set. In response to Creswell's (2009) claim, even though the current study categorised and analysed the data from the two Ghanaian newspapers based on themes, it also observed the similarities and differences between the newspapers in the process of analysing and interpreting the data.

3.6 Ensuring Trustworthiness

Trustworthiness is a key aspect of determining the rigor of qualitative research (Amankwaa, 2016), and the degree of trust attributed to a qualitative study depends greatly on how trustworthy the study is (Lincoln & Guba, 2000). Guba (1985) asserts that four trustworthiness criteria—credibility, transferability, dependability, and confirmability—must be used by qualitative researchers in their method of inquiry.

Credibility can be attained in a variety of ways, including different triangulation techniques (Gunawan, 2015). To put it simply, triangulation is an approach that evaluates and cross-checks the study plan, procedure, and interpretation by utilizing a variety of sources, viewpoints, theories, numerous investigators, and procedures (Atkinson & Delamont, 2008; Denzin, 1978). There are several types of triangulation. Methodological triangulation involves the use of many methods for data collection or analysis (e.g., a study drawing upon a student survey, focus groups, and class observations); theoretical triangulation, which has to do with the use of multiple theoretical orientations to understand findings or to direct the research; data triangulation; investigator triangulation; and environmental triangulation (Denzin, 1978; Knafl & Breitmeyer, 1989). Other methods to boost the credibility of qualitative studies include member checking, the practice of having another expert continuously test and evaluate the study, data, process, analytical categories, interpretation, and conclusion (Riazi et al., 2023); referential adequacy, prolonged engagement with data or spending a lot of time in the field, persistent observation, and negative case analysis (Zia Ul Haq et al., 2023).

Comparable to generalizability in quantitative research (Lincoln & Guba, 1985), transferability refers to how much the results, descriptions and patterns can be applied to different contexts. Thus, the goal of qualitative inquiry is to increase understanding by transferring findings from one context to another (Zia Ul Haq et al., 2023), made feasible through thick description that offers a sufficiently nuanced depiction of circumstance for application to other people's circumstances (Guba, 1981).

Another viewpoint on trustworthiness that Guba (1985) proposes is dependability. According to Hadi and Closs (2016), peer debriefing is a good communication practice that builds dependability or trust. Getting another researcher to read and react

to field notes, with their embedded researcher interpretations, is a confirmation that creates a tacit reality for the researcher. Peer review, in and of itself an act of trust or reliability, offers the researcher an insider's perspective and comments prior to the study's release to the public (Hadi & Closs, 2016).

Confirmability, or becoming as close to objective reality as possible, represents a fourth viewpoint on trustworthiness as far as qualitative research is concerned. A common way to prove confirmability is to provide an audit trail that explains every stage of the data analysis and demonstrates that results accurately represent data gathered for the research. In short, to ensure trustworthiness, data ought to be able to speak for itself (Zia Ul Haq et al., 2023).

The present researcher applied some of the aforementioned strategies, that is, spending a lot of time in the field, peer debriefing, thick and rich descriptions, and theoretical triangulation to convey findings. First, the researcher spent a lot of time in the Sam Jonah Library, University of Cape Coast, to collect data. This was done to ensure that the data collection was done appropriately. Second, with regard to peer reviewing, the researcher sought the assistance of a person towards the end of the study to assist with reviewing and providing feedback about the research. This technique helped the researcher to correct errors in order to ensure accuracy. The researcher also communicated findings using thick and rich descriptions. At this point, the researcher gave vivid descriptions of the phenomenon under study and the processes involved in the research. To further enhance the description of the data collected, descriptive tools like frequency tables and graphs were employed. Finally, the study adopted a multi theoretical framework: Agenda-Setting Theory, Stakeholder Theory, and Agenda-Building Theory.

3.7 Ethical Consideration

The understanding that you have acted in a morally appropriate manner is the best motivation to behave ethically (Wimmer & Dominick, 2011). Three primary ethical issues were noted by Wimmer and Dominick (2011) for studies based on qualitative content analysis, and the current study made a tremendous effort to adhere to the ethical guidelines in order to guarantee high standards. The first is the need to avoid fabrication. This has to do with the fact that the data need not be concocted but real and accurate, representing the text or other materials considered for the study. The researcher avoided fabrication by carefully collecting data to ensure that the data represented what was in the newspapers – the *Daily Graphic* and the *B&FT* for the study period.

Falsification is the second ethical consideration. This has to do with avoiding any type of erroneous information in the data analysis and findings. Before starting the analysis, the researcher made sure that the data had been proofread and crosschecked. Last but not least, Wimmer and Dominick (2011) urged against plagiarism. Plagiarism is the act of claiming authorship of concepts or works that belong to other people. In preventing plagiarism, the researcher duly cited all the sources of information, including the *Daily Graphic* and the *B&FT*.

3.7 Chapter Summary

Chapter three, the methodology, outlined the methods employed in carrying out the study. It clearly stated the sample size and sampling technique, and the process and procedure for data collection and analysis. Data was collected from the *Daily Graphic* and the *B&FT* using document analysis. Content and thematic methods of data analysis were also employed in analysing the data. Ethical consideration of the study concluded the chapter. The next chapter presents and discusses the data.

CHAPTER FOUR

FINDINGS AND DISCUSSION

4.0 Introduction

The main focus of this chapter is to present and analyse the results of this study, paying attention to the variables outlined in the research questions. The findings were unearthed from the qualitative content analysis of data from the *Daily Graphic* and the *Business and Financial Times (B&FT)*. The results presented below have brief descriptions, and a comprehensive and detailed discussions of the findings. For easy analysis and interpretation, the data derived were simplified into several thematic units which are thoroughly described and critically analysed. Below are the research questions that guided the data collection and analysis.

1. What are the CSR issues covered in the *Daily Graphic* and the *B&FT*?

2. What is the nature of stakeholders addressed in the *Daily Graphic* and the *B&FT*'s coverage of CSR?

3. What is the nature of tone in CSR coverage in the *Daily Graphic* and the *B&FT*?

The study examined the coverage by the *Daily Graphic* and the *B&FT* on corporate social responsibility initiatives from January 2020 to December 2021. Data collected revealed that a total of 398 corporate social responsibility stories were published by the two newspapers during the period under investigation. Of the two newspapers, the *B&FT* had the highest number of corporate social responsibility stories, representing 230 (58%). The *Daily Graphic*, thus, had 168 representing 42%. This clearly points to the fact that the *B&FT* has more space for corporate social responsibility stories than the *Daily Graphic*. Figure 1 presents the frequency distribution of corporate social responsibility stories published by the *Daily Graphic* and the *B&FT*.

Figure 1: Corporate social responsibility stories in the Daily Graphic and the Business and Financial Times from January 2020 to December 2021
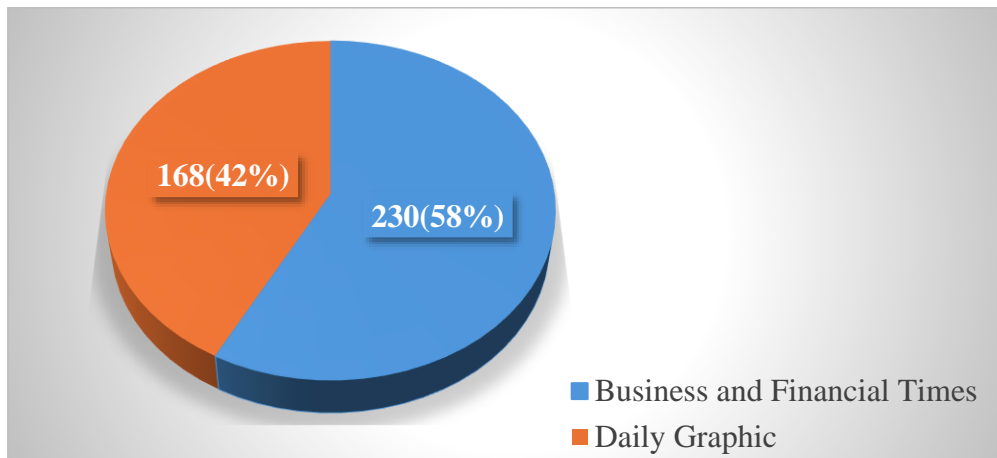
Source: Data from Archived News Articles

The higher coverage given CSR in the *B&FT* compared to the *Daily Graphic* could be attributed to the newspaper's interest in reporting on CSR. Again, the higher number of CSR stories recorded in the *B&FT* could result from the fact that the *B&FT* is a business-specific newspaper, and thus focuses more on business stories including CSR. The same cannot be said about the *Daily Graphic*, which is a general newspaper with a business section. Again, according to Davis (2000), the higher number of CSR stories in business-specific news sources such as the *B&FT* compared to general newspapers with business sections such as the *Daily Graphic*, most likely happens because corporations continue to provide substantial financial support to business media through advertising, which means that these business-specific media outlets have a duty to satisfy corporations.

4.1 What are the CSR issues covered in the *Daily Graphic* and the *B&FT*?

Both the *Daily Graphic* and the *B&FT* discussed issues of *Education*, *Health*, *Development*, *Product/Service Quality*, *Development and Poverty Alleviation*, *Environment*, and *Customer Convenience*. In a chronological ordering, among the issues discussed in both newspapers, and as seen from Table 1, the issues of *Health*,

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Development and Poverty Alleviation, *Education and Product/Service Quality* were particularly given more attention in both newspapers throughout the twenty four-month period. It can be seen from Table 1 that *Customer Convenience* and *Stakeholder Rights* were the next most frequently discussed issues in the newspapers, especially in the *B&FT*. *Environment* was the least discussed CSR issue.

On the issue of *Health*, it is important to note that because of the COVID-19 pandemic, which was still at its peak at the later part of 2020 and throughout 2021, and changing, tremendously, our everyday life (Đogaš et al., 2020), some of the other issues that were discussed in both newspapers, such as *Education* and *Customer Convenience* included some discussion on *Health*, specifically the COVID-19 pandemic.

Table 1: Cumulative frequency distribution of CSR issues covered in the Daily Graphic and the B&FT from January 2020 to December 2021

CSR Issues	Daily Graphic	B&FT	Both newspapers
	n (%)	n (%)	n (%)
Development and Poverty Alleviation	37 (22.0)	52(22.6)	89 (22.4)
Education	22 (13.1)	33 (14.3)	55 (13.8)
Environment	11 (6.5)	16 (7.0)	27 (6.8)
Health	48 (28.6)	64 (27.8)	112 (28.1)
Product/Service Quality	23 (13.7)	20 (8.7)	43 (10.8)
Customer Convenience	15 (8.9)	26 (11.3)	41 (10.3)
Shareholder Rights	12 (7.1)	19 (8.3)	31 (7.8)
Total	**168 (100)**	**230 (100)**	**398 (100)**

Source: Data from Archived News Articles

The figure below is a graphical representation of the dominant issues that were discussed in the *Daily Graphic* and the *B&FT* from January 2020 to December 2021.

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Figure 2: CSR issues covered in the Daily Graphic and the B&FT from January 2020 to December 2021
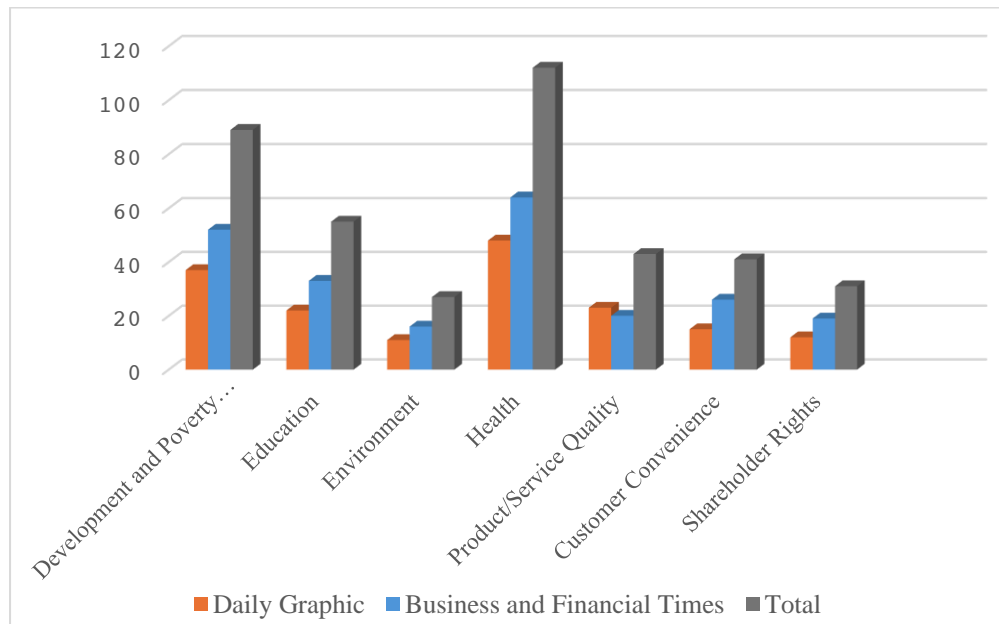
Source: Data from Archived News Articles

As represented in Table 1, out of a total of 398 CSR stories in both newspapers, Health was the most discussed CSR issue (n=112, 28.1%). Out of this number, the *B&FT* had the highest (n=64), and the *Daily Graphic* had 48. It is, however, worth mentioning that, in terms of percentage, the *Daily Graphic* (28.6%) covered more health issues than the *B&FT* (27.8%). Development and Poverty Alleviation was the second most discussed CSR issue in both newspapers (n=89, 22.4%), 52 (22.6%) in the *B&FT* and 37 (22.0%) in the *Daily Graphic*. It can also be deduced from Table 1 that the Education followed directly from Development and Poverty Alleviation in terms of frequency with a total of 55 (13.8%). Out of this number, 33 (14.3%) were in the *B&FT* and 22 (13.1%) were in the *Daily Graphic*. Product/Service Quality was fourth most discussed CSR issue in both newspapers (n=43, 10.8%), with 20 (8.7%) in the *B&FT* and 23 (13.7%) in the *Daily Graphic*. Customer Convenience was next, and was discussed 41 times at 10.3%, 26 (11.3%) in the *B&FT* and 15 (8.9%) in the *Daily Graphic*. Shareholder Rights was discussed 31 times at 7.8%, 19 (8.3%) in the *B&FT* and 12

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(7.1%) in the *Daily Graphic*. Environment was the least discussed CSR issue in both newspapers (n=27, 6.8%), 16 (7.0%) in the *B&FT* and 11 (6.5%) in the *Daily Graphic*. With regard to the coverage of CSR in the specific newspapers, it can be seen from Table 1 that, while Health, Development and Poverty Alleviation, and Education had more representation in the *B&FT* than Product/Service Quality, in the *Daily Graphic*, the most salient CSR issues were Health, Development and Poverty Alleviation, Product/Service Quality and Education. This is to say that, inconsistent with findings from the *B&FT*, Product/Service Quality had more salience than Education in the *Daily Graphic*.

4.1.1 Health

Health was the most discussed CSR issue in the *Daily Graphic* and the *B&FT* in the entire study period. This finding confirms the agenda-setting theory which holds that the media can shape public opinion by giving certain topics or issues more attention. By giving more attention to health issues, the media, that is, the *Daily Graphic* and the *B&FT* are communicating to the public that health is more important than other CSR issues. Health issues in the newspapers comprised the building of health facilities, either from the scratch to the finishing or building a particular department such as pediatric or maternity ward; renovation of hospitals; upgrade of hospitals; and the donation of items such as bedding materials and wheel chairs to hospitals to aid quality health care delivery across the country, and these were mostly discussed in articles in the 2020 editions of the newspapers. The following extracts are headlines of CSR stories that discussed the renovation and upgrade of hospitals:

> *Newmont commits US$350000 into Asutifi North District*
> *Hospital Project.* (B&FT, 8/10/2020, p. 9)

> *Inlaks refurbishes Accra Psychiatric Hospital.* (B&FT, 10/12/2020, p. 7)

The CSR story about Inlaks went on to say that, as part of Inlaks CSR initiative, Inlaks refurbished the waiting area of the Out Patient Department (OPD) of the hospital, fixed ceiling and industrial fans, and provided efficient lighting system.

