

Awareness on Corporate Social Responsibility among Selected Companies in Mwanza Tanzania

Agripina P. Sagabho, Baleche Asha

Accounting and Finance Department, St. Augustine University of Tanzania,

P.O. Box 307 Mwanza – Tanzania

Emails: sagabhosragripina@gmail.com and balecheasha2003@yahoo.com

Received: 09 Mar 2022; Received in revised form: 25 Mar 2022; Accepted: 04 Apr 2022; Available online: 13 Apr 2022

©2022 The Author(s). Published by AI Publications. This is an open access article under the CC BY license

(<https://creativecommons.org/licenses/by/4.0/>)

Abstract— *The purpose of this study was to assess if companies practice corporate social responsibility (CSR). The study assessed any activities conducted by selected companies for social-economic development of the local community. CSR initiatives create variety of benefits but little is known on any practices among companies in Tanzania. The study employed a qualitative research approach. Subsequently, a purposive sampling design was used to select large and popular companies in Mwanza to investigate their awareness in practicing CSR issues. Interview was used as data collection tool which was analysed in themes. The findings revealed that education, health projects and games project were among the most projects implemented as CSR that contributed to the development of the community in Mwanza. Projects such as clean water supply, maintenance of infrastructure and sanitation were least implemented under CSR due to cost implication attached to the process of supplying and purifying water. The study concluded that even though not all companies were practicing CSR, all the selected companies were aware of its importance both to the community and to the company. This study is important as it will enhance companies to practice CSR to tap the varied potential benefits.*

Keywords— *CSR, Development, projects.*

I. INTRODUCTION AND BACKGROUND

Corporate Social Responsibility (CSR) is a perception whereby organizations including companies incorporate social and environmental matters into their business and voluntarily interact with their communities (Taulious, 2018). CSR is the action of doing good things, giving back to the community from the profit generated in the business. Globally, the concept of CSR has persistent to grow in importance and meaning over the years. Despite being changing in meaning CSR has developed in practice such as school construction, health centre's construction, scholarship support, water supply, and other different activities to improve the society living standard worldwide Kimei (2016). Under the condition of acute competition, the image of the organization does not depends only on economic issues, financial indicators and the quality of service or products, but currently is influenced by the way the company or organization contributes to the

development of the community (Ahamad 2020; Carrol, 2008). Since its establishment, Organizations have been implementing different project to increase organizational performance in terms of profits, sales, customer loyalty, attracting new customers, increase organization commitment and brand creation, which in turn brings a competitive advantage that a firm can get in the short and long term of the business (Adeyemi 2014). All these organizational performances have been achieved through doing different activities that related to giving back to the society that resulted in improving the living standard of society.

Being widespread in Europe and the United State (USA), CSR is now becoming a phenomenon increasingly present in the Africa context. In Africa, CSR is perceived as charitable activities such as food supply, helping people in need and other many activities related to charitable actions. Kimei (2016) shows that by 2015, 3500

companies in Africa were reported on CSR as a one third of the total companies' in Africa. This can be either companies are not aware about CSR. Most of the CSR initiatives reported are schools construction, health centre construction, and agriculture program, sports project program and environment activities. These organizations are performing CSR differently based on their preference that favors their organization, and based on the purpose of doing it (Safwat, 2015). Despite many scholars showing the CSR practices, still, African communities surrounding the organization are claiming poverty, insufficient or lack of clean water supply, poor social service, poor infrastructure, poor drainage system and dirty environment (Arnold, 2017; Kimei 2016). Organizations have been offering different initiatives to the community such as providing learning facilities to students, building health centers, providing funds or scholarships to individuals and groups among the people, school construction and business support activities to the society in Tanzania (Samer, 2018). Other organizations are involved in CSR by building public houses at low cost, simple loans and provide support to people with different social problems, such as widows, orphans and people with disabilities who are living in poor conditions, defending human rights for the people in the community. Improving the work conditions of organizations with a poor working environment to help them do their job efficiently (Mganda, 2016).

Corporations have been performing CSR in diverse forms depending on the priorities and approach of the specific organization. However, the main aim of doing non-financial activities is mainly to create the organization's image toward society, create interaction between the business strategy and society, increase workers' commitment toward organizations, and make society feel that they are part of the organization (Vartiak 2016). In this aspect, CSR activities are used to facilitate and promote community development when performed by organizations or companies. This brings a significant impact on pushing development in the area where CSR initiatives are offered (Mader, 2012; Mbirigenda, 2015).

