ST. MARY UNIVERSITY COLLEGE OF BUSINESS AND ECONOMICS DEPARTMENT OF BUSINESS ADMINSTARTION



AN ASSESSMENT OF CORPORATE SOCIAL RESPONSIBILITY PRACTICES OF DIGITAL OPPORTUNITY TRUST (DOT) ETHIOPIA.

BY: MESFIN AKALU

PRINCIPAL ADVISOR: TAYE AMOGNE (PhD.)

ADDIS ABABA, ETHIOPIA

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APPROVAL SHEET

We, the undersigned, members of the Advisor and Examiners of the final defense by Mesfin Akalu, have read and evaluated his thesis, "An assessment of Corporate Social Responsibility Practices of Digital Opportunity Trust (Dot) Ethiopia," and examined the candidate. This is therefore to certify that the thesis has been accepted in partial fulfillment of the requirements for the degree of Master of Science in Business Administration.

Approved by examining board

Chairman	Signature	Date
Name of Advisor Taye Amogne (Ph.D.)	Signature	Date
Name of Internal Examiner	Signature	Date
Name of External Examiner	Signature	Date

DECCLARATION

I, Mesfin Akalu, hereby declare that this master's thesis, titled "An assessment of Corporate Social Responsibility Practices of Digital Opportunity Trust (Dot) Ethiopia," is my novel work, and this study has not been submitted for the award of any program or any other institution. I have carried out the present study independently with the guidance and support of the research advisor, Taye Amogne (Ph.D.). Any other research or academic sources used in this study have been duly acknowledged.

	By: Mesfin Akalu
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Signature	Mary Mary
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Date	

CERTIFICATE

This is to certify that the candidate completed all of the work contained in the accompanying thesis, "An assessment of Corporate Social Responsibility Practices of Digital Opportunity Trust (Dot) Ethiopia," under my close supervision and direction, and that the candidate has complied with the regulations established for the partial fulfillment of the requirement of the Degree of Masters of Science in Business Administration.

Adviso	r: Taye Amogne (Ph.D.),
Signature	Land (
Date	

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ABBREVATIONS/ACRONYMS

DOT: - Digital Opportunity Trust

CSR: - Corporate Social Responsibility

ILO: - International Labor Organization

GOV: - Government

EU: - European Union

NGOs: -Nongovernmental Organizations

TBL: - Triple Bottom Line

SR: - Social Responsibility

ABSTRACT

This paper shows the assessment of corporate social responsibility practices in the case of the Digital Opportunity Trust (DOT) in Ethiopia. DOT is an NGO that seeks to empower women and youth economically and psychologically. The descriptive research design had been used to achieve the researcher's aims. The investigation used both quantitative and qualitative research techniques. The sample, which had a target population of 300, included 169 participants. For this study, a sample from the entire population was chosen using the Cochran sampling formula. Among the 169 beneficiaries and 12 DOT Ethiopia officials, 7 and 157 participants in this study correctly responded to the interview and questionnaire, respectively. This study used both primary (questionnaire and interview) and secondary (report and published documents) data collection techniques to gather information from significant sources. Simple descriptive analyses like mean, frequency, standard deviation, and percent were used to analyze the data using the SPSS statistical package for the social science program. By narrating, contextually interpreting, and describing the incident, the analysis of the interview and personal observation had been concluded. The findings of the study have shown that DOT Ethiopia has good practices in CSR activities in different aspects, such as assisting communities with education, being committed to reducing poverty, working on women's empowerment, involving youth development, and providing training opportunities to members of the local community. Furthermore, DOT Ethiopia officials participate in community empowerment by selecting the right people to manage CSR activities and developing a CSR strategic plan. Aside from that, there were CSR challenges in DOT Ethiopia, such as the high cost of implementing CSR practices, top management's lack of commitment to CSR practices, and a lack of explicit guidelines and established metrics. As a result, DOT Ethiopia should review their corporate social responsibility practices on a regular basis in order to improve community empowerment and achieve organizational goals.

Key words: - Community Empowerment, Corporate Social Responsibility, non-governmental organization

CHAPTER ONE

1. INTRODUCTION

This chapter bring into being by presenting brief background of the study which is followed by the statement of the problem which states the full picture to carry out this study. Succeeding the research questions, the objectives of the study, significance of the study, scope and limitation of the study, and organization of the paper are sequentially presented.

1.1. Background of the study

Corporate social responsibility (CSR) is a type of international private business self-regulation that tries to contribute to philanthropic, activist, or charitable societal goals by volunteering or supporting ethically-oriented actions (Sheehy, Benedict, 2015). Also Bernard (1938) defines the CSR "Analyses economic, legal, moral, social and physical aspects of environment".

Furthermore, According to the EU Commission (2002) 347 final: 5). "...CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis". Conversely, writing at a similar time, Dahl (1972: 18) states "...every large corporation should be thought of as a social enterprise; that is an entity whose existence and decisions can be justified insofar as they serve public or social purposes". Employees and organizations can form a stronger link through CSR initiatives, which can enhance morale and make both employees and employers feel more connected to the world around them.

Kotler and Lee (2005), like other academics, defined CSR as a company's earnings being used to develop and improve the quality of life of its employees and society at large. They claimed that it is the obligation of decision-makers to adopt initiatives that increase the community's well-being in addition to reaching their profit targets. He offered five critical issues based on this description; the first was firm accountability, followed by the companies' obligation not to destroy the environment. The third point he made was that businesses should help better society by promoting education, culture, and other societal initiatives.

The researcher Panayiotou et al (2009) discusses the three dimensions of corporate social responsibility as Economic View, Environmental View, and Social View. The Economic View is concerned with the financial returns that are explained by firm profit, employee perks, and other

factors. The Environmental perspective focuses on environmental processes, products, and services, whereas the Social perspective emphasizes health and safety issues, employee relations, ethics, human rights, and working conditions.

Equally some people are more cynical in their view of corporate activity. So Drucker (1984) had the opinion that: "business turns a social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, and into wealth". This proves that every large organization should be thought of as a social enterprise; that is an entity whose existence and decisions can be justified insofar as they serve public or social purposes. Similarly Carroll (1979), one of the early CSR theorists states that: "business encompasses the economic, legal, ethical and discretionary expectations that society has of organization at a given point in time".

DOT Founded in 2001 and headquartered in Ottawa, Canada, with locally-managed offices in Ethiopia, Jordan, Kenya, Lebanon, Rwanda, the United Kingdom, and Tanzania, they work in 25 countries as development innovators and catalysts. DOT is an NGO that seeks to empower women and youth economically and psychologically. DOT is a youth-led movement of fearless social innovators with the resources, expertise, and networks to create opportunities and alter their nearby communities. They help young people become innovators and leaders, as well as develop and implement digital solutions that benefit their communities. NGOs have been one of the main proponents of CSR, seeing it as an opportunity to use it as a weapon to effect deeper social and economic change. In society, NGOs have a strong reputation and credibility (https://ethiopia.dotrust.org).

The reasons for my motivation to carry this out the researcher studied in 2009 and graduated with a bachelor's in architecture. However, the researcher was unable to find any employment after graduation. The intern program was started at that time by a Canadian organization called Dot Ethiopia. The researcher wasn't particularly interested in it because the job wasn't in my field, but with his brother's encouragement, the researcher took the test and was hired. The researcher went to several trainings at this company over a three-month period. After the training, the researcher realized that he was fairly strong and that he had more potential. He was able to use more than forty software programs and get up to five other jobs after this self-training by using and enhancing his own skills. He now earn more money than he did when he was employed as

an architect. Despite the fact that he was motivated to pursue a master's degree by the training provided by this organization. The researcher trained and mentored over 800 people on how to start a business and reach their full potential during my time at the firm. The researcher have witnessed many people change. As a result, the researcher really enjoyed researching and writing this paper in which the researcher presented the organization's voluntary capacity-building practices and inspired other organizations with similar missions.

This study's objective was to discover more about the corporate social responsibility practices used by the Ethiopian branch of the Digital Opportunity Trust (DOT). This proposed study aims to gain access to the corporate social responsibility policies and real-world experiences of the digital opportunity trusted (dot), which may help with the social component. This study also looked at how corporate social responsibility guidelines took community satisfaction into account. How far was the business prepared to go in terms of putting the principles of corporate social responsibility into practice? This research was done to learn about the real-world experiences and CSR strategies for community empowerment at the Digital Opportunity Trust (DOT).

1.2. Statement of the Problem

A large variety of organizations are grouped under umbrella terms such as "NGOs", "non-profit organizations", "civil society organizations" or the "third sector". It is necessary to make at least a few distinctions in order to focus this research on the function and duties of NGOs in stakeholder relations and CSR. Most studies in the CSR field are concerned with free-standing entities that sustain the collective action of the social movements from which they often emerged (Teegen et al., 2003). They can be called "social purpose NGOs", such as environmental groups, human rights organizations, organizations that fight against poverty and underdevelopment or provide medical assistance in emergencies. Their "clients" (beneficiaries) are different from the people who contribute time and resources; as such they are also called "non-membership organizations" (A.Ebrahim, 2003).

The real form of CSR in many programs is community empowerment activities. CSR in the form of community empowerment is efforts to establish the public through realization potential ability of the public in determining the choice of activities that most appropriate for the progress of each self (G.Sumodiningrat, 2001).

Ethiopia is widely regarded as one of the world's poorest countries, with one of the highest poverty rates (World Population Review, 2022). Because this country is home to a number of non-governmental organizations. A significant amount of resources have been invested in achieving development goals, one of which is community empowerment. As a result, the study topic is timely given the country's large number of NGOs and the perceived failures of CSR in community empowerment. Non-governmental organizations (NGOs), to the best of the researcher's knowledge, play an important role in social transformation and empowerment. However, there are negative attitudes and a lack of trust in public institutions. Despite the fact that the subject is highly sensitive and critical, adequate attention was not paid in the research area to investigating the community empowerment of corporate social responsibility practiced by NGOs. Furthermore, there is a lack of understanding about how to get involved, as well as a lack of CSR strategies. This study attempts to address these gaps and, in doing so, makes important theoretical and practical contributions. First, the study extends the limited research on the understanding of corporate social responsibility practice in NGOs. Second, to contribute by exploring the contributions of NGOs to communities' empowerment through CSR. Third, understand how to get involved in CSR as community empowerment. Finally, it is critical to understand the strategies and challenges that NGOs face when practicing CSR.