It is worth mentioning that, of the 2-year study period, discussions on CSR issues relating to health from April 2020 to December 2021 focused a lot on the COVID-19 pandemic. That was because COVID-19 became a major health emergency from March 2020 to December 2021. The CSR stories that discussed COVID-19 had to do with corporations donating COVID-19 testing equipment and personal protective equipment such as face masks, hand sanitisers, protective googles, overalls, gloves, oxygen concentrators, and pulse oximiters among other equipment to government and hospitals to boost the national capacity at fighting against the virus.

> *Providing the hospital with PPEs is TechnipFMC's contribution to ensure that doctors and nurses work in a safer environment to provide quality health care and save lives* (Daily Graphic, 2/7/2021, p. 22)

> *Unique Insurance donates PPEs to Greater Accra Regional Hospital* (B&FT, 8/10/2020, p. 13)

Some corporations such as those in the banking, insurance, energy, IT and computers, and telecommunication sectors that were discussed in the CSR publications by both newspapers donated PPEs and other health items to schools to aid them to stay safe from the COVID-19 Pandemic, conceding that good health is key to achieving great heights in school. The following is an example of such stories:

> *Imperial General Assurance donates COVID-19 Preventive items to basic schools in Accra.* (B&FT, 20/5/2021, p. 10)

Other health issues that were discussed in the CSR stories, aside COVID-19, included maternal health, cerebrospinal meningitis, childhood cancer, malaria, among other health issues. Cerebrospinal Meningitis (CSM), for example, informed GCB Bank's donation of GHC100, 000 to the Upper West Health Directorate to aid the fight against the disease (*B&FT*, 10/8/2020, p. 40). It can be recalled that cerebrospinal meningitis was a serious health issue in the Upper West Region of Ghana in the recent past. Maternal health also informed the refurbishment of the 37 Military Hospital Maternity Ward by Stanbic Bank (*B&FT*, 9/12/2020, p. 24). Again, in the area of maternal health, a CSR story said NPA built an ultra-modern clinic for residents of Zinnindo in Gushegu because of the disturbing maternal mortality rate in that part of the country. The following is an excerpt of the CSR about maternal health.

> *the gesture forms part of NPA's corporate social responsibility to aid in curbing the high maternal mortality rate and also relieve residents of the stress they go through to access healthcare services* (B&FT, 10/12/2020, p. 24)

The coverage of other health issues apart from COVID-19 meant that the newspapers saw other areas of health as important, albeit not as important as COVID-19, which had gained a pandemic status at the time.

4.1.2 Education

Education, as a CSR issue discussed in the *Daily Graphic* and the *B&FT* from January 2020 to December 2021, was one of the public philanthropic contributions to community. The CSR stories on education covered all levels of education in Ghana from pre-school to tertiary level. CSR stories on education in both newspapers involved donations of relevant educational materials such as computers and books to help provide access to relevant educational content and reinforce reading skills of school

children; building of classroom units for schools, especially those located in rural areas; building library facilities; and also the refurbishment of dilapidated buildings in some schools across Ghana. According to the newspaper reports, the concentration of most of the donations in the form of school buildings and teaching and learning materials in the rural areas was because schools in those areas lacked school buildings and teaching and learning materials the most. Organisations that were mentioned by the newspapers as having donated to the schools did that as a way of giving back to the societies in which they operated. As mentioned earlier, although from the analysis it was realised that education stood on its own as a CSR issue discussed in both newspapers, at certain instances, because cases of COVID-19 had been recorded in the country and the President of Ghana and the Ministry of Health had called for adherence to precautionary measures to prevent the spread of the virus, the newspaper reports indicated that donors seized the opportunity to give advice on COVID-19 precautionary measures and also added some COVID-19 PPEs as part of the donations to the schools to ensure that educational activities were carried out in safe environments for better results. Again, it is worth mentioning that, to help mitigate the learning loss caused by school closure during the peak of the COVID-19 pandemic, and bridge the digital gap between urban and rural areas, some organisations focused on digital literacy projects in rural areas. Energy and banking (especially commercial banks) focused the most on education. The following are examples of CSR stories that discussed education:

> *Ecobank hands over new computer laboratory to Christian Methodist Senior High School… education is one of the three critical focus areas for Ecobank's corporate social responsibility programmes* (B&FT, 13/4/2021, p. 3)

> *Over 420 school children benefit from MTN Foundation's classroom block at New Mangoase* (B&FT, 8/10/2020, p.20)

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4.1.3 Development and Poverty Alleviation

The issue of development centered on helping the growth of local businesses through knowledge-sharing and technical know-how. Development, as discussed in the newspaper reports was championed mostly by the mining sector and banks, especially the rural and community banks. CSR stories that discussed development came in the form of economic empowerment and agricultural development towards the economic growth and development of communities, especially the operational territories of the corporation carrying out the CSR initiative. Women were the focus of corporations when it came to the economic development of the local communities. Women were given skills training in order that they obtain employable skills and for self-employment. The following is an example, as recorded in the *Business and Financial Times*.

> *AngloGold Ashanti trains 168 women in enterprise, skills development.* (B&FT, 19/11/2020, p. 14)
>
> *We align ourselves with the modernist drive because we recognise the need for the Judiciary, as the third arm of government to be abreast of technological advancement* (Daily Graphic, 2/7/2021, p. 39)
>
> *Atwima Kwanwoma Rural Bank supports 2020 Farmers' Day Celebration… The donation forms part of the bank's corporate social responsibility* (*B&FT*, 2/11/2020, p. 30).

CSR articles that discussed poverty focused on issues regarding the restoration of livelihoods through the supply of food items to communities, especially those communities that had become poor because of natural disasters and poor weather conditions. Corporations, in the bid to eradicate hunger and alleviate poverty in general, provided avenues for taking residents in rural areas through vocational skills training.

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Certain corporations were moved to help alleviate poverty because of COVID-19, which had contributed to poverty among low and minimum income earners because of lockdowns. One such story was headlined:

Blue Band kicks off the GHS 100.000.00 'Spreading Smiles'
initiative (Daily Graphic, 11/12/2020, p. 24)

According to the story, the initiative by Blue Band was to support minimum wage earners and families that became impoverished because of COVID-19. It was a response to the economic disruption caused by COVID-19 within families in Ghana in the form of job losses, salary cuts, and reduced purchasing power. The story also said that the intervention by Blue Band was to support the Government of Ghana's initiative to provide food for vulnerable low-income communities during the lockdown period of the pandemic.

4.1.4 Environment

The issue of Environment got some mention in the CSR reports of both the *Daily Graphic* and the *B&FT*, but it was the least covered in the newspapers. This finding confirms the agenda-setting theory which suggests that the media can shape public opinion by way of how much attention they give an issue. By giving little attention to environment, the media, that is, the *Daily Graphic* and the *B&FT* are communicating to the public that issues of environment are not as important as health, development or education.

Issues of Environment in the newspapers were about corporations, especially those in the mining sector, engaging in environmentally friendly activities in their operation to ensure that the environment was safe for human habitation. Again, some newspaper reports on the Environment had to do with corporations cleaning the communities within which they operate as part of their corporate social responsibility initiatives.

Cleaning of beaches, installation of trash cans and engagement with communities on the need to keep the environment clean were some of the environmental activities corporations embarked on as part of their CSR.

CSRI-WRI, according to a report in the *Daily Graphic*, embarked on a clean-up exercise in four coastal communities in the Greater Accra Region identified as hotspots for plastic and waste menace in the Region. The report said the CSRI-WRI installed trash containers and cans and engaged with the communities to identify suitable waste management practices, adding that the initiative was

> *part of CSRI-WRI's corporate social responsibility towards the attainment of the relevant Sustainable Development Goals of the UN.* (Daily Graphic, 15/6/21, p. 29)

Afforestation was also a way by which some companies carried out their CSR in the area of environment. Telecommunication sector, especially Vodafone Ghana, tourism and hospitality sector, mining sector and manufacturing sector were some of the sectors that were mentioned in stories that discussed afforestation. This is evident in:

> *The Ridge Nest Hotel in Adukrom Akuapim in the Eastern Region has embarked on an afforestation project as part of its corporate social responsibility to support efforts to restore the natural vegetation.* (Daily Graphic, 5/8/2021, p. 27)
>
> *Nestle plants trees… Greening and protecting our environment is an everyday affair. At Nestle we have made a commitment to contribute to environment sustainably through several actions* (B&FT, 10/8/2021, p. 16)
>
> *Vodafone marks Valentine's Day with tree-planting exercise* (Daily Graphic, 20/2/2020, p. 13)

4.1.5 Product/Service Quality

Banking sector and energy sector were the most discussed in the newspapers when it came to Product/Service Quality. Stories that discussed product quality, service excellence, industry best practices, and improvement in the quality of corporations' products and services were all categorised under Product/Service Quality. Again, stories categorised under Product/Service Quality had to do with matters relating to corporations being consistent, using safe and quality materials in production and meeting standardization or quality tests. Some of such stories discussed corporations as going the extra mile to provide quality products and services for their customers in order make the customers happy.

> *Goil introduces new higher grade fuel at no higher cost. With the release of the petrol stock, all consumers will benefit from a higher grade petrol that significantly boosts the performance of all engines and keeps engines clean of carbon deposits* (Daily Graphic, 17/2/2020, p. 73)

> *FBNBank Ghana Limited is committed to delivering the gold standard of value and excellence to our numerous customers by providing great financial product and advice, first class services and customer experience* (Daily Graphic, 5/3/2020, p. 42)

4.1.6 Customer Convenience

Customer Convenience was another theme that came up during data collection in both the *Daily Graphic* and the *B&FT*. The stories had to do with corporations introducing and making electronic services better to ensure that customers were provided with hustle free transactions with the corporations. While some corporations sought to ensure the convenience of customers because it had become a part of the corporations' resolve to make customers happy, for some companies, customer convenience became

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necessary because of the COVID-19 pandemic. Banks, both the commercial and rural banks, were the most mentioned in the newspaper reports on CSR that discussed Customer Convenience, and according to Beer (2006), e-banking does provide customers convenience and flexibility. According to Strenger and Nicholls (2017), through its operationalisation in recent research, convenience is overwhelmingly implied to be equivalent to time saving or time buying, and that corporations have sought to position their products and services as ways to make life easier and save time. This endeavor has been highly successful to the point where the very definition of convenience has become 'synonymous' with the lack of complications and with a lifestyle rendered easy (Strenger & Nicholls, 2017). Drawing from the definition of the concept and how researchers have used the term, the present researcher operationalised topics relating to the reduction in and prevention of customer hustle with regard to accessing products and services as Customer Convenience. Providing customers with convenient means of business transaction or banking through digital financial inclusion strategies, including e-services such as internet/online banking services; digital payment options to reduce the dependency on cash; home delivery options; agency banking; market cash collection; and relocation and mergers of branches of banks to ensure easy access to products and services are some of the topics that the present researcher considered as falling under Customer Convenience. The following are excerpts of CSR stories in the newspapers that discussed customer convenience.

> *Odotobri Rural Bank brings convenient banking to Asawase customers. The relocation is aimed at bringing convenient banking to petty traders in the various zongo communities within the Asawase enclave and ultimately take customers who visit the banking hall on daily basis out of congestion* (B&FT, 20/1/2021, p. 24).

> *Fidelity Bank relocates two branches, merges two others.*
> *These newly relocated and merged branches are a testament*
> *to Fidelity Bank Ghana's resolve to offer convenient banking*
> *services to its customers* (B&FT, 20/1/2021, p. 2).

> *The data centre upgrade is also aiding the operation of our*
> *Mobile Money Interoperability, which would allow our*
> *esteemed customers the opportunity to perform enhanced*
> *services on their phones and through a standa-lone Points*
> *of Sale (PoS) devices…* (Daily Graphic, 17/2/2021, p. 29).

Mobile Money Payment Interoperability was developed in Ghana by Ghana Interbank Payment and Settlement Systems (GhIPSS), and launched on May 10, 2018. It allows direct and seamless transfer of funds from one mobile money wallet to another mobile money wallet across networks (Ghana Chamber of Communications, 2023). The story about the upgrade of the data centre to aid Mobile Money Interoperability is one that qualifies as discussing Customer Convenience since it ensures convenience among customers and makes their lives comfortable. The COVID-19 pandemic could be said to contribute to CSR reports that indicated that organisations focused their CSR initiatives on introducing measures that ensured that customers did not get their activities interrupted by the COVID-19 pandemic. Stories that discussed customer convenience in relation to COVID-19 pandemic were about corporations repositioning business to better serve customers by way of aligning products to unique digital platforms and applying new ways of working.

4.1.7 Shareholder Rights

Shareholder Rights discussed in CSR stories of both newspapers focused on corporation's profit, market share, profitability and prospects, which are of great interest to shareholders. This can be explained by the fact that, among other things, shareholders are more interested in the economic aspect of corporations – their primary

motive of buying shares in corporations. Banks, especially rural banks were the industry that were mostly reported as engaging in CSR that discussed shareholders. ARB Apex Bank, Antwima Kwanwoma Rural Bank Limited, South Akim Rural Bank Limited are examples of banks reported in the stories. The following are excerpts of CSR stories that discussed stakeholder issues.

ARB Apex Bank's profit up five-fold

- *Assets, deposits, investments also rise* (Daily Graphic, 17/2/2021, p. 29)

The bank recorded an outstanding performance in profitability during the year under review – posting a pretax profit of about GHS11.5million compared to approximately GHS4.4million in the previous year, representing an impressive growth of 165%. (B&FT, 2/6/2021, p. 24)

The story, which quoted the Chairman of the Bank, further gave a breakdown of the profit made and percentage of asset growth aimed at informing stakeholders, especially shareholders and customers that the bank was on the right path to growth and development, and that their investments were safe. In the story, in an attempt to make the bank's achievement extraordinary, there was a mention of how economic difficulties caused by COVID-19 could not constrain the bank from making profit.

Despite the economic difficulties in 2020 as a result of the COVID-19 pandemic, ARB Apex Bank put up an impressive performance, with its profit before tax increasing from GHS1 million in 2019 to GHS5.9 million in 2020, representing a positive variance of 482 percent. Its total assets also grew by 16 percent from GHS64.96 million in to GHS75.3 million in 2020. (Daily Graphic, 17/2/2021, p. 29)

While some of these findings align with previous literature, there are instances where the findings in this present study are inconsistent with some previous researches. The findings presented above are consistent with previous research on newspaper coverage of CSR in the sense that CSR issues identified in previous literature (Furey et al., 2019; Pérez et al., 2018; Tang et al., 2012) and the present study addressed specific needs of community, customers, shareholders and employees, considered as the most salient stakeholders in literature. The difference between the present study and previous literature has to do with the fact that while the present research identified philanthropic contributions such as Health, Development and Poverty Alleviation, and Education (primary, secondary and tertiary education) as the most salient CSR issues in Ghanaian newspapers' coverage of CSR, Tang's (2012) study identified employee issues (Provision of Job Opportunities, Employee Welfare among others) and Product Quality as the most salient CSR issues in Chinese newspapers' coverage of CSR, and Pérez et al.'s (2018) study identified Shareholder Rights as the most salient CSR issues in Spanish media's coverage of CSR. Another difference between the present study and Tang's (2012) study is that while employee issues in Tang's (2012) study focused on Provision of Job Opportunities, no such issue was found in the present study. Again, while Tang's study identified Arts and Culture as one of the CSR issues in Chinese newspapers' coverage of CSR, no such issue was found in the present study.

