

Determinants of corporate social responsibility practices: the case of selected manufacturing companies in Guraghe zone, Ethiopia

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Abstract

The aim of this study was to assess determinants of Corporate Social Responsibility(CSR)practice in selected manufacturing companies in Guraghe Zone. The study employed explanatory research design a long with mixed approach. Purposive, proportionate stratified and simple random sampling techniques were used to select two manufacturing companies and 181respondents. Primary data were collected through self-administered questionnaires, interviews, observation and focus group discussions. Descriptive statistics, Spearman's correlation and binary logistic regression model were used to analyze the quantitative data by using a Statistical Package for Social Sciences version 20.The qualitative data, on the other hand, were narrated systematically using content analysis approach to support the quantitative analysis results. The findings of the study revealed that CSR was practiced at moderate level in the studied manufacturing companies. Further, the study result shows that the determinant factors that affect CSR a relabor pressure, consumer demand, community enforcement, sustainability and profitability, social license, and nature of the firm. These factors have significant and positive correlation and effect on CSR with varied extent. Among the determinants, community enforcement, and sustainability and profitability have greatest predictive effect on CSR. Therefore, this study suggests to manufacturing companies to consider the identified evidence of determinant factors of CSR so as to take actions in order to improve CSR implementation.

Key Words: 1. Corporate Social Responsibility, 2.Environment, 3.Economic Responsibility, 4.Legal Responsibility, 5.Ethical Responsibilities, 6.Philanthropic Responsibilities

1. Introduction

Corporate social responsibility is the set of standards which is used by organizations to make a positive contribution to the society. In the recent decade's managers are trying to find out the ways in which they can help the businesses to work for the development of the society and economy (Rashid, 2014).Friedman (1970) pointed out that the primary objective of social responsibility of business is to use resources and engage in profit maximization. Contrasting to Friedman's, Robbins and Coulter (2007) in Sharma and Mani (2013) revealed that management of social responsibility goes beyond making profit which includes protecting and improving social welfare of stakeholders and the environment.

Organizations are indeed open systems; thus, they must interact with the environment in order to survive. According to Morris and Woods (2001), the organization has found and obtain needed resources, interpret and act on environmental changes, dispose of outputs, and control and coordinate internal activities in the face of environmental disturbances and uncertainty. The fact that organizations are open systems means making a

profit in order to survive, though they must balance their desire for profit against the needs and desires of the society within which they operate (Yordanos, 2017).

In developing countries like Ethiopia, responsible operation of firms is basic for social and economic development. With this premise, firms in Ethiopia need to adopt a socially responsible business practice given they operate in a society that is challenged with social, economic and environmental problems which indirectly will affect their survival in long time. Their social responsibility engagement is imperative for their profitability and success as it builds their reputation, customer attraction and compliance to international supply chain standards as well. In addition, adoption of socially responsible practices in Ethiopia is essential for the country's green economy policy initiated in 2011 (Mathias, 2015).

European Commission (2002) described CSR has a close relationship between companies and societies to tackle social and environmental concerns. In recent times, there has been an increasing interest in understanding the concept of corporate social responsibility in developing countries. However, many of the studies fails to investigate the contextual factors that influence CSR Practices, preferring to rely on theories and hypothesis developed from studies undertaken in the west.

The actual practice of CSR in the developing world is not a wide spread phenomenon. Even though most of CSR issues are included in the various laws and policies of the country, their implementation is inevitably lagging behind; that may be due to lack of full awareness of the relevant practices and its consequences. Some companies are also reluctant to the implementation of such rules as costs might be a reason for them. In this regard, Nigatu (2015) pointed out, the civil society organizations in developing countries are away from nurturing responsible investment and are not sources of social responsibility unlike advanced nations. Furthermore, though, developing countries' firms are still in the initial level of development in their awareness and integration of CSR activities within their corporate policies and strategies, which is reflected on the country's early stage of private sector development (Mandurah et al., 2012). While those managers are aware of the CSR concept and exhibit a positive attitude toward it, there is a gap between employee and top management attitude and perception of practice of CSR tends to lean toward being classical and viewed as philanthropic responsibility rather than strategic orientation.