1.3. Objectives of the Study

1.3.1. General Objectives

The general objective of this research is to access NGOs corporate social responsibility practices in the case of Digital Opportunity Trust (DOT) Ethiopia.

1.3.2. Specific Objectives

- ✓ To assess the company's contribution to the society as a socially responsible Organization in its activities.
- ✓ To assess the level of awareness of the managers and staff about the concept of corporate social responsibility practices.
- ✓ To assess the strategies of DOT Ethiopia's to practice corporate social responsibility.
- ✓ To assess the major challenges to practice corporate social responsibility.

1.4. Research Questions

The study examines the following specific questions:

- RQ 1: What is the extent of the company's contribution to the society as a socially responsible organization in its activities?
- RQ 2: How aware are the managers and staff of the company about the concept of corporate social responsibility practices?
- RQ 3: What are the strategies of DOT Ethiopia's to practice corporate social responsibility?
- RQ 4: What are the major challenges faced by the company in practicing corporate social responsibility?

1.5. Significance of the study

First and foremost, this research would help the researcher cross-reference theoretical aspects with actual practices. It would be useful to other researchers who were interested in conducting research on related topics. The research may also have implications for the community, government, environment, and stakeholders, allowing the organization to be more aware of its overall responsibility to these stakeholders and proceed appropriately. Furthermore, the study's findings would be useful for future research into corporate social responsibility in non-profit or non-governmental organizations.

1.6. Scope and limitations of the study

This study investigated the application of CSR in Ethiopia's Digital Opportunity Trust (DOT). As a result, this study was limited to Ethiopia, an East African country. Because corporate social responsibility is such a broad concept, the study was limited to establishing a link between the organization's CSR and the structure needed to achieve it. As a result, the scope of the study was restricted to community empowerment in Dot Ethiopia. Furthermore, this study focused solely on the socially and economically responsible components of the CSR classifications. This study addressed the significance of how organizations practiced CSR and how the community perceived it. As a result, data analysis would be limited to learning about Ethiopia's environment and would not be applicable to the rest of East Africa.

1.7. Organization of the study

This research paper was divided into five chapters. The first chapter dealt with the introduction, which includes the study's background, problem statement, objectives, scope of the study, and limitations of the study, ethical considerations, and thesis organization. The second chapter presented concepts and definitions, a review of both the theoretical and empirical literatures, and the study's conceptual framework. The third chapter discussed the research approach, research design, sample design, data sources and instruments, research analytical method, and model variables. The fourth chapter presented findings and discussions of descriptive statistics to analyze in relation to the study's research questions. Finally, Chapter 5 includes a summary, conclusions, and recommendations for resolving observed issues and accelerating the development of CSR practices in DOT Ethiopia.

1.8. Operational definition of terms

- ✓ CSR (Corporate Social Responsibility):- refers to practices and policies undertaken by corporations intended to have a positive influence on the world.
- ✓ NGO (Non-governmental Organization): a non-profit organization that operates independently of any government, typically one whose purpose is to address a social or political issue.
- ✓ Community: the condition of sharing or having certain attitudes and interests in common.
- ✓ Digital: by means of digital or computer technology.
- ✓ Ethics: moral principles that govern a person's behavior or the conducting of an activity.
- ✓ Community Empowerment:- Community empowerment refers to the process of enabling communities to increase control over their lives.
- ✓ Sustainability:- the ability to be maintained at a certain rate or level.

CHAPTER TWO

2. REVIEW OF RELATED LITERATURE

2.1. Introduction

In this chapter, a detailed discussion of related literature works about corporate social responsibility will be presented. Theoretical review, empirical review and conceptual framework of the study will be discussed in detail to support this study.

2.2. Theoretical Literature Review

CSR is a self-regulatory business model that allows a firm to be socially accountable to itself, its stakeholders, and the general public. Companies can be aware of their impact on all parts of society, including economic, social, and environmental, by exercising corporate social responsibility, also known as corporate citizenship. CSR refers to a company's decision to operate in ways that benefit society and the environment rather than harming them in the usual course of business.

The idea of corporate social responsibility (CSR), according to Carroll (1999), has a long and diversified history. For millennia, proof of the business community's care for society may be found. Formal social responsibility writing, on the other hand, is essentially a creation of the twentieth century, particularly the 1950s, 1960s, and 1970s. CSR (Corporate Social Responsibility) is a company's commitment to contribute to long-term economic growth by collaborating with employees, their families, the local community, and society at large to enhance quality of life in ways that are both profitable and beneficial to the company.

As mentioned, the concept of CSR has begun to take shape in late 60s, early 70s in SUA. After nearly 20 years, the concept of CSR appears in Europe too. In recent decades, more and more institutions, governments, international organizations, academics, society in general, have engaged in a dialogue about the social responsibility of companies. After nearly 40 years, Corporate Social Responsibility caught a big boom being promoted and implemented all over the world (M.Moldovan, M. Greenley, E.S. Lakatos, 2016).

Bowen (1953) was the first to utilize and describe CSR as a concept: CSR refers to businessmen's responsibility to pursue those policies, make those decisions, or follow those courses of action that are desirable in terms of our society's objectives and values. According to

Holme and Watts (2000), Corporate Social Responsibility is defined as firms' commitment to meaningfully contribute to society through ethical behavior and economic progress. Because CSR is a social construction, it cannot be generally defined; rather, it is best understood in its specific context, which explains a lot of the ambiguity around it (Bimir, 2016,).

In general, CSR that is a broad category and differently is expressed upon point of view of the authors. The confusion is not about how CSR is defined but about how CSR is socially constructed in a specific context (Oppewal, H., Alexander, A. and Sullivan, P., 2006).

2.2.1. Key characteristics of CSR

The key qualities of CSR that tend to show up in CSR practice are known as core characteristics. Few, if any, current definitions will encompass all of them, but these are the primary focal areas around which CSR manifests (A.Aminu, H.Md. Harashid, H.A.Amran, 2015). The following are six basic characteristics:

(i) Voluntary

Scholars describe corporate social responsibility (CSR) as a collection of discretionary business actions that go beyond what the law mandates. This trait is emphasized in the perspectives of governments and other stakeholders in all emerging countries (Crane et al, 2008). Many firms are now more aware of and prepared to accept duties beyond the legal minimum, and the creation of self-regulatory CSR activities from corporate entities is frequently considered as a strategy to reduce or avoid extra regulation by adhering to social moral values. As a result, critics of CSR often point to voluntarism as a fundamental flaw, stating that legally required responsibility is where attention should be concentrated and that maximization of shareholder profit should be the primary organizational goal (A.Aminu, H.Md. Harashid, H.A.Amran, 2015).

(ii) Internalizing or managing externalities

Externalities in CSR relate to a variety of issues that have an influence on various stakeholders' rights but are not directly addressed in a company's decision-making process. Because the general population is affected by the manufacturing process, environmental deterioration is commonly seen as an externality. Although regulation might force businesses to internalize the cost of externalities like environmental fines, CSR remains a viable discretionary strategy to

controlling externalities like improving safety and reducing pollution by becoming green. Much CSR activity focuses on externalities such as worker rights, reducing the impact of rationalization, managing stakeholder relationships to reduce the accumulation of unsatisfied legitimate claims, and discarding production processes and products that are not in demand, harmful, or classified as dangerous (Husted & Allen, 2006).

(iii) Multiple stakeholder orientation

Defining stakeholder orientations aids in the identification and prioritization of stakeholders by using a step-by-step approach that begins with internal preparations, appointing an internal leadership team of internal stakeholders for marketing, communication, operational unit, human resources, investor relations, and environmental/government affairs, among other things, limiting expectations to a realistic level, communication skills training, stakeholder research, and collection of data (Ahmad et al, 2014).

(iv) Alignment of social and economic responsibilities

The balance of multiple stakeholder interests is another key characteristic. While CSR may imply a shift away from a narrow emphasis on shareholders and profits, many people feel it should not be at odds with them. Despite the fact that this is a contentious subject, many business and government definitions of CSR emphasize that it is about enlightened self-interest, which includes both social and economic duties. As a result of this essay, the "business case for CSR," or how firms may profit financially by being socially responsible, has received a lot of attention. Despite the fact that philanthropy is generally regarded, Chinese consumers cherish CSR and have demonstrated that economic responsibility is more important to them than ethical and legal requirements (Ramasamy & Yeung, 2009).

(v) Practices and values

CSR is obviously about a collection of corporate practices and strategies that address social challenges, but it is also about something more for many people: a philosophy or set of principles that drives these activities. CSR activities of communitarian or collectivistic civilizations that value the traditions and cultural practices of their local communities reflect this viewpoint (Lei, 2011).

The values component of CSR is one of the reasons for the subject's polarization; if it were only about what firms do in the social arena, there would be less argument than the fight about why they do it. Duarte (2010) investigated managers' perceptions of the impact of personal values on their job.

(vi) Beyond philanthropy

Because of its capacity to be instrumental or strategic in meeting stakeholder expectations and its potential power to achieve organizational objectives, CSR goes beyond charity. This issue is based on the idea that CSR should be regulated and institutionalized into everyday company practice rather than being seen as a discretionary activity. In contrast to the view of CSR functioning simply as an ordinary additional value to the business organization, an attempt to analyses how it may be incorporated into key business tasks of enterprises is being made (Grayson & Hodges, 2004).