The variations in the stages of the economic, social, and cultural development of the various countries in the world, which alter the prominence of CSR issues in media coverage of CSR, may account for the discrepancies between the present research and earlier studies. (Pérez et al., 2018). An explanation that can be given to the salience of Health, Development and Poverty Alleviation, and Education issues in the present study is that Ghana unlike most countries in the western world, is a developing nation with

socio-economic challenges, so corporations tend to focus more on issues of development and poverty alleviation, and education as a way of supporting government's effort to meet the needs of Ghanaians and develop the country. Again, culturally, *Ubuntu* or "humanity towards others", which is cherished by the African society, emphasises "group solidarity, conformity, compassion, respect and collective unit," and is cherished in the African society (Amponsah-Tawiah & Dartey-Baah, 2011, p. 132). This means that the good of the community supersedes the good of the individual. Ojo (2009) asserts that philanthropy and CSR are practically identical in Africa due to the strength of the collectivity of the African society. This explains why philanthropic contributions in Health, Development and Poverty Alleviation, and Education are the most salient CSR issues in Ghanaian newspapers' coverage of CSR.

The dominance of health issues in the present study can also be attributed to the fact that a lot of corporations carried out CSR activities in the area of health to help the government contain the COVID-19 virus was very rife in Ghana by mid-2020 through to 2021.

The findings presented above are also in accordance with the agenda-setting theory, specifically the substantive dimension of the second-level agenda setting which examines how the media discuss issues or objects of attention. For instance, while the objects of attention in CSR coverage (first-level agenda setting) are the stakeholders discussed in the stories, the issues of health, education, environment, development and poverty reduction among others, discussed in relation to the various stakeholders, become the substantive attributes of the second-level agenda setting that shape public opinion.

4.2 What is the nature of stakeholders addressed in the *Daily Graphic* and the

   ***B&FT*'s coverage of CSR?**

Two categories of stakeholders were addressed in both newspapers: those that were beneficiaries of CSR activities of corporations and those that served as sources in the coverage of CSR in the newspapers. The first category of stakeholders, that is, the beneficiaries of CSR initiatives as revealed in the study included *Community*, *Employees*, *Customers*, *Shareholders*, *Suppliers*, *Media*, and *Government*, with *Community* emerging as the dominant beneficiary of CSR. The second category of stakeholders, that is, the stakeholders who served as sources of information to the media included *Company Representatives*, *Media* and *Intellectuals/Academics*. Company Representatives dominated the newspapers reports as sources of information to journalists.

4.2.1 Stakeholders as Beneficiaries of CSR

Identifying and analysing the media coverage given to stakeholders (beneficiaries of CSR) is a first-level agenda setting objective of the present study. Following the content analysis of the news articles for the study, *Community*, *Customers*, *Shareholders*, *Employees*, *Suppliers*, *Media* and *Government* were the stakeholders (beneficiaries of CSR) that were discussed in the CSR articles in the newspapers. While some CSR articles discussed only one beneficiary of CSR, it is worth mentioning that other CSR news stories covered more than one type of beneficiaries of CSR.

The analysis revealed that Community was discussed the most in the newspapers, that is, the *Daily Graphic* and the *B&FT*. The Customer stakeholder formed the second most discussed beneficiary of CSR in the coverage of CSR in the Ghanaian newspapers. Shareholders followed the consumer stakeholder as the third most discussed beneficiary

of CSR in the newspapers. Employee stakeholder was the next most discussed beneficiary of CSR. It was followed by Supplier stakeholder.

Table 2: Frequency distribution of beneficiaries of CSR discussed in the Daily Graphic's coverage of CSR from January 2020 to December 2021

Stakeholder	Frequency	Percentage
Community	97	51.1
Employee	10	5.3
Customer	58	30.5
Shareholder	13	6.8
Supplier	6	3.2
Media	4	2.1
Government	2	1.1
Total	**190**	**100**

Source: Data from Archived News Articles

Figure 3: Beneficiaries of CSR discussed in the Daily Graphic's coverage of CSR from January 2020 to December 2021
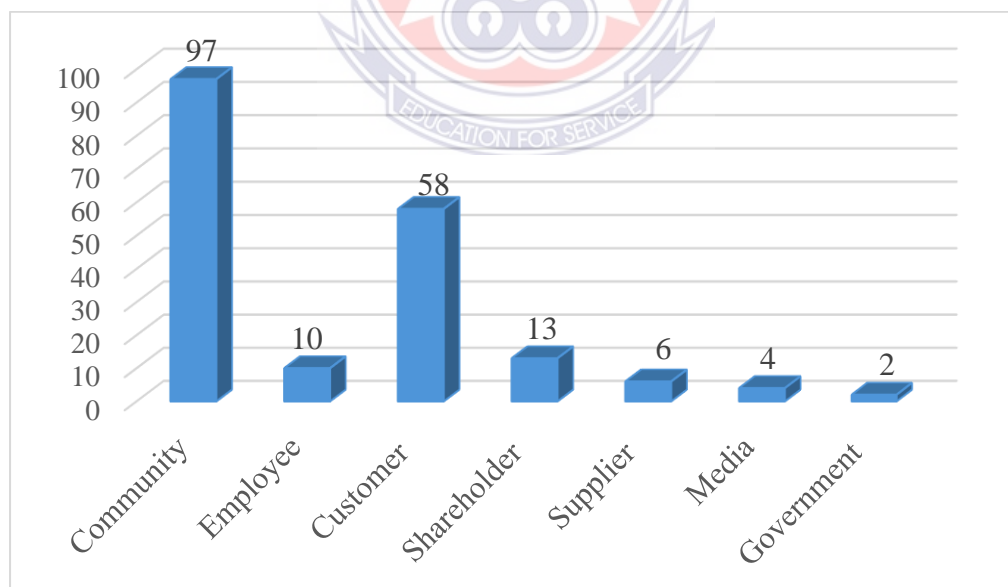
Source: Data from Archived News Articles

Of all the beneficiaries of CSR discussed in the *Daily Graphic*, the Community was the stakeholder most often discussed and Government stakeholder was the least discussed.

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The various beneficiaries of CSR captured in the *Daily Graphic* totaled 190. Out of this number, the Community was discussed on 97 occasions at 51.1%, the Customer stakeholder was next highest with 58 at 30.5%. This was followed by the Shareholder stakeholder, which was mentioned on 13 occasions, representing 6.8%. Employee stakeholder followed with 10, representing 5.3% of the total number of stakeholders discussed in the newspaper reports. The Supplier stakeholder was next with 6 (3.2%), followed by Media with 4 (2.1%). Government had the least representation of beneficiaries of CSR addressed in the *Daily Graphic*. It was discussed on 2 occasions at 1.1%.

Table 3: Frequency distribution of beneficiaries of CSR discussed in the B&FT's coverage of CSR from January 2020 to December 2021

Stakeholder	Frequency	Percentage
Community	129	50.8
Employee	13	5.1
Customer	80	31.5
Shareholder	20	7.9
Supplier	6	2.4
Media	3	1.2
Government	3	1.2
Total	**254**	**100**

Source: Data from Archived News Articles

Figure 4: Beneficiaries of CSR discussed in the B&FT's coverage of CSR from January 2020 to December 2021
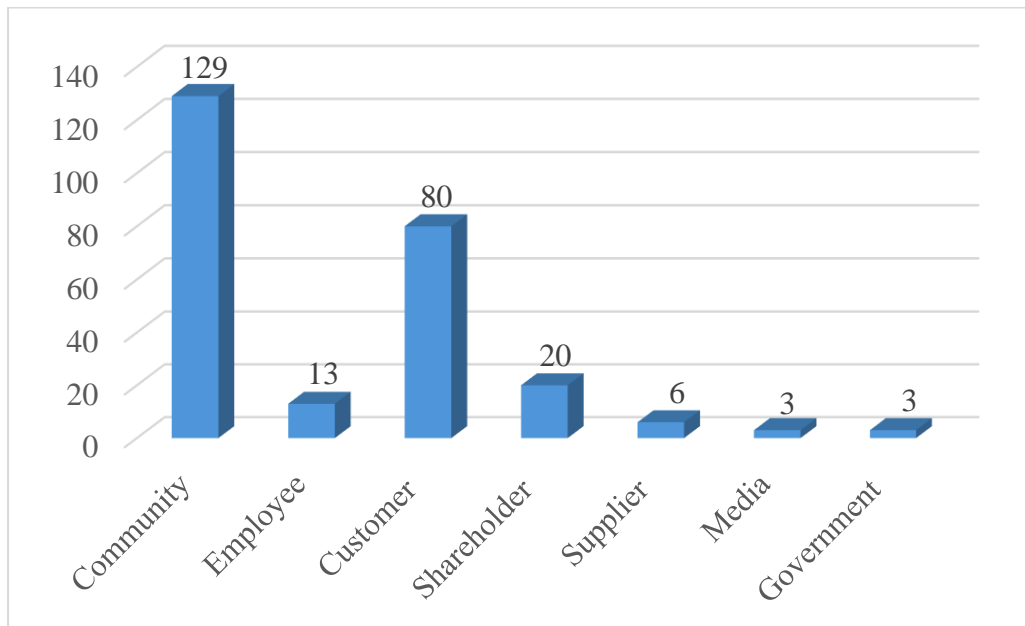
Source: Data from Archived News Articles

There is not much difference between the *B&FT* and the *Daily Graphic* with regard to the beneficiaries of CSR discussed in the CSR reports in terms of representation. Consistent with findings in the *Daily Graphic*, in the *B&FT*, the Community was the beneficiary of CSR most often mentioned, followed by Customers, Employees, Shareholders, and Suppliers. The difference is that, unlike the *Daily Graphic* where the Government was the least discussed beneficiary of CSR, in the *B&FT*'s CSR reports, the Government and the Media had the same number of mentions.

The various beneficiaries of CSR captured in the data from the *B&FT* totaled 254. Out of this number, the Community was mentioned on 129 occasions at 50.8%, the Customer stakeholder was next highest with 80 at 31.5%. The Shareholder stakeholder followed with 20 (7.9%). Employee stakeholder followed with 13, representing 5.1% of the total number of beneficiaries of CSR discussed in the *B&FT's* CSR reports. The

Suppliers were next with 6 (2.4%), followed by Media with 3 (1.2%) and Government (n=3, 1.2%).

Table 4: Cumulative frequency distribution of beneficiaries of CSR discussed in the selected newspapers' coverage of CSR from January 2020 to December 2021

Beneficiaries of CSR	Name of Newspaper		Both Newspapers
	Daily Graphic	B&FT	
	n (%)	n (%)	n (%)
Community	97 (51.1)	129 (50.8)	226 (50.9)
Employee	10 (5.3)	13 (5.1)	23 (5.2)
Customer	58 (30.5)	80 (31.5)	138 (31.1)
Shareholder	13 (6.8)	20 (7.9)	33 (7.4)
Supplier	6 (3.2)	6 (2.4)	12 (2.7)
Media	4 (2.1)	3 (1.2)	7 (1.6)
Government	2 (1.1)	3 (1.2)	5 (1.1)
Total	**190 (100)**	**254 (100)**	**444 (100)**

Source: Data from Archived News Articles

Figure 5: Beneficiaries of CSR discussed in the selected newspapers' coverage of CSR from January 2020 to December 2021

Source: Data from Archived News Articles

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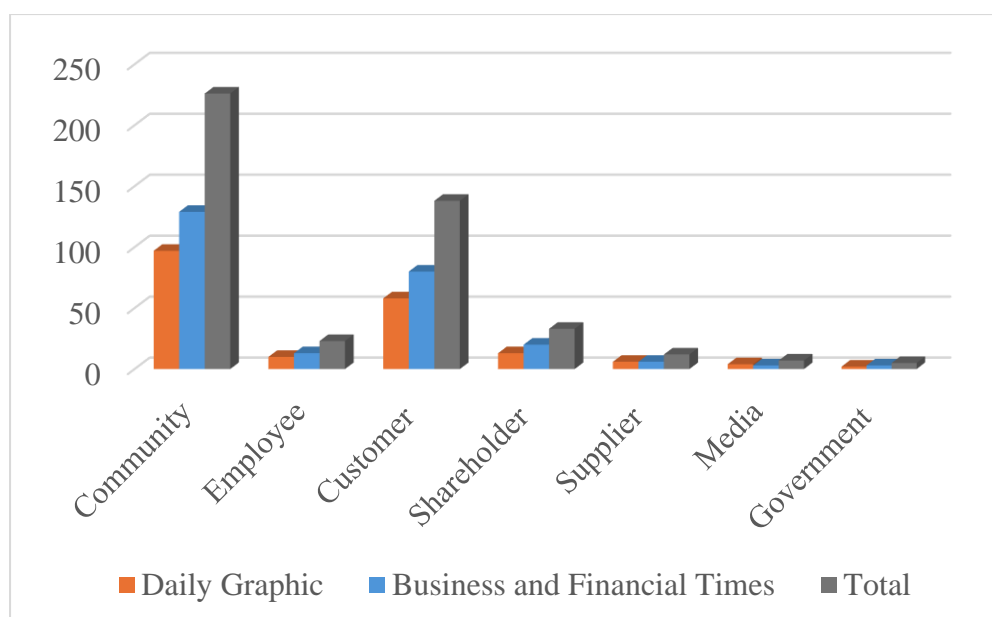
As presented in Table 4, beneficiaries of CSR were discussed in the CSR coverage of both newspapers 444 times. Out of this number, 190 were in the *Daily Graphic* and 254 were in the *B&FT*. The total number of beneficiaries of CSR discussed in the newspapers (n=444) was more than the number of CSR articles analysed (n=398) because some of the articles discussed more than one beneficiary of CSR. For instance, while some CSR stories discussed one beneficiary of CSR, say Customer stakeholder, other CSR stories discussed two or more beneficiaries of CSR. Data analysis revealed that the Community was the most discussed beneficiary of CSR in both the *Daily Graphic* and the *B&FT*. Out of the 444 beneficiaries of CSR discussed in both newspapers, the Community was the most discussed (n=226, 50.9%). Out of the 226 Community stakeholder discussed in both newspapers as beneficiaries of CSR, the *B&FT* had the highest (n=129, 50.8%), and the *Daily Graphic* had 97 (51.1%). It can also be deduced from Table 4 that the Customer stakeholder followed directly from the Community stakeholder in terms of frequency, with a total of 138 (31.1%). Out of this number, 80 (31.5%) were in the *B&FT* and 58 (30.5%) were in the *Daily Graphic*. Shareholder stakeholder was the third most mentioned beneficiary of CSR in both newspapers (n=33, 7.4%), with 20 (7.9%) in the *B&FT* and 13 (6.8%) in the *Daily Graphic*. Employee stakeholder was next, and was discussed 23 times at 5.2%, 13 (5.1%) in the *B&FT* and 10 (5.3%) in the *Daily Graphic.* Supplier stakeholder was discussed 12 times at 2.7%, 6 (2.4%) in the *B&FT* and 6 (3.2%) in the *Daily Graphic*. Media followed the Supplier stakeholder. It was discussed on 7 occasions at 1.6%, 4 (2.1%) in the *Daily Graphic* and 3 (1.2%) in the *B&FT*. Also, Government, the beneficiary of CSR with the least representation was discussed 5 times in both newspapers at 1.1%, 3 (1.2%) in the *B&FT* and 2 (1.1%) in the *Daily Graphic*. It is worth noting that apart from the Media which had more representation in the *Daily*

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Graphic (n=4, 2.1%) than in the *B&FT* (n=3, 1.2%), and the Supplier which had equal representation in terms of the number of times it was discussed in the two newspapers (6), all other beneficiaries of CSR were discussed more in the *B&FT* than in the *Daily Graphic*.

In the context of CSR, stakeholders are objects of agenda-setting (Perez et al., 2018; Tang, 2012). According to Moon and Hyun (2009), stakeholders who receive greater media attention in CSR stories are likely to be viewed as more significant by the general public, while those who receive less attention are typically relegated to a position of less importance. Internal and external stakeholders are classifications of stakeholders. While internal stakeholders such as employees act within the organisation, external stakeholders such as customers and suppliers interact directly with the organisation (Stoner & Freeman, 1999). Then there are primary and secondary stakeholders. Primary stakeholders such as employees and managers, shareholders, financiers, customers, and suppliers are involved in the firm's value creation process. The secondary stakeholders on the other hand are the communities, media, environmental groups, and government (Mitchell et al., 1997). The analysis revealed that both primary and secondary stakeholders were discussed as beneficiaries of CSR in the newspapers' CSR stories. Only that apart from the community stakeholder that was discussed the most, other secondary stakeholders such as media and government had few mentions as far as beneficiaries of CSR were concerned.