Dachasa and Demisse (2014) also pointed out, companies are not providing adequate safety materials (protective clothing, hearing protection, respirators and protective goggles/eyeglasses and appropriate medical services to the workers as a result majority of worker frequently faced health hazards. In addition, Mathias (2015) argued that, Ethiopian private sector is known for their activities in providing low wage, poor working condition, poor environmental management, little concerns for the consumer, treat employees unfairly, don't care about the deteriorating social order, and have no concept of ethical behavior.

Literatures have revealed that corporate leaders have low awareness about CSR by justifying it is more of the role of government rather than corporate roles, for instance they do not know how CSR be implemented in systematic way in harmony with firm's mission and sensitive to its business culture, environment, risk profile and operational condition by incorporating in their policies in organizational profile (workers concern), social profile (community concern), and ecosystem concern. Thus, in light of the indicated gaps the researcher feels that there is a gap that needs to be assessed about the corporate social responsibility practices in manufacturing companies in Guraghe zone.

1.1 Objectives of the Study

General Objective

The general objective of the study was to determine factors affecting Corporate Social Responsibility practices in selected manufacturing companies in Guraghe Zone, Southern Nations, Nationalities, and People's Regional State of Ethiopia.

Specific Objectives

The specific objectives of the study were:

- To examine to what extent labour pressure, affect the practice of corporate social responsibilities in Guraghe Zone manufacturing companies.
- To examine to what extent consumer protection, affect the practice of corporate social responsibilities in Guraghe Zone manufacturing companies.
- To examine to what extent community welfare enforcements, affect the practice of corporate social responsibilities in Guraghe Zone manufacturing companies.

2. Materials and Methods

In this study, explanatory research design was employed. Because it is believed that this method helps to gather relevant data, to make detailed analysis and to capture the causal relationship between variables (Saunders et al., 2009), in particular between CSR and the dimensions of CSR as possible determinant factors. The study utilized both quantitative and qualitative approaches to achieve the objectives stipulated above. This method helps to counterbalance the weakness of one method with the strength of the other method.

2.1 Target Population

The target population of this study was the current staff members of both manufacturing companies (Eden business S.C and Ok bottling beverage/Fiker water) and residents who live around the companies. There are 491 employees working in both companies (240 in Eden business S.C and 251 in Ok bottling beverage). According to CSA projected national census, there are 4,367 dwellers around Was amarkebele and 6,274 in Gedebkebele which makes a total of 10,671 people living around the two companies.

2.2 Sampling Design and Technique

In this study, purposive, proportionate stratified; and simple random sampling techniques were implemented. For the purpose of the current study, three stage sampling techniques have been used. According to Guraghe Zone Investment Office Report of January 30, 2018, these are five licensed and registered Manufacturing industries in the Guraghe zone investment office actively working in the Zone. Therefore, depending on this information the researcher used purposive sampling technique to select two companies, namely, Eden Business Share Company and OK Bottling Beverage, because of their sources of information, level of infrastructure facilities and operational experiences and proximity.

The second stage of the sampling technique was proportionate stratified sampling. This was done in order to select the number of staff from the selected two companies using proportional allocation rule. The researcher employed this technique because it could increase efficiency of estimators of overall population parameters by

choice of the strata that are homogeneous over the sampling units within each company and makes the survey easier to administer (Kothari, 2004). In addition, in stratified sampling, the population is proportioned into groups and sampling is performed separately within each stratum (Wekesa, 2013). This is because, each stratum has been sampled as an independent sub - population, every unit in a stratum has the same chance of being selected, and adequate representation of minority sub – groups of interest has been ensured by stratification. Therefore, each of the selected company taken as strata and on the basis of this, proportional allocation rule (the most common) on the sampled companies was implemented to select participant employees.

Finally, the third stage of the sampling technique was simple random sampling. This technique was implemented to select each respondent from each stratum from the two companies. This method was chosen because quantitative data often involve random sampling, so that each individual has an equal probability of being selected and the sample can be generalized to the larger population without biasness.

2.3 Sample Size Determination

As aforementioned sample size of the study has been determined from the two manufacturing companies which are 491 employees. It was determined using a simplified formula for proportionate stratified sampling technique (Ajay and Micah, 2014). In order to obtain better precision, the sample size from each stratum (each company) was taken by using proportional allocation rule.