These CSR initiatives are aimed to move people's current status to the next stage of development (Jonathan, 2016). Different scholars like (Sambara, 2015; Samer (2018) emphasizes that most companies have no formal process addressing social community relations and social activities. However, once the organization or companies observe the community's needs, they decide to support society through various actions depending on the organization priorities. Imperatively Ngeni, (2015) emphasizes that governments are offered with the chance to connect CSR's potential and align CSR initiatives with community development priorities. Similarly, there is

optimistic point of view from a business perspective that CSR is a strategic that improves the competitiveness of the organization and contributes to the development of the community within which it operates (Wopara, 2016). Ahmad (2020) shows that, organization managers decide what kind of initiatives and where to perform based on their preference and activities that favors their company. Some scholars (Porter, 2011; Ngeni 2015; Swafat, 2015) argued that CSR should be rooted in the understanding that companies and the local community are interdependent for the growth of both parties.

In Tanzania, organizations are implementing different projects to the community. Despite of these practice, not all companies are practicing Corporate Social Responsibility (URT 2019). Since privatization started in Tanzania, CSR has been an essential requirement for business companies to adhere to (URT 2019). The companies are accountable to provide support to the surrounding community for their social, economic and ethical development as provided under section 102 of The Mining Act 2015 and section 222 of The Petroleum Act 2015. Although this has been the requirement for business corporations, not all business organizations are engaging in CSR activities. Despite all these efforts that are being done, the surrounding community members are still experiencing poverty and other different social problems like unemployment, poor social services and poor infrastructures such as poor drainage systems (sewage system) that lead to bad smells and outbreaks of diseases (Ngeni 2015; Celik 2019). Mnkungwe, (2020) reported the increase of schistosomiasis/ bilharzia disease in Mwanza by 28.1 % caused by contaminated water. Despite Lake Victoria being in Mwanza Regional, a clean water supply is still a challenge because in Mwanza there is shortage of clean water supply. Meanwhile, many companies profitability is booming with others listing their companies in stock market to enjoy the share subscription by the public while little is done to improve the living condition of the local community. In other words, these companies practicing CSR initiatives know little on the extent and what motivated them to practice CSR is relatively scarce in the literature. In this paper we focus on the CSR initiatives or activities implemented by selected companies in Mwanza City that contribute to the development of local community development.

II. LITERATURE REVIEW

Corporate Social Responsibility Concept

Although some studies have tried to pin down indicators of CSR, there is no common definition exists (Crifo & Forget, 2015). In some definitions, CSR refers to

firm activities that go beyond the law in incorporating social, environmental, ethical, and consumer concerns into their business operations to create shareholder and stakeholder value (Losassmeh, 2018; Guzman & Castro, 2016; Saluja, (2018). Some perspectives emphasize corporate compliance, which leads to narrowing the meaning and development effect of CSR to merely meeting particular legal requirements in the countries where particular businesses operate (Ahmad, 2020; Fox (2002). Furthermore, CSR is considered as an instrument used by the organization to link itself with the state and community to create a triangulation relationship that leads to performing business while adhering to the established regulation of the state (Joseph 2019). Most societal expectations are that organizations should achieve their economic objectives within the legal framework of considering community development by performing different social activities like education projects, health project, sanitation projects and other projects related to solve a community challenge that leads to improve living standards (Carol, 2009). Conversely, the World Bank (2004) has broadly defined CSR as "the commitment of business to contribute to sustainable economic development - working with employees, their families, the local community and society at large to improve the living standard in ways that are both good for business and good for community development.

Agudelo (2019) from a business point of view CSR is a strategy that does not only boosts the competitiveness of the company but it contributes to the community improvement within which it operates. Porter (2016) suggested that CSR should be generally rooted in the perceptive that corporations and society are interdependent and they called this idea the concept of 'shared value'. Moreover, contrasting views hold that the least kinds of literature mainly in southern Africa verified that CSR appreciably contributes to community development and work on poverty reduction (Saluja, 2018). The general concept of CSR gives directions to government and non-government organizations (NGOs) on how to deal with the business while remaining to perform the social issues around the business (Guzman, 2016). The organization should ensure to meet its business expectations of shareholders while serving the community in solving different problems by applying different activities to the society. According to Adeyemi (2014) and Carroll (2009) CSR is identified as a mix of economic, legal, and ethical responsibilities of businesses and should be offered based on four perspectives;-Philanthropic initiatives, ethical activities, legal activities and economical activities.