4.2.1.1 Community Stakeholder

As clearly presented in Table 4 above, Community had the most representation in the Ghanaian newspapers' CSR coverage. This finding confirms the first-level agenda-setting theory which suggests that the media can shape public opinion by giving certain topics, issues or objects the most attention. By giving more attention to the Community

stakeholder, the newspapers, that is, the *Daily Graphic* and the *B&FT* are communicating to the public that the Community stakeholder is more important than other stakeholders.

This finding is also consistent with Tang's (2012) study that found that the Community was the most discussed beneficiary of CSR in China's media coverage of CSR. This finding is also consistent with the finding in Pérez et al.'s (2018) study that said Community was the most discussed beneficiary of CSR in Spanish media's coverage of CSR. This study is, thus, consistent with literature and confirms that the Community is the most represented beneficiary of CSR in newspaper coverage of CSR. CSR stories that discussed the Community stakeholder were mostly about social issues relating to provision of schools, renovation of schools, provision of health facilities, donating health equipment among others. This is consistent with the assertion by Freeman and Dmytriyev (2017) that, typically, the focus of CSR is on increasing community members' (or society's) access to education, giving them better access to healthcare opportunities, or enhancing their environmental conditions.

It is worth mentioning that most of the coverage of companies' CSR activities relating to health in the communities were either entirely about their commitment to helping contain COVID-19 or mentioned COVID-19 in a passing while attending to other health issues. This can be explained by the surge in COVID-19 during that period. The first case of COVID-19 was recorded in Ghana on March 12, 2020, and by May 25, 2020, the country had recorded over 7,000 cases with 34 deaths (Ghana Health Service, 2020), making the disease an issue of concern for all stakeholders, corporations and the media inclusive. Thus, as a way of responding to a crisis that could affect their business activities negatively, organisations responded positively to support government's fight against COVID-19.

In terms of percentage, analysis revealed that the Community stakeholder and issues of education and development were the focus of state-owned corporations, especially those in the energy sector, and that can be explained by the fact that the state-owned corporations see themselves as an extension of the government, and in a bid to support government's effort to bring development to the entirety of the Ghanaian populace, the corporations provide amenities for communities. It can also be explained that, with regard to the energy sector in general, their activities have negative effects on the environment of the communities within which they operate, and so as a way of burden sharing, corporations in the energy sector provide these amenities to make the communities happy so as to ensure a peaceful coexistence with their communities.

An example of CSR activities of state-owned corporations towards the Community stakeholder was recorded in the *Daily Graphic* newspaper where Ghana National Petroleum Corporation (GNPC) was reported to have built a school and toilets for three communities. The projects, according to the story headlined *GNPC hands over school, toilets to 3 communities*, formed part of GNPC's corporate social responsibility policy and community sanitation programme to support deprived communities in improving sanitary and hygienic conditions.

The following are excerpts from stories that discussed the Community stakeholder as a beneficiary of CSR:

> *More than 500 residents of Teberebie Domeabra, Nkwantakrom and Acheampongkrom communities have benefitted from a free medical screening and primary medical care. The exercise… was aimed at promoting good health and well-being in the communities*. (Daily Graphic, 26/42021, p. 69)

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> *The company was committed to helping the Kpone community where the company was sited and would undertake relevant projects to support the community through sponsorship and other interventions as part of its corporate social responsibility.* (Daily Graphic, 21/10/2021, p. 48)

The second extract is from a CSR story titled *Asogli Power gifts lab equipment to Polyclinic*, which discussed the donation of health laboratory equipment to help boost laboratory services for the treatment of diabetes, hypertension, arthritis, obesity and other chronic non-communicable diseases at the Kpone Polyclinic.

The dominance of the Community stakeholder in the newspapers' CSR coverage on beneficiaries of CSR reflects the Ghanaian society, like many other collective societies, which prioritises the common good over the individual good and places a strong emphasis on sharing and interdependence (Myers, 2007). In fact, numerous African ideals and beliefs, including *Ubuntu* (caring for others), embody the common good of all members of the community (Amponsah-Tawiah & Dartey-Baah, 2011; Visser, 2007). The dominance of the Community stakeholder as a beneficiary of CSR in both newspapers (50.9%), therefore, means that the media is reflecting the society, and by extension, corporations see the need to ensure the good of the communities within which they operate by, for instance, sharing their profit with the communities and making the communities and environment safe for community members. Numerous scholars have attested to the strength of African society's collectivity, which makes CSR throughout the continent nearly synonymous with philanthropy (e.g. Eweje, 2006; Ojo, 2009). In line with the aforementioned assertion, this study also revealed that philanthropy, which came in the form of donations to the less privileged in communities

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and the provision of hospitals and schools for communities, dominated the CSR stories in the newspapers employed in the study.

According to Welbeck et al. (2020), since the community houses all other stakeholders, receiving the highest coverage among beneficiaries of CSR discussed in the newspapers' CSR stories influences the perception of all other stakeholders of the corporations about whom such CSR stories are written. Again, according to Cording et al. (2014), how a corporation treats the communities in which it operates influences the attitudes and behavior of its suppliers and customers among other stakeholders. All these, along with the fact that corporate community involvement is considered as one of the most visible aspects of CSR (Uyan-Atay, 2013), results in numerous leading companies incorporating community involvement into their strategic business plan, and also increasing community contributions (Uyan-Atay, 2013), which is another possible reason why the Community was the most salient beneficiary of CSR in Ghanaian newspapers' coverage of CSR. Grafström and Windell (2011) also concluded that CSR is often associated with community relations because it provides a straightforward and uncomplicated way to understand a complex topic, like CSR. According to Furey et al. (2019), community events are simple, isolated events that are easily accessible to journalists, which means they are easy for journalists to turn into articles.

Although the finding in this study about the Community being the most discussed beneficiary of CSR in newspaper coverage of CSR in Ghana is consistent with findings in other studies, there is a difference among the present study and studies in other jurisdictions (e.g. Pérez et al., 2018; Tang, 2012) with regard to the Community stakeholder. The difference is that while the Community is by a far distance (more than half of all the beneficiaries of CSR discussed) the most discussed beneficiary of CSR in Ghanaian newspapers' coverage of CSR, the percentages of representation of the

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Community stakeholder in newspaper coverage of CSR in other jurisdictions are lower. While the Community makes 50.9% of the beneficiaries of CSR discussed in the present study, it made 26.4% in Pérez et al.'s (2018) study, and 48% in Tang's (2012) study. This can be attributed to the fact that, unlike China and Spain, Ghana is a developing country that has many poor communities that are targeted by corporations to carry out their CSR activities. Second, as mentioned earlier, Ghana is a collective society that prioritises the collective good over the good of the individual.

4.2.1.2 Customer Stakeholder

CSR stories that discussed the Customer stakeholder as a beneficiary of CSR focused mainly on issues relating to the quality of products and services, and the convenience of customers. Many of the CSR reports that focused on the customer stakeholder as a beneficiary of CSR were about corporations going the extra mile to providing services and products that did not only meet the needs of their customers, but also went beyond customer expectations by ensuring the customers' convenience, among other things. For example, during the COVID-19 pandemic, corporations did not only provide customers with services and products. Corporations made sure they did not jeopardize the health of customers. To ensure the convenience of customers, for instance, corporations, especially those in the banking industry introduced electronic banking (e-banking) services that ensured that customers transacted business with the corporations in the comforts of their homes. According to Auta (2010), e-banking, which uses a number of platforms such as internet banking (online banking) and mobile phone banking, is defined as the automated delivery of new and traditional banking products and services directly to customers through electronic, interactive communication channels. Delivery services were also on the ascendency, all in an effort to making sure

customers were healthy to continue to be in business with the corporations during and after the COVID-19 pandemic.

Many stories that discussed corporations' commitment to their customers had to do with corporations supporting their customers with donations in cash and kind. It is also important to note that because of COVID-19, a good number of the CSR stories about corporations' commitment towards their customers were related to health. HealthTech, for example, in one of such CSR stories supported University of Ghana Medical Center (UGMC) with medical equipment. A source from the company is quoted:

> *As part of our social responsibility activities we support organisations that we do business with and so UGMC being one of our loyal customers, we decided to repay their kindness and trust in our business by also being generous to them.* (Daily Graphic, 16/2/2021, p. 27)

In the excerpt, it can be seen that because UGMC is a medical institution, HealthTech saw the need to donate medical equipment to UGMC to help them in their effort to help government fight against or contain COVID-I9. This is because, during the pandemic, donations in the area of health proved to be more useful and appreciated than any other donation. The following are excerpts from stories that discussed the Customer stakeholder:

> *As a leading retail bank in Ghana, our digital footprints continue to expand in our quest to delight our customers.* (Daily Graphic, 11/10/2021, p. 20)

> *The bank will continue to explore digitally led solutions to customers across multiple segments as it strives to deepen digitalization towards a cash lite society.* (B&FT, 23/8/2021, p. 71)

> *MTN remains committed to providing support to combat*
> *COVID-19. As we progress through 2021, we will remain*
> *focused on supporting our people, our customers…* (B&FT,
> 4/5/2021, p. 40)

Inconsistent with the present study that found the Customer stakeholder to be the second most visible beneficiary of CSR, Tang's (2012) study revealed Customer as the third most visible beneficiary of CSR, thus performing worse than Employee stakeholder in Tang's (2012) study. This finding is, however, consistent with the study by Pérez et al.'s (2018) which found the Customer stakeholder as the second most salient stakeholder (beneficiary of CSR) in Spanish media's coverage of CSR. It is also worth mentioning that the present study is inconsistent with the study by Furey et al. (2019) in United States when the frequencies of discussion of customers in CSR coverage before "the latest economic depression of United States (Pre-crisis) and after "the latest economic depression of United States (Post-crisis) are put together. This is because when the frequencies of discussion of customers during the Pre-crisis CSR coverage and Post-crisis CSR coverage are put together, the Customer stakeholder in Furey et al.'s (2019) study ranked the third most salient stakeholder or beneficiary of CSR in the USA newspapers' coverage of CSR behind the Community and Employee stakeholders. Taken in isolation, however, while Customer in Furey et al.'s (2019) study still ranks third and behind the Community stakeholder and Employee at Pre-crisis, it ranked a further fourth behind Community, Employees and Shareholders at Post-crisis.

4.2.1.3 Employee Stakeholder

CSR articles analysed in the present study discussed Employee albeit not as much as the Community, Customer and Shareholder stakeholders were discussed. This is consistent with Pérez et al.'s (2018) study that found Employee stakeholder trailing the

Community, Customer, and Shareholder stakeholders with regard to the most salient and the least salient beneficiaries of CSR in Spanish media's coverage of CSR. However, contrary to the finding from this study are the works in the USA by Furey et al. (2019) and in China by Tang (2012) that found Employee stakeholder as the second most visible stakeholder in newspaper coverage of CSR in those countries. In Tang's (2012) study, the Community was the only stakeholder that did better than Employee stakeholder in terms of the salience given to stakeholders in Chinese newspapers' coverage of CSR. It is important to note that the majority of CSR articles in Ghanaian newspapers that discussed employees also mentioned other stakeholders, particularly customers and the community. CSR stories devoted to the Employee stakeholder were almost nonexistent in both the *Daily Graphic* and the *B&FT*. This could be as a result of the fact that the Ghanaian newspapers did not see the employee as an important stakeholder. By extension, corporations in Ghana did not treat employees as being of so much importance to the success of the business compared to customers and the larger community within which the corporations operate. This is because, if they did, they would set the media agenda in a way to influence the press' coverage of the Employee stakeholder through press and news releases that focus on the Employee stakeholder.

Again, when it comes to the Community stakeholder, for instance, employees and customers form part of the community, so any positive treatment of a community by a corporation is likely to positively affect the employees and customers who live in the community. If a company builds schools and other amenities for a community as part of the company's CSR, the children of the employees would benefit from the school. The scenario above is best explained by the 'generalised exchange', which is a key distinguishing feature of the stakeholder theory (Harrison et al., 2010). The generalised exchange has to do with the fact that how a corporation treats one stakeholder influences

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the attitudes and behavior of another stakeholder (Cording et al., 2014). The following

are excerpts from CSR stories that discussed the employee stakeholder as a beneficiary

of CSR:

> *The bank last year introduced its Seven Service Elements*
> *and has invested in building the capacity of staff to deliver*
> *superior service* (Daily Graphic, 20/10/2021, p. 39)

> *The smart workplace will provide employees with a highly*
> *efficient work environment characterized by providing a*
> *single access point to all resources an employee will need*
> *for his daily tasks* (Daily Graphic, 28/7/2021, p. 53)

In another story headlined *Ahotor FM, Abrantie College give new twist to CSR.* (Daily

Graphic, 10/11/21, p. 22), the two organisations captured in the headline came together

to provide free services in pedicure, manicure, hair shampooing and blowing, makeup,

braiding and sewing of clothes for their stakeholders, especially customers and

employees. The part that captured the Employee stakeholder read:

> *We know the usual CSR things corporate bodies like to*
> *embark on and we have done some of those in the past. This*
> *time around, we surfaced with a feel-good programme for*
> *individuals including our staff, which was well received.*
> (Daily Graphic, 10/11/21, p. 22)

The 'generalised exchange' scenario (Harrison et al., 2010) can be seen in the following

excerpt:

> *Hospitals serve the community, and as part of our corporate*
> *social responsibility and our tagline to stand with our*
> *customers, we deem it important to contribute towards*
> *selected hospitals. We believe this donation will go a long*
> *way to help the people in these communities* (B&FT,
> 18/1/2021, p. 31)

In the excerpt above, it can be seen that the thinking of the donor is that building a hospital in the communities will equally benefit their customers because the customers live in the communities. That is to say that though the corporation's CSR towards the customer is indirect in this scenario, it can positively influence the attitude of the customer towards the corporation (Cording et al., 2014).

4.2.1.4 Shareholders

Stories that discussed shareholders discussed issues of profit especially regarding corporations where they hold shares. Most of the stories spelt out the profit that a company made in a particular year in comparison with the profit that the same organisation made the previous year. Some of the specific issues addressed in such stories included profit and declaration of dividend despite the COVID-19 pandemic, decline in profit because of COVID-19, asset growth, investment in electronic banking solutions among other issues. CSR stories that discussed shareholders in both newspapers were more (n=33, 7.4%) than those that discussed employees (n=23, 5.2%) which is in line with Pérez et al.'s (2018) study which found that shareholders were more salient (20.4%) than employees (16.6%) in Spanish media coverage of CSR. Although the finding of this study in relation to the salience of shareholders is consistent with Pérez et al. (2018), it is inconsistent with studies by Furey et al. (2019) and Tang (2012) which found that the Employee stakeholder was more salient than shareholders in USA and Chinese newspapers' coverage of CSR. The following are excerpts of CSR article that discussed shareholders:

> …*this will reap excellent returns for the industry, shareholders and the country as a whole*. (Daily Graphic, 11/10/2021, p. 69)

> *GCB Bank shareholders to enjoy 25% increase in dividend* (B&FT, 28/5/2021, p. 14)

> *In compliance with the Bank of Ghana's (BOG's) directive, instructing all banks to desist from distributing dividends to shareholders, the bank will not be able to pay dividends to shareholders for the year under review*. (B&FT, 4/5/2021, p. 10)

This finding is consistent with findings in Hamilton's (2003) study that revealed that shareholders were discussed less frequently in CSR stories from Africa regions, unlike in North and South America where shareholders were referenced in one-third of CSR stories.

