

**EXPLORING THE POTENTIAL OF CORPORATE SOCIAL RESPONSIBILITY AS A
TOOL FOR IMPROVING ENVIRONMENTAL MANAGEMENT PRACTICES IN
MANUFACTURING INDUSTRIES IN UGANDA**

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ACRONYMS

CA	-	Comprehensive Accountability
CSI	-	Corporate Social Investment
CSO	-	Civil society organisations
CSR	-	Corporate Social Responsibility
EMP	-	Environmental Management Practices
ERA	-	Executive Research Associates
GoU	-	Government of Uganda
NDP	-	National Development Plan
NEMA	-	National Environment Management Authority
UBOS	-	Uganda Bureau of Statistics
UNWCED	-	United Nations World Commission for Environment and Development

CHAPTER ONE

INTRODUCTION

1.1. Introduction

This study intends to empirically investigate the linkages between Corporate Social Responsibility (CSR) and Environmental Management Practices (EMP) in Uganda's manufacturing industry. It attempts to examine whether the EMP of the manufacturing industry practices are linked to their CSR programs. This kind of linkage, it is presumed, is important for developing not only effective strategies for CSR programs but also to inculcate a culture of responsive citizenship through the various practices. The study shall provide useful information highlighting whether or not manufacturing companies should consider CSR as a tool for their environmental management practices. This will not only fill the existing knowledge gap about CSR in the developing world context, and more so relating to EMP, but will also inform the development of environmental and industrial policies that take issues of CSR into appropriate context.

This chapter is sectioned to introduce what the study is about and covers the background to the study, highlighting the statement of the problem, the study purpose, the objectives and the research questions. It also explains the scope of the study, its significance and justification and finally gives the operational definitions of the key terms and concepts.

1.2. Background to the Study

Historically, man's concern with the environment dates far back, for example in pre-colonial Africa, traditional strategies were used to conserve scarce natural resources (Kameri-Mbote and Cullet, 1997; Mawere, 2013; Murombedzi, 2003). However, development of environment management has its beginnings in the mid 1800s when there was public outcry over smoke from

coal-fuelled factories in the United States (Culley, 1998). Legislation first came up in the United States in the 1940s although it was not until the late 1960s that government took steps towards pollution control with enactment of the National Environmental Policy Act.

Voluntary codes of environmental conduct were adopted in the 1970s in response to increasing pressure from legislation and negative publicity. Then was the first shift of emphasis from governments towards direct action by the corporate sector (Elkington, 2004; Jenkins, 2001; Katsoulakos, Koutsodimou, Matraga and Williams, 2004; Montabon, Sroufe, and Narasimhan, 2007). During the 1980s, companies introduced environmental management systems and the principle of sustainable development was established (Bendell, 2004; Elkington, 2004; United Nations World Commission for Environment and Development, UNWCED, 1987). In early 1990s developed countries enacted legislation to balance economic growth and environment conservation. More companies begun to regard environmental management as a strategic tool for gaining competitive advantage. (Welford, 1995; Sroufe, 2003).

The idea of corporate responsibility itself has a long history. In the 1940s, corporations began to be seen as institutions with social obligations, responsible for the consequences of their business actions on society (Katsoulakos *et al.*, 2004). It is argued that CSR began to take form in the 1950s although business concerns with social issues started far back in the 1800s in Great Britain and America (Carr, Hart, Mackinnon, and Mellinger, cited in Carroll, 2008, p. 270). The stakeholder theory came up strongly in the early 1970s, with businesses pushed to include interests beyond their shareholders'. This theory provides an important theoretical foundation for this study. In the 1990s, civil society activism came in demand of greater social responsibility (Bendell, 2004; Elkington, 2004; Visser cited in Heemskerk, 2012). CSR discussion and programs emerged partly in response to this pressure (Welford, 1998). The 2000s shifted interests into strategic CSR.

Surveys of CSR amongst businesses in Africa revealed the most frequent approach as philanthropy focused on the workplace, community, marketplace and environment (GTZ cited in Forstater, Zadek, Guang, Yu, Hong, and George, 2010; Nkiko and Katamba, 2010). In Uganda however, philanthropy was gradually giving way to other approaches with strategic CSR entering mostly through environmental, supply-chain and community relations (Katamba, Gisch-Boie, and Slowinski, 2008; Katamba, Tushabomwe-Kazooba, Mpisi, Nkiko, Nabatanzi-Muyimba, and Kekaramu, 2012).

From a theoretical context, issues relating to CSR and EMP can be addressed by different theoretical frameworks. However, certain theories offer better explanations than others. The stakeholder theory puts business responsibility beyond financial investors and includes "groups and individuals who are either affected by or affect" companies' activities (Freeman, Wicks, and Parmar, 2004, p. 365). This theory would presuppose that issues of environmental management by manufacturing companies would possibly need to consider direct and indirect stakeholders and is the one considered most applicable to this study.

Conceptually, this study conceives CSR as the independent variable and EMP as the dependent one. Montabon *et al.* (2007) defined EMP as techniques, policies and procedures used by organisations to monitor and control their operational impacts on the environment. Sroufe (2003) defines it in terms of product and process design, recycling, and waste practices although he accepts that this is not all-inclusive. For this study, the Montabon definition will be adopted but only in terms of procedures so as to work within a manageable scope.

CSR has been defined in ISO 26000 as *responsibility of an organisation for the impacts of its decisions and activities on society and the environment, through transparency and ethical behaviour* (S2.18). Here, the key to CSR is given as companies' willingness to fill regulatory gaps and address problems their operations may cause. Uddin, Hassan, and Tarique (2008) on

the other hand defined it as the responsibility corporations have to societies within which they are based and operate and involves identification and incorporation of stakeholder needs and values into strategic and day-to-day decision-making processes (pp 200). Although Carroll (1991) came up with CSR as including economic, legal, ethic and philanthropic considerations (Carroll, 1991), generally, five key dimensions of CSR have been identified: economic, social, environmental, stakeholder and voluntariness (Carroll and Shabana, 2010; Petcu, Gherhes and Suci, 2010; Rahman, 2011; Rasoulzadeh, Hosseinipour, Yusof, Soltani, and Hashemi, 2013; Smith, 2011). This study will use these five dimensions as identified by several authors since they are all relevant to the Ugandan situation.

Contextually, Uganda's economic growth is driven by the agriculture, industry and services sectors. The positive growth impetus of the economy is therefore heavily dependent on a healthy environment and natural resource base (National Environment Management Authority, NEMA, 2010). Uganda's National Development Plan (NDP) 2010/11-2014/15 provides the country's economic policy, geared towards achieving growth, employment and socio-economic transformation. The plan recognises the significant contribution of the environment resource base to economic growth and well-being.

According to NEMA (2010, p. 5), manufacturing is one of the key business services that feed Uganda's Foreign Direct Investment flows by adding value through processing. Industrial development is an integral and important part of Uganda's overall development strategy. NEMA (2010) further states that Uganda's rapid economic growth has had environmental implications with political and public willingness to let go of environmental assets to gain economic growth. Industries extract raw materials and generate wastes which the environment assimilates and there are already signs that Uganda's waste generation is higher than the environment can cope with. The level of compliance with environmental laws, regulations and standards is still very low, leading to degradation of Uganda's natural resources (Marcoux, 1998; GoU 2010).