Philanthropic initiatives

According to Baker (2015), Philanthropic initiatives or charitable activities contain actions that show the business company is doing well for the citizen. Philanthropic initiatives tend to provide social solutions for the problems that are currently facing society (Losassmeh, 2018). The organization is required to perform philanthropic initiatives to the community to established and promote the community's welfare hence development of the general society and creating impacts in improving the living standards of the local people in the community (Madrakhimova, 2013; Fulgence, 2016). Philanthropic or charitable activities are the business practice like humanity actions and providing aid to the people in the community especially people living in poor conditions. Business organizations, through business managers, are allocating philanthropic initiatives to the community as an investment for the long-term benefits of the organization and the community at large (Mbirigenda, 2015). Both Government and non-government organizations are required to perform philanthropic initiatives to support the local community's people to solve their problems, mainly social and economic problems (Carroll, 2009).

Ethical initiatives

Bertezene (2014) explains that ethical initiatives are the Business Company's actions or any other organization's practice performed in different, fair, and proper activities as part of CSR to the people in the community. Ethical initiatives include providing fair wages and acting reasonably in employees' hiring practices (Adeyemo, 2016). Adhikari (2018) shows that companies that integrate their business strategies with the community considerations by establishing different policies and practices, these policies will guide the Company in CSR initiatives that are ethical to the community. Ethical initiatives emphasize that companies perform their activities without harm and discrimination, which might discourage the community's welfare.

Legal initiatives

According to Saluja (2018), legal initiatives are the actions or an activity that the business Company or an organization performs and which shows that the business Company adheres and obey imposed rules and regulation. Rules and regulations might be established between the company and the Government, Government rules of laws, and the Government and the community. Legal initiatives allow the Government and the community to accept or reject a particular initiative performed by the company as part of a CSR initiative to the community's people. Legal initiatives are performed to meet public interests. These initiatives might include payment of taxes, producing

quality products, and offering quality service at a low affordable price towards the society (Adhikari, 2018).

Economic initiatives

According to Adhikari (2018), Economic initiatives are the activities and actions performed by the organization, which shows that the organization is supporting people in the community to improve their economic condition. The economic initiative was established to improve the economic status of the people in the community. Economic initiatives build the network to support activities that improve people's living standards (Hohnen, 2017; Kemboi, 2015). These economic initiatives include supporting projects that intend to create financial independence for most people, such as providing capital and loans without any interest to the people and providing employment opportunities to the local people (Ismail, 2009). On the other hand, economic initiatives are based on all those actions that make an organization increase its profit and financial capacity to the society. In this paper, we follow the literature referring to CSR initiatives as what firms do to further the social good as required by law and beyond the law, but at the same time we acknowledge the context within which the analysis is done, and take into account in our estimation approach whether firms in fact is aware and do apply CSR that leads to the development of the community.

The literature highlights several CSR initiatives that undertaken by different companies. Adeyemi, (2014) shows CSR initiative can be a support of building houses for the poor, schools construction to support education and to provide learning materials, supporting different projects such as poverty reduction program, syndrome immunization campaigns to support health condition of people in the community, financing special projects that aimed to advance living standard of the people. Moreover, there are other several actions related to support the community to achieve specific objectives for the advantage of the company and community in general (Sambala, 2015).

Ngowi (2015) argued that, most companies are being empowering society through supporting Education, followed by health projects, entrepreneurs' support, and environmental protection campaigns. These priorities aim to help society get the knowledge that will enable the people to solve various problems in society. The study conducted by Ngeni & Bukwimba (2015) on the role of CSR in the new economy influencing community development in Tanzania. The study pointed that, from 2001 up to 2004, companies spent an accumulative total of US\$ 20.94 for community-based projects and then increased to US\$ 23.8 in 2008- 2009. Part of it was used in

health projects, and other funds were used in other areas, including education and other environmental-based projects. It also revealed that poverty eradication and sustainable development would not be achieved through Government action only. However, it requires support from different entities or corporations (Adhikari 2018). In addition, Ngeni study shows how companies are practicing CSR wherever and some local communities remain in need. Corporations are not limited on where to practice CSR (Chemwile, 2017; Musum 2019).

Based on the book written by Cheruiyot (2016), aimed to assess the CSR activities which are currently undertaken by selected organizations and the CSR initiatives that required to be undertaken by business organizations as their responsibilities to the community. The study revealed that business organizations have been performing different CSR activities to ensure they influence the public positively. The main CSR initiatives undertaken were education projects like supporting the building of schools and supporting the community to obtain capital that creates a source of income for the majority in the society aimed to solve community challenges.