4.2.1.5 Suppliers

One would have thought that suppliers are equally an important stakeholder that drive corporations' progress, and should be discussed often in the newspapers' coverage of CSR. That, however, wasn't the case; the Supplier stakeholder, as well as Media and Government was discussed on few occasions compared to, for instance, the Community stakeholder and the Customer stakeholder. This finding is consistent with previous literature. For instance, this finding is consistent with the finding in Tang's (2012) study that revealed that Suppliers, representing (3.2%), "were seldom mentioned as stakeholders" (Tang, 2012, p. 9) in CSR coverage in Chinese newspapers. It is also worth mentioning that although the Supplier stakeholder had little representation in Chinese media's CSR coverage, it did better than the representation of Shareholders in that country (2.5%). This is to say that whereas Shareholders had a higher representation than Suppliers in the present study and Pérez et al.'s (2018) study, Suppliers had a higher representation than Shareholders in Tang's (2012) study, which means that, unlike the present study and Pérez et al.'s (2018) study, Chinese media

attached more importance to the Supplier stakeholder. Although Supplier stakeholder was one of the least discussed in Ghanaian newspapers' coverage of CSR, inconsistent with the present study is Pérez et al.'s (2018) study that did not record any coverage of the Supplier stakeholder in Spain.

The little coverage given to suppliers among other stakeholders or beneficiaries of CSR as revealed in this study can be explained by the first-level of agenda-setting theory in the sense that the media were only communicating that suppliers were not as important as compared to other beneficiaries of CSR such as the Community stakeholder.

Again, the little importance attached to suppliers by corporations as far as CSR is concerned, can be explained by Freeman's stakeholder theory, which posits that stakeholders are interdependent, and creating value for one stakeholder creates value for the others (Freeman et al., 2010). Freeman and Dmytriyev (2017) explained further that CSR looks at the company from another perspective – society at large. Subsequently, CSR prioritizes certain company responsibilities over the others, namely company responsibilities to society (mainly communities and partially employees and customers, in stakeholder terms) over the responsibilities to other stakeholders (e.g. to financiers, suppliers) (Freeman & Dmytriyev, 2017). The following are excerpts of CSR stories that discussed the Supplier stakeholder as a beneficiary of CSR in the Ghanaian newspapers:

> *He reiterated Tullow's alignment with the national local content development agenda through consistent training for local suppliers and increasing local supplier participation in Tullow operations under the value maximisation plan.* (B&FT, 6/5/2021, p. 10).

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4.2.1.6 Media

With regard to beneficiaries of CSR discussed in CSR stories in both newspapers, analysis revealed that media were discussed on few occasions (1.6%). The following are excerpts from CSR stories that discussed the Media stakeholder:

> *The media have been key to the success of the business; they have shared our stories with Ghanaians for the past 25 years. Through them we have kept our stakeholders and customers updated and informed on our operations and plans, and as we celebrate 25 years, it is only right that we include them in the celebrations and reward them for their good works*. (B&FT, 10/11/2021, p. 11)

The excerpt above was taken from a CSR story about MTN Ghana. The telecommunications giant used the occasion of its 25th anniversary celebration to show appreciation to journalists across the country for their immense contribution to the growth of the MTN business through storytelling.

4.2.1.7 Government

Government was also discussed in CSR stories in both newspapers, but CSR stories that discussed Government were very few. In fact, Government was the least discussed beneficiary of CSR in the newspapers' coverage of CSR. Inconsistent with the present study, Tang's (2012) study and the study by Pérez et al. (2018) did not find Government as a stakeholder discussed in Chinese and Spanish media's coverage of CSR. In most of the cases that Government was discussed in this present study as a beneficiary of CSR, it was discussed along with other stakeholders.

> *MTN remains committed to providing support to combat COVID-19. As we progress through 2021, we will remain focused on supporting our people, our customers, and government*. (B&FT, 4/5/2021, p. 40).

A notable difference between the present study and previous studies is that the present study revealed Government as a beneficiary of CSR or stakeholder discussed in Ghanaian newspapers' coverage of CSR, which previous studies did not find. A major similarity between the present study and previous studies (e.g. Furey et al., 2019; Pérez et al., 2018; Tang, 2012) is that all the studies revealed the Community, Customers, Shareholders, Employees, and Suppliers as stakeholders or beneficiaries of CSR discussed in newspaper coverage of CSR.

As mentioned earlier, the findings reveal that some beneficiaries of CSR (stakeholders) were given priority in the newspapers than other stakeholders when it came to the beneficiaries of CSR that were discussed in the newspapers' CSR stories. The stakeholders (beneficiaries of CSR) that received more coverage were seen by the media or journalists as more important than the others, which has an effect on how the audience perceive the stakeholders. These findings align with the agenda-setting theory that proposes that the salience of elements on the news agenda influences their salience on the public agenda (Carroll & McCombs, 2003). Specifically, the findings concerning the stakeholders or beneficiaries of CSR discussed in the newspapers are consistent with first-level agenda setting, which is concerned with the first phase of agenda-setting influence process, that is, "the agenda of an object", or "the thing that we have an opinion about" (Pérez et al., 2018, p. 67).

Pérez et al. (2018) posit that daily media attention to an object (the stakeholders discussed in the news) is the most powerful message regarding the object's salience. Again, in the coverage of CSR in the media, according to Tang (2012), the stakeholders that are discussed in the news are the most frequent objects under close examination. Based on this, when the media cover CSR, the public is inclined to view as more significant those stakeholders, or the beneficiaries of CSR in the present study, that

receive greater coverage in the news, whereas those stakeholders who receive less attention in the media are typically relegated to secondary status (Moon & Hyun, 2009). This is to say that stakeholders (beneficiaries of CSR) such as *Community* that received high coverage in the newspapers are considered by the Ghanaian newspapers as more important than stakeholders such as media and government that had little coverage. By extension the newspapers want the public to also see the stakeholders or beneficiaries of CSR discussed the most as more important than those stakeholders with the least coverage in the newspapers.

It is worth mentioning that, concerning the rationale behind the increased visibility of three stakeholder groups (beneficiaries of CSR)—the community, customers, and employees—in media coverage of CSR, earlier researchers have primarily relied on stakeholder theory to reach their conclusions (Freeman, 1984). This theoretical paradigm states that three essential characteristics—power, legitimacy, and urgency— determine how salient beneficiaries of CSR or stakeholders are (Mitchell et al., 1997). Elijido-Ten et al. (2010) contend that a stakeholder group's power is determined by how much control they have over the resources a firm needs, and how important those resources are to the organisation's survival. According to Mitchell et al. (1997), legitimacy arises when the demands of the stakeholders align with the norms, values, and beliefs of the broader community. According to Thorne et al. (2003), there is urgency in the connection between the company and its stakeholders when the latter have essential and time-sensitive expectations that they would want to have satisfied as soon as possible.

Ghana's economy suffered as a result of the COVID-19, which was first detected in the country on March 12, 2020. Due to the pandemic's catastrophic effects on businesses and various sectors, many Ghanaians lost their jobs. The majority of Ghana's

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workforce, who worked in the informal economy, was most severely affected by the pandemic. The pandemic increased the susceptibility of vulnerable and marginalised groups, including large-city female head porters (Ghana Statistical Service, 2020). For instance, 46.1% of businesses stated that they had to lower wages for 25.7% of their workforce—roughly 770,124 workers—during the lockdown. A total of 35.7% of businesses closed during the partial lockdown, and 16.1% remained closed even after the lockdown was lifted (Ghana Statistical Service, 2020). In order to help the government address the social and economic effects of the COVID-19 pandemic on the society, there was a lot of pressure on both public and private companies.

Again, considering that the pandemic was a health emergency, and affected conventional schooling from March 2020 to January 2021, there was a considerable demand for medical supplies as well as a change from traditional classroom teaching and learning to remote and online learning. The community as a stakeholder group gains power, legitimacy, and urgency from the aforementioned realities, which explains why CSR issues such as investment in economic development programmes, charitable donations of personal protective equipment such as face masks and hand sanitisers received special media attention. Furthermore, because customers have the ability to jeopardise a company's survival through lost revenue and business, the power-dependence relationship between customers and companies has usually been categorised as stakeholder power (Elijido-Ten et al., 2010). This is because customers are the lifeblood of businesses.

It is worth mentioning that the employees' claims were also very legitimate and urgent in Ghana during the COVID-19 period, especially during the lockdown and thereafter. This is because some employees were laid off. There were also reductions in wages and other benefits as businesses looked to decrease labor costs in order to stay in business.

This present study has revealed that the power of the employee stakeholder group was restored through training and development, and social benefits, which is consistent with studies in other jurisdictions such as those by Tang (2012) in China and Pérez et al. (2018) in Spain. A difference between the findings in the present study and studies by Tang (2012) and Pérez et al. (2018) is that, inconsistent with this present study, the aforementioned studies found job creation and stability as an issue that concerned employees. Meanwhile, unemployment rate in Ghana prior to COVID-19 was already high, with the pandemic and its accompanying socioeconomic downturns making matters worse (African Development Bank, 2021).

This present study is also different from some previous studies on the coverage of CSR in the media with regard to the stakeholders addressed in the studies. Pérez et al. (2018), for instance, found regulators (5.3%) and partners (3.4%) in addition to the community, customers, employees and shareholders as stakeholders addressed in the coverage of CSR in Spain. Meanwhile, regulators and partners were revealed in the present study.

4.2.2 Stakeholders as Sources used in CSR coverage in the *Daily Graphic* and the *B&FT*

Some stakeholders addressed in the newspapers analysed for the present study served as sources used in CSR coverage. News stories reflect the ideologies and opinions of their sources which can influence societal reality (Armstrong, 2004) on CSR. This is to say that, the voices, that is, the stakeholders that were often presented in CSR stories might influence the perspectives of readers. The analysis revealed that the following stakeholders were used as sources in the CSR news coverage in both the *Daily Graphic* and the *B&FT* from January 2020 to December 2021: *Company Representatives, Academics/Intellectuals, and Media*. Then there were CSR stories that were categorised under *Multiple Sources*. Such CSR stories had more than one stakeholder serving as

sources in the stories. The findings in Table 5 is a representation of newspaper specific

distribution of stakeholders employed as sources in CSR news coverage. Both the *Daily*

Graphic and the *B&FT* have *Company Representatives* as the most used sources in CSR

coverage.

Table 5: Cumulative frequency distribution of stakeholders used as sources in CSR coverage in the Daily Graphic and the B&FT from January 2020 to December 2021

Stakeholders used as Sources in CSR Coverage	Name of Newspaper		
	Daily Graphic	**B&FT**	**Both newspapers**
	n (%)	**n (%)**	**n (%)**
Company Representatives	143 (96.0)	194 (96.5)	337 (96.3)
Media	4 (2.7)	3 (1.5)	7 (2.0)
Intellectuals/Academics	0 (0.0)	1 (0.5)	1 (0.3)
Multiple Sources	2 (1.3)	3 (1.5)	5 (1.4)
Total	**149 (100)**	**201 (100)**	**350 (100)**

Source: Data from Archived News Articles

Figure 6: Stakeholders used as sources in CSR coverage in the Daily Graphic and the B&FT from January 2020 to December 2021
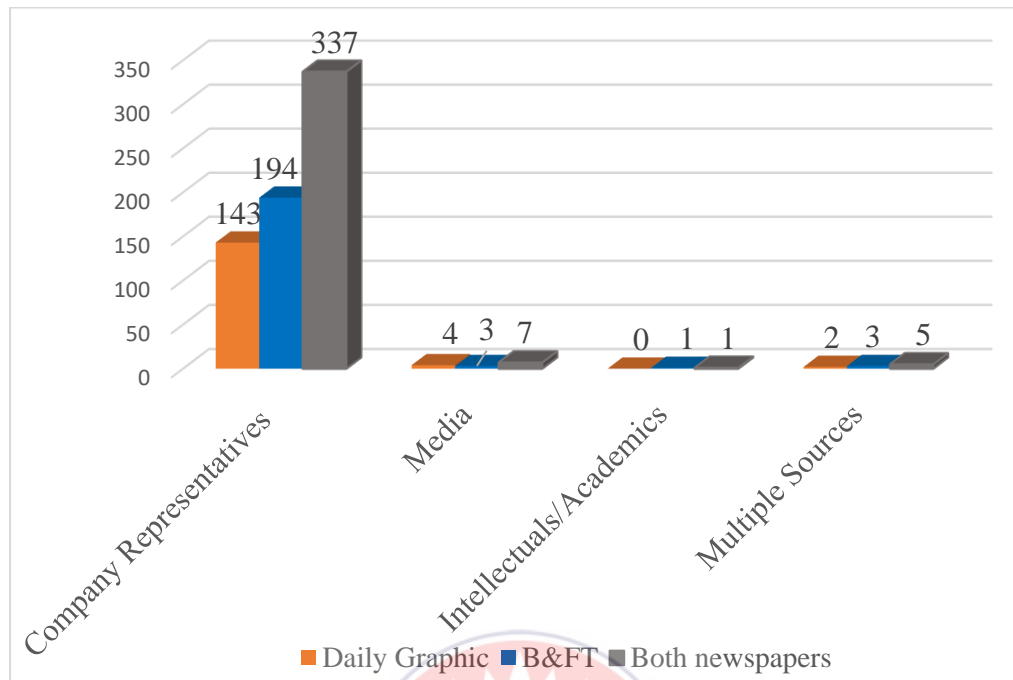
Source: Data from Archived News Articles

Chronologically, out of a total of 350 CSR stories in both newspapers that had stakeholders as sources, Company Representatives were the most used sources as they recorded 337 at 96.3%. Company Representatives were followed by Media, which recorded 7 at 2.0%. Stories that had Multiple Sources recorded a frequency of 5 at 1.4%. Intellectuals/Academics then followed as the least used source in CSR coverage in both newspapers, with a frequency of 1 at 0.3%. The total number of stakeholders used as in the coverage of CSR in both newspapers (n=350) was less than the number of CSR articles analysed (n=398) because some of the CSR articles did not have stakeholders as sources. For example, some CSR articles had company reports as sources.

The number of CSR stories in the *B&FT* that had stakeholders as sources totaled 201. Out of this number, Company Representatives were used on 194 occasions at 96.5% followed by Media (n=3, 1.5%). Then, CSR stories in the *B&FT* that had Multiple Sources numbered 3 at 1.5%. Intellectuals/Academics were the least source in the
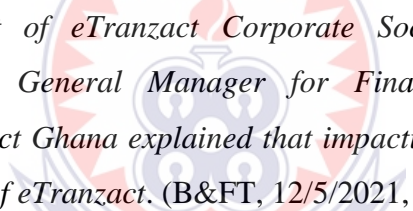
B&FT's coverage of CSR, with a frequency of 1 at 0.5%. Of all the CSR stories that had stakeholders as sources in the *Daily Graphic*, Company Representatives were the most used source. Out of a total of 149 CSR stories that had stakeholders as sources in the *Daily Graphic*, Company Representatives were used on 143 occasions at 96.0%. Media were next highest with 4 at 2.7%. This was followed by the Multiple Sources on 2 occasions, representing 1.3%. Unlike the *B&FT* which had a CSR story sourced by Intellectuals/Academics, Intellectuals/Academics did not have a voice in CSR coverage in the *Daily Graphic*.

As a similarity between the *Daily Graphic* and the *B&FT*, it can be deduced from Table 5 that both newspapers had Company Representatives as the predominant source used in their coverage of CSR. Again, both newspapers had Intellectuals/Academics as the least used source in their coverage of CSR. A difference between the two newspapers with regard to the sources they used in their coverage of CSR is that, while the *Daily Graphic* had Media as their second most used source and Multiple Sources as the third most used source, for the *B&FT*, both Media and Multiple Sources were jointly the second most used sources.

4.2.2.1 Company Representatives

Company Representatives were the stakeholders that were used the most as sources in the coverage of CSR across both the *Daily Graphic* and the *B&FT*. This finding is in line with the first-level agenda-building theory which suggests that media practitioners are influenced by actors, such as business actors to report on certain issues, which they otherwise might not have covered. At the first level, research finds connections between object salience in media coverage and those attempting to influence journalists (Lancendorfer & Lee, 2010).