1.3. Problem Statement

Government has put in place legal instruments for management of Uganda's environmental resources (Akello, 2007; GoU, 2010). However, natural resources degradation continues unabated showing that existence of legislation on its own does not deliver good environmental management practice and that there is lack of effective enforcement of and therefore lack of compliance with the said legislation (GoU, 2010; Twesigye, 2009). Businesses are culprits in resource degradation and pollution (Mataagi, 2002; Oguttu, Bugenyi, Leuenberger, Wolf and Bachofen, 2008; Walakira and Okot-Okumu, 2011) thus they have to be willing to comply with environmental legislation since enforcement is not effective or is inadequate (Mwaura, 2004; Katamba *et al.* 2008; Webb, Chilvers, and Keeble, 2006).

This willingness to comply would be reflected in CSR but Smit (2012) found a general limited knowledge about the CSR concept and its strategic practice with no specific approach applied. The limited knowledge and understanding of CSR applicability is expected to have implications on incorporation of EMP into corporate procedures and is also expected to be a hindrance to government efforts to incorporate CSR in licensing compliance monitoring for the industrial sector in line with the NDP. The study will therefore assess how CSR can be applied as a tool to improve EMP within the manufacturing industry in Uganda.

1.4. Purpose of the study

The purpose of this study is to explore how CSR can be applied as a tool to improve EMP within the manufacturing industry in Uganda.

1.5. Research Objectives

Specifically, the study will:

1. Establish how the economic dimension of CSR can influence EMP of manufacturing firms in Uganda
2. Establish how the social dimension of CSR can influence EMP of manufacturing firms in Uganda
3. Establish to what extent the environmental dimension of CSR influences EMP of manufacturing firms in Uganda
4. Determine how the stakeholder dimension of CSR can influence EMP of manufacturing firms in Uganda
5. Determine how the voluntariness dimension of CSR influences EMP of manufacturing firms in Uganda
6. Find out if size of the manufacturing industry has a moderator effect on the relationship between CSR and EMP in manufacturing industries in Uganda.

1.6. Research Questions

The study will aim to answer the questions:

- i. How does the economic dimension of CSR influence EMP of manufacturing firms in Uganda?
- ii. How does the social dimension of CSR influence EMP of manufacturing firms in Uganda?
- iii. To what extent does the environmental dimension of CSR influence EMP of manufacturing firms in Uganda?
- iv. How does the stakeholder dimension of CSR influence EMP of manufacturing firms in Uganda?

- v. How does the voluntarism dimension of CSR influence EMP of manufacturing firms in Uganda?
- vi. Does the size of the industry have a moderator effect on the relationship between CSR and EMP in manufacturing firms in Uganda?

1.7. Hypotheses

- a. The economic dimension of CSR has a significant positive influence on EMP of manufacturing firms in Uganda
- b. The social dimension of CSR has a significantly positive influence on EMP of manufacturing firms in Uganda
- c. The environmental dimension of CSR has a positive significant influence on EMP of manufacturing firms in Uganda
- d. The stakeholder dimension of CSR has no significant influence on EMP of manufacturing firms in Uganda
- e. The voluntarism dimension of CSR has a non-significant positive influence on EMP of manufacturing firms in Uganda
- f. The size of the industry, has a significant moderating influence on the relationship between EMP and CSR

1.8. Conceptual Framework

The conceptual framework for this study is captured in Figure 1 below. According to Uddin, Hassan, and Tarique (2008), what makes up corporate economic responsibility is the direct and indirect economic impacts of the organisation's operations on the surrounding community and

the company's stakeholders. Thus the economic dimension of CSR will be looked at in terms of the surrounding community. The social dimension looks at the relationship between the business and society, taking in the organisation's concern with its reputation. It also refers to the company's obligation to make choices that contribute to society's welfare as well as the interests of the organisation (Smith, 2011; Uddin *et al.*, 2008).

Based on the stakeholder theory (Freeman, 2001), several stakeholders are taken into consideration within CSR programs. Only employees and shareholders are considered under this dimension. It is assumed that the local community is adequately catered for under economic and social considerations, suppliers and customers under economic considerations and management as employees.

Voluntarism has been taken as "actions not prescribed by law" in line with Dahlsrud (2006) cited in Rasoulzadeh *et al.*, (2013, p. 38). It covers ethical concerns, including philanthropic activities, which are not legally required of corporations i.e. doing what is considered to be right or simply good practice.

On the other hand, EMP have been taken as those procedures (Montabon, *et al.*, 2006) that are set up in order to address the adverse impacts stemming from corporate activities. Those considered here include EIA, implementation of mitigation measures, monitoring, reporting and environmental auditing.

It is expected that size of the industry in terms of number of employees has a moderating effect on the relationship between CSR and EMP. It is anticipated that the bigger the company, the more it is likely to have CSR programs that take into account EMP.