Aleris (2015) in his study assessed how corporations help society to work out various challenges through the CSR practices among selected companies in Scandinavia. The study shows that corporations practice CSR through different initiatives, like health for different groups such as children under six years and women's and human rights defenders in the community. The result continued to shows that organizations helped to modify the work conditions of organizations that had the poor working condition to help workers do their job sufficiently. Further, the study revealed that corporations practice social and environmental protections as their CSR activities for the aim of future benefit.

Nwoba (2016) argued that, CSR is the inclusion of capacity building for both employees and local communities and community support programs in firm's daily operations. Ideally, capacity building for community should include and not limited to the provision of healthcare services, education and training, and offering of employment opportunity but it deal for wide range of provision of good water, access roads, electricity, environmental protection and other social activities that aimed to solve different community challenges (Kilonzo 2015). Growth in these areas overtime leads to development. Similarly, most companies that are practicing CSR are trying to give more attention to concerns like schools and hospitals at the expense of engaging in long and short-term workplaces (Celik 2019; Ngeni, 2015). Since there are different CSR activities

employed by different organization, this paper needs to investigate other CSR practice from selected companies that are employed and address development of community.

III. RESEARCH METHOD

The study employed qualitative research approach- a case study design where each selected company was considered as a separate case. In Mwanza City there are 153 registered companies (<https://www.Brela.go.tz>) that fit this study. The study used non probability technique - purposive sampling to select twelve large companies which are expected to be involved in CSR initiatives. The data were collected by using Semi structured interview to the purposively selected managers of each company. The interview data were transcribed, coded and analyzed in themes.

IV. RESULTS AND DISCUSION

The CSR initiatives undertaken by selected companies

The focus was to assess the kind of CSR activities implemented by these organizations to the society that surround their companies. The interviews results indicated that management's primary concern about CSR was to provide education support and employment opportunities mentioned by all twelve participants. Thereafter health support was undertaken by ten out of twelve companies. Other most initiatives reported was sports and games support that was undertaken by eight companies. Similarly, event support to different concerts was reported by five companies, while entrepreneurship project, orphanage and disabled people support and sanitation has been undertaken by four companies. The most little undertaken project was water project and infrastructure project support reported by three companies. Interviewees revealed their initiatives focus on the company priorities, budget and policies. They differ because each company has its policy and priorities.

These findings are in the line of corporate accountability theory introduced by Hodkisonsin (1998). The corporate accountability theory needs corporations to be accountable to the public or society by supporting social services like education support, health program, water project and other projects that aimed to improve living standard of the society. Through findings obtained it show that companies are responsible to the public. This argument was also supported by Tripath (2016) who recommended to the organization to be accountable to its dealing effect for the internal and external effects. Similarly, Tripath (2016) adds that companies should be responsible to the development of the entire community where they operate their business. This confirms that

application of corporate social responsibility activities that reported by different organizations they are insuring that, corporations are accountable to the development of the community.

Education support

Findings from the interview show that selected companies consider education as the preliminary position in the development of the community in general by enabling youths to become knowledgeable for the benefit of the country and individuals. Also, through education, the youth becomes a good leader for the future. Companies have contributed to education through engaging in different activities such as supporting the construction of classes' in different schools in the country. Similarly, they had provided educational material like desks, books and other material that facilitates the learning environment. One participant said; "We engage more in education because education is the key to all development". This means giving practical advice, sponsoring different education programs and physical support that are good to the communities. Mostly we always support one person (youth) from each region in Tanzania every year as our policy says (Interview 1, August 2021).

Employment opportunity

Business organizations create and offer employment to the professional Tanzanian as well as caring their responsibilities in recruiting local communities as a way of undertaking CSR. These employments have been provided to support community development and make organization operate well in order to meet its targets. Participant 5 shared that; Our Company considers doing these good things by offering an employment opportunity to the Tanzanian community who has qualifications. Similarly, local communities who have no qualifications are considered for casual work. We also offer temporary employments to the member of the surrounding community.

Health support

The findings revealed that most companies have been supporting health projects through different activities like health centre construction and offering health facilities such as bed sheets, wheelchair and other medical equipment to different hospitals in the country. Participants believe that a person's health is his or her capital, so most organizations focus on health projects to improve the health of general community members so that they can work to bring about their development. Interviewee 5, August (2021) recommended that their organization has supported the construction of one ward at Bugando hospital for more than one hundred millions Tsh and organized people to donate blood for patients as a

means of supporting the development of general society based in health.