2.2.2. Three Approaches to Corporate Responsibility

Broadly, there are three theoretical approaches to these new responsibilities (J., Chiagouris, L., Brusseau, R.F., 2013):

- ✓ Corporate social responsibility (CSR)
- ✓ The triple bottom line
- ✓ Stakeholder theory

2.2.2.1. Corporate Social Responsibility (CSR)

The researcher (Elhauge, 2005) first proposed a straightforward definition of CSR, which is: forgoing profits in the interest of society, (Reinhardt et al, 2008) and (Bénabou, Tirole, 2009) adopted it. The organization must voluntarily go above and beyond its statutory and contractual requirements for there to be a sacrifice. Thus, CSR encompasses a wide variety of actions, including being considerate of employees, the environment, ethics, and the communities where the company has operations. It also includes being investor-friendly. The company may occasionally be required to assist the arts, educational institutions, and other deserving causes in addition to its direct responsibilities. The benefit of this definition is that it maintains consistency with some of the most insightful earlier viewpoints while centering the conversation on the most

intriguing normative and constructive issues. Even if the initiative has nothing to do with their industry, businesses are nevertheless expected to contribute to society.

2.2.2.2. The Triple Bottom Line

In his book, The Triple Bottom Line, Savitz, A., & Weber, K. (2006) highlights the need to evaluate human decisions and activities from the perspective of environmental, economic, and social sustainability. In the late 1960's, methods for evaluating the life cycle environmental impacts of products and services were beginning to be formulated. TBL provides a framework for measuring the performance of the business and the success of the organization using three lines: economic, social, and environmental (Goel, 2010).

- 1. Economic sustainability- The economic line of TBL framework refers to the impact of the organization's business practices on the economic system (Elkington, 1997). Large firms are expected to follow or establish a business strategy or plan that helps them remain stable and survive in the long run, according to the triple bottom-line model. The economic line ties the growth of the organization to the growth of the economy and how well it contributes to support it. In other words, it focuses on the economic value provided by the organization to the surrounding system in a way that prospers it and promotes for its capability to support future generations (Spangenberg, 2005).
- 2. Social sustainability: a healthy balance of values in people's lives and how we live: When looking at the concept of sustainability from a social perspective, life or human beings are more valuable than money. As a result, workers must be treated as human beings rather than machines or required items, which is consistent with the logic of stability. It is also necessary to consider the external environment or society in which a firm operates and maintain a peaceful connection. The social performance focuses on the interaction between the community and the organization and addresses issues related to community involvement, employee relations, and fair wages (Goel, 2010).
- 3. Environmental sustainability: refers to engaging in practices that do not compromise the environmental resources for future generations. It pertains to the efficient use of energy recourses, reducing greenhouse gas emissions, and minimizing the ecological footprint, etc. (Goel, 2010). As a result, the way a corporation consumes determines our children's future fate in terms of survival and bad quality of life. As a result, resource efficiency and environmental protection

must be prioritized, and a long-term strategy must be implemented, even if it means generating new natural resources to replace old ones.

2.2.2.3. Stakeholder theory

The "stakeholder theory" has been interpreted in a variety of ways to describe the composition and operations of well-established organizations (Donaldson and Preston, 1995). Figure 2 provides a graphic illustration of this. The earliest writers who made contributions to this field of research made an effort to educate firms about the need of acting responsibly toward stakeholders. They indicated that the corporations would escape stakeholder pressure if they acted appropriately.

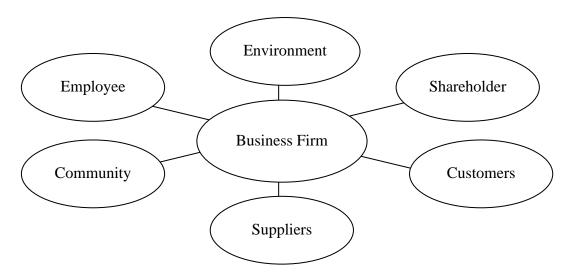


Figure 1- The Stakeholder Theory to CSR (Freeman, 1984)

According to (Jones, 1980), CSR needs to be taken into account throughout every step of the firm's decision-making process. The stakeholder theory took into account all organizations and people with a stake in the business. Typically, the stakeholders included everyone who stood to gain or lose from how the enterprises behaved. As a result, this viewpoint went further than the earlier idea of shareholder value theory. Strangely, this idea claimed that companies had responsibilities to society and the groups that made up their membership (Jones, 1980).

The theory talks about the necessity of managers to be held liable to the various stakeholders for safeguarding stakeholder interests. It works from the point of three perspectives for a business:

✓ Stakeholders who have an impact on the business operations of the firm

- ✓ How such interconnections have an impact on key stakeholders and the organization; and
- ✓ How the viewpoints of key stakeholders has an impact on the success of the firm's strategic measures (B. Boucher, Rendtorff, 2016).

Businesses should hence plan strategies to deal with key stakeholders in an appropriate manner to improve efficiency and effectiveness in carrying out business operations successfully over the long term.

2.2.3. Corporate Social Responsibility Pyramid

Theories regarding what the corporate social responsibility concept has to incorporate in it have been developed. From these theories the one developed by Carroll (1991), which he labelled as "the pyramid of corporate social responsibility", has got greater acceptance by many academicians and researchers. This pyramid has four levels: Economic Responsibility, Legal Responsibility, Ethical Responsibility, and Philanthropic Responsibility and he also explained these concepts as follows:

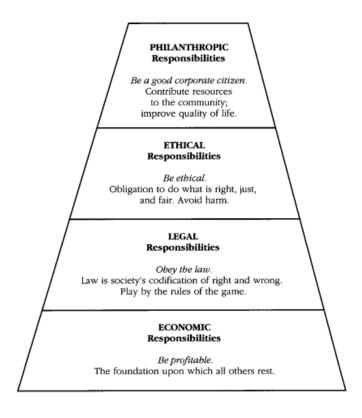


Figure 2- The Pyramid of Corporate Social Responsibility (Archie B. Carroll, 1991)

2.2.3.1. Economic Responsibilities

Business organizations were historically developed as economic entities intended to offer commodities and services to members of society. As the main driver of entrepreneurship, the profit motive has been developed. The business organization served as our society's fundamental economic unit before anything else. As a result, its main objective was to create products and services that people desired and needed while still turning a profit that was reasonable. The concept of maximum profits evolved from the profit motive at some time, and it has since become a tenet of society. All other business obligations are based on the firm's economic duty since without it, they are no longer relevant (Archie B. Carroll, 1991).

2.2.3.2. Legal Responsibilities

Corporation is also expected to abide by the laws and regulations issued by the federal, state, and local governments as the basic rules under which business must function. Society has sanctioned business to operate according to the profit motive. Firms are supposed to carry out their economic objectives within the bounds of the law as part of the "social compact" between industry and society. Legal obligations indicate a belief in "codified ethics" in the sense that they uphold fundamental principles of ethical behaviour that have been established by our legislators. To represent their historical growth, they are shown as the next level on a pyramid, although they are properly understood as existing alongside economic obligations as fundamental principles of the free enterprise system (Archie B. Carroll, 1991).

According to (Carroll, 1991) emphasizes the significance of a firm operating in line with the law, local, state, and federal regulations, as well as the general public's expectations. He goes on to say that it is crucial to have both a successful company that is acknowledged as such and a successful company that abides by the law. A company must offer products and services that, at the very least, adhere to the most fundamental legal requirements.

2.2.3.3. Ethical Responsibilities

The researcher (Archie B. Carroll, 1991) said even if economic and legal duties represent ethical standards of justice and fairness, ethical responsibilities also include behaviors that are required or forbidden by society's members even when they are not explicitly spelled out in the law. The standards, norms, or expectations that indicate a concern for what customers, workers,

shareholders, and the community consider as fair, just, or consistent with the respect for or preservation of stakeholders' moral rights are what are embodied by ethical obligations.

Since they provide the motivation for the very construction of laws or regulations, shifting ethics or values be coming before the creation of legislation. For instance, the consumer, civil rights, and environmental movements all represented fundamental shifts in cultural norms and may be considered as ethical bellwethers that anticipated and influenced subsequent laws. In another sense, ethical obligations can involve accepting recently developed standards of conduct that society expects businesses to adhere to, even though such standards may be higher than those imposed by the law at the time. This kind of ethical responsibility is usually ill-defined or the subject of ongoing public discussion, making it challenging for business to cope with (Archie B. Carroll, 1991).

In addition, (Archie B. Carroll, 1991) said that suggested levels of ethical performance provided by an examination of the main ethical principles of moral philosophy are superimposed on these ethical demands coming from social groupings. Justice, rights, and utilitarianism would be some examples of these. A moral obligation is now firmly established as a valid CSR component thanks to the corporate ethics movement of the last ten years. Even though it is pictured as the layer above the legal responsibility category in the CSR pyramid, it is important to remember that they are continuously in interaction. In other words, it continuously seeks to extend or enlarge the definition of legal obligation while also increasing the demands placed on businesspeople to perform at a level above that which is needed by law.

2.2.3.4. Philanthropic Responsibilities

According to (Archie B. Carroll, 1991) said in his research the term "philanthropy" refers to corporate behavior that meets social expectations for good corporate citizenship. This includes actively partaking in deeds or initiatives that advance the welfare or goodwill of others. Business donations of cash or executive time, such as support for the community, the arts, or education, are examples of philanthropy. One example of philanthropy is a loaned-executive program that gives direction for a community's United Way campaign.

Philanthropic and ethical obligations differ in that the former are not anticipated in a moral or ethical sense. Communities want businesses to support charitable initiatives and causes with

money, resources, and employee time, but they do not view the businesses as immoral if they fall short of their expectations. Thus, generosity on the side of corporations is more discretionary or optional even if there is always a public expectation that they do so (Archie B. Carroll, 1991).

Making the line between philanthropic and ethical obligations is important because some businesses believe they are acting responsibly toward society if they are only good neighbors. This difference emphasizes the crucial idea that CSR includes charitable donations but is not only about them. In fact, it may be claimed that, compared to the other three types of social responsibility, philanthropy is the least significant and is yet highly desirable. Philanthropy might be thought of as the cherry on top of the cake, or as the pyramid in our metaphor (Archie B. Carroll, 1991).