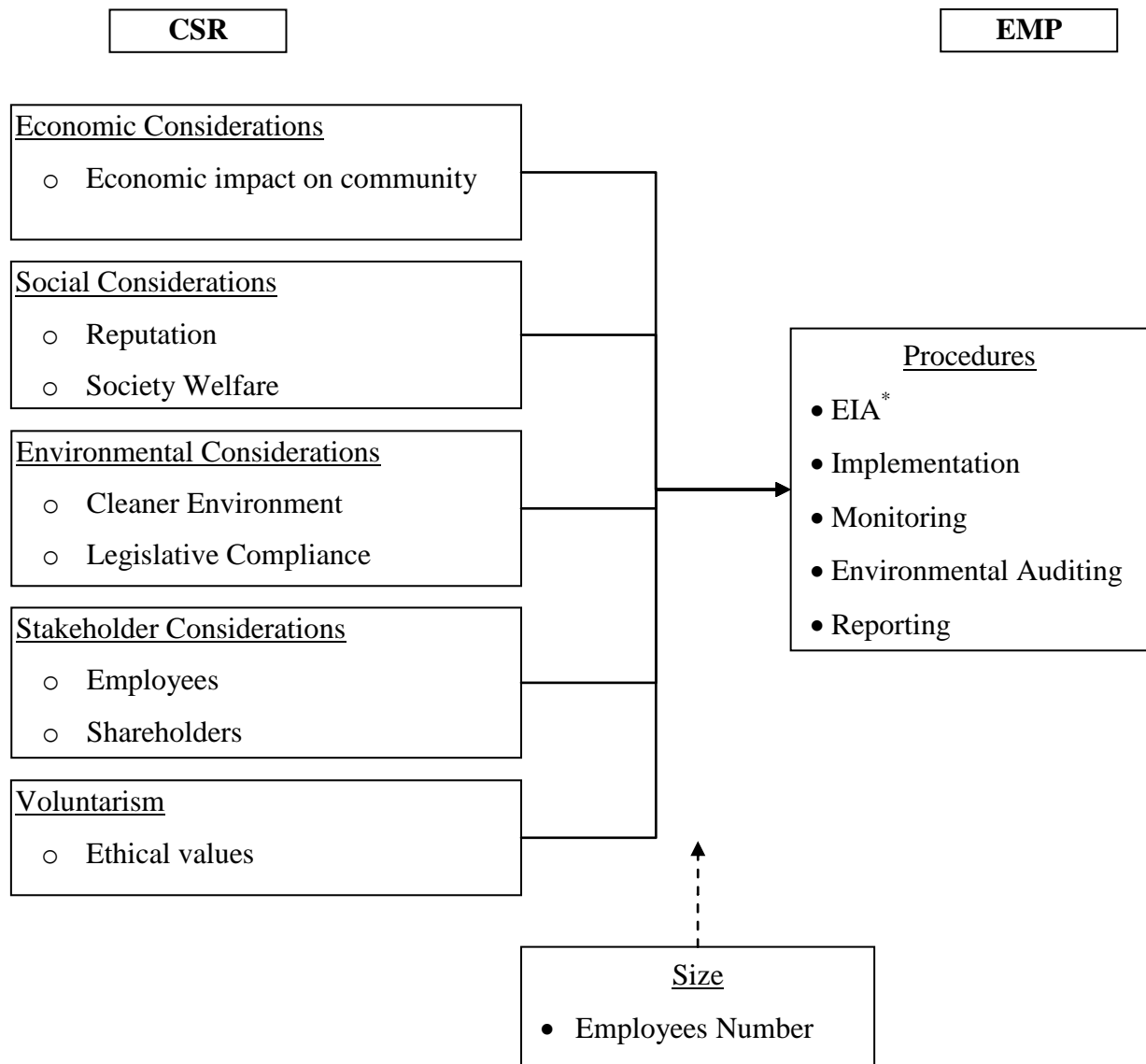


Figure 1: Developed by the Researcher based on existing literature

1.9. Study Significance

The study will provide an insight into the existing relationship between CSR and EMP and how to improve this relationship so that the former can be used as a tool to improve the latter. This information can be used as a basis for review and improvement not only of the national industrial policy framework but also organisational policies and procedures of manufacturing industries in Uganda and the rest of the developing world. The information obtained can feed into capacity building initiatives.

1.10. Justification of the study

According to NEMA (2003), environmental deterioration continues at an alarming rate in Uganda. NEMA (2007) highlights industrial growth as part of the lead causes for this environmental degradation. It further states that the biggest pressure on Uganda's waters stems from degradation from poor waste management practices by industries. There is need to identify ways and means by which this worrying trend can be arrested and turned around. Looking into the relationships between voluntary performance of manufacturing companies and environmental management practices will help in identifying ways and means through which companies' environmental performance could be improved. Many of the studies on CSR look at it from the economic / financial performance perspective and the global research effort on CSR has mainly focussed on developed countries. Although some researchers e.g. ERA, (2009) and Rasoulzadeh *et al.* (2013) have looked at the CSR dimensions in a developing world context, they mainly focussed outside Africa. Although environment is included among the CSR dimensions, the studies so far done for Africa do not capture how environmental considerations have been taken into account within CSR programs.

This study will therefore be undertaken to cater for these gaps. It will not only contribute to the body of knowledge in the area of environmental management in Uganda but will also avail empirical data, which will be useful for both manufacturing industries and the government in relation to improvement of effectiveness of environmental management practices. The information obtained from this study will assist manufacturing companies in streamlining and targeting their voluntary efforts towards addressing not only pressing community / social issues but also the adverse impacts stemming from company activities so as to obtain competitive advantage.

1.11. Scope of the Study

1.11.1. Geographical Scope

This study will be limited to exploring how CSR can be used as a tool to improve EMP of manufacturing industries within Uganda. This is because Uganda is taken to be a typical developing country whose characteristics are representative of other sub-Saharan developing countries.

1.11.2. Content Scope

The CSR dimensions to be looked at are limited to economic, social, environmental, stakeholder and voluntariness while those of EMP are the corporate environmental procedures.

1.11.3. Time Scope

Time span is expected to be three years, from 2013 to 2016. The study is expected to look at current practices which will give an insight at what is currently pertaining so as to enable the researcher to give recommendations that will feed into national and corporate policy development.

1.12. Operational Definitions of Key Words and Concepts

Big and Medium Industries Those that employ 100 people or more and those that employ between 50 and 100 respectively.

Corporate Social Responsibility: Responsibilities corporations have to societies within which they are based and operate, beyond what is required by law. It involves identifying stakeholders and incorporating their needs and values into the strategic and day-to-day programs.

Environment:	Existing biophysical and social elements impacted, whether negatively or positively, by human activities.
Environmental Management Practices:	Procedures used by companies to mitigate the adverse impact of their operations on the environment.
Manufacturing:	Turning raw materials into finished or semi-finished products on a large scale.
Industry:	Economic activity concerned with the production of goods from raw materials in factories

CHAPTER TWO

LITERATURE REVIEW

2.1. Introduction

This chapter includes a review of the existing literature on the stakeholder theory which is the one guiding this study. The rest of the chapter follows a thematic framework identifying and discussing key ideas behind CSR and EMP that have been studied and published in peer reviewed journals. The literature reviewed is then synthesised in order to summarise what is already known about these two variables and identify the study gaps.

2.2. Theoretical Review

Secchi (2007) groups the many theories of CSR that have been discussed by different authors into three groupings: Utilitarian, Managerial and Relational. The Utilitarian theories see the firm as part of the economic system, aiming at maximisation with social costs considered externalities. When using this framework, the behaviour of the firm is commonly looked at from the angle of profit maximising, regardless of any other issues pertaining (Friedman, cited in Wilcke, 1999; Velo, 2003). Within the utilitarian group of theories is the shareholder theory stating that the business of a corporation is to maximise profit for its owners (Friedman, cited in Wilcke, 1999; Jensen, 2001; Smith, 2011). .

The Managerial theories are where the firm is seen as the centre through which to evaluate external phenomena and responsibility is considered an internal issue (Secchi, 2007). This is a very narrow perspective since the firm does depend on society for its success e.g. through loyalty of customers or suppliers.

In Relational theories on the other hand, the association between the firm and the environment / society is seen as central. Within this group is the Stakeholder theory, that brings out the corporate relationship with society and the environment and offers a model for studying relationships. According to Freeman (2001), this theory contests the idea that managers have a duty to only stockholders, maintaining instead that they bear a fiduciary relationship to stakeholders. Stakeholders are defined as those groups that have a stake in or a claim on the firm including suppliers, customers, employees, stockholders, local communities and management (p. 39). He argues that each of these stakeholders has a right to determine the future direction of the firm and the firm should be managed for their benefit. He avers that the stakes of each are mutual since they affect each other but vary with corporations. Management is given a unique role since they are charged with balancing the claims of all stakeholders.

Branco and Rodrigues (2007) look at the positioning of the stakeholder theory within the CSR debate and conclude that CSR is more or less a moral issue rotating around the knowledge that a company does or does not do certain activities because they are beneficial or harmful to society. The problem with the theory was identified as the difficulty of considering voiceless and absent stakeholders i.e. the natural environment and the future generations (Buchholz, 2004; Capron, cited in Branco and Rodrigues 2007).. Branco and Rodrigues (2007) conclude this by stating that if there is a concern for the natural environment among the interests of the considered stakeholders, it is then taken into account.

Freeman *et al.* (2004) put forward that business is about putting together a deal as to ensure that suppliers, customers, employees, communities, managers, and shareholders all win continuously over time. Stakeholders can be instrumental to corporate success and have moral and legal rights (Donaldson and Preston, 1995; Mulili and Wong, 2011). Their interests must therefore be considered if the organisation is to fulfil its objectives. Matten, Crane, and Chappie (2003, p. 111) assert that stakeholder theory is an essential element in the operationalisation of CSR. It

stands out as the most practical approach to the study of CSR in manufacturing industries in Uganda.