The formula,

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

Where n is the sample size, N is the population size (Total number of employees in the two manufacturing companies), e is the level of significance (7%) (Lisanu, 2017). Therefore, the sample size for this study is:

$$n = \frac{491}{1 + 491(0.07)^2} = \frac{491}{3.4059} = 144.1616 \cong 144$$

Sample determination from each company has been obtained using proportional allocation rule as shown below:

From Eden water: $\frac{n_E}{N_E} = \frac{n}{N}$, where n_E = sample size of employees from Eden Business Share Company and N_E = Total number of employees from Eden Business Share Company.

$$\text{Thus, } \frac{n_E}{240} = \frac{144}{491} \Rightarrow n_E = 240 \times \frac{144}{491} = \frac{34,560}{491} = 70.3869 \cong 70$$

From Fikir water: $\frac{n_F}{N_F} = \frac{n}{N}$, where n_F = sample size of employees from Fikir Water bottling Share Company and N_F = Total number of employees from Fikir Water bottling Share Company.

Thus, $\frac{n_F}{251} = \frac{144}{491} \Rightarrow n_F = 251 \times \frac{144}{491} = \frac{36,144}{491} = 73.6130 \cong 74$. The respondents selected from both companies are summarized in Table 1 next page.

2.4 Methods of Data Collection and Analysis

In order to get valid data regarding the determinants of CSR practices at the aforementioned zone, the instruments that were employed to collect the data for the study were questionnaires, interview, focus group discussion, and observation. The data was analyzed on the basis of the research questions. Accordingly,

descriptive statistics analysis, qualitative and inferential statistics analysis were employed. All the collected quantitative data was analyzed using Statistical Packages for Social Sciences (SPSS) version 20.

Table 1: Population and sample distribution of employees in selected companies

S/n	Data Source	Population (N)	Sample size(n)	Sampling Technique
1.	Eden	240	70	Proportional Allocation Rule
2.	Fikir	251	74	Proportional Allocation Rule
3.	Management	17	17	Convenience Sampling (for interview)
4.	Residents around the companies	10,671	20	Convenience Sampling (for FGD)
Total		11,179	181	

Source: Author construct from survey data, 2020

3. Result and Discussion

Corporate Social Responsibility in terms of Labor Treatment

CSR practice can be described in terms of labor treatment in a specific dimension. In other words labor dimension of CSR can be describe in terms of development of skills and long-term careers, freedom of association of workers, health and safety of employees, good work life and corrective action for faults. These variables and their numerical description are listed in Table 4.10 and the discussion underneath.

Table 2: CSR in terms of Labor Treatment in the Companies

Degree of agreement	Skills and long Careers		Freedom of Association		Health and Safety		Good work Life		Ensures correct Action	
	f	%	f	%	f	%	f	%	f	%
SDA	32	22.2	9	6.3	15	10.4	32	22.2	23	16.0
DA	21	14.6	6	4.2	16	11.1	39	27.1	15	10.4
N	17	11.8	8	5.5	-	-	18	12.5	10	6.9
A	65	45.1	91	63.2	86	59.7	55	38.2	96	66.7
SA	9	6.3	30	20.8	27	18.8	-	-	-	-
Total	144	100.0	144	100.0	144	100.0	144	100.0	144	100.0
M/SD	2.99	.456	3.88	.756	3.76	.477	2.67	.713	3.24	.399
Grand Mean/SD									3.31	.562

Source: SPSS output, 2021

As one can observe from Table 4.10, majority of the respondents 65(45.1%) were agree, but32 (22.2%) and 21 (14.6%) of the respondents replied that strongly disagree and disagree, whereas, 17 (11.8%) were responded with indifferent for the stated item “the firm tries to develop skills and long-term careers of employees”. To seek further interpretation the mean score, 2.99, was considered which is in the range of 2.50 to 3.50 and interpreted as moderate practice of CSR. Therefore, from this result it can be inferred that the companies are in a position to develop skills and long-term careers for their employees at moderate level. In this regard, as the information obtained from the interview most of the management staffs of the two companies indicated that their companies endeavor to develop the skills and long – term careers was not as such as it was intended.

Regarding to freedom of association, majority of the respondents 91(63.2%) responded agree and 30(20.8%) of them strongly agree while few respondents replied with indifferent, disagree, and strongly disagree. These responses were sum up and averaged to get further interpretation and resulted in 3.88 which indicate high level practice of CSR. These numerical figures imply that freedom of association was practiced despite few of the respondents were indifferent and in disagreement with the freedom of association. This is supported by interview with management staffs; majority of the interviewees pointed out documents was prepared by the companies to guide how to form association and any social affairs among employees.