The pyramid of corporate social responsibility is represented in Figure 3. Beginning with the fundamental element that economic success serves as the cornerstone for all other issues, it exemplifies the four CSR pillars. Businesses must follow the law since it specifies what conduct is proper and improper in society. The demand for ethical corporate practices follows. At its most fundamental level, this is the need to act morally, justly, and equitably while also preventing or minimizing harm to stakeholders (employees, consumers, the environment, and others). And finally, it's expected of business to act responsibly (Archie B. Carroll, 1991). This is reflected in the concept of philanthropy, which calls on business to invest time, money, and resources in the community in order to raise standards of living.

2.2.4. Factors influencing CSR adoption in organizations

(Radičević, T.D., Stanojević, L., Milanović, V., Katanić, Z. and Lazović, S.T., 2020) presents the following as the key drivers of CSR. Business ethics defines how a company integrates core values – such as honesty, trust, respect, and fairness – into its policies, practices, and decision making. Business ethics also involves a company's compliance with legal standards and adherence to internal rules and regulations. Effective Human Resources Management is the most important and critical to a company. The business process of the company is not just limited to the operations internal to the company but to the entire supply chain involved in goods and services. If anyone from the supply chain neglects social, environmental, human rights or other aspects, it may reflect badly on the company and may ultimately affect business heavily. Thus, a

company should use its strategic position to influence the entire supply chain to positively impact the stakeholders.

The products and services of a company are ultimately aimed at the customers(Nzovah, 2012). The cost and quality of products may be of greatest concern to the customers but these are not the only aspects that the customers are concerned with. With increased awareness and means of communication, customer satisfaction and loyalty would depend on how the company has produced the goods and services, considering the social, environmental, supply-chain and other such aspects.

For a company meeting legal requirements does not comprise CSR but it includes engaging in a way that goes beyond mandatory requirements and delivering environmental benefits. This would include, but not limited to, finding sustainable solutions for natural resources, reducing adverse impacts on environment, reducing environment-risky pollutants/emissions as well as producing environment friendly goods. A major stakeholder to the business is the community in which the company operates. The involvement of a company with the community would depend upon its direct interaction with the community and assessment of issues/risks faced by those living in the company surrounding areas. This helps in delivering a community focused CSR strategy making positive changes to the lives of the people and improving the brand-image of the company. Involvement with the community could be both direct & indirect – through funding and other support for community projects implemented by local agencies.

2.2.5. NGOs in CSR activities

Non-governmental organizations (NGOs) are playing an increasingly important role in formulating the environmental and social responsibilities of organizations and have been considered one of the main drivers of corporate social responsibility (CSR) initiatives. When it is stated that NGOs have emerged as important global actors over the last few years and that they have sought to engage with powerful institutions, one refers mainly to social purpose NGOs concerned with the quality of life of entire communities aiming to promote social change (D.Arenas, M,Lazino, L.Albareda, 2009).

NGOs have worked to promote CSR mainly in two ways: collaborating in development projects and urging corporations to adopt voluntary regulations. These activities have achieved some

level of success in influencing corporations' behaviours. However, some limitations and inherent problems are found. This section examines why the existing CSR is not so effective and how these cooperative ways can threaten the identity and legitimacy of NGOs.

Function of NGOs is to develop the society and environment through giving education to child, women empowerment, tree plantation, hungry and poverty and so on. In their journey towards promoting society, the corporates are joining together through their CSR programs. NGOs view corporations as necessary partners to ensure greater social value (Austin, 2000). NGOs are increasingly involved in the definition and shaping of CSR, establishing collaborations with firms "to promote social and environmental actions, provide technical assistance, elaborate commonly agreed certification schemes, promote and design CSR" (Arenas, Lozano & Albareda, 2009). It is central to distinguish between different NGO types, because not all NGOs (e.g. service, advocacy, hybrid) act out of the same concerns and/or approach their relationship with corporations in the same way (Yaziji & Doh, 2009). For example, advocacy NGOs aim to shape the social, political or economic arena, therefore, they can act as monitors, as researchers, or as promoters of CSR. Service NGOs, in contrast, fulfil basic needs of their beneficiaries in situations where governments have failed to do so. These roles are not mutually exclusive and they can be pursued at the same time. Even while acknowledging that advocacy NGOs can shape the CSR agenda of corporations, it is important to recognize contextual differences. While in Western societies NGO pressure is perceived to be a primary driver for CSR, the impact on CSR in other institutional settings is still relatively low. In Spain, for instance, NGOs are selfconfident actors related to CSR and perceive themselves as "agents of social transformation" (Arenas et al., 2009).

Nevertheless, their impact on CSR is being hampered by concerns related to trust and the perceived legitimacy of NGO tactics and methods. Moreover, depending on the institutional context, NGOs are trying to lay the groundwork for different aspects or sub-topics (e.g., environmental issues, humans rights, employee rights etc.) of CSR. As shown by Skouloudis et al. (2015), the protection of human rights is the most salient topic for Greek NGOs. This can be traced back to the specific business context, as firms in Greece do not portray sufficiently on their CSR efforts. This gives rise to Greek NGOs' response, by promoting and developing codes of conduct that take into account human rights.

As outlined above, different institutional settings have decisive influence on perceptions of NGOs as relevant and efficient drivers for CSR. NGO influence on CSR practice also depends on how managers/corporate executives perceive them and whether managers take their concerns into account. According to the theory of stakeholder identification, stakeholder salience is given when a high number of the following features can be attributed to a stakeholder (e.g., NGO): power, legitimacy and urgency (Mitchell, Agle & Wood, 1997). A stakeholder who consists of all three attributes can be defined as a "definitive stakeholder" (Mitchell et al., 1997)

2.2.6. Concepts of Empowerment in CSR

The idea of empowerment has many different aspects. Its concept is frequently related to empowerment on all fronts, including political, cultural, and economic. Economic empowerment is the social group's right to access secure, sustainable earnings and means of subsistence as well as the necessary knowledge, abilities, and resources (C. Luttrell, S. Quiroz, C. Scrutton, K. Bird, 2009). Access to assets and resources would therefore be the main concern. Human and social empowerment has been described as a multifaceted societal process that aids individuals in taking charge of their own life. Being able to take action on topics they deem essential would give them more power in society to employ in their own lives, communities, and society (N. Page, C. E. Czuba, 1999). Political empowerment is defined by (L. H. Piron and F. Watkins, 2004) as the ability to organize, analyze, and mobilize. In order for citizens to assert their rights and entitlements, collective action is necessary for collective change. Comparatively, cultural empowerment entails rewriting laws and customs as well as reviving traditional cultural and symbolic traditions (N. P. Stromquist, 1993).

Women, young people, customers, and suppliers have all been included in the research on empowerment. As a result, the idea of empowerment is varied and has distinct connotations for various authors. As a result, because it fits with the study's aim, this study will solely evaluate notions of empowerment from the economic and social perspectives. Employee empowerment has been one of the subjects that has been actively researched, according to previous studies. This notion of empowerment has been broken down into two main components. First, empowerment is linked to a psychological concept that is expressed in four cognitions: meaning (fit between the task of the job and one's own beliefs, values, and behaviors); competence (belief in one's ability to perform a job well); self-determination (feeling like one has control over one's work); and impact (feeling one can affect one's work outcomes) (1995, G. M. Spreitzer) and (S.

Menon, 2001). Psychological empowerment is a motivating concept that involves the process of strengthening people's sentiments of self-efficacy by way of improving skills and capacities to accomplish their jobs successfully, according to scholars like K. Y. H. Fock (2004) and T. Aind. S. Oraon (2013). The internalization of the organization's aims and objectives as well as a sense of perceived control and competence is all regarded to be cognitive characteristics of the psychological empowerment. Second, perceived control (which includes beliefs about authority, decision-making, latitude and resource availability, autonomy in scheduling, etc.), perceived competence (which reflects role mastery because it also requires coping up with the non-routine tasks), and goal internalization (which captures the energizing quality of a deserving cause or exciting vision providing (S. Menon, 2001).

Similar to this, there is a significant body of literature on economic empowerment, most of which concentrates on the economic empowerment that revolves around four main areas:

- a) Promoting people's assets;
- b) Transformational forms of social security;
- c) Microfinance; and
- d) Skills development.

Economic empowerment focuses on granting individuals with equal rights, opportunities, asset ownership, and responsibilities in order to advance equality (T. Ain. S. Oraon, 2013).

2.2.7. Strategies to implement CSR in NGOs

Scholars have proposed various strategies for NGOs to implement CSR. These include developing a clear mission and vision, setting goals that are aligned with the organization's values, engaging stakeholders in decision-making processes, creating partnerships with other organizations to leverage resources and expertise, investing in employee training and development programs to ensure ethical practices are followed throughout the organization's operations, measuring progress against set objectives regularly through reporting systems such as sustainability reports or impact assessments (Nave and Ferreira, 2019). Additionally some scholars suggest incorporating corporate social responsibility into organizational culture by promoting transparency within the NGO's operations as well as encouraging employees to take part in community initiatives related to their work. NGOs can implement CSR strategies from a social and economic point of view by focusing on initiatives that benefit both the organization and society. This could include investing in renewable energy sources to reduce their carbon

footprint, providing fair wages to employees and contractors, engaging with local communities through volunteering or donations of resources or funds, as well as investing in educational programs for the benefit of society at large. Additionally they may choose to invest in research projects that have potential long-term benefits for both the NGO itself and its surrounding community (Kuk, Fokeer and Hung, 2005).