2.3. CSR and Sustainable Development

Porter and Kramer (2006) gave four widespread rationalisations that companies use in defence of CSR. First is the Moral Appeal where companies have a duty to do right in striving for commercial success while honouring ethical values and respecting people, communities and the natural environment. Second is Sustainability which emphasises the fact that humanity is the steward of the environment and community. Third is the License to operate which states that in order to do business, every company needs implied or stated permission from stakeholders. Finally, Reputation where companies need to improve image, strengthen brands, enliven morale and even raise stock value. The most relevant to this study is that of sustainability since it reflects directly on the issue of environment management.

Within the corporate context, economic development and the pursuit of profit should not occur to the detriment of social and environmental sustainability (ERA, 2009). According to Forstater *et al.* (2010), CSR was generally characterised by unplanned responses to social and environmental issues and challenges threatening business. This evolved later to companies aligning their business strategies more broadly towards the principle of sustainable development. With such an alignment, companies go beyond controlling negative impacts towards building businesses that impact positively on both people and the environment.

Smit (2012), in expounding the same idea identified three different levels of CSR application. Philanthropy which relates mainly to donations or voluntary contributions to communities in areas of identified need e.g. education, healthcare, etc. Corporate Social Investment (CSI) where activities are aligned with the company's core business on one hand and societal priorities on the other. And Strategic CSR where initiatives are chosen in alignment with core business goals, are

clearly policy driven, rooted in relevant legislation, aligned with recognised standards and reported on. This study will look into the aspect of Strategic CSR looking at legislation basis and how this translates into EMP.

Epstein and Roy (2001) state that managers are increasingly asking how companies can improve sustainability performance, and, more specifically, how they can identify, manage and measure the systems and structures that can be created to improve corporate social performance. In order to make effective decisions, managers must know the impact of company products, services, processes and other activities on both the external and internal environment. Thus, companies aiming at sustainability have to examine their strategic elements and determine if and how these strategies impact on sustainability issues including environmental protection. Thus this study will look into that linkage, specifically looking at improving sustainability performance through improvement of EMP using CSR as a tool.

2.4. Government Regulation and Voluntary Codes of Conduct

Jenkins (2001) writes about self regulation in a global economy. He looks at the historical perspective highlighting the efforts at government regulation and subsequent deregulation and the revolution of voluntary codes of conduct, as a result of changes in the global economy that favoured companies of good corporate repute. Moreno and Capriotti (2009) indicate flaws in self-regulation, with a gap between claims of company CSR policies and the reality of corporate actions.

Ibid. state the argument by corporations that their commitment to responsible behaviour negates the need for mandatory regulation because the mandatory regulation could work against their good will. This argument does not always hold. Crane, Matten and Spence (2008) state that governments with low economic and human development pay little attention to what companies do in the social sphere. On the other hand, governments of developed countries have a more

formal approach to the alleviation of social needs and the business sector aligns its CSR activities with nationally identified development priorities.

Basing on the lessons learnt from the global perspective on the ineffectiveness of regulation and how voluntary codes of conduct have assisted in improving corporate performance in EMP, this study will provide information on how government policy can better recognise and cater for a workable balance between regulation and corporate voluntary efforts.

2.5. Drivers of Companies' Environmental Behaviour

Abbott *et al.* (2002) highlight the fact that economic or financial success of businesses is inextricably linked to environmental and social performance. All companies, to varying extents, pay attention to CSR in one form or another and in so doing, put some effort into addressing the three dimensions of sustainability – environmental, economic and social. Henriques and Sadorsky (1996), state that environmental regulation is often the most important driver of change in industries that have obvious direct environmental impacts. This study will look into legislative compliance as part of the environmental dimension of CSR to discover how manufacturing companies are complying with environmental legislation as part of their corporate responsibility.

2.1. Mandated Reporting

Government regulation increasingly mandates social responsibility reporting in developed countries (Porter and Kramer, 2006). In emerging third world markets however, such reporting is almost non-existent and still lags behind (Scwin, 2009).

In such instances, sustainability reporting is not treated any differently from financial reporting, being a requirement at the Board level and forming part of strategic planning.

In their study on corporate environmental responsibility in Singapore and Malaysia, Perry and Singh (2001) discovered that voluntary reporting in company annual reports had become widespread. Their review of annual reports from 264 companies in Singapore found 6.5% with reference to the environment although the content of disclosure was minimal and there was no data relating to environmental impacts. A follow-up survey discovered that the main reasons for the insignificant environmental disclosure included perception that the organisation had no environmental impacts; lack of clear benefit, either in status with consumers or within the business community; and lack of pressure from government, which pressure was identified as most likely to cause a change of practice.

2.1. CSR Development and EM in Uganda

Some companies in the developed world are adopting responsible business practices, some voluntarily, influenced by the notion of giving back to society, and others due to enforcement of the law and yet others as a means to maintain market access (Gilbert, 2008). In many sub-Saharan Africa countries, Uganda inclusive, in line with cultural norms, businesses are taken to be part of society, with community and national responsibilities (Smit, 2012). It can therefore be argued that manufacturing companies in Uganda have responsibility to all stakeholders, not only to those with a financial stake in the company. They have responsibility to the wider community, which they can meet through good corporate practices.

Dempsey (1949) and David (1949) both cited in Centre for Ethical Business Cultures (2005) emphasised that businesses needed to respond to the obligations of contributive justice since they needed to operate and thrive in a well functioning community. They further argued that the power of business brings with it responsibility, to contribute to society's progress and individuals' well-being. In Uganda, this corporate responsibility can be met in part through encouraging good environmental management practices within the manufacturing industry.

Philanthropy was found to be the most common CSR activity in Uganda, largely driven by external factors related to reputation / good will of the community, attracting customers, etc. (Katamba *et al.* 2008; Katamba, *et al.*, 2012; Nalukowe, 2006) and businesses had not yet progressed to using the strategic approach (Smit, 2012).

Although Akello (2007) found their compliance with environmental legislation to be lacking, Nkundabanyanga and Okwee (2011) found Ugandan companies with a strong affinity to legal and ethical responsibilities, indicating that the managers considered it socially responsible to comply with laws and regulations.

Government of Uganda (GoU) has put in effort to institutionalise CSR e.g. in the mining industry with strategies including strengthening of monitoring for compliance to stated CSR and environmental management plans and to incorporate CSR in investment licensing compliance monitoring (GoU, 2010). Despite these government efforts, according to NEMA (2010, p. 87), the waste profile is becoming increasingly complicated and poor disposal has resulted in extensive pollution of the aquatic systems. Oguttu *et al.*, (2008) studied industrial pollution of L. Victoria and report increasing discharges of industrial wastewater into the lake with the highest annual nutrient load of 0.13t NO₃-N, 0.20t NH₄-N and 0.77t PO₄-P; organic matter (COD) amounting to 36.8t and the very toxic chromium⁺⁶ up to 25000 times beyond the permissible limit of 0.05 mg·ℓ⁻¹. These high concentrations of N, P and Cr⁺⁶ lead to increased eutrophication.