Sports and games support

The study found that sports are a part of enhancing health and promoting various human talents. Therefore organizations have supported different sports items and funds to enable the games and sport. Organizations have involved in construction of football stadiums, the provision of sports jerseys, footballs and other equipment needed for sports. On other hand one interviewee shared that; an initiative that we use mostly to support society is to support local sports clubs and countrywide. We are taking responsibilities to support disabled sports so that they do not lag in sports matters. We believe in helping these students we develop their talents. (Interviewee 8, August 2021). This means that many organizations contribute in different ways to the development of society. Corporations involved in social responsibility that aims to reinforce the investment in youth by empowering them in artistic and other potentials.

Entrepreneurship support

Corporations support small entrepreneurs and other activities to support economical projects and programs that are organized by business organizations and nonprofit organizations that aimed to solve challenges related to poverty. Company 1 financed the seminar in Rock City that had 500 entrepreneurs' participants who were learning about how to start and run a business. This seminar was intended to empower people who are in the lower class in the community to improve their economical capacity. Similarly, some companies are offering simple loans to women groups and youth groups to finance them in terms of capital so that they can able to run a small business. Moreover, farmers are financed or supported through being given agricultural facilities like fertilizers and good seeds. Organizations dedicate financing attention to empower the community in general by supporting them in economic development. The study indicated that CSR is about doing a valuable project to society that contributes something to their life.

Sanitation projects

The results of the study show that only some companies are involved in sanitation activities in the community. Organizations have been promoting and organizing the hygiene day by going to sweep a specific area like in the City and the marketplace. Organizations have contributed to sanitation by providing cleaning supplies such as brooms and scrubbing brushes to schools and hospitals. As sanitation projects have been proven to be implemented by the least organizations, the various areas where developments activities are taking place have

continued to be in a state of disrepair. Interview 2, August (2021) said; "although we are involved in hygiene projects, we do so once a year which is a hygienic day. The fact is that environments such as markets are highly polluted as government vehicles involved in garbage collection are not always available. This is because the environment is enormous. This has led to piles of debris on the side of the road even in the market and sewers filled with debris"

Water project support

Water projects are among the initiatives seen to be undertaken by a few organizations. However, some organizations have shown interest in contributing to water services for general community. One organization has contributed to a water project by drilling wells in Nyamongoro village for 65 million shillings and engaging with DAWASCO in supporting a water project supply in a different area in the country. The study shows that water projects are costly which makes them less likely to prioritize it. Therefore, water projects seem to be undermined by many organizations because each organization has its priorities and policies in contributing to the community. This means that organizations implement those projects that are in their priorities and that sometimes do not require significant expense. Based on the findings obtained in this objective, companies are responsible for contributing to the development of the general community in the country. Companies are using government and company priorities and project that have greater impact to the society in undertaking corporate social responsibility to society. This implies that the company can able to undertake the social project far from the local community without any consideration for why far while even the local societies are suffering the same (Swafat 2015).

Orphanage Support and disabled people

Various organizations have continued to recognize that CSR is doing good things for community members. Some organizations have been providing support to orphanages centers and the disabled as a CSR to their organisation. These organizations have been offering different support such as providing food, clothing and sponsoring the number of orphans' students. These companies have been supporting these disabled and orphans in different areas in the country. In the Mwanza contextual, companies were contributing to the Upendo daima center. One manager emphasizes that; With the prompt service and goods we offered to the community, we still acknowledge the policy of giving back to the community from the profit we receive, helping the needy and orphans have been part of our responsibility. We help them to make them live

happily and have a better future (Interviewee 10, August 2021).

Event Support to Different Concerts and Occasions

In this study, findings show that some organizations have been at the forefront of facilitating various events. Concerts support has been among the events being supported like music events, artists, seminars of various conferences, and other different concerts. Organization 9 has been contributing T-shirts at the arrival of government officials at various meetings and celebrations such as independence days and other events. One manager shared that “We are interested in financing events and concerts because through these concerts the community learns a lot” (Interviewee 9, August 2021).

This means that each organization has its priorities that motivated them in implementing CSR as a means of contributing to the community development.