With respect to health and safety of workers, most of the employees 113(78.5%) were in agreement on the companies suitable arrangements for health and safety in providing sufficient protection for its employees, but 31(21.5%) of the respondents responded the other way and no indifferent responses. The mean score of this item is 3.76 which lie in the range of 3.50 to 4.50 and confirmed very high extent of practice. So, from this result one can infer that the companies take care of their employees' health and safety. In this regard, the researcher conducted thorough observations in both companies and confirmed that both companies have procedures to guide how to implement safety rules and provide safety materials that partially cover employees' body and shoes to protect them from any danger during operation which are offered to the employees once in a year. It shows that both companies provide medical services for its worker with own clinic, these activities were checked during the observation of the firm and interview from management. Moreover, the companies have safety cautions and posted them on visible area. But the companies did not have any emergency management system for instance emergency exit. However, they did not have enough medication facilities to treat employees. In addition, there was lack of professional manpower such as nurses and laboratory technicians.

As to the other dimension of labor treatment which was "employees have good work life", 71(49.3%) of the respondents responded with disagree and strongly disagree, about 55 (38.2%) agree and the rest 18(12.5%) indifferent. But the average of these Likert scales is 2.67 which confirmed moderate level of practice of CSR by the selected manufacturing companies of Guraghezone. From these numerical values one can infer that the employees' working conditions was not as such in a satisfactory state.

Concerning for the item "your company ensures correct action while a problem was happened", majority of the participants 96 (66.7%) replied agreement, while 23 (16.0%) and 15 (10.4%) responded strongly disagree and disagree respectively, with 10 (6.9%) were about the existence of corrective action against faults, resulted in the mean score of 3.24 indicating moderate level of practice of CSR.

Finally, regarding the overall items mean score, 3.31, lies in the range of 2.50 to 3.50 showing that the labor treatment activities were implemented at moderate extent. Therefore, on the subject of labor treatment, the results of the analysis show that the companies were in average position in practicing CSR. In this regard, the finding of this study is supported by the finding of Abdulhamid (2013) who found out moderate level practice of labor treatment.

Corporate Social Responsibility in terms of Consumer Protection

A customer is not only a king for a firm, but also a boss for the firm, because survival of a firm is directly related to customers. If this is the case, the firm should protect the needs, interests, health of customers. For the purpose of this discussion, customer protection described in terms of four items: quality products that can meet and/or exceed the expectation of their customers, ensure all products fulfilled the required safety and environmental standards, ensure effective feedback and consultation with customers and lets its customers to access information about its products.

Table 3: Responses of respondents of both companies about Consumer Protection

Degree of agreement	Quality Products		Safety and environmental standard		Feedback & Consultation		Access product Information	
	f	%	f	%	f	%	f	%
SDA	31	21.5	51	35.4	27	18.7	30	20.8
DA	26	18.1	60	41.7	94	65.3	20	13.9
N	17	11.8	13	9.0	9	6.3	26	18.1
A	56	38.9	15	10.4	14	9.7	68	47.2
SA	14	9.7	5	3.5	-	-	-	-
Total	144	100.0	144	100.0	144	100.0	144	100.0
M/SD	2.97	.636	2.04	.459	2.17	.472	3.05	.625
Grand Mean/SD							2.56	.373

Source: SPSS output, 2021

With reference to Table 3, almost half of the respondents were in agreement with the stated item, “your firm strives to deliver high quality products that meet and/or exceed the expectation of its customers”, because 70(48.6%) of the respondents have replied by agree or strongly agree, but about 31(21.5%) and 26(18.1%) replied by strongly disagree and disagree, and 17 (11.8%) indifferent. All these scales with their frequencies resulted in mean score of 2.97 implying that the companies’ CSR practices were at moderate level. The researcher asked the same question in order to assess product quality and management practice certifications through interview with the members of management group of the companies, almost all of the participant management members have confirmed that the companies were certified in Hazard Analysis and Critical Control Point (HACCP), which assures that food and drinking items are safe from biological, chemical and physical hazards in production processes that can cause the finished product to be unsafe. From CSR perspective, applying safe production process and provision of safe product to consumers is one of the significant elements of CSR activities and in this regard the companies assured the consumers of its products that the bottling beverage products are safe. In this regard, the finding of this study to some extent in line with the findings of Worku (2017) who revealed the existence of product quality assurance certificate and an efficient and effective implementation of internal operational system by Moha Soft Drinks Industry in the case of Summit Plant.