The domination of Company Representatives as the most used source in Ghanaian media's CSR coverage is not surprising because according to Davis (2000) and Grümberg and Pallas (2013), there exists a strong bond between corporate sources and business news outlets. In the CSR stories that had Company Representatives as sources, company representatives such as public relations officers, CSR managers, public affairs officers, communication officers, media relations personnel, chief executive officers (CEOs) among others were mentioned as sources of CSR news stories. This is in consonance with a finding by Balkhi and Tench (2009) that said that public relations and corporate communications departments supply CSR information on behalf of companies. The following are excerpts of stories that had Company Representatives as the sources used in CSR coverage:

> *As part of eTranzact Corporate Social Responsibility project, General Manager for Financial Services at eTranzact Ghana explained that impacting lives is the real legacy of eTranzact.* (B&FT, 12/5/2021, p. 21)

> *The Chief Executive Officer of the Nilex Corp Company Limited … said the donation of the scientific equipment was in line with its corporate social responsibility to the country.* (Daily Graphic, 29/1/2021, p. 26)

It is worth mentioning that company representatives from corporations of different sectors served as sources of information to the newspapers used for this study. The company representatives used as sources in the CSR stories were from sectors such as banking, energy, IT and computers, mining, telecommunications among others. The CSR stories for which company representatives from the banking sector served as sources covered a good number of areas such as health, education, development and also issues regarding customer convenience, and product and service quality.

Chronologically, the CSR stories about banks discussed customer convenience, which had to do with issues relating to offering customers convenient means of business transaction or banking through digital financial inclusion strategies such as online transactions, digital payment options to reduce the dependency on cash among other convenient banking options; development, which was mainly the focus of rural and community banks. In the area of development, rural and community banks were reported to focus mainly on agricultural development within their operational territories. Rural Banks' CSR in the areas of community and agricultural development were recorded in the *B&FT* newspaper. This is an excerpt of a story that discussed agricultural development and had company representatives from the bank and for that matter the bank as a source.

> *Atwima Kwanwoma Rural Bank supports 2020 Farmers'*
> *Day Celebration… The donation forms part of the bank's*
> *corporate social responsibility* (*B&FT*, 2/11/2020, p. 30)

The issue with the next highest mention in CSR stories that had company representatives of banks as sources was product and service quality, where banks' services and products were mentioned as having qualities that most often made the bank stand tall among other banks. Product quality was followed closely by health and then education, which was mostly the focus of commercial and merchant banks. It is instructive to note that, in both newspapers, none of the CSR stories about both commercial and rural banks discussed environment. This is to say that company representatives of banks were not used as sources in stories about the environment. The following are examples of CSR stories in the *Daily Graphic* and the *B&FT* that discussed commercial and merchant banks' CSR initiatives in education, which is

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consistent with Nyarku and Hinson (2018) study that found that banks paid attention to education in their CSR disclosures.

GTBank hands over fully refurbished computer laboratory
to Atonsu MA Cluster of Schools (*B&FT*, 14/6/2021, p. 17)

As mentioned earlier, CSR stories that had company representatives of the banking sector as sources discussed banks as paying attention to health while also carrying out CSR in sectors such as education, especially from the second half of 2020 to the latter part of 2021. According to Nyarku and Hinson (2018), banks paid attention to health in their CSR disclosures, which is consistent with findings in this study. It is, however, imperative to note that, although COVID-19 had reached its peak in 2021, health interventions by the banking sector happened the most in 2020 according to the newspaper reports. Data also revealed that the CSR stories about banks, which discussed COVID-19 were published the most from the second half of 2020 to December 2021. It can be recalled that COVID-19 is a health emergency which entered Ghana in March 2020. By mid-2020, many corporations including banks started focusing their CSR activities on health, by helping the Government of Ghana contain the virus. They provided PPEs to hospitals, schools and other institutions, and also organised COVID-19 sensitisation campaigns as part of efforts to prevent the spread of the virus.

Company representatives from the energy sector were also used as sources in the news media's CSR reports. CSR stories that had company representatives from the energy sector as sources focused on the provision and renovation of schools and hospitals in communities, and helping state institutions in efforts to stop the spread of COVID-19. Although most sectors focused on health in their CSR activities in the wake of COVID-19 so as to complement government's effort in the fight against the virus, the focus of

the energy sector, according to the newspapers reports, spread almost equally across development, health and education. Corporations such as Vivo Energy, GOIL, GASO Petroleum and the Ghana National Petroleum Corporation (GNPC) are among a number of corporations in the energy sector that were discussed in the CSR articles of both the *Daily Graphic* and the *B&FT* as having carried out CSR activities in the education sector. The energy sector's CSR activities in education are evident in the excerpts below.

> *Vivo Energy renovates school block at Brengo* (B&FT, 18/5/2021, p. 20)

> *GASO Petroleum assists HUNIVASS* (*B&FT*, 12/5/ 2021, p. 15)

A source from Vivo Energy Ghana was quoted in the story as saying

> *The company had prioritized education as one of its social responsibilities towards the public* (*B&FT*, 12/5/2021, p. 15)

A few CSR stories that had company representatives from the energy sector as sources also discussed the environment, product/service quality and customer convenience. CSR stories sourced from company representatives from the IT and Computers sector focused more on health and education according to the CSR stories in both the *Daily Graphic* and the *B&FT*. Health and education were followed by development, and product/service quality. Inlaks, Telefonika and TechnipFMC Ghana Limited are some of the companies in the IT and Computers industry that had their representatives serving as sources of information to the newspapers in their coverage of CSR. In the area of health, for instance, Inlaks refurbished the OPD waiting area structure of the Accra Psychiatric Hospital as part of its CSR. The gesture was aimed at helping the hospital handle over crowdedness, especially in times of COVID-19, where social distancing

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was key to the prevention of the virus (B&FT, 10/12/2020, p. 7). Telefonika was another company in the IT and Computers industry that had its representative serving as a source of CSR information. Telefonika was discussed in the newspapers as having carried out CSR in the area of health. The story read:

Telefonika Donates Gh¢ 12, 050 to Korle-Bu Children's Cancer Ward (Daily Graphic, 18/2/2020, p. 6)

The donation by Telefonika was as a way of marking International Childhood Cancer Day (15th February). The story said, "The donation was just one of a series of CSR that Telefonika would be undertaking."

Company representatives from the Insurance industry were also sources used in the CSR coverage in both newspapers. According to the analysis, CSR stories that had company representatives from the Insurance sector as sources discussed product/service quality and health the most. These were followed by customer convenience and education. Poverty and development were not discussed in CSR stories that were sourced from company representatives from the Insurance sector. The following are excerpts from stories that had company representatives from the Insurance industry as sources:

Provident Insurance supports Accra Academy with GHS 100,000 (Daily Graphic, 7/2/2020, p. 5)

Imperial General Assurance donates COVID-19 preventive items to basic schools in Accra (**B&FT**, 20/5/2021, p. 10)

The gesture from Provident Insurance, which formed part of the company's CSR, was towards rebuilding the school's dormitory structures which were destroyed in a fire outbreak. It is worth mentioning that the Insurance companies' interventions in the area of health can be said to be informed by COVID-19. This is because prior to the COVID-

19 pandemic, and as evident in CSR stories published in the first half of 2020 by the *Daily Graphic* and the *B&FT*, representatives from Insurance companies were not used as a source in CSR stories in the area of health.

CSR stories were also sourced from company representatives from the mining sector. CSR stories that had company representatives from the mining sector as sources, as reported by the newspapers, were focused on the community stakeholder and in the areas of health, development, education, poverty, and environment within their operational communities. On the issue of health, CSR stories that were sourced from representatives of mining companies focused on the building of health facilities, renovation of health facilities, and the provision medical equipment for their communities, including those that helped prevent and contain COVID-19. In the area of education, the stories that had company representatives from the mining sector as sources focused on the building of schools, renovation of schools and the provision of teaching and learning materials for schools. Anglogold Ashanti (AGA) and Abosso Gold Field are some of the corporations in the mining sector that had their representatives used as sources in the coverage of CSR. Company representatives from Anglogold Ashanti (AGA) were the most used source in the mining sector in CSR stories that discussed education. Analysis of data from both newspapers also revealed that Anglogold Ashanti was the corporation in the mining sector with the most CSR activities in the area of education. Deservedly, Anglogold Ashanti won the best company in Educational Sustainability Program award at the Sustainability and Social Investment (SSI) Awards, 2020 (*B&FT*, 18/11/2020, p. 17). In the area of development and poverty alleviation, the mining companies were reported to have organised training programmes for residents in their host communities to equip them with employable skills. Again, as an evidence of the mining sector's interventions in poverty alleviation

and developmental issues, the AngloGold Ashanti, for example, won best company in Sustainable Development Projects at the Sustainability and Social Investment (SSI) Awards, 2020 (*B&FT*, 18/11/2020, p. 17). Mining sector's CSR in the area of development is evident in the excerpts below:

> *AGA committed to diversifying and growing economy of Obuasi. Trains 48 youths in various apprenticeship programmes* (*B&FT*, 20/5/2021, p. 7)

> *Abosso Gold Field's Damang Mine supports farmers with fertilizers to increase yield* (*B&FT*, 28/5/2021, p. 2)

Apart from an instance each of product quality and customer convenience, stories that were sourced from the representatives of companies in the pharmaceuticals and healthcare sector focused on health, especially COVID-19. The CSR stories on health that mentioned company representatives from this sector as sources were mostly about donation of medical equipment and PPEs to health facilities to help in the fight against COVID-19. The CSR story about pharmaceuticals and healthcare sector that discussed customer convenience was captioned:

> *Trust Hospital goes digital with services. Introduces Telemedicine* (*Daily Graphic*, 15/6/2020, p. 8)

CSR stories that had representatives of companies in the telecommunications sector as sources were mostly found in 2020. In the telecommunications sector, representatives of Vodafone Ghana were the most used sources of CSR information in both newspapers. Representatives of Vodafone Ghana were closely followed by representatives of MTN and those of AirtelTigo. Stories that were sourced from representatives of telecommunications companies focused mostly on health. After health, education, development as well as customer convenience were the next most discussed in CSR stories that had representatives of telecommunications companies as

sources. There was, however, no CSR story in this category that discussed environment. It is also important to note that CSR articles sourced from representatives of companies in the telecommunications sector mentioned the community stakeholder than any other stakeholder. Customer stakeholder followed the community stakeholder very closely in terms of frequency. There were also mentions of the media and government stakeholders, albeit on very few occasions. CSR stories on health interventions that were sourced from telecommunications companies include the following:

> *MTN 2020 blood donation exercise collects over 1,200 pints.*
> (B&FT, 18/2/2020, p. 8)

> *Chief lauds Vodafone Foundation for refurbishing community clinic.* (*B&FT*, 4/5/2021, p. 42)

It is worth mentioning that representatives of companies in the manufacturing, agriculture, real estate, food and beverages, engineering, construction, consumer products sectors were also used as sources in the coverage of CSR in both newspapers. Representatives of Unilever, Papa's Pizza, Piccadilly, Kasapreko were some examples of company representatives that were used as sources in the newspapers' coverage of CSR. The following are excerpts from CSR stories that had representatives of Unilever and Papa's Pizza as their sources of information.

> *Unilever supports fight against* COVID-19 (Daily Graphic, 24/3/2020, p. 39)

> *Papa's Pizza donates to Nima Central Mosque* (*B&FT*, 12/5/2021, p. 17)

The story about Papa's Pizza said the company's donation of 60 boxes of pizza to Nima Central Mosque during Ramadan formed part of activities to mark the company's 10th anniversary.

4.2.2.2 Media

The study also revealed that Media were one of the stakeholders that were used as sources in both newspapers' coverage of CSR. Both print media, specifically a newspaper organisation and electronic media, especially television stations were used as sources by the newspapers in their coverage of CSR. Where Media were sources in the coverage of CSR, representatives of the media houses, such as journalists, corporate social responsibility coordinators of the media houses, and media managers were reported to donate items, especially relief items to victims of disasters, the poor, and the vulnerable in society. This finding is consistent with the finding in Furey et al.'s (2019) study that revealed Media as a source in media coverage of CSR in America. This finding is, however, inconsistent with findings in Tang's (2012) study, as Media were not one of the sources found by Tang (2012) in her study. The following are excerpts from stories that had Media as sources:

> *YFM Takoradi celebrates 10 years of relevant entertainment in Western Region… While engaging in all these fun activities, YFM Takoradi sees the need to give back to society in this celebratory mood. Thus, the station wishes to embark on a slum clean-up campaign and the repainting of faded zebra crossings in Takoradi.* (B&FT, 9/7/2021, p. 14)
>
> *Mini boot camp held to provide financial literacy for children.* (B&FT, 10/12/2020, p. 6)

The second extract is the headline of a CSR story about *The Young Ruler Magazine*, a leading children's magazine that is aimed at empowering children. As a way of investing in the community, the media outlet provided financial literacy to children between ages 7 and 13 across the country via a virtual mini boot camp in Accra.

4.2.2.3 Intellectuals/Academics

Another stakeholder employed as a source of information in the coverage of CSR in the Ghanaian newspapers was Intellectuals/Academics. The study revealed that one CSR story used an intellectual as a source, and this story was found in the *B&FT*. This finding is consistent with the findings in the studies by Furey et al.'s (2019) and Tang's (2012), in that the studies also found Intellectuals/Academics as a source in newspaper coverage of CSR. Again, the finding in the present study regarding the Intellectuals/Academics source is consistent with the finding in Tang's (2012) study in the sense that both studies revealed that Intellectuals/Academics source was the least used source in newspapers coverage of CSR. There is, however, a difference between the finding in the present study and the finding in Furey et al.'s (2019) study regarding Intellectuals/Academics source. This has to do with the fact that, while in Furey et al.'s (2019) study Intellectuals/Academics source was the second highest source used in newspaper coverage of CSR in America, it is the least used source in newspaper coverage of CSR in Ghana. The following is an excerpt from the CSR article that had an intellectual as a source:

> *Critical prerequisite to success in CSR management is to create the perception of the CSR notion as a success model and to hail it as a "win-win-win" framework for the company that initiates it, for shareholders, and the rest of the main stakeholders involved (i.e., customers, suppliers, communities). Critical appear to be both the necessary support and involvement of the main stakeholders (i.e., CEO, employees, customers) throughout the entire CSR management process and proper communication of the CSR campaign's results; The authenticity of intentions plays an essential role and should serve as a foundation for the company's commitment to CSR.* (B&FT, 25/5/2021, p. 15)

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The extract is from a CSR article captioned, *CSR – Is there a secret recipe for success?* The article discussed ways by which corporations could employ CSR strategically as a means of mitigating risk and maximising the company's benefits.

4.2.2.4 Multiple Sources

There were also some CSR stories that had more than one source. These stories were categorised as 'Multiple Sources'. In such CSR stories, there existed quotes from more than one source and of different categories. For example, where a source categorised under Company Representative and a source categorised under Media were quoted in the same news article, the article was considered as having multiple sources. The following are headlines of CSR stories in the present study that were written using multiple sources:

> *Ahotor FM, Abrantie College give new twist to CSR*. (Daily Graphic, 10/11/21, p. 22)
>
> *Media General and Eli Beach Resort present relief items to tidal wave victims* (B&FT, 29/11/2021, p. 18)

In the story headlined, *Ahotor FM, Abrantie College give new twist to CSR*, two organisations, Abrantie College of Fashion and Cosmetology at Batsonaa in Accra and Ahotor FM, captured in the headline came together to provide free services in pedicure, manicure, hair shampooing and blowing, makeup, braiding and sewing of clothes for their stakeholders, especially customers and employees. The story said that the two organisations saw the need to offer stakeholders such as listeners of Ahotor FM and employees a sense of wellness through pedicure, manicure, hair shampooing and so on in order to deviate from the usual CSR outreaches that provided services in areas such as education, health, women empowerment, and sanitation to beneficiary communities. The following is an excerpt from the story:

> *We know the usual CSR things corporate bodies like to*
> *embark on and we have done some of those in the past. This*
> *time around, we surfaced with a feel-good programme for*
> *individuals including our staff, which was well received.*
> (Daily Graphic, 10/11/21, p. 22)

The story headlined *Media General and Eli Beach Resort present relief items to tidal wave victims* had '3 Foundation,' the sustainability and corporate social responsibility management structure for the Media General Group partner Eli Beach Resort to launch the 'Eli-Hotel – 3 Foundation Save A Life Campaign' to offer relief support to the Keta tidal waves victims. The two organisations donated cash amount and relief items such as bags of raw maize, bags of maize flour, sanitary pads, toiletries, bales of clothing, shoes and bags to the victims to help them recover from the disaster.