- 1. Develop a CSR policy: Developing a CSR policy to implement CSR practice in NGOs can help organizations become more socially responsible and accountable. It can also lead to increased public trust, improved employee morale, better relationships with stakeholders, and greater financial returns for the organization. Additionally, it may result in positive environmental impacts such as reduced waste or energy consumption (Gössling and Vocht, 2007).
- 2. Create a CSR team: Assigning a team of employees to manage and implement CSR initiatives in NGOs can help businesses build relationships with local communities, increase their visibility and reputation, create positive publicity for the company, attract new customers or clients who are interested in supporting socially responsible companies, and even improve employee morale. Additionally, it can provide an opportunity for employees to gain valuable experience working with non-profit organizations (Wageman, 1997).
- 3. Establish a CSR budget: Setting aside a budget to fund CSR activities in NGOs can have many benefits. It can help create positive relationships between businesses and the communities they operate in, as well as increase public trust and goodwill towards the company. Additionally, it may lead to increased employee morale and loyalty due to their involvement with meaningful causes that benefit society. Finally, investing in CSR initiatives may also result in improved financial performance for companies over time by creating more efficient operations or increasing customer loyalty through better brand recognition.
- 4. Communicate: Communicate your company's CSR activities to your stakeholders, including customers, employees, and the media. Communicating a company's CSR activities to stakeholders, including customers, employees and the media can help build trust in the organization. It also helps create an image of responsibility and accountability which can lead to increased customer loyalty and employee engagement. Additionally, it may attract more positive attention from the media which could result in greater public awareness of a company's efforts towards social responsibility (Ligeti and Oravecz, 2008).

- 5. Engage employees: Engage your employees in CSR initiatives to foster a sense of purpose and ownership. Engaging employees to practice CSR in NGOs can have a number of benefits. It can help build relationships between the company and its stakeholders, increase employee morale and engagement, create positive public relations for the company, and demonstrate that the company is committed to making a positive impact on society. Additionally, it may also lead to increased profits as customers become more likely to purchase from companies they perceive as socially responsible (Gill, 2015).
- 6. Make it a part of your culture: The practice of CSR in NGOs can help to create a culture of responsibility and accountability. It encourages organizations to be mindful of their impact on the environment, society, and economy, as well as how they interact with stakeholders such as employees, customers, suppliers and other partners. This helps ensure that decisions are made with consideration for all parties involved rather than just focusing on short-term profits or gains. Additionally it can lead to increased trust from stakeholders which may result in more support for the organization's mission or goals.

2.3. Empirical Review

2.3.1. CSR in Practice and Its Potential Impact on Society and Organizations

Various definitions were put out at various times, and ideas emerged. All of it won't mean anything until and until corporate management grasp it and put it to work. Corporate management is split between prioritizing the interests of stockholders alone (the neo-classical perspective) and considering a variety of stakeholders' interests (the stakeholder theory view). According to neo-classical economics, professional management's actions should be purely based on the goal of boosting the corporation's long-term market value and, therefore, the wealth of the company's owners. Stakeholder theory, on the other hand, asserts that management should be concerned with a much broader range of stakeholders, whose interests should all be taken into account in the decision-making processes of management. Examples of these stakeholders include employees, customers, suppliers, and the general public (Bird, D. Hall, A., Momentè, Reggiani, 2007).

When maximizing owner wealth is not the unavoidable result of a process where management decisions are impacted by the interests of a wide range of stakeholders, there is clearly the potential for conflict between these two points of view ((Bird, D. Hall, A., Momentè, Reggiani,

2007). Of course, there is no need for conflict because, in the same study, the researchers looked at the relationship between a company's positive (strengths) and negative (concerns) corporate social responsibility (CSR) activities and equity performance to determine the extent to which a conflict actually exists. In general, they found less evidence to support the idea that managers' commitment to stockholder interests may be jeopardized by adopting a wider stakeholder viewpoint.

According to a research by (Fatma, M. and Rahman, Z.,2015), CSR may aid customers in learning about a company's profitability and helping them deduce its brand value. So, when used properly, CSR may be a powerful tool to supplement established branding strategies like advertising. (Sweeny, 2009) indicated in his book that the long-term effects of CSR's financial effects are felt. CSR might therefore be seen as a long-term investment. He stated that research on the claim that businesses must first be successful before engaging in CSR produced contradictory findings. Given this reality, it has been claimed by (Graves, Waddock, 1997) and (Tsoutsoura, 2004) that companies with strong financial performance have more resources to devote to social performance areas like employee relations, environmental concerns, or community relations. Financially sound businesses may afford to make investments that will have a longer-term strategic impact, such offering services to the neighborhood and their employees. These budgetary expenditures may be strategically related to a better capacity to attract more qualified workers, as well as a better public image and greater ties with the community. Contrarily, businesses with financial issues typically invest their resources on initiatives with a shorter time horizon. Slack resources theory is the name of this hypothesis.

Employees are more likely to respond positively with positive attitudes toward the organization, including affective bonds and feelings of loyalty, when they feel that the company is responsible toward them (e.g., improving work-family balance, offering higher salaries). This is in accordance with (Settoon, 1996) and (Eisenberger, 2001). (Cheng, Ioannou, Serafeim, 2011) also demonstrated that enterprises with stronger CSR performance have a less steep capital supply curve, which suggests an improved capacity to get capital through lower interest rates and/or for a given interest rate, a bigger quantity of cash. CSR practices could help improve employees' commitment to their jobs. Employees' desires for more empowerment, increased job security,

improved work-life balance, and a feeling of purpose in their work are among the factors driving businesses to adopt CSR practices (Qasim & Ramaswamy, 2011).

The research in emerging economies also revealed a strong correlation between CSR and financial performance. A research done in Nigeria by (Uadiale, O.M., and Fagbemi, T.O., 2012) looked at the effect of CSR activities on financial performance as assessed by Return on Equity (ROE) and Return on Assets (ROA). The findings demonstrated a favorable and strong correlation between CSR and financial success indicators.

Contrary to all of these, (Fauset, 2006) asserted that CSR was, is, and always will be about evading regulation, hiding the harm that businesses due to society and the environment, and preserving public cooperation with the corporate-dominated system. The goal of efforts to limit the destructive effects of corporations must be the dismantling of corporate power; otherwise, such efforts serve to reinforce rather than to challenge existing power structures and to undermine popular movements for environmental sustainability, democracy, and human rights. She also asserted that CSR is not very effective in bringing about social change because businesses cannot act in any interest other than the interest of their shareholders to create profit. Since CSR is also a vehicle for companies to thwart attempts to control corporate power and to gain access to markets, CSR is a problem not a solution.

Generally, many researchers and practitioners support and convince the idea that CSR practices add value to both the corporate and the society. It seems that it is because mangers in the contemporary world realized this fact and are adopting corporate social responsibility policies in their respective organizations. As it is stated in the works of different researchers, CSR practice has a benefit for the organizations in terms of increased access to credit capital, increased profitability, and also enhanced ability to attract skilled man power. It is also stated in the work of The World Business Organization (2002); no other human activity matches private enterprise in its ability to assemble people, capital and innovation under controlled risk-taking, in order to create meaningful jobs and produce goods and services profitably, profit being essential to long-term business survival and job creation. This finding could be an indication that the CSR activities of companies can benefit the society, in addition to the practicing companies. However, there is also a research that argues that the negative influence of CSR outshines the positive contributions that it could have on the community, though most the empirical findings support

CSR has much positive impact. This study has also examined the impact of CSR practice by companies on the society.

2.3.2. Community empowerment and CSR

Empowerment means providing resources, opportunities, knowledge, and skills to improve the ability of society to determine their own future and to participate and influence the lives of its people (Ife and Tesoriero, 2008). CSR strategies become beneficial for encouraging community development through stakeholder collaborative approaches, according to research on CSR contributions to community development, such as (Idemudia, 2011). According to (Ismail et al., 2015), CSR's duty is to assess the community's social, economic, and environmental effects. According to (Fardham et al., 2018), participating in CSR provided communities with a way to express their beliefs, gain empowerment, and develop their long-term potential. The utilization of community resources will become more effective as a result of CSR involvement, ultimately resulting in the well-being of the community. The most typical forms of CSR contributions are educational initiatives. Brew et al. (2015) found that CSR efforts are connected to community assistance, education, health, and livelihood. According to (Degie and Kebed, 2019), CSR serves as a crucial point of contact between the local community and the government. Community development and social impact evaluations, according to (Buikstra et al., 2010), provide insights into the qualities and resources of communities that enable them to effectively adjust to big changes or grow.

According to prior research, the four main CSR components of redistribution, social protection, empowerment, and rights may all contribute to societal equality and equity (P. Utting, 2007). In the CSR agenda of businesses, empowerment plays a significant role in the advancement of society. Inequalities have been reduced or eliminated in some way thanks to businesses' involvement in the community's economic and social life (J. Hayes, E. Hannold, 2007). The significance of empowerment in raising people's awareness of and allowing them to exercise their fundamental rights is receiving more attention (S. Mena, M. de Leede, D. Baumann, N. Black, S. Lindeman, L. Mcshane, 2009). It is essential to create a better community in terms of productivity, expansion, reducing poverty, and achieving justice.

2.3.3. Gaps of CSR in the implementation of Community Empowerment

According to the findings (Saleh, Dalimunthe, & Lubis, 2019), CSR implementation is quite effective in empowering communities. According to researchers, community empowerment is a type of CSR based on community needs (a bottom-up process) that focuses on the power of local wisdom and is a more meaningful actualization of CSR activities (Suwandi & Faris, 2019; Damayanti, Arief, & Rachmawati, 2018). Community development is defined by the researcher (Bartle, 2001) as something that may provide society power. This is a social shift in which society gets more complicated, local institutions expand, their combined power rises, and their organizational structure changes in a significant way. Empowerment places more emphasis on the process than just the end result (product). As a result, the level of empowerment or involvement in the process determines how effective the empowerment activity is. The success of the empowerment activity increases with participation or empowerment levels. In the context of society, empowerment refers to a person's capacity to contribute physically, intellectually, and in ways that benefit them.

According to the findings of a study by (d. Prasetyantoko, P. Inklusif, 2012), CSR is thought of as corporate philanthropy that may be utilized as money to carry out development, but in reality, a lot of businesses still use the term CSR as a public activity to boost their visibility. The CSR program in the community empowerment initiative is neither ideal nor sustainable because of this. CSR activities will become an arena for the company's survival or a formality in the company's performance of social duty to the community if this cannot be handled in line with CSR principles. CSR thus does not have the greatest possible influence on society.