Regarding to ensuring all products to fulfill the required safety and environmental standards, majority 51 (35.4%) and 60 (41.7%) of the respondents responded with strongly disagree and disagree respectively, whereas few participants responded with agree, strongly agree, and indifferent resulted in mean score of 2.04 and indicating low level practice of CSR. From these numerical values one can noticed that the products of the companies lack the required safety and environmental standards. In this regard, according to the researcher’s observation all product stored in 5S management style and both companies have protection mechanism for their products from any contamination and stored them in safety places.

On the topic of ensuring effective feedback and consultation with customers, about majority of the participant employees 94 (65.3%) reported disagree and 27 (18.7%) responded strongly disagree, whereas few respondents

claimed indifferent and agree to the stated item and these scales with their frequencies resulted in mean score of 2.17 indicating low implementation of CSR on consultation of the customers.

Likewise, concerning the company's activities towards accessing information about its product to the customers, majority 68(47.2%) of the respondents responded agree, but 50(34.7%) in combination responded with disagreement while 26(18.1%) indifferent for the stated items. The mean score of the responses of the participants was 3.05 which belong to the range from 2.50 to 3.50 indicate moderate level of the extent of the companies in letting its customers to access information about its products. In this regard, almost all of interviewee members of the managers pointed out that their companies provided information about its products respect the right of customers, supply products of the right quality, right quantity at the right place and at the right time at reasonable prices. There was also good satisfaction of customer by their companies' product.

In general, the grand mean, for the whole items of consumer protection was 2.56 indicating that consumer protection was practiced at moderate level extent. In this regard, the finding of this study is not in line with Abdulhamid (2013) who found out that the consumer protection activities was practiced at high extent, because the weighted mean score was 4.37.

Corporate Social Responsibility in terms of Community Welfare

Community welfare dimension of CSR described in terms of four items such as financial support for local community, employment creation activities, carryout an open dialogue with the community and engagement in infra – structure development.

Table 4: CSR in terms of Community Welfare at the Companies

Degree of agreement	Financial Support		Employment/Job Creation activity		Dialogue with Community		engagement in infra-structure development	
	f	%	f	%	f	%	f	%
SDA	25	17.4	20	13.88	30	20.8	14	9.7
DA	16	11.1	11	7.6	41	28.5	9	6.3
N	13	9.0	14	9.7	11	7.7	15	10.4
A	80	55.5	83	57.63	49	34.0	87	60.4
SA	10	6.9	16	11.11	13	9.0	19	13.2
Total	144	100.0	144	100.0	144	100.0	144	100.0
M/SD	3.24	.728	3.44	.602	2.82	.482	3.61	.867
Grand Mean/SD							3.28	.554

Source: SPSS output, 2021

As it can be observed from Table 4, majority of the participants 90 (62.4%) approved that the firm provided financial support for the local community, whereas about 41 (28.5%) of them were in contrast resulted in the mean score, 3.24, of the responses indicates moderate level extent of the practice on the stated item. This result implies that the companies were performing moderately in community support activities. The same question was raised in a one-to-one interview with the members of the management of the companies. The interview result indicated that there was no plan or regular budget for such CSR practices, but the practice was that the companies consider being involved only when the request came from the community through leaders/representative or institutions working for the wellbeing and development of the surrounding community. For instance, they were supporting elders and children who have no parents. But these activities were not organized and also continuous.

Supporting this, in the FGD, most of the participants pointed out the companies supported them financially at the time of main holiday's ceremony, especially during 'Meskel' ceremony. In addition, some of them also stressed the financial support of elders and children with no parents, but the support was not sustainable. The finding of this study is almost concurred with the findings of Worku (2017) that revealed below average mean score on item describing the engagement of Moha Soft Drinks Industry the case of Summit plant in community support activities.

In relation to employment creation activities, similar to the financial support, relatively majority 99(68.74%) of respondents replied with agree, 31 (21.48.0%) of the respondents disagree and strongly disagree while about 14(11.11%) of them were indifferent. The mean score of the item 3.44 also confirmed the moderate level extent of practice of the firms. The companies offer job opportunity to the jobless that found in the kebeles, as it has been confirmed by the FGD sessions.