The mean concentrations of Cu, Ni, Pb and Mn at point source for metal industries were below the permissible limits, though peak values were often up to 10 times higher. The result of all this contamination on the lake is significant more so since it has an extremely long flushing time, allowing the contaminants time to enter the food chain.

Walakira and Okot-Okumu (2011) examined physicochemical parameters of Kampala's streams that received industrial effluents and discovered that all industries sampled were noncompliant.

pH values at some locations were either highly acidic (3.68 to 3.91) or alkaline (8.47±0.8 to 12.41) and beyond the accepted national discharge standards. Nitrogen contamination was higher and in noncompliance for all sampled locations ranging from 0.45 to 32.63 mg/l compared to the government standard of 10mg/l.

2.2. Literature Synthesis and Research Gaps

According to literature reviewed, CSR is advancing from being majorly philanthropic to becoming strategic and getting integrated into core business planning and decision making (e.g. Katamba, *et al.* 2012). It is however not clear to what extent businesses operating in the developing world have put in effort towards this. The studies do not show how CSR is informed by corporate policies / values and strategies i.e. how overall corporate goals are translated in CSR programs nor do they show how the different dimensions of CSR have had an influence on corporate environment management practices. Many of the studies on CSR look at it from the economic / financial performance perspective e.g. Abbott *et al.*, (2002), Kusemererwa, 2008; Mugisa, 2011; and Nkundabanyanga and Okwee (2011).

The global effort of research on CSR has mainly focussed on developed countries, for example Jenkins (2001) looks at the general global situation with respect to voluntary codes of conduct, while Sroufe (2003) and Webb *et al.* (2006) focussed on the United States. Although ERA, (2009) and Rasoulzadeh *et al.* (2013) looked at the CSR dimensions in a developing world context, they focussed on Bangladesh, South Africa and Malaysia respectively. It is understood that culture (Forstater *et al.* 2010) may have a role to play in CSR decisions and thus the situation in Uganda may be different.

Although environmental issues are stated to be part of the CSR agenda, the studies so far done for Africa, e.g. Smit, (2012), do not capture how environmental considerations have been taken into account when CSR programs are being developed and implemented. It is therefore noted

that there is a paucity of empirical studies that analyse CSR within the African context, and specifically for the East African Region. Or even more specifically, there are no studies that provide this kind of information relevant to Uganda.

Although a few studies have been undertaken in Uganda (e.g. Bageire *et al.*, 2011; Smit, 2012; Katamba, *et al.*, 2012; Marcoux, 1998; Nalukowe, 2006), none of them specifically focussed on the stakeholder theory as a guide to their research and none has looked at the five dimensions of CSR and related them to environmental performance. In fact, Nalukowe (2006) highlights the need to explore the linkage between CSR and environmental performance. Although the research done indicates that CSR has been taken up by Ugandan corporations, there has not been effort to relate how this CSR activity influences environmental management practices and how it could therefore improve environmental sustainability efforts in Uganda.

The literature review, has shown clearly that most of the research in CSR has concentrated on developed countries with little research within developing countries in the African context and more specifically within Uganda. There are hardly any study in CSR in Uganda focussing primarily on the manufacturing industry. Those that have been done have either covered an assortment of corporations or used very limited samples sizes. This study will therefore cover this gap by exploring CSR as a tool for improving EMP in Uganda so as to offer knowledge and information for use by government policy makers and managers of corporate entities.

CHAPTER THREE

METHODOLOGY

3.1. Introduction

This chapter explains the approaches and methods to be employed to obtain data on the research problem. It comprises of the research design, the study population, the sampling approach (sample selection and size, sampling techniques and procedure), data collection methods, instruments and procedures, variables measurement, research quality control (validity and reliability checks) and data analysis. It also indicates ethical considerations and highlights the problems anticipated during the study.

3.2. Research Design

Research design gives the conceptual arrangement within which the research is carried out (Kothari, 2006). This study will be a cross-sectional survey research design. This is a design which is used to collect data from a sample of a population at a specific period of time, especially when time is limiting (Amin, 2005, p. 212; Kumar, 2005, p. 77). This design is appropriate since this study targets a cross-section of manufacturing industries in Uganda and data collection will be done at a single point in time. The most important advantage of cross sectional studies is that in general they are quick and cheap since data on variables is collected once - there is no follow up required under this method, therefore fewer resources are required to run the study (Mann, 2014:57). Such study design is the best way for determining prevalence by using a cross-section of the population in order to obtain an overall picture of it, identifying associations and allows study of multiple outcomes (ibid). Carlson and Morrison (2009) affirm that cross sectional designs are appropriate in correlational studies that aim to understand relationships, allowing researchers to compare many different variables at the same time.

Waswa, Netondo, Maina, Naisiko and Wangamati (2009) used a similar approach in their study on the potential for use of CSR for poverty alleviation in Kenya and so did Mbugua (2012) in her study on the relationship between CSR and competitive advantage in multinational food and beverage companies in Kenya. Some studies on CSR in Uganda have also used similar design (Katamba *et al.*, 2012). Therefore, this design has been found appropriate for looking at the potential of CSR to improve EMP in manufacturing industries in Uganda.

This study shall use a mixed methods approach by employing both quantitative and qualitative research methods (Amin, 2005, p. 42). The quantitative design being the main one and the qualitative one used as a means of quality control and to gather additional information. Qualitative research method will be used because it provides a depth of understanding of issues that is not possible through the use of quantitative, statistically-based investigations (Tewksbury, 2009:39). On the other hand, quantitative methodologies will be used to test theory deductively from existing knowledge, through developing hypothesized relationships and proposed outcomes for the study (Carr, 1994: 716). As indicated in chapter one, this study will test a number of hypotheses. In summary, the study will use quantitative techniques to establish values attached to numerical variables while the qualitative approach will help to come up with conclusions on variables that cannot be measured.

3.3. Study Population

According to GoU (2010), the manufacturing sector in Uganda is still quite small but varied in terms of its composition (Table 1). While it would have been best to use all of them as the study population, their scatteredness across the entire country, the insufficient information available about the small manufacturing industries (it would be very difficult to locate them based on the available information), coupled with the limited time and financial resources makes this impossible. The study will therefore focus on those enterprises located in Kampala, Wakiso,

Jinja and Buikwe (Table 3). These districts are within easy reach from Kampala and have the highest number of industries at 178.

Table 1: No. of Industries per Industry Type

Industry Type	No. of Industries
Animal Feeds	34
Candles and Matchsticks	6
Building and Construction	118
Carpentry and Furniture	982
Chemical and Pharmaceutical Products	74
Foam Products	9
Household Goods	11
Food Processing	1110
Leather and Leather Products	8
Machinery and Spare Parts	79
Metal Fabrication	907
Not Categorised	116
Paper, Printing and Packaging	235
Polythene and Plastics	50
Pottery and Crafts	24
Shoes, Tyre Sandals and Handbags	28
Tents	6
Textiles, Clothing and Garments	26
Other	36
	3859

Source: Data obtained from the Uganda Bureau of Statistics (UBOS), February 2014.

Basing on information obtained from the UBOS register, of the 3859 industries, 124 can be

categorised as big, 116 as medium and 3619 as small (Table 2).

Table 2: Size of Manufacturing Industries in Uganda

Size of Manufacturing Industry	No.
Big - employ > 100 people	124
Medium - employ 50 < 100 people	116
Small - employ between 5 and 49	3,619
	3,859

Source: Data obtained from the Uganda Bureau of Statistics (UBOS), February 2014. Categorisation adapted from Kasekende and Opondo (2003, p. 2).