These findings are in line with the corporate accountability theory introduced by Hodkisonsin (1998). The corporate accountability theory needs corporations to be accountable to the public or society by supporting social services like education support, health program, water project and other projects that aimed to improve the living standard of the society. Through findings obtained show that companies are responsible to the public. This argument was also supported by Tripath (2016) who recommended to the organization to be accountable to its dealing effect for the internal and external effects. Similarly, Tripath (2016) adds that companies should be responsible for the development of the entire community where they operate their business. This confirms that application of corporate social responsibility activities that reported by the different organization they are insuring that, corporations involved in CSR activities are accountable to the public and in other hand to the development of community.

Through education initiatives, these business organizations have been supporting different activities which have the main aim to empower students to access learning opportunities to gain appropriate knowledge and skills for personal benefits and the country in general. The education initiatives undertaken or that has been offered by those selected companies are school construction; Example Company 5 supported the construction of classrooms to Butimba primary school. Other initiatives include school facilities like desks, books, and other school material. Similarly, projects like Information technologies has been facilitated by some organization to support students to have access with the internet, the digital classroom that facilitated student to study digital and helped most students and staffs to learn wherever and use e-learning to learn

more materials that created conducive learning environment . Likewise to the study conducted by Fulgence (2016) revealed the same results of how education support is being done by different companies through offering school facilities like desks, books, school constructions, and other learning facilities.

Other initiatives offered by most companies are health projects. Conversely, these selected Companies have been providing health support in different health centers and hospitals. The health project has been undertaken to improve the health services by providing health facilities like hospital beds, bed sheets, wheels chair, and other facilities that enable the provider and receivers of health services to be comfortable in service all over the country. Similarly, company 5 supported to build of one ward in Bugando hospital that used more than 100 million as health support that helps to add the area for accommodating the patients for the acute or intensive care services. Company 1 and 10 provided health facilities to Bugando and other different hospitals in the country.

The outcome was consistent with the findings of Ngeni (2015) that health, education and entrepreneurship skills support is the outmost initiative offered by companies when deciding to support community development. The health project is mostly undertaken to rescue the health of the general society in the country. Likewise, Apart from the African context, Companies in Canada also perform different initiatives or activities towards the community but educations, economic projects and financial projects based are the most initiatives that have been implemented by business corporations for the intention of creating development in the society and Country in general (Hohnen, 2017).

Furthermore, in economic support, these companies have been implementing different initiatives to support people in the society, so that to empower them economically. The initiatives used were to provide seminars about running a small business and supporting the small group by proving them simple loans to support the capital of the local community. Similarly, another economic empowerment was undertaken through providing employment opportunities to the people in the community. All these initiatives were undertaken to improve the living standard of the people. The findings agree with Masum (2020) and Ngeni (2015) who argued that general development of the country cannot be achieved through government only but, it requires support from different entities to provide economical support like employment, capital and other means used to raise life standard in order to empower the society.

Commonly, Education, entrepreneurship skills, health projects and employment opportunity are the most initiatives which are considered essential in different companies because they believe that these project can provide knowledge and strengthen health which help the society to be healthy and obtain skills which in turn leads to creating employment opportunities and source of other economic opportunities to the greater part in the society. Initiatives like sanitation, infrastructure improvement project, and water project have been undertaken by the least companies where most of these least companies provided water support to different schools. These projects are considered important to the community but its implementation is not much considered with the need. The findings show that this is because each company has its priorities and aim of doing such activities. The findings concur with Swafat's (2015) study who recommended that, due to the different priorities and reasons of undertaking CSR, many companies are stressed more on education and health support while projects like sanitation, water support, and tree planting project are seen to be less considered.

Additionally to these findings presented by selected companies, the criteria that have been used in offering support to Community was mostly based on general community need in the country, priorities of the company and government, and to the least companies based on surrounding community need. These are the findings also supported by Cheruiyot (2016) revealed that companies are performing CSR based on general social needs in the country and with least level for local community to help in solving the problems facing the society. These findings imply that Companies are implementing CSR in general. It seems that local communities are not much considered. Corporations should implement CSR initiatives towards the general community but they are supposed to put the best considerations to the needs of the surrounding community as required by the mining Act (2015) section 102 and The Petroleum Act (2015) section 222. The study revealed that organization policy and priorities have been the main criterion in choosing the initiatives to undertake, this means the communication with the local authority on what is the basic need to the local community is less. This argument agree with the comment give in the study of Sambala (2015) that, companies are practicing CSR wherever and some local communities remain in need due to the priorities of organizations and insufficiency of policies on CSR implementation.