2.4. Conceptual Frame work

The standard dimensions of CSR in NGOs typically include economic, environmental, and social responsibility. Economic responsibility involves the organization's commitment to ethical business practices and financial transparency. Environmental responsibility includes initiatives such as reducing waste or emissions, conserving resources, and promoting sustainability. Social responsibility encompasses activities that benefit society at large such as providing access to education or healthcare services for underserved communities. According to Carter and Jennings (2004), CSR includes aspects such as philanthropy, community, workplace diversity, safety, human rights, and the environment in addition to being synonymous with business ethics. NGOs are essential in fostering social responsibility for the reasons listed below (Expert Group 2011):

Due to their greater capacity for public education, lobbying, and mobilization, NGOs play a more significant role in advancing CSR. The article (Gil-Estallo et al. 2006) discusses social responsibility in NGOs with a focus on the idea that these organizations should consider social responsibility as a starting point for the development of their strategy. Additionally, According to studies on CSR contributions to community development, like (Idemudia's, 2011), CSR strategies become advantageous for promoting community development through stakeholder collaborative approaches. Besides that Scholars (Jamali, D. R., El Dirani, A. M., & Harwood, I. A. (2015)), said that managers could provide an interesting and dynamic support to CSR strategy design as well as implementation and delivery.

Starting Based on the discussion above, the researcher created the conceptual framework for the study. The practice of CSR is broken down into three categories: "contribution to society," "awareness of the managers and staff," and "strategies to implement CSR" in order to better explain the above-discussed concept of CSR.

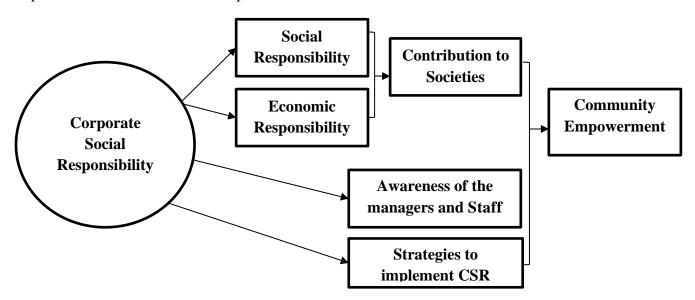


Figure 3- The conceptual framework of the study developed by Researcher

CHAPTER THREE

3. RESEARCH METHODOLOGY

This chapter deals with the research design and methodology. It includes the research design, the approach, population and sampling procedures, and source of data, instrument of data collection, reliability and validity, methods of data analysis and ethical considerations.

3.1. Research design

The descriptive research design was used to achieve the study's objectives. Descriptive research was the best choice when the objective of the study was to discover characteristics, frequencies, trends, and classifications. Data about events were gathered, organized, tabulated, illustrated, and described when conducting descriptive research (Glass & Hopkins, 1984). Additionally, "descriptive research simply attempted to determine, describe, or identify what was, whereas analytical research aims to establish why it was that way or how it went have been" (Ethridge, d. E, 2004). This made it possible to clearly specify the information that had been required. Large representative samples were frequently used. The methods for selecting information sources and gathering data from them would be included in a descriptive research plan.

3.2. Research approach

According to Frascati Manual (2015), the qualitative approach involves studies that do not attempt to quantify measurements and includes techniques like interviews and observation without formal measurement. It involves understanding human behavior by asking a broad question, collecting data in the form of words, images, videos, etc. that is analyzed, and searching for themes. On the other hand, quantitative approach uses for quantitative results through statistical summary or analysis. It involves a systematic empirical investigation of quantitative properties and phenomena and their relationships by asking narrow questions and collecting numerical data to analyze it utilizing statistical methods. Taking the advantages of qualitative and quantitative research approaches into account, this study used quantitative case study technique and some qualitative data to answer the research objectives and learn more about the existing CSR and community empowerment practices in DOT Ethiopia.

3.3. Population, sample size & sampling procedure

3.3.1. Population

The definition of population included all of the units to which the research findings could be applied. In other words, a population was a collection of all the units that shared the variable under investigation and for which research results could be generalized (s. Shukla, 2020). An appropriate population was chosen to assess the practice of CSR activities in dot Ethiopia. The researcher obtained 300 training beneficiaries from the dot Ethiopia office in 2021. As a result, the population for this study was bounded to 300 beneficiaries.

3.3.2. Sample size

The Cochran sampling formula was used to select a sample from the population for this investigation. The Cochran technique can be used to calculate the ideal sample size given a desired level of precision, a desired level of confidence, and the predicted percentage of the attribute present in the population. Cochran's formula was extremely useful in situations involving large populations. The representative sample size was determined using the estimation method given by the Cochran sampling formula (1963), which was cited in Israel (2003). This calculator uses the following formula for the sample size n:

$$n = N*X / (X + N - 1),$$

where,

 $X = Z\alpha/2^2$ -*p*(1-p) / MOE², and $Z\alpha/2$ is the critical value of the Normal distribution at $\alpha/2$ (e.g. for a confidence level of 95%, α is 0.05 and the critical value is 1.96), MOE is the margin of error, p is the sample proportion, and N is the population size.

$$X = Z\alpha/2^2 -*p*(1-p) / MOE^2$$

$$X = ((1.96)^2 (0.5) (0.5)) / (0.05)^2 = 385$$

$$n = N*X / (X + N - 1)$$

$$n = 300*385 / (385 + 300 - 1)$$

$$n = 115500 / 684$$

$$n = 168.9 \sim 169$$

Based on Cochran sampling formula our sample size was 169.

3.3.3. Sampling Technique

The researcher used probability sampling techniques, which has the greatest freedom from bias but may represent the most costly sample in terms of time and energy for a given level of sampling error (Brown, 1947). Among probability sampling techniques the researcher chosen Stratified random sampling to select a sample from population. In situations where there is a lot of variation within a population, stratified sampling is frequently used. Its goal is to guarantee that each stratum is fairly represented (Ackoff, 1953).

3.4. Data Collection Method

To obtain information from key sources, this study would employ both primary and secondary data collection methods. Closed-ended questionnaires were distributed to participants to aid in the collection of primary data. The surveys were given to the respondents in person. Researchers can save time, money, and effort by using questionnaires while maintaining the anonymity and privacy of their respondents. It should be noted that the researcher received accurate data, and the questioner could have been the same for all respondents (pro. Yalew Endawoke, 2017). Interviews would also be conducted with concerned officials, such as managers and department heads who had a direct hand in the research topic. Secondary data would be gathered from the organization's strategy and annual plans, annual reports, as well as relevant books, the internet, and papers.

3.5. Reliability and validity of data collection instruments

Designing and executing methodological processes to ensure the findings' reliability and validity, as well as assessing the quality of research, is essential for making research findings practical. The components of a trustworthy research include reliability and validity (Seale, C. and Silverman, D., 1997). In qualitative research, dependability refers to the degree to which a study's conclusions are unaffected by the conditions of its creation (Kirke and Miller, 1986, cited in Silverman, 2006). Confidence in the data gathering processes is what reliability is all about (Payne and Payne, 2004).

3.5.1. Reliability

Testing for reliability is important as it refers to the consistency across the parts of a measuring instrument (Huck, 2007). The chosen participants will be given the option of selecting the topic

areas they are most interested or knowledgeable to remark on, which will ensure the purposefulness of their responses. Prior to the event, participants will get short summaries of the preliminary thematic results. This lessens researcher bias caused by making assumptions about what the responder may or may not know. Prior to the interview, a solid relationship had been built with the researcher, which is thought to boost the dependability of multi-strategy research (Cohen et al, 2007; Curtis & Curtis, 2011).

I was taken 10 samples in all constructs were used (reliability of CSR practice, level of awareness about CSR, CSR strategies and challenges of CSR were assessed with Cronbach's alpha and the reliability of value for all points were all greater than 0.70 which are considered acceptable summery of reliability of Practice of CSR as shown in the table below.

Table 1- Sample Reliability Test								
	Cronbach Alpha	Items	N					
Contribution to Societies (CS)	0.707	6	10					
Level of awareness of the managers and Staffs	0.740	5	10					
(LAM/S)								
CSR Strategies (CS)	0.746	5	10					
Challenges to practice CSR (CPC)	0.868	10	10					

Source:- SPSS Owen Survey, 2022

3.5.2. Validity

Validity basically means "measure what is intended to be measured" (Field, 2005). The most important aspects that need to be cross-checked in multi-strategy research, according to Lincoln & Guba (1985), are possible research bias, reactivity, and participant bias. In this instance, establishing the validity of the measurement device (questionnaire) is crucial (Drost 2011).

The quality of the study also depends on its external validity that can be achieved by accurate representation of the population by the sample. As the sampling design of the study pointed out the sample was selected using Cochran sample size determination. Furthermore qualities of the study have been realized by triangulating data from questionnaires, interview and observation concurrently to minimize limitations each instruments and extracting primary data was another

method to attain the validity of the study. And finally using primary data in the study could improve the validity (external) of the research paper.

3.6. Methods of data analyses

The data was analyzed using a combination of quantitative and qualitative analytic techniques. The statistical package for social studies (SPSS) and Microsoft Excel were used to examine the quantitative data collected from the homes surveyed using simple descriptive statistical tools such as frequency, mean, standard deviation, and percentages. The qualitative data was gathered through key informants. The analysis of the interview and personal observation had been completed by describing, narrating, and contextually interpreting the incident. Tables were used to display the results of the data analysis.

3.7. Ethical considerations

According to Kumar and Kandasamy, (2012) before the actual data collection began, the volunteers for the study were informed of its purpose, their right to participate, and their right to decline. The study's participants had given their consent voluntarily. The material's confidentiality had been protected by omitting names or any other information that could be used to identify research participants. The response to a response would be saved in a secure location as well.

CHAPTER FOUR

4. DATA PRESENTATION, ANALYSIS, AND INTERPRETATION

4.1. Introduction

This chapter deals with the data presentation, discussion and interpretation of the data gathered. There were 169 questionnaires distributed to the beneficiaries of DOT Ethiopia, and out of it 12 questionnaires were returned, and the data analysis was done based on those valid questionnaires. In addition to the 169 questionnaires, 10 separate interview questionnaires were distributed to management of DOT Ethiopia organization and only 7 of them returned the questionnaires.