Table 3: Distribution of Big and Medium Sized Manufacturing Companies in the Districts

#	District	No. of Industries	#	District	No. of Industries
1.	Kampala	109	17.	Rakai	2
2.	Wakiso	33	18.	Tororo	2
3.	Jinja	26	19.	Busia	2
4.	Buikwe	10	20.	Arua	1
5.	Kabarole	7	21.	Budaka	1
6.	Mukono	6	22.	Bugiri	1
7.	Bushenyi	5	23.	Bundibugyo	1
8.	Mbarara	5	24.	Iganga	1
9.	Kasese	4	25.	Kanungu	1
10.	Hoima	3	26.	Kapchorwa	1
11.	Mbale	3	27.	Masaka	1
12.	Gulu	2	28.	Mayuge	1
13.	Kabale	2	29.	Mubende	1
14.	Kyenjojo	2	30.	Nakaseke	1
15.	Masindi	2	31.	Nakasongola	1
16.	Mityana	2	32.	Sheema	1
		221			19

Source: Data obtained from UBOS, February 2014.

3.4. Determination of Sample Size and Sampling Techniques

The sample size of the study will consist of 123 big and medium enterprises out of those situated in Kampala, Wakiso, Jinja and Buikwe, numbering 178 and which are within the UBOS register as by February 2014. For each target industry, either the manager responsible for planning, or corporate affairs or operations shall be selected for the survey, giving a total of 123 survey respondents.

To calculate the sample size, a base sample-size calculation method for a simple or systematic random sample corrected for a finite population has been used (Magnani, 1997; Yamane 1967 p. 886) at 95% level of confidence and $\pm 5\%$ level of precision:

$$n = \frac{N}{1+N(e^2)}$$

Where: n - desired sample size

N - study population

e - desired level of precision

This method gives us a sample size of 123 companies as representative of the target population. This is supported by Amin (2005 p. 454), who stated that taking the population of 180, a sample size of at least 123 companies of the target population is adequate to show the characteristics of that population.

Both probability and non-probability sampling will be done such that all the elements in the target population have the chance of being selected with the variety within the population captured (Amin, 2005). With probability sampling, the probability of selection of each respondent is known and all population elements have equal chance of being included in the

sample (Cohen and Manion, 1994). On the other hand, non-probability sampling is used when adequate sampling frames are not available (Peil, 1995). Using the sample size of 123, the four target districts shall be taken as the strata and shall all be sampled using simple proportions with the stratified random sampling technique as indicated in Table 4. Stratified sampling has been chosen because the study population is heterogeneous in terms of location and industrial activity focus (Table 1 and Table 3) (Burns, 1997).

Table 4: Sample Sizes for the Target Districts

District	No. of Industries in the District	Sample Size	
Kampala	109	75	Stratified Random Sampling
Wakiso	33	23	Stratified Random Sampling
Jinja	26	18	Stratified Random Sampling
Buikwe	10	7	Stratified Random Sampling
Total	178	123	

Due to the variety of industries within each district, it is proposed to do purposive sampling within each district again using simple proportions. This will ensure that each of the different industries are surveyed (Table 5).

Table 5: Sampling within Each District indicating No. of Industries (N) and the Sample Size (S)

Industrial Focus	Buikwe		Jinja		Kampala		Wakiso		Total	
	N	S	N	S	N	S	N	S	N	S
Building and Construction			1	1	5	3	4	3	10	7
Candles and Matchsticks			1	1					1	1
Carpentry and Furniture			1	1	3	2	1	1	5	4
Chemical and Pharmaceutical Products			1	1	11	8	3	2	15	11
Foam Products					3	2			3	2
Food Processing	5	3	12	7	48	33	15	10	80	53

Industrial Focus	Buikwe		Jinja		Kampala		Wakiso		Total	
	N	S	N	S	N	S	N	S	N	S
Leather and Leather Products			2	1	2	1			4	2
Machinery and Spare Parts	1	1			3	2			4	3
Metal Fabrication	3	2	4	3	11	8	3	2	21	15
Paper, Printing and Packaging	1	1	2	1	6	4	3	2	12	8
Polythene and Plastics			1	1	11	8	3	2	15	11
Pottery and Crafts							1	1	1	1
Shoes, Sandals and Bags					2	1			2	1
Textiles, Clothing and Garments			1	1					1	1
Other					4	3			4	3
	10	7	26	18	109	75	33	23	178	123

A list of industries within each stratum (district) will be compiled alphabetically to obtain a sampling frame. From each sampling frame a number of manufacturing industries corresponding to the sample size as determined in Table 5 will be selected as sampling units using the simple random sampling technique. The researcher does not have a list of names for the managers who will fill in the survey questionnaires thus from each target industry or sampling unit, the researcher will purposively select one manager to be the respondent. The respondents will be selected purposively because the data required can only be obtained from informed individuals who have the relevant knowledge and capacity. Purposive sampling technique requires the researcher to consciously decides who to include in the sample so as to meet the research needs (Cohen and Manion, 1994; Amin, 2005). Thus the study respondents cannot be selected at random from the industries because the nature of information required is held by managers.

3.5. Data Collection Methods

The triangulation approach will be used including a questionnaire based survey targeting managers of manufacturing industries responsible for planning, or corporate affairs, or operations. This will be complemented by structured interviews done by the research targeting at least 10% of the companies within the three districts so as to improve the quality of the data obtained by cross checking some of the facts. There will also be a review of literature (corporate policies, plans, reports, etc.) to obtain more insight into how the companies link CSR and EMP.

The study will also include structured interviews targeting policy makers in key government ministries to identify the policy level factors for enabling CSR and corporate environmental performance¹. NEMA will be interviewed to get their views on the possibility of utilising CSR as a tool to improve environmental performance (Ref. Table 5). They will assist in identifying key environmental issues related to manufacturing industries and how these issues could be effectively tackled using CSR.

Table 6: Target Interviewees from Government Agencies

Organisation	Department	No. for Interview
1. Ministries: <ul style="list-style-type: none">• Water and Environment• Trade and Industry	Directors or Commissioners for Water, Environment, Industry	3
2. Agencies: <ul style="list-style-type: none">• NEMA	Executive Director or the Director responsible for Environmental Compliance	1

¹ What has government done or plans to do to encourage CSR and to improve corporate environmental performance?

3.6. Data Collection Instruments

The study will use a closed form questionnaire (Appendix 1) in line with Cohen and Manion, (1994) who state that closed-form questionnaires are best used to generate generalized research responses. The questionnaire will therefore consist mainly of close-ended items together with their possible responses for the respondents to choose from to allow for quick responses and true expression of opinions (Amin, 2005). Questionnaires offer a cheap option to other methods and can therefore be used to collect data from large samples. They offer the aspect of anonymity for the respondents and are free from interviewer bias. They are more reliable and easier to analyse (*ibid*; Kothari, 2006). A pre-tested questionnaire will therefore be used to collect data from the selected respondents in the manufacturing companies.

Structured interview guides have been developed for the corporate entities (Appendix 2) and the policy developers in government agencies (Appendix 3) as suggested by Fife (2005) that researchers have to remember the purpose of the study and the general scope of the research during such interviews. The interview guide for target manufacturing industries will be refined during the research since it will also be used to follow up areas that will be identified as needing more information. The key questions will help in clearly bringing out issues that need to be discussed and assist in identifying causes.