As per the statement 'your company carry out and facilitates an open dialogue with the local community on adverse issues (for instance, accumulation of waste outside the company' 71 (49.3%) in combination responded with disagree and strongly disagree and 62 (43.0%) in combination responded with agree and strongly agree, whereas 11 (7.7%) responded with neither agree nor disagree with the mean score of 2.82 indicating moderate level extent of the practice by the firms. This implies that the companies did not give much more attention on the adverse effect of its dialogue with the local community living around the firms. And the researchers get the same information during focus Group Discussion approved that, electric power conception and Ethiotelcom network stop for a long period of time due to power interruption because of woreda electric districts give priority to the companies rather than distributing the resource fairly and without open discussion with community.

Regarding the firms in engaging in the infra-structure development activities, majority of the participants 87 (60.4%) responded with agreement, 19 (13.2%) responded with strongly agree, 15 (10.4%) of the responses demonstrated neither agree nor disagree, but only 24 (16%) responded with disagree and strongly disagree. Considering the mean score of the item which is 3.61 confirmed that CSR was practiced at high level extent. Meaning the firms has been provided support related to infra - structure to the local community. Concerning this the interviewees members of managers especially, Ok Bottled Water Manufacturing Company, pointed out their company engaged actively in such activities, for instance, they built health center for the local community and also participated in building road and offered pure water.

In general, as the mean score of the overall items of community welfare 3.28, it confirmed that the companies CSR practice was at moderate level. Even though, both companies' interviewed managers confirmed that their companies were doing their best in addressing social problems and their efforts were encouraging in improving the living conditions of the society through employment and other supports for income generation, most of the FGD participants stressed "both companies are supporting us in many ways but most of their activities lacks continuity and consistency. They have to do more to alleviate our problems."

4. Conclusions

The selected manufacturing companies of Guraghe zone practiced labor treatments of CSR in terms of five dimensions: development of skills and long-term careers, freedom of association of workers, health and safety of employees, good work life and corrective action for faults as a whole at moderate level. But since the companies' level of practices on freedom of association of workers and health and safety of employees was

high, such practices indicated that the extent to which the companies were committed to the implementation of the stated items. However, the companies do not pay appropriate attention towards the other three practices, development of skills and long-term careers, good work life of employees and in taking corrective action for faults.

With regard to consumer protection, the companies were nearly practicing CSR at moderate level. However, this moderate level practice did not necessarily imply the consistency of the practices in the stated four sub – dimensions of consumer protection practices. Because the companies practiced CSR at moderate level on quality products that can meet and/or exceed the expectation of their customers and on letting their customers in accessing information about their products, whereas they implemented CSR at low level extent while practicing in ensuring all products fulfilled the required safety and environmental standards and effective feedback and consultation with customers.

Even though both companies, Fikir and OK, are established recently, CSR practices of the companies related to community/society welfare were responsive, which implies that it is contributing for community requests when it arises from different sectors/institutions of the society.

With regard to CSR practice on environment protection activities, the companies' major environmental related CSR activity comprises comprehensive waste management system. Even though both companies did not have ISO-14001 certification for its environmentally friendly operations indicated that the companies' overall production and operations were not violating basic natural environment requirements. The companies' waste management system involved release of the companies' wastes through sewerage system designed for such purpose. As the researcher observation output indicated the companies were also undertaking other natural environmental sustainability activities in terms of appropriate use of natural resources, including water and participating in planting trees around their vicinity.

5. Recommendations

Based on the results and conclusions, the researchers suggest the following recommendations:

- The manufacturing companies are recommended to engage themselves in CSR as part of their operating activities and allocate fund to implement welfare related activities. CSR should be one of the core functions of companies and it needs to integrate CSR with other operating activities. This helps companies to realize their dreams and achieve their goals by realizing the CSR in particular for improving the living standards the society.
- The companies are also need to facilitate intensive workshops and training programs to the employees and to the managers scoping around CSR how it works in modern world, in order to increase the level of knowledge that the employee and managements have on CSR.
- The companies should undertake more comprehensive market researches to identify the needs of their customers, which in turn has effect on the level of customers' satisfaction.
- In relation to economic responsibility, the companies should pay decent wage, provide rescannable benefits and design continuous capacity building programs for their employees in more advanced manner to achieve high level of performance in CSR practices.

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