Results indicate that the voice of corporations dominated CSR stories in the newspapers, as majority of the CSR stories were sourced from Company Representatives such as public relations personnel, media relations personnel, communication officers, CSR managers, chief executive officers (CEOs) among others. The dominance of Company Representatives and for that matter corporations as sources used in CSR reportage in the newspapers, as evident, for instance, by the quoting of public relations personnel, media relations personnel, communication officers, CSR managers among other related employees of corporations in the newspaper reports, supports the findings by Grunig and Hunt (1984) that public or social responsibility was a primary justification for an organisation's public relations department. Again, the predominance of company representatives or employees such as public relations personnel and for that matter corporations among the sources used in the coverage of CSR in the Ghanaian newspapers is consistent with findings by Furey et al. (2019),

Grafström and Windell (2011), McDaniel et al. (2018), Tam (2019), and Tang (2012) that said that corporate sources were the major sources of CSR news.

However, the findings of this study on the stakeholders that served as sources in the coverage of CSR differ from those of Tang's (2012) study and the study by Tam (2019), in that, while Government, CSR Activists, and Intellectuals/Academics had their voices in the CSR stories in Tang's (2012) study in China, for instance, same cannot be said about the present study. In Tang's (2012) study, Government was the second highest source of CSR information to journalists in China. Again, in Furey et al.'s (2019) study, Government was the fourth highest source used in the coverage of CSR in America. Findings from this present study, however, indicate that Government and CSR Activists have no voice in the Ghanaian newspapers' coverage of CSR. Again, in this present study, Intellectuals/Academics was a source in the coverage of CSR on only one occasion. It is also worth mentioning that NGOs, a significant contributor to the discourse surrounding CSR in other regions of the world (Pérez, 2018; Tam, 2019; Tang, 2012), were not given a voice in Ghanaian newspapers as far CSR coverage is concerned. That is, NGOs were not cited as sources in CSR stories.

The dominance of the Company Representatives and for that matter the voice of corporations in the newspapers' coverage of CSR also explains why the tone of the CSR stories in both newspapers was predominantly positive. Scholars in the field of communication have held the belief that uncontrolled media such as newspapers and third party experts and activists such as environmentalists and even intellectuals/academics are more credible than controlled media such as company websites (Anisimova et al., 2019). In effect, unlike corporations that report CSR on their websites and through company reports to project themselves, the traditional media and other third parties such as CSR activists are seen as trustworthy sources of news

about companies' CSR activities. However, when companies, through their public relations and corporate communications departments, supply information on behalf of the companies to the media (Balkhi & Tench, 2009), the companies become sources of CSR news stories, and are thus able to influence how journalists and the media houses put these stories together. This is to say that, through interviews that company representatives grant journalists and media houses and through information subsidy such as press releases, companies have a voice in CSR news stories in the newspapers. Companies have their interests set on gaining positive public opinion, so their press statements are carved positively.

Although journalists do not only churn out companies' exact press statements and the exact words of interviewees, it can be argued that the newspapers' non-inclusion of a variety of news sources increases the risk of bias towards companies, especially when it is estimated that up to 50% of news content comes from information subsidies (Akpabio, 2005). According to Armstrong (2004), stories on CSR bear the beliefs and viewpoints of their sources, which may have an impact on societal reality. The lack of diversity in relation to stakeholders employed as news sources in the coverage of CSR in Ghana indicates that there is not much diversity of perspectives on CSR in Ghana. Specifically, the over dependence on company sources by the media as revealed by this present study, therefore, explains the lack of critical stance in the newspapers' coverage of CSR and the bias towards companies.

Again, very true in the context of the CSR debate, journalists frequently put together their news stories based on press releases with a commercial interest (Balkhi & Tench, 2009). This certainly explains why firms, particularly large, profitable corporations such as those in the banking, mining, and telecommunications sectors, have a dominant voice in the CSR news coverage in this study. Media companies have

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an obligation to maintain advertisers' satisfaction by publishing their stories in the media because, as Balkhi and Tench (2009) point out, one would no t want to cut off the hand that feeds it. This is because large, multinational corporations pay a lot of money for advertisements, which in turn supports the media companies' commercial interests. Millicom Telecommunications Network (MTN) and Vodafone Ghana Limited, for instance, pay a lot of money for advertisement in media houses in Ghana, and because the media houses rely so much on such monies to be in business, it becomes very difficult to find negative stories about such big companies in the Ghanaian media. While analysing data, the researcher, for instance, found that CSR news items about the big multinational companies operating in Ghana, such as MTN, Vodafone Ghana Limited, AngloGold Ashanti among others were predominantly positive, with the newspapers singing praises of the companies for carrying out certain philanthropic activities. A critical stance on the companies' CSR activities was lacking.

It should also not be shocking that companies have a significant voice in the media, knowing how individuals who have in the past practiced as journalists in Ghana either take up roles as public relations officers or media relations personnel in companies, or have some connections with companies. Same can also be said about practicing journalists, who often advertise for companies in the media.

The findings on the stakeholders used as sources in the coverage of CSR, as presented above, are also in line with the agenda-building theory that examines how external forces influence media agenda or shape public opinion through media stories told by journalists (Nwachukwu, 2020). The agenda-building theory answers the question, "who sets the press agenda?" (McCombs & Valenzuela, 2007, p. 48), or "what are the sources used in the coverage of CSR in the newspapers?" According to Carroll and McCombs (2003), the agenda-building theory has been proposed to explain the

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influence of corporations, governments, political candidates, foreign countries among others on media agenda. In line with the agenda-building theory, this study revealed that Company Representatives such as public relations personnel, CSR managers, media relations personnel, and chief executive officers; Media; and Intellectuals/Academics were the stakeholders employed as sources in the coverage of CSR in the Ghanaian newspapers. In other words, the study revealed that the aforementioned stakeholders set the media agenda.

4.3 What is the nature of tone in CSR coverage in the *Daily Graphic* and the *B&FT*?

An examination of the tone of the CSR stories indicated that there was no significant difference between the two newspapers. Both newspapers employed more positive tones for CSR stories, followed by neutral tones. Again, both newspapers did not use any negative tone in their CSR coverage. As indicated in Table 6, out of 398 CSR stories analysed in both newspapers, a vast majority of the stories (n=305, 76.6%) had Positive tones. The *B&FT* had the higher representation in terms of the number of stories that had Positive tone and lower in terms of the percentage of CSR stories with a Positive tone in the *B&FT* (n=170, 73.9%), that is, out of a total of 230 CSR stories analysed in the *B&FT*. Comparatively, the *Daily Graphic* on the other hand had the lower representation in terms of the number of stories that had Positive tone and higher in terms of percentage of CSR stories with a Positive tone in the *Daily Graphic* (n=135, 80.4%), that is, out of a total of 168 CSR stories analysed in the *Daily Graphic*. The CSR stories with Neutral or Mixed tone in both newspapers were fewer (n=93, 23.4%) than those with the Positive tone. Out of this number, the *B&FT* had the higher representation (n=60, 26.1%), and the CSR stories with Neutral tone in the *Daily Graphic* were 33 at 19.6%.

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Table 6: Cumulative frequency distribution of the nature of tone in CSR coverage in the Daily Graphic and the B&FT from January 2020 to December 2021

Tone of story	Daily Graphic	B&FT	Both newspapers
	n (%)	n (%)	n (%)
Positive	135 (80.4)	170 (73.9)	305 (76.6)
Negative	0 (0.0)	0 (0.0)	0 (0.0)
Neutral	33 (19.6)	60 (26.1)	93 (23.4)
Total	168(100)	230(100)	398(100)

Source: Data from Archived News Articles

Figure 7: Tone used in CSR coverage in the Daily Graphic and the B&FT from January 2020 to December 2021
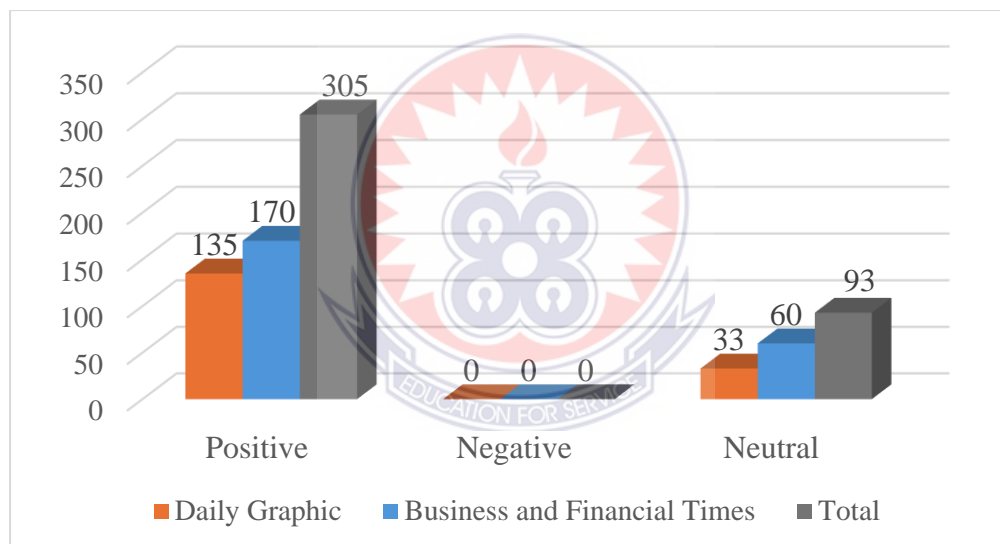
Source: Data from Archived News Articles

The assumption behind the second-level agenda setting is that "the attributes linked to the object in the news media are mentally linked to the object by the public" (Wanta et al., 2004, p. 367). Thus, tone, which is one of the important attributes of CSR stories (Tang, 2012; Zhang & Swanson, 2006), can affect how the public perceives the objects of attention in the stories, that is, the stakeholders (beneficiaries of CSR) discussed in the stories. According to Tang (2012), the tone of news stories can be positive, neutral

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or negative. A positive tone is one that is favorable, a negative tone is one that is critical, and a neutral tone is neither positive nor negative. Stories that have negative tone do not use evaluative words.

4.3.1 Positive Tone

Analysis of data revealed a vast majority of the stories (76.6%) had positive tone. Analysis also revealed that CSR stories about corporations of all sectors such as mining, telecommunications, banking, energy among others had a lot of positive tone. Stories that had positive tone included those that employed evaluative words such as *outstanding*, *commitment*, *kind gesture*, *impressive*, *support*, *growth*, *help*, among others, and praised corporations for carrying out CSR activities that aimed at seeing to the comfort of members of the communities in which they operated, prioritizing customers by way of providing quality products and services, ensuring the convenience of customers and the wellbeing of employees among other things. Stories that had positive tones also discussed the COVID-19 pandemic, specifically how corporations supported government's fight against the virus. In this regard, corporations were lauded for providing PPEs, hospital beds and equipment that helped national efforts to fight COVID-19. The following are excerpts of CSR stories that had positive tone in the newspapers:

> *Despite the economic difficulties in 2020 as a result of the COVID-19 pandemic, ARB Apex Bank put up an impressive performance, with its profit before tax increasing from GHS1 million in 2019 to GHS5.9 million in 2020, representing a positive variance of 482 percent.* (Daily Graphic, 17/2/2021, p. 29)

> *This year, Bolt Ghana – a leading ride-hailing platform – has led the way to prove itself as a socially responsible*

> *company by demonstrating its commitment to environmental sustainability.* (B&FT, 4/5/2021, p. 19)

> *The Amenfiman Rural Bank recorded an outstanding performance in profitability during the year under review – posting a pretax profit of about GHS11.5million compared to approximately GHS4.4million in the previous year, representing an impressive growth of 165%.* (B&FT, 2/6/2021, p. 24)

From the first excerpt, it can be seen that the journalist used phrases such as *impressive performance* and *positive variance* to project the ARB Apex Bank as having done the extraordinary even at a time when the economy was not doing well and businesses were folding up because of COVID-19. The journalist's choice of words, thus, paints a picture of the bank as one that is on top of its game and can be trusted by customers, shareholders and the general public. Again, comparing 2019 and 2020, and stating the difference in amount further puts the bank in a positive light.

4.3.2 Negative Tone

A CSR story with a negative tone would have meant that the company was scrutinised for engaging in activities that were unfavourable to stakeholders of the corporation or harmful to the corporation's reputation. There was not a single CSR story in both newspapers that was covered negatively. Even companies in the mining and energy sectors whose activities could directly affect the environment did not have any of its CSR stories presented negatively. The finding is inconsistent with previous studies such as the study by Tang (2012) that found CSR stories that were reported negatively. This can be explained by the fact that, unlike the current research, there were multiple voices in the CSR coverage in other jurisdictions. For instance, according to Tam (2019), the sources used alter the general tone of news reports, and that the tone of CSR is most

likely to be negative if voices other than corporations are sources of CSR stories. As mentioned early on, company representatives and for that matter corporations have been found to be the largest source used in CSR coverage in the current study and previous works, but while in other jurisdictions such as Europe (Pérez et al., 2018), America (Zhang & Swanson, 2006) and Asia (Tang, 2012), there are a variety of voices such as professors (intellectuals), CSR activists, media, environmentalists, non-profits/NGOs, government representatives and celebrities in CSR coverage, same cannot be said about Ghana. Corporation sources overly predominate CSR coverage in Ghana; there are not multiple voices in CSR coverage in the Ghanaian media.

4.3.3 Neutral Tone

The neutral tone, which formed 23.4% of the CSR stories, was the second highest number of CSR tones used in the newspapers. A neutral or mixed tone, according to Tang (2012), was declarative news coverage that included both positive and negative comments concerning CSR, or CSR stories that did not include any evaluative modifiers. It was revealed that the banking sector had majority of the neutral tone, especially when the CSR story about the banks had to do with financial statements that targeted shareholders. The following are excerpts of CSR stories that had neutral tone in the newspapers:

> *The Republic Bank Ghana, formerly known as HFC Bank, has seen its net interest income increased by 16.4 percent from GHS232.9million in 2019 to GHS271.2million in 2020…*
>
> *But the bank has suffered a profit decline in 2020 as the coronavirus (COVID-19) pandemic wiped GHS 21.9 million off last year's profit.* (B&FT, 4/5/2021, p. 10)

> *Total donates fuel to Fire Service… The Manager of Health*
> *and Safety of the TPGL stated that his company was minded*
> *about the important role of the GNFS in the nation and the*
> *need for adequate supply of fuel to the outfit if the public was*
> *to have the institution running and delivering on demand as*
> *he made the donation on behalf of the company.* (Daily
> Graphic, 28/9/2021, p. 29)

The excerpts above have neutral tone. The first excerpt has a neutral tone because it has both positive and negative connotation. The story started by mentioning the increment in interest income by 16.4%, which is impressive. The story then took a turn to make a negative statement about the bank by employing words such as *suffered and decline* to describe the bank's loss. Then, the story further made a justification of why the bank had a decline, using COVID-19, a pandemic that severely affected Ghana's economy. The second excerpt also has a neutral tone. As the excerpt shows, the CSR story was categorised under Neutral Tone because the story did not include any evaluative modifiers (Tang, 2012) such as *good*, *bad*, *impressive*, *effective*, *interesting*, among others.

The findings of this present study with regard to the tone used in the coverage of CSR in the Ghanaian media are consistent with the second level of agenda-setting theory, which examines how the media discuss issues or other objects of attention. The discovery of CSR stories with positive tone and neutral tone is in line with the evaluative aspect of the second-level of agenda-setting theory in that, according to Valenzuela (2019) and Carroll and McCombs (2003), the evaluative aspect of second-level agenda setting acknowledges that news reports do not only convey facts but also convey emotions and tone (Carroll & McCombs, 2003). The findings are also consistent with previous literature (Pérez et al., 2018; Tang, 2012; Zhang & Swanson, 2006).