A document analysis guide has also been prepared (Appendix 4) to assist in grouping information gathered from related documents and archival records into themes. This guide will be complemented with a checklist containing a list of all items that the researcher expects to observe including; existence of core values, core values that mention the integrity of the environment, corporate objectives that target the environment, existence of EIA / Environmental Audit reports, corporate plans and budgets that cater for environment management activities, CSR programs and reports with environment provisions etc.

3.7. Measurements Scales

Items in the questionnaire have been derived from the conceptual framework developed in Chapter 1 in line with the variables of the study and the research questions. The unit of analysis will be the manufacturing industry / firm since it is the firm's characteristics that the study is interested in. The study variables will in part be measured by use of the 5-point Likert Scale to assess the extent to which the respondent agrees or disagrees with statements identified to give information on the two variables. The levels of agreement or disagreement will be coded from 1 to 5 and the total score on the questionnaire filled in by each respondent will be obtained.

3.8. Research Quality Control

In addition to triangulation, the tests of validity and reliability quality for empirical social research offered by Amin (2005) and confirmed by Yin (2009) shall be used. Reliability is a measure of the degree to which a research instrument yields consistent results or data after repeated trials while validity on the other hand is the degree to which research results actually represent the phenomenon under study (Mugenda and Mugenda, 2003).

3.8.1. Validity

Validity relates to the ability to produce results that are in agreement with the conceptual values i.e. to measure what is expected to be measured and that the data collected reflects the true opinion of the respondents, which is determined by research instruments (Amin, 2005). Ibid offers triangulation, using several methods, as a means to ensure construct validity of results obtained from research. Here, results from one method e.g. a qualitative one, can be used to inform another method e.g. a quantitative one, and vice versa. As Amin states, any bias inbuilt in a particular data source, investigator or method would be defused when used in combination with another data source, investigator or method (p. 64). He offers six different types of triangulation

including *time* (collecting data at different times), *space* (collecting data from different places) *investigator* (using different investigators to collect the data), *theoretical* (use of more than one theory to explain the underlying assumptions), *data* (use of multiple sources) and *methodological* (use of more than one research method or data collection technique). Due to financial and time limitations, this study will only use the space and methodological triangulation methods. The space triangulation will involve collecting data from different industries located in different places while the methodological triangulation will involve using questionnaire, interviews and document reviews.

External validity shall be established through randomisation (random sampling) and detailed explanation of the variables such that subsequent users can easily identify them (as done in the conceptual framework (Amin, 2005). And content validity on the other hand shall be determined using Content Validity Index (CVI) to ensure that the questionnaire instrument does measure the variables in the proper context.

$$\text{CVI} = \frac{\text{Number of items declared valid}}{\text{Total number of items.}}$$

This should be greater than or equal to 0.7 for the instrument to be accepted as valid (ibid).

3.8.2. Reliability

Reliability refers to the degree to which a research instrument is dependable and trustworthy such that another investigator using the same tool, would come up with the same results (Amin, 2005; Perry, 2001; Yin, 1994). This is such that errors and biases are eliminated and this study shall achieve it using Cronbach's Alpha coefficient to ensure accuracy, completeness and consistent measurement across time and across the various items in the instruments (Amin, 2005).

$$\alpha = \frac{K}{K-1} \left[1 - \frac{\sum \sigma_k^2}{\sigma^2} \right]$$

Where:

α = KR₂₀ = Reliability

K = Number of items in the questionnaire

$\sum \sigma_k^2$ = Sum of the variance (usually items) of the K – parts of the test

σ = Standard deviation of the test

The questionnaire will be pre-tested in one company in order to calculate this α value. The pre-test company will not be used again in the major study. This test, together with the CVI will enable the researcher to check and improve the items in the questionnaire. The different items will then be refined with some being added and possibly others which are found not to be necessary removed.

The research will use the opportunity of the test to train research assistants who will assist in the main study.

3.9. Data Analysis

Data obtained will be cleaned and edited for consistency and accuracy before it is summarised, coded and entered into a computer software programme. Data analysis will be carried out using STATA 11, a computer based statistical package. Data from the documentary analysis guide and the interview guides will be grouped according to broad themes and converted into frequency counts using STATA 11. The frequency and percentage distribution will be used to determine the characteristics of the firms.

The questionnaire is to a large extent based on a 5-point likert scale (Strongly Agree, Agree, Neutral, Disagree and Strongly Disagree). In analyzing the responses from this scale, means and standard deviation generated through STATA 11 package will be obtained. An item analysis will illustrate the strengths and weaknesses based on the indicators in terms of mean and rank. From these strengths and weaknesses, the recommendations will be derived.

3.9.1. Use of descriptive statistics

The stated variables in the questionnaires will be analyzed using descriptive statistics of responses categorized as follows:

Strongly disagree	Disagree	Neutral / Not Relevant	Strongly Agree	Agree
1	2	3	4	5

Using descriptive statistics, the mean values of above 3 will mean high levels of agreement with the statement while mean values of less than 3 will manifest high levels of disagreement with the corresponding statements as per the questionnaire. The results will be presented as means, frequencies and percentages in tabular form and also displayed graphically.

For the non-categorical data, a multiple correlation coefficient will be used to test the hypotheses on correlation at 0.05 level of significance using a t-test. A value below the standard implies a significant positive effect, the reverse also being true. The regression analysis R^2 (coefficient of determination) will be computed to determine the influence of the independent variable on the dependent variable. Measures of significance will be obtained and measured at 95% confidence interval ($P < 0.05$) and will inform how closely linked are a firm's CSR programs on the one hand and EMP on the other. STATA 11 will also be used to generate the Pearson Correlation Coefficient that will show the magnitude of the relationship between the two variables of CSR and EMP.

3.10. Ethical Considerations

The researcher will take into consideration a number of ethical issues including:

1. Confidentiality of respondents shall be kept - they will not be required to reveal their names nor their contacts on the questionnaires. Identification numbers will be used instead of names to avoid information given being traced to a respondent.
2. Organisational identity and other critical information will also be kept strictly confidential.
3. All data gathered shall be used only for the purpose of this study and nothing else.
4. The research procedures shall be explained to all the respondents before they take part in the research and their informed consent obtained.
5. All the sources of literature shall be acknowledged throughout the whole study through proper citations and referencing.
6. Personal bias will be avoided during the entire study i.e. during interviews, data analysis and reporting.

3.11. Study Limitations

1. The study covers only Uganda and only some particular districts, although the results can be generalised in theory to the whole country and all developing countries
2. The level of response to the questionnaire would also affect the results. A lot of follow up will be done to ensure that the questionnaires are returned.

3.12. Expected Results

From this research, information will be obtained on how CSR programs of manufacturing businesses can be used to improve environmental management practices. The influence of the five CSR dimensions being studied, on environmental management practices will be obtained and recommendations made on how such information can be used to improve policy development at both national and corporate levels. It is expected to find that all the dimensions

of CSR except the stakeholder one have significant influences on EMP of manufacturing firms in Uganda. In a developing world context, it is not expected to find that the influence of stakeholders on company decisions to be that high in as far as environmental management practices are concerned. It is expected to find that the size of the company does have a moderating influence on the relationship between CSR and EMP.