4.2. Reliability Test

Table 2- Reliability Test			
	Cronbach Alpha	Items	N
Contribution to Societies (CS)	0.729	6	157
Level of awareness of the managers and staff	0.740	5	157
(LAM/S)			
CSR Strategies (CS)	0.721	5	157
Challenges to practice CSR (CPC)	0.786	10	157
Scale combination	0.744		

Source: SPSS Owen Survey, 2022

According to the findings in Table 4.2, all of the variables, both independent and dependent, are consistent with an Alpha value greater than 0.7. The Alpha value of the scale combination was 0.744. The Alpha value of Contribution to Societies (CS) was 0.729, while the Alpha value of Level of Awareness of Managers and Staff (LAM/S) was 0.740. Furthermore, the Alpha value for CSR Strategies (CS) was 0.721, while the Alpha value for Challenges to Practice CSR (CPC) was 0.786. Given that the items had the different unit count, internal consistency, and all displayed values greater than the suggested value of 0.7, the study was considered reliable.

4.3. Demographic Profile

This section contains the demographic information for the survey participants. Statistics are used to identify subsets of the populations and characterize them at a specific point in time. Common demographics are age, sex, ethnicity, level of education, disabilities, employment, and socio-

economic status as well as topic-specific characteristics (American Psychological Association, 2009). This section briefly presents and analyzes their gender, age, marital Status, educational attainment and income. The questionnaire was distributed to 169 DOT Ethiopia beneficiaries who were specifically chosen because of their taken training with the organization, as well as 7 interviews with concerned DOT Ethiopia officials from the head office. (157) valid responses were obtained from the 169 questionnaires. As a result, the response rate was 92.8 percent.

4.3.1. Distribution of demographic profile

Table 3- Distribution of demographic profile

		Frequency	Percent	Cumulative Percent
	Male	58	36.9	36.9
Sex Distribution	Female	99	63.1	100.0
	Total	157	100.0	
	Under 25	31	19.7	19.7
A an Distribution	25-34	78	49.7	69.4
Age Distribution of Respondents	35-44	48	30.6	100.0
of Respondents	Total	157	100.0	100.0
	High school graduate	14	8.9	8.9
Level of education	TVET	31	19.7	28.7
of the respondents	College Diploma	48	30.6	59.2
	First Degree	64	40.8	100.0
	Total	157	100.0	
	Below 2 years	31	19.7	19.7
	3-5 years	93	59.2	79.0
Work experience	6 -9 years	16	10.2	89.2
of the respondents	Above 10 Years	17	10.8	100.0
	Total	157	100.0	

Source: Owen Survey, 2022

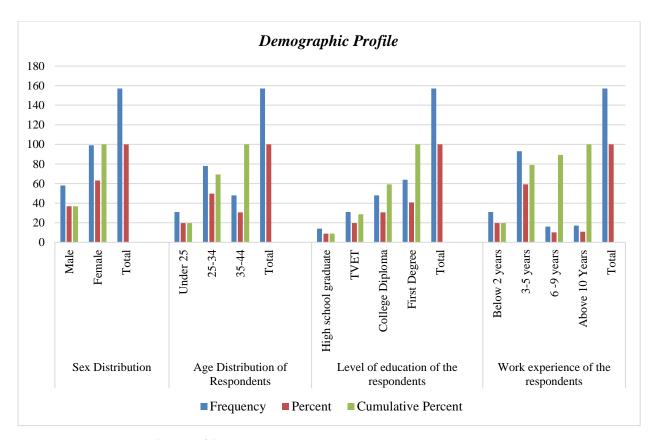


Figure 4- Demographic profile

Source: Owen Survey, 2022

Sex is one of the key variables in any given social situation or activity that can influence and be influenced by a social or economic phenomenon. According to the table above, the sample size of 157 respondents has more female respondents than male respondents. The percentage of female and male respondents was 63.1 % and 36.9% respectively. This shows that there are more trained female beneficiaries than trained male beneficiaries. There are two implications to having more women beneficiaries than men beneficiaries in the practice of CSR in NGOs. In the practice of CSR in NGOs, having more women beneficiaries than men beneficiaries has two implications. For starters, it could imply that the NGO is actively involved in female empowerment initiatives. This could include providing resources and services tailored to women, such as education, health care, and economic opportunities. Second, it may imply that the NGO is actively involved in initiatives addressing specific needs and challenges faced by women, such as domestic violence, poverty, and access to reproductive health care. The NGO can improve the lives of women in the community by providing resources and services that are tailored to their specific needs.

Age is another important factor that must be considered when analyzing data. Age indicates an individual's level of maturity, which is frequently and not directly related to an understanding of the importance of social responsibilities. As demonstrated above, the majority of respondents (49.7%) are between the ages of 25 and 34, forming a large portion of the 157 total respondents. Furthermore, 19.7% of respondents were under the age of 25, 30.6% were between the ages of 35 and 44, and there are no respondents over the age of 45. This clearly stated that the Organization is dominated by beneficiaries who are in their active working age. The implication of the organization being dominated by beneficiaries in their active working age is that they are likely to have a better understanding of the importance of social responsibility and be more willing to take part in CSR initiatives. This could lead to increased engagement with CSR activities, which can benefit both the organization and society as a whole.

Education can affect or influence an individual's perception of any phenomenon as well as his or her attitude. The educational status of the individual is more likely to influence the study participant's response. As a result, the researcher believes it is critical to know the level of educational attainment of the respondents. According to the table above, all of the respondents are educated. Out of the 157 total respondents, 64 (40.8%) have a first degree, 48 (30.6%) have a college diploma, 31 (19.7%) have TVET training, and the remaining 14 (8.9%) have a high school diploma. As a result, it is fair to say that all study participants are educated and may have a good understanding of Corporate Social Responsibilities and related issues. The participants' understanding of Corporate Social Responsibility and related topics will likely have an impact on the results of this research paper. Their knowledge may help to provide a more accurate assessment of DOT's CSR practices in Ethiopia, as well as their implications for the country.

Lastly according to the above table, 19.7% of respondents have zero to two years of work experience, 59.2% have three to five years of work experience, 10.2% have six to nine years of work experience, and 10.8% have more than ten years of work experience. This implies that the majority of respondents, 93 (80.2%), have more than three years of experience, indicating that the majority of beneficiaries are experienced enough to have exposure to CSR concepts and practices.

4.4. Descriptive Statistics

In this section, various statistical data analysis tools such as mean, standard deviation, frequency, and percentile are used to analyze the collected data. The summary of descriptive statistics of all variables that are evaluated based on a 5-point Likert scale ("1" being "strongly disagreed" to "5" being "strongly agreed").

4.4.1. Frequency and percentile

4.4.1.1. Assessment of DOT Ethiopia contribution to Societies

CSR is defined as "business's commitment to contributing to long-term economic development by collaborating with employees, the local community, and society at large to improve their quality of life" (World Bank Institute 2003). In light of this in this section, we assess DOT Ethiopia's social responsibility initiatives and CSR contributions using a variety of indicators.

Table 4- distribution of DOT Ethiopia contribution to Societies variables

		Frequency	Percent	Cumulative Percent
	Agree	83	52.9	52.9
CTS1	Strongly Agree	74	47.1	100.0
	Total	157	100.0	
	Agree	96	61.1	61.1
CTS2	Strongly Agree	61	38.9	100.0
	Total	157	100.0	
	Agree	80	51.0	51.0
CTS3	Strongly Agree	77	49.0	100.0
	Total	157	100.0	
	Agree	82	52.2	52.2
CTS4	Strongly Agree	75	47.8	100.0
	Total	157	100.0	
	Agree	104	66.2	66.2
CTS5	Strongly Agree	53	33.8	100.0
	Total	157	100.0	

	Agree	81	51.6	51.6
CTS6	Strongly Agree	76	48.4	100.0
	Total	157	100.0	_

Source: Owen Survey, 2022

Where CTS1 - To what extent do you agree or disagree with the following statement: DOT effectively assists communities with education?, CTS2 - To what extent do you agree or disagree with the following statement: DOT is strongly committed to reducing poverty?, CTS3 - To what extent do you agree that DOT works towards women empowerment?, CTS4 - To what extent do you agree that DOT is involved in youth development?, CTS5 - How effective do you perceive DOT to be in helping you take advantage of opportunities quickly in order to reach your objectives?, and CTS6 - To what extent do you agree with the statement that DOT Ethiopia provides valuable training opportunities to members of the local community?

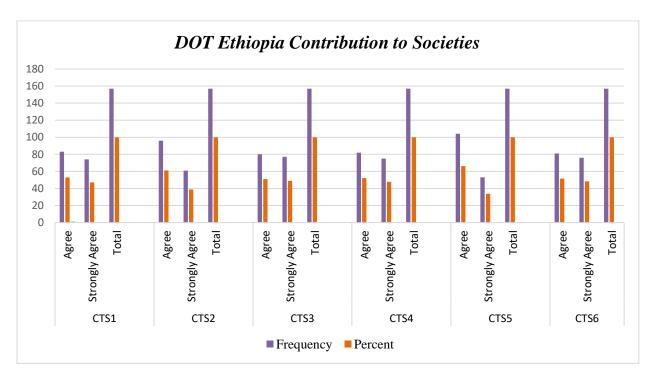


Figure 5- DOT Ethiopia Contribution to Societies

Source: Owen Survey, 2022

As can be seen in the above table, 52.9% of respondents and 47.1% of respondents strongly agree and agree that Dot Ethiopia has a CSR plan for assisting the communities with education. This demonstrates definitively that corporate social responsibility is being practiced by DOT Ethiopia.

As shown in the table above, 38.9% of respondents strongly agree and 61.1% agree that Dot Ethiopia has a CSR plan for reducing poverty. This demonstrates straightforwardly that DOT Ethiopia practices corporate social responsibility. Scholars said that beyond the legal requirements, organizations should engage in social responsibility initiatives such as reducing poverty in order to gain social acceptance or "social license" to operate in the community (Raimi et al., 2015; Vashchenko, 2017).