Therefore the organizations are supposed to communicate with the local community to know the most need so that to take the initiative to be of value to the community. Similarly, government priorities and great impact on

society have been identified as the criteria in selecting the kind of initiative to be undertaken. These imply that the local community can have a significant need that is not in the government and company priorities and it cannot be taken into consideration.

In other hand, participants have shared that in Mwanza city, most of the companies are branches they are not headquarters. By being not headquarters, they are not directly involved in preparing the budget, so they are just implementers of what has been prioritized by their headquarters that can not directly focused to the basic need of the local community. The findings concur with Ngeni (2015) found that, Commonly, Education, entrepreneurship skills and health projects are the most initiatives which are considered essential in different companies because they believe that these project can provide knowledge and strengthen health which help the society to be healthy and obtain skills which in turn leads to creating employment opportunities and source of other economic opportunities to the greater part in the society. Similarly, Cheruiyot (2016) agreed that; initiatives like education and economical independents through employment projects are the most crucial initiatives undertaken in Africa to reduce poverty and illiteracy.

V. CONCLUSION AND RECOMMENDATION

The study investigated the participation by companies in CSR initiatives. The study employed a qualitative method, a case study design that focussed on twelve selected companies stationed in Mwanza City-Tanzania. The findings revealed that CSR activities were mainly undertaken by most of the selected companies. Specifically, the study found that health support, education support, offer of employment opportunities, sport and games support were among the most CSR practiced by the selected companies. The least CSR activities undertaken by the companies include support to disabled individuals, entrepreneurship skills, sanitation projects, infrastructure maintenance projects, water projects and digital inclusion. These organizations contribute to the overall development of the Tanzanian community in the country.

Organizations should communicate with local community leaders to identify the opportunities existing to them that organizations have planned to support the lives of the community through the provision of some social services. This will help the community leaders to express the most important to them and then, the organizations can undertake social services that are the best needs to the given community. Hence it improves the living standard of the society. Similarly, the government of Tanzania should

establish specific institution that gives direction to the companies on CSR activities rather than the Tanzania Investment Center Agency which is responsible to register foreign companies and to give direction and guidance to assist the community concerned.

The study recognizes the limitation on data collection, lack of information from the community, due to time constraint. Hence we recommend future studies to assess CSR practices among communities in Mwanza by interviewing different stakeholders like citizen, Ward and Village Executive Officers.