These results indicate that the Ghanaian media have generally portrayed CSR in a positive light, highlighting companies' dedication to stakeholders rather than criticising the CSR performance of companies.

The finding in the present study regarding the fact that positive tone was the most used tone in the coverage of CSR in the Ghanaian newspapers suggests that company representatives such as public relations persons within the corporations covered in the newspapers had a very positive relationship with the media (Pérez et al., 2018), contradicting the claim put forth by certain scholars that the media typically display a generally unfavorable and hostile attitude toward the public relations role of corporate social responsibility communication, which leads to tension between public relations practitioners and journalists (Zhang & Swanson, 2006). This is because most of the CSR stories analysed in this present study had representatives of corporations such as the public relations practitioners as the sources used in putting the stories together.

The finding in this present study on the tone used in the coverage of CSR is also somewhat consistent with the finding by Tella et al. (2018) that CSR stories of MTN Ghana and Vodafone Ghana in the 2017 publications of the *Daily Graphic* and the *B&FT* did not have a single negative tone, and that most of their CSR stories had positive tone. The predominance of the positive tone in the CSR coverage of multi-national and big corporations, especially those in the telecommunication, energy, mining and banking industries can be the result of the heavy advertising income that the media make from these top companies and industries. The media who are themselves commercial enterprises would not want to put corporations (a major source of their income) in a negative light or make them unhappy, as that would mean biting the hands that feed them.

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4.5 Chapter Summary

This chapter presented a detailed analysis of the findings of the study. The study sought to explore the coverage of CSR in the Ghanaian media, specifically to examine the CSR issues covered in the *Daily Graphic* and the *B&FT*, the nature of stakeholders addressed in the CSR stories, and the nature of tone in CSR coverage in the newspapers. The study revealed the dominant issues discussed in the newspapers to be public philanthropic activities to communities. With regard to the nature of stakeholders addressed in the newspapers, the study found two categories of stakeholders. The first category of stakeholders included those who were beneficiaries of the CSR initiatives as reported in the newspapers, that is, Community, Employees, Customers, Shareholders, Suppliers, Media and Government, with Community emerging as the dominant beneficiary of CSR. The second category of stakeholders were those who served as sources of information to journalists who wrote the CSR stories. They included Company Representatives, Intellectuals/Academics, and Media. The Company Representatives dominated the newspaper reports as sources of information to the media, confirming the agenda building theory on media agenda. The tone used in CSR coverage was predominantly positive.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

The main goal of this research was to present a study on the coverage of corporate social responsibility (CSR) in the *Daily Graphic* and the *B&FT* newspapers. The study specifically sought to examine the CSR issues covered in the newspapers, the nature of stakeholders addressed the newspapers' coverage of CSR, and the nature of tone in CSR coverage in the newspapers. This final chapter summarises the main findings obtained from data that were analysed for this study. It also provides conclusions of the study, limitations of the study, recommendations, and suggestions for further research.

5.1 Summary

This study sought to investigate the coverage given to CSR in the Ghanaian press, specifically the *Daily Graphic* and the *B&FT* newspapers. Data for the study was collected through document analysis. Stakeholder Theory, Agenda Setting Theory, and Agenda Building Theory formed the theoretical underpinnings of the study. The findings of the study are summarised below.

5.2 Main Findings

The first objective of the study had to do with examining the CSR issues covered in the *Daily Graphic* and the *B&FT* from January 2020 to December 2021. The study revealed that the major CSR issues that were covered in both newspapers were *Health*, *Development and Poverty Alleviation*, *Education*, *Poverty*, *Product/Service Quality*, *Customer Convenience*, *Shareholder Rights*, and *Environment*. *Health* was the issue that was mostly discussed in both newspapers, followed by issues of *Development and Poverty Alleviation*. *Product/Service Quality* was the third most discussed issue, closely followed by *Education*. *Customer Convenience* was next, and it was followed by

Shareholder Rights. The least discussed issue in both newspapers was *Environment*. The researcher analysed the major CSR issues that were discussed in both newspapers as part of the findings of the second research objective, and found the following:

The analysis revealed that discussions on *Health* were mostly about the building of health facilities, either from the scratch to the finishing or building a particular department such as pediatric or maternity ward; renovation of hospitals; and the donation of items such as bedding materials and wheel chairs to hospitals to aid quality healthcare delivery across the country. Again, CSR issues relating to health focused a lot on the COVID-19 pandemic, specifically on how corporations donated COVID-19 testing equipment and personal protective equipment such as face masks, hand sanitisers, protective googles, overalls, gloves, oxygen concentrators, and pulse oximiters among other equipment to government and hospitals to boost the national capacity at fighting against the virus. With regard to *Education*, all levels of education in Ghana from pre-school to tertiary level were discussed. Issues of *Education* involved donations of relevant educational materials such as computers and books to help provide access to relevant educational content and reinforce reading skills of school children; building of classroom units for schools, especially those located in rural areas; building library facilities; and also the refurbishment of dilapidated buildings in some schools across Ghana. The issue of *Development and Poverty Alleviation* centered mainly on helping the growth of local businesses through the sharing of knowledge and technical know-how. Women were mostly the focus, and the beneficiaries were given skills training in order that they obtain employable skills and for self-employment towards the overall development of the economy of communities.

From the findings the issue of *Environment* entailed corporations' engagement in environmentally friendly activities in their operation to ensure that the environment was

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safe for human habitation. The issue of *Environment* also included matters such as the cleaning of communities, installation of trash cans and engagement with communities on the need to keep the environment clean. According to Strenger and Nicholls (2017), through its operationalisation in recent research, convenience is overwhelmingly implied to be equivalent to time saving or time buying, and that corporations have sought to position their products and services as ways to make life easier and save time. This endeavor has been highly successful to the point where the very definition of convenience has become 'synonymous' with the lack of complications and with a lifestyle rendered easy (Strenger & Nicholls, 2017). *Customer Convenience* had to do with corporations introducing and making electronic services better, and making available other means of easy access to the products and services of corporations such as reducing transport distances of customers by bringing products and services to customers' doorsteps to ensure that customers had hustle free transactions. Then finally, from the findings, the issue of *Product/Service Quality* entailed the provision of quality products and services and improvement in the quality of products and services by corporations. Stories categorised under *Product/Service Quality* had to do with matters relating to corporations being consistent, using safe and quality materials in production and meeting standardisation or quality tests.

The second objective of the study was to assess the nature of stakeholders discussed in the *Daily Graphic* and the *B&FT*. Data that were gathered based on this objective were themed with reference to the stakeholders that were addressed in the newspaper reports on corporations' CSR. The study found two categories of stakeholders. The first category of stakeholders included those who were beneficiaries of the CSR initiatives as reported in the newspapers, that is, the *Community* stakeholder, *Employee*, *Customers*, *Shareholders*, *Suppliers*, *Media* and *Government*. The second category of

stakeholders were those who served as sources of information to journalists who wrote the CSR stories. They included *Company Representatives*, *Intellectuals/Academics*, and *Media*.

With regard to the stakeholders discussed as beneficiaries of CSR, the study revealed that Community was the dominant stakeholder discussed in both the *Daily Graphic* and the *B&FT*, constituting more than half (50.9%) of the beneficiaries of CSR discussed in both newspapers. Community involvement through public philanthropy, such as environment conservation, contribution to education and health, development, poverty alleviation were often emphasized in articles that discussed community. Customer stakeholder was the second most visible beneficiary of CSR in the CSR articles at 31.1%. Shareholder was the third most frequently discussed beneficiary of CSR in the newspapers, representing 7.4%, followed closely by Employee stakeholder at 5.2%. Employee and Customer stakeholders' representation in the Ghanaian newspapers is inconsistent with findings in Tang's (2012) study that said the Employee stakeholder was rather the second most visible beneficiary of CSR, and Customer was the third most visible beneficiary of CSR in the Chinese media. The other beneficiaries, that is, Supplier, Media and Government were discussed on few occasions in the CSR articles. Suppliers appeared in 2.7% of the stakeholders discussed in the news articles; media appeared in 2.3%; and Government, which was the least visible, appeared in 1.1% of the beneficiaries of CSR discussed in the CSR articles in the *Daily Graphic* and *B&FT*.

The second category of stakeholders were those who served as sources of information to journalists who wrote the CSR stories. The study revealed the following stakeholders as sources used in CSR coverage in the newspapers: *Company Representatives*, *Intellectuals/Academics*, and *Media*. Some CSR stories had more than one source. In other words the stories had quotes from more than one stakeholder serving as sources

of information. Such stories were categorised as *Multiple Sources*. From the findings, Company Representatives were the stakeholders that provided the most information to journalists who wrote the CSR stories, constituting 96.3% of the total number of CSR stories analysed. They were followed by Media which constituted 2.0% and Multiple Stakeholders/Sources with a frequency of 5 at 1.4%. Intellectuals/Academics then followed as the stakeholder that was used the least as a source of information in the coverage of CSR stories, at 0.3%.

The third research objective focused on the tone used in CSR coverage in the *Daily Graphic* and *B&FT*. The investigation of the tone used in CSR coverage in the newspapers drew inspiration from the agenda setting theory, specifically the second-level of agenda setting which emphasises the attributes or characteristics that define issues, people or other topics in the news, and has to do with the comprehension of the topic of attention. The study revealed that the CSR stories in both newspapers had either positive tone or neutral/mixed tone. There was not a single CSR story that had a negative (unfavorable) tone in the newspapers after the analysis of data. The study further revealed that majority of the CSR stories had positive tone, constituting 76.6%, and the CSR stories with neutral or mixed tone in both newspapers were fewer (23.4%) than those with positive tone.

5.3 Conclusion

The main objective of the study was to examine the coverage of corporate social responsibility in the Ghanaian media, specifically the stakeholders and issues discussed, the tone used in the coverage of CSR, and the sources used in the coverage CSR in the media. The study analysed two prominent newspapers in Ghana as far as business news is concerned, that is, the *Daily Graphic* and *B&FT*. The following conclusions were drawn in light of the study's findings.

First, the study concludes that the Ghanaian press discussed stakeholders, both primary and secondary, internal and external, in their coverage of corporate social responsibility. However, of all the stakeholders discussed, stakeholders such as the *Community* had so much attention. This is in line with the claim by Freeman and Dmytriyev (2017) that CSR looks at the company from the perspective of the society at large, thus, CSR prioritises certain company responsibilities over the others, namely company responsibilities to society (mainly communities and partially employees and customers, in stakeholder terms) over the responsibilities to other stakeholders (e.g. to financiers, suppliers). The media prioritising the *Community* stakeholder could be because of factors such as the Ubuntu or the collectivist nature of the Ghanaian society; and the fact that in Ghana, CSR is predominantly philanthropic, mainly in the form of donations and charitable giving (Ansu-Mensah et al., 2021) to support societal causes. The study found that when CSR stories were about infrastructural support for quality education and healthcare, and donation of learning materials, support for start-ups among other things, the *Community* stakeholder was the most discussed; and when CSR stories were about issues of quality products and services, and convenience, *Customers* were discussed. The study, therefore, concludes that the issue to be discussed in a particular CSR story determined the kind of stakeholders discussed.

The study found that CSR is a topic that is frequently covered in newspapers in Ghana and that *Corporations* through company representatives have a dominant voice in Ghanaian newspapers' coverage of CSR. The researcher, therefore, concludes that the frequent nature of the coverage of CSR in the Ghanaian newspapers might lead to public awareness of the topic and the belief that corporations have certain responsibilities toward society.

5.4 Limitation of the Study

A longitudinal study on the coverage of CSR in the Ghanaian media would provide findings that could show the exact trend of CSR coverage in the Ghanaian media. However, time constraints, which had to do especially with meeting the deadline for submission of the thesis made it impossible for the researcher to consider covering a longer period. So, the quest to meet the deadlines of the research placed some limitation on the study.

Another limitation of the study is that it used fewer newspapers, that is, the *Daily Graphic* and the *Business and Financial Times*. Additionally, the study is limited in the sense that it cannot be generalised to cover all media since it only covered newspapers.

It is, however, important to note that the researcher gathered enough data from both newspapers over a period of two years, that is, from January 2020 to December 2021, which provided insightful information on the coverage of CSR in the Ghanaian media. Again, owing to the fact that a lot of work has not been done on CSR coverage in the media, especially within the Ghanaian and African contexts, the hope is that, in spite of the limitations, this study will contribute to literature on CSR coverage in the media, especially CSR coverage within the Ghanaian and African contexts.

5.5 Suggestions for Future Studies

Based on the objectives, findings, and conclusions of this study, the researcher makes the following suggestions for future research.

First, analysing media content is crucial to understanding how CSR is covered in Ghanaian media. However, interviewing journalists and media professionals in Ghana would offer first-person viewpoints and possibly serve to demonstrate the motivations behind Ghanaian media's CSR coverage.

Second, this study is a humble contribution to the scholarship on media discourse, especially CSR coverage in the media. The issues raised in this study, therefore, call for replication using other newspapers in order to ascertain the extent the findings of this research hold. The study investigated the *Daily Graphic*, a state-owned and multicolumn/general newspaper that covers a lot of business and financial news; and the *Business and Financial Times*, a private and business-specific newspaper which is known for its coverage of business and financial news in Ghana. The *Ghanaian Times*, *Mirror*, *Chronicles*, *Daily Guide* and other private-owned newspapers should also be considered for future studies on CSR coverage in the Ghanaian media.

Furthermore, future studies should widen the scope to include other forms of news media such as radio and television. This is because such studies will offer some insight into how CSR is covered in these other media types.

Finally, further research could also be conducted in other countries, especially those in Africa. This would not only help realise how similarly or differently the media in various African countries portray CSR, but also the difference and similarity between African media's CSR agenda and media portrayal of CSR in Europe, Asia, and America.

5.6 Recommendations

The study found that company representatives, especially those in the *banking*, *energy* and *telecommunications* sectors were mostly the stakeholders used as sources in the coverage of CSR in the newspapers. This is to say that corporations were the most successful when it came to setting or influencing the media agenda. In other words, they successfully put their stories in the news. Again, stakeholders (beneficiaries of

CSR) such as *Suppliers, Media,* and *Government* were not given much attention by the newspapers. The study, therefore, makes the following recommendations:

1. The study recommends that professors (academics), CSR activists, environmentalists, non-profits/NGOs, government representatives, policymakers, celebrities among others should strive to have their voices in CSR stories in the Ghanaian media by influencing the news media agenda through the provision of information subsidies such as news releases, shareholder letters, news conferences, and media kits to the media so that their message can reach the public (Curtin, 1999; Smith, 2015). The situation where corporations have a field day by dominating the CSR stories as the sources used in the coverage of CSR leaves room for the possibility of the absence of a critical stance on CSR. This is because according to Tam (2019), for instance, the sources used alter the general tone of news reports, and that there is most likely to be a critical stance on CSR if voices other than corporations are sources of CSR stories.

2. The study again recommends that the media should strive to give equal or close to equal attention to all stakeholders when covering CSR stories in the newspapers. This is because each stakeholder contributes significantly to the overall success of corporations. The situation where *Community* makes 50.9% of stakeholders (beneficiaries of CSR) discussed in the newspapers, while *Supplier* makes as little as 2.7% is not good for the public's perception of suppliers. In short, paying little attention to stakeholders like employees, suppliers and media will send a signal to the public that these stakeholders are not important enough.

3. It is also worth mentioning that the media need to consider getting information for writing their CSR stories from multiple sources. This is due to the fact

that whom news reporters choose to quote in their articles may reveal whose voices and interests they value most, which influences the perception and behavior of the public towards corporations (Carroll & McCombs, 2003).

5.7 Chapter Summary

This chapter, which is the final chapter of the study, first presented a summary of the main findings of the study and the conclusions for the study. The chapter further provided some limitations that this this study had, to ensure that interpretation of this study is done with caution. Finally, this chapter presented suggestions for future studies, and recommendations for industry, academics, CSR activists and policymakers.

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APPENDIX

CODING SHEET

NAME OF NEWSPAPER	DAY & DATE OF PUBLICATION	CSR ISSUES COVERED	STAKEHOLDERS DISCUSSED	TONE OF CSR STORY