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Appendix 1: Questionnaire Survey for Corporate Managers

Your company has been selected to take part in the study about “Exploring the linkage between corporate social responsibility and environmental management practices in manufacturing industries”. We would appreciate if you kindly responded to the questions below to the best of your knowledge. The information is strictly confidential and is for academic purposes only. Thank you.

Section A: (General information - Please fill in the information or tick the appropriate box)

1.	Name of Company.....
2.	Sex of respondent: <input type="checkbox"/> Male <input type="checkbox"/> Female
3.	Age of respondent: <input type="checkbox"/> less than 20 <input type="checkbox"/> 20s <input type="checkbox"/> 30s <input type="checkbox"/> 40s <input type="checkbox"/> 50s <input type="checkbox"/> more than 60
4.	How long have you been in this Company?yearsmonths
5.	What is your highest academic qualification? <input type="checkbox"/> O level <input type="checkbox"/> A level <input type="checkbox"/> Certificate <input type="checkbox"/> Diploma <input type="checkbox"/> Degree <input type="checkbox"/> None

Section B - CSR

6. Does your firm carry out Corporate Social Responsibility (CSR) activities? Yes ... No ...
If yes, please proceed with question 7; if you answered no, please proceed to question 11
7. Are your CSR activities related to your company's business goals? Yes..... No
8. If yes, please state the related business goal
9. What is the main target for your company's CSR?
 a. The Workplace (employees and or their families)
 b. Social needs of the community (e.g. provision of water, cleaning campaigns)
 c. The market place (e.g. customer needs, suppliers welfare, etc)
 d. The environment (e.g. tree planting, wetland management, etc.)
 e. Other
10. Please indicate the main reason for your company's CSR activities.
 a. It is our responsibility to assist the community
 b. It is our responsibility to look after the environment
 c. So that we can have a good image
 d. Other

Please tick the appropriate box

Economic Considerations	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
11. Our business has positive economic impact on the surrounding community					
12. Our business has positive economic impact on its stakeholders					

Social Considerations	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
13. Our company cares a lot about its reputation					
14. Our activities do not have negative impacts on the surrounding community					
15. Our management decisions are guided by our concern for the welfare of society					
Environmental Considerations					
16. We know the environmental impacts of our activities and products					
17. The company cares about maintaining a clean environment					
18. We are able to manage the negative environmental impacts of our activities					
19. We are compliant with the environment law					
Stakeholder Considerations					
20. The company cares about the welfare of its employees					
21. The company cares about the interests of the shareholders					
Voluntarism (actions not prescribed by law)					
22. Our CSR activities are mainly for charity					
23. Our company cares a lot about doing what is right (it is our moral duty)					

SECTION C - Environment Management Practices

24. Did your company carry out an Environmental Impact Assessment (EIA). Yes No

25. If Yes, why did you do the EIA? *Tick only one main reason*

- a. To address the impacts of our activities
- b. To ensure a better image amongst our stakeholders
- c. Because government requires that we do so
- d. Other

26. Does your company carry out environmental audits (monitoring implementation of EIA and reporting to NEMA) Yes No

Please tick the appropriate box

Environmental Management Practices	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
27. We do implement measures to minimise negative impacts of our activities					
28. When monitoring, we also look at how we are succeeding in managing our negative impacts					

29. We do produce reports on our environmental management performance					
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SECTION D - MODERATING VARIABLE

30.	What is the number of employees in the Company:
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Thank you very much for your time

Appendix 2: Interview Guide for Corporate Managers

Hullo! My name is I am requesting for 20 minutes of your time to ask you some questions. This is part of an academic study for a PhD candidate of MUST. It is focused on "Exploring the linkage between CSR and EMP in manufacturing industries". The information I get from you is strictly confidential and will be used for academic purposes only. Thank you.

(This guide will be adjusted after the survey to cater for any areas identified as needing more clarification)

Name of Company:

Position of interviewee:

Sex of respondent: Male Female

1. Please comment on the reason behind your organisation's CSR program
2. What guides the choice of focus area for this program?
3. What kind of environment management activities do you carry out?
4. Why do you carry out these activities?
5. Do you have environment management as part of your CSR?
6. If it is not, could you please explain why the environment is not considered as part of your CSR?
7. Do you think economic considerations affect how you develop and implement EM activities?
8. Do you think considerations of communities, employees, shareholders, etc. affect how you develop and implement EM activities? How (for each category)?
9. Do you think social considerations affect how you develop and implement EMP? E.g. considering how the society views your company and what kind of reputation your company has?
10. Do you carry out environmental monitoring and reporting? Why?

Thank you so much for your time

Appendix 3: Interview Guide for Public Agency Heads of Departments

Hullo! My name is I am requesting for 20 minutes of your time to ask you some questions. This is part of an academic study for a PhD candidate of MUST. It is focused on “Exploring the linkage between CSR and EMP in manufacturing industries”. The information I get from you is strictly confidential and will be used for academic purposes only. Thank you.

Section A: Demographic information

Name of Ministry or agency:

Position of interviewee:

Sex of respondent: Male Female

1. Do you think government has given enough policy direction to industries on environment management?
2. Do you think government has given enough policy direction to manufacturing industries on CSR?
3. What is your view about manufacturing companies and the effort they put into reducing environmental impacts stemming from their activities?
4. Please indicate any existing policy gaps that government needs to address to improve CSR amongst manufacturing industries
5. Please indicate any existing policy gaps that government needs to address to improve environmental performance amongst manufacturing industries
6. Where do companies need to focus their efforts most in order to improve environmental management?

Thank you very much for your time

Appendix 4: Documentary Analysis Guide

Get the following documents: Organisational policy statements; EM and CSR policies; Strategic or Annual Plans; CSR and EM plans; Annual, CSR and environmental reports.

In reading these documents, check for:

1. Linkage between corporate objectives and environmental management (EM) - check the objectives for any mention of EM
2. Check for any statements in the CSR and EMP policies that link to the corporate policy objectives
3. Existence of CSR and EM in corporate plans and budgets
4. Linkage between CSR programs and EM plans
5. Check corporate reports for environmental reporting
6. Existence of performance reports for CSR and Environmental Management

Appendix 5: Activity Work Plan

Activity	Schedule
Registration	Nov 2013
Discussion of topic with supervisor	Nov 2013
Working on chapter 2 - literature review	Dec 2013 -Jan 2014
Working on chapters 1 & 3 of the proposal	Jan - Mar 2014
Discussing chapters 1 & 3 with supervisors	Feb - Mar 2014
Corrections on chapters 1 & 3	Mar - Apr 2014
Design research instruments, discuss with supervisors	Apr 2014
Get expert input into research instruments	Apr 2014
Finalise draft proposal	Apr - May 2014
Defence of proposal	June 2014
Corrections on proposal	Jul - Aug 2014
Pre-test research instruments	Oct 2014
Modify instruments	Nov 2014
Select targets for the research	Nov 2014
Data collection - structured interviews	Jan - Apr 2015
Data collection - document review	May - Sep 2015
Data compilation and cleaning	Sep - Oct 2015
Data analysis	Oct - Dec 2015
Write up	Jan - Jul 2016
Submission of thesis	Aug - Sep 2016
Viva voce	Oct 2016
Final corrections	Oct 2016
Submission of final thesis	Nov 2016