REFERENCES

- [1] Adeyemi, A., Odetayo, T. Sajuyigbe, A. (2014). Impact of corporate social responsibility on the profitability of Nigeria Banks. *International Journal of Academic Research in Business and Social Sciences*, 4 (3), 252-258.
- [2] Adhikari, D. R. (2018). Corporate social responsibility domains and related activities in Nepalese Companies. *Tribhuvan University of Nepal, Kathmandu*.
- [3] Aleris, M. (2015). *Corporate social responsibility in health & care service in Scandinavia*. (1st ed. Scandinavia, Sweden: Aleris Parent Company Publishers Ltd.
- [4] Ayman I. F. Issa., (2017). The Factors Influencing Corporate Social Responsibility Disclosure in the Kingdom of Saudi Arabia. *Aust. J. Basic & Appl. Sci.*, 11(10): 1-19
- [5] Ahmad, M. H., Azizi, A. H. and Masum, A. (2020). Corporate Social responsibility and its effect on community development. *Journal of Business Management*, 35-40.
- [6] Arnold, M. F. (2017). Competitive advantage from CSR program. *Innovative CSR. Routledge*, 102-130.
- [7] Camilleri, M. A. (2017). Corporate Social Responsibility: Theoretical Underpinnings and Conceptual Developments. *Stages of Corporate Social Responsibility: From Ideas to Impacts*.
- [8] Carroll, A. B. & Shabana, K. M. (2010). The business case for corporate social responsibility: A review of concepts, research and practice. *International journal of management reviews*, 12 (1), 85-105.
- [9] Carroll, A. B. (2009). A history of corporate social responsibility: Concepts and practices. *The Journal of Oxford Handbook of Corporate Social Responsibility*, 3 (2), 32-56.
- [10] Celik, A., Abdul-Kareem, A. & Yilmaz, H. U. (2019). The impact of corporate social responsibility on community development: Evidence from Ghana. *Global Journal of Business, Economics and Management*, 9 (3), 122-133.
- [11] Chemwile, P. (2017). Relationship between Strategic Corporate Social Responsibility practice and the performance of companies listed in Nairobi Securities Exchange in Kenya. *Strategic Management*.
- [12] Fox, T. (2004). Corporate social responsibility and development. *In quest of an agenda Development.*, 47, 26-36.
- [13] Flavian, B., Michael, L., Edwin. M. K & Indiact, D. (2015). The role of corporate social responsibility (CSR) in community development in Tanzania. *American Journal of Economics*, 5 (6), 609-615.
- [14] Hohnen, P. (2017). *Corporate social responsibility: An implementation guide for business*. (2nd ed). Manitoba, Canada: International Institute for Sustainable Development (IISD).
- [15] Ismail, M. (2009). Corporate social responsibility and its role in community development: An
- [16] Kilonzo, R., & Kontinen, T. (2015). *Contemporary concern in development studies: Perspective from Tanzania and Zambia*. Helsinki: Finland Publishers.
- [17] Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry*. Beverly Hills, CA: Sage Publications.
- [18] Losassmeh, O., Mansour, R., Samer, A. B. (2018). The Role of Corporate Social Responsibility in Local Community Development. *International Journal of Academic Research in Business and Social Sciences*, 8 (5).
- [19] Mader, K. (2012). *Corporate Social Responsibility in Tanzania: an overview*. Dar-es Salaam:
- [20] Mbirigenda, & M. (2015). Community development through corporate social responsibility. *Syllabus Review, Human & Social Sci*, 6 (1), 99 – 115.
- [21] Musimu, S. (2019). *Impact of CSR on sustainable community development: A case of Geita Gold Mining Ltd*. Tanzania: Saint Augustine University of Tanzania.
- [22] Muturi, W., & Chebet, G. (2018). Effect of corporate social responsibility on organizational performance. *International Journal of Social Sciences and Information Technology*, 5 (2), 50-62.
- [23] Mganda, L & Veri, O. (2016). Challenges on practices of Corporate Social Responsibility. *Business Education Journal*, 10-25.
- [24] Mnkungwe, R. H., Minzi O. S., Kinung'hi, S. M. (2020). Prevalence and correlates of intestinal Schistosomiasis infection among Aged children in North-Western Tanzania. *Medicine and Health Sciences*, 15 (2).
- [25] Ngeni, B., Bukwimba, L., Kwesigabo, M. and Kaaya, D. (2015). The role of corporate social Responsibility in Tanzania. *American Journal of Economics*, 5 (6), 609-615.
- [26] Ngowi, R. P. (2015). Corporate social responsibility (CSR) as a tool for community social-economic development through the banking sector in Tanzania: A case of CRDB Bank in Morogoro Municipality. *International Journal of Management*, 4 (2), 1-17.
- [27] Osemene, O.F (2012). Corporate social responsibility Practices in mobile telecommunications industry in Nigeria. *European journal of business and management*. 4(8), 149 – 157.
- [28] Porter, M. & Kramer, M. R. (2011). The big idea: Creating Shared Value. *International journal Harvard Business Review*, 2-17.
- [29] Rotsios, N. & Sklavounos P. K. (2020). The impact of corporate social responsibility Initiatives on Rural community development. *Article in KnE Social Science*.

- [30] Safwat, M. A. (2015). Corporate Social Responsibility: Rewriting the Relationship between Business and Society. *International Journal of Social Sciences*, 5 (1), 85-97.
- [31] Saluja, R. & Gobindgarh, M. (2018). Corporate Social Responsibility. *International research journal of Management sociology and humanities*.
- [32] Sambala, L. G. (2015). The role of a company's corporate social responsibility in community development. *A case of Morogoro municipality. Master's Degree dissertation, Mzumbe University Tanzania*.
- [33] Skinner, C. (2018). Corporate social responsibility in South Africa : Emerging trends, South Africa bold and unique experiment in CSR practice. *International Journal*, 11(2), 110-129.
- [34] Taulious, L. (2018). European Policy for Corporate Social Responsibility. Governance Context, linkage with sustainable development and crisis as a policy factor. *European Quarterly of Political Attitudes and Mentalities*, 7 (1), 32-47.
- [35] Tripathi, L. K. (2016). Corporate Accountability. *International Journal of Economics and Management Studies*, 3 (6).
- [36] URT, (2015). The Petroleum Act .
- [37] Wopara, G. (2016). Corporate Social Responsibility as a Mechanism of Community Development. A Study of the Nigeria Liquefied Natural Gas Limited's CSR. *Journal of Corporate Responsibility and Leadership*.