According to the table above, 49% strongly agree and 51% agree that Dot Ethiopia has a CSR plan focused on women empowerment. This clearly demonstrates that DOT Ethiopia practices corporate social responsibility. According to a research by (K.C.Mandal, 2013), empowerment of women is not only imperative but also crucial for all-round development of society and the nation. The issue of 'women empowerment' has become a central point in the programs and activities of the United Nations and other Government and Non-Government Organizations.

According to the above table, 47.8% strongly agree and 52.2% agree that Dot Ethiopia has a CSR plan centered on youth development. This clearly shows that DOT Ethiopia is committed to corporate social responsibility. According to scholars, NGOs offer platforms for the resilience and well-being of young people. Youths gain the skills of managing their emotions, self-awareness, empathy, self-motivation, and handling relationships (including social competence) by interacting with these organizations (Holtom, et al., 2006). Additionally, NGOs play a bigger role in youth development because they offer ways to generate income, employment opportunities, and opportunities to develop professional skills (Fischer & Fischer, 2004).

According to the above table, 33.8% strongly agree and 66.2% agree that Dot Ethiopia has a CSR plan to capitalize on opportunities as soon as possible in order to achieve beneficiaries' goals. This clearly demonstrates DOT Ethiopia's dedication to corporate social responsibility.

Dot Ethiopia has a CSR plan to provide training opportunities to members of the local community, according to the above table, with 48.4% strongly agreeing and 51.6% agreeing. This exemplifies DOT Ethiopia's commitment to corporate social responsibility.

4.4.1.2. The level of awareness of the managers and Staff

Table 5- Distribution of The level of awareness of the managers and Staff variables

		Frequency	Percent	Cumulative Percent
	Neutral	62	39.5	39.5
IAM C1	Agree	62	39.5	79.0
LAM_S1	Strongly agree	33	21.0	100.0
	Total	157	100.0	
	Neutral	37	23.6	23.6
LAM_S2	Agree	61	38.9	62.4
LAWI_52	Strongly agree	59	37.6	100.0
	Total	157	100.0	
	Neutral	78	49.7	49.7
LAM_S3	Agree	51	32.5	82.2
LAWI_55	Strongly agree	28	17.8	100.0
	Total	157	100.0	
	Neutral	44	28.0	28.0
LAM_S4	Agree	63	40.1	68.2
L/ IIVI_D+	Strongly agree	50	31.8	100.0
	Total	157	100.0	
	Disagree	8	5.1	5.1
	Neutral	42	26.8	31.8
LAM_S5	Agree	83	52.9	84.7
	Strongly agree	24	15.3	100.0
	Total	157	100.0	

Source: Owen Survey, 2022

Where, LAM_S1 - DOT Ethiopia Managers and staff understand what CSR means and its benefit., LAM_S2 - DOT Ethiopia Managers and staff are aware of the positive impact of CSR on their organization and the community., LAM_S3 - DOT Ethiopia Managers and staff are familiar with relevant laws and regulations related to CSR., LAM_S4 - DOT Ethiopia Managers and staff are capable of developing and implementing effective CSR strategies., and LAM_S5 - DOT Ethiopia managers and staffs are receiving adequate training and resources to enhance their knowledge and skills about CSR.

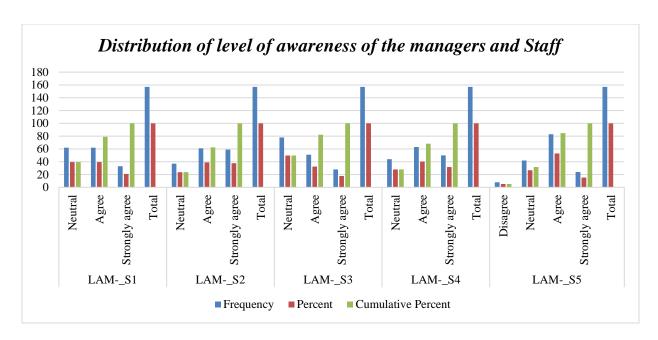


Figure 6- Distribution of level of awareness of the managers and Staffs

Source: Owen Survey, 2022

According to the above table, Dot Ethiopia has a to raise managers and staff awareness by understanding what CSR means and its benefit., with 21% strongly agreeing, 39.5% agreeing, and the remaining 39.5% neutral. This is an example of how DOT Ethiopia staff members understand their company's objectives and work hard to meet them while also becoming more effective by understanding what CSR means and its benefit. According to research, having an overarching vision that incorporates CSR, having senior management and board-level commitment, engaging staff, and providing skills, tools, and incentives are the key success factors for implementing CSR (Redington, 2005).

According to the above table, Dot Ethiopia has to raise managers and staff are aware of the positive impact of CSR on their organization and the community, with 37.6% strongly agreeing, 38.9% agreeing, and 29.6% neutral. This demonstrates aware of the positive impact of CSR allows their organization to stay goal-driven for CSR and understand what success looks like for their initiatives. Employees tend to become more motivated and engaged when they feel that their work makes a positive contribution to the world around them. A strong CSR program can provide this sense of purpose and meaning. In turn, this necessitates improving the connections between CSR and other managerial functions, organizational strategies, and overall outcome values (Morsing & Perrini 2009).

According to the above table, Dot Ethiopia needs to raise managers and staff awareness of CSR activities by familiarizing with relevant laws and regulations related to CSR., with 17.8% strongly agreeing, 32.5% agreeing, and 49.7% neutral. This implies that DOT Ethiopia must be working on relevant laws and regulations related to CSR. In order to foster corporate image and improve reputation, CSR practices must be communicated to society and stakeholders (Lattemann, C., Fetscherin, M., Alon, I., Li, S., & Schneider, A. M. (2009).

The above mentioned table shows that Dot Ethiopia needs to increase managers' and staff members' awareness of CSR activities by receiving adequate training and resources to enhance their knowledge and skills about CSR., with 15.3% strongly agreeing, 52.9% agreeing, 26.8% neutral, and 5.1% disagreeing. This demonstrates that DOT Ethiopia successfully working on receiving adequate training and resources to enhance their knowledge and skills about CSR. According to research conducted by various authors, providing training and resources catered to improve CSR knowledge and skills significantly enhances employee performance and supports the implementation of CSR practices within organizations.

4.4.1.3. CSR Strategies

In this section, we looked at DOT Ethiopia's CSR strategies in order to participate in corporate social responsibility. One of the strategies is to reach out to various community segments. Having a separate woman empowerment strategy, training women and youth has resulted in positive changes in their lives, incorporating women and youth empowerment into the CSR implementation plan, and being known in the community for its CSR activities are some of the others.

Table 6- Distribution of CSR Strategies variables

S/N	Statement		SD	D	N	A	SA	Total
1	DOT Ethiopia developed specialized strategies to reach out to various segments of the	Frequency	0	47	92	18	0	157
	community.	Percentage	0	29.9	58.6	11.5	0	100
2	Do you believe that branding DOT Ethiopia helps it achieve	Frequency	14	31	65	47	0	157
	its mission?	Percentage	8.9	19.7	41.4	29.9	0	100

3	Do you believe that having a separate woman empowerment strategy will help DOT Ethiopia	Frequency	0	0	48	95	14	157
	to achieve its CSR strategy?	Percentage	0	0	30.6	60.5	8.9	100
4	Do you believe DOT Ethiopia CSR implementation plan includes women and youth	Frequency	0	0	14	129	14	157
	empowerment?	Percentage	0	0	8.9	82.2	8.9	100
5	Do you believe DOT Ethiopia is recognized in the community	Frequency	0	31	81	45	0	157
	because of its CSR activities?	Percentage	0	19.7	51.6	28.7	0	100

* Where- SD-Strongly Disagree, D- Disagree, N- Neutral, A- Agree and SA- Strongly Agree

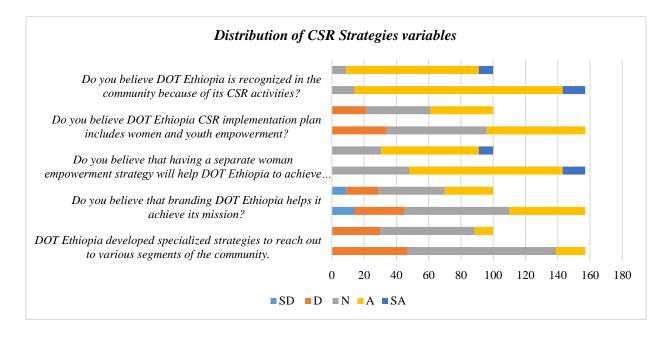


Figure 7- Distribution of CSR Strategies variables

Source: Own survey (2022).

According to the above-mentioned table, Dot Ethiopia has CSR strategies in place by developing strategies to reach out to various segments of the community, with 11.5% agreeing, 58.6% neutral, and 29.9% disagreeing. This shows that DOT Ethiopia expected to work on developing strategies to reach out to various segments of the community.

Also According to the above stated table, Dot Ethiopia has CSR strategies in place, with 29.9% agreeing, 41.4% neutral, 19.7% disagreeing, and 8.9% strongly disagreeing that branding their

organization helps it achieve their mission. This demonstrates that DOT Ethiopia projected working on branding their organization to help them achieve their mission.

Apart from that, Dot Ethiopia has CSR strategies in place, with 8.9% strongly agreeing, 60.5% agreeing, and 30.6% neutral that having a separate woman empowerment strategy will help their organization achieve its CSR strategy. This shows that DOT Ethiopia is actively creating a unique woman empowerment strategy to aid their organizations in achieving their CSR objectives. Women's empowerment, as defined by Kabeer (2005), is the process by which women increase their control over and ownership over their lives.

Dot Ethiopia, according to the above-mentioned table, also has CSR strategies in place, with 8.9% strongly agreeing, 82.2% agreeing, and 8.9% neutral that the CSR implementation plan includes women and youth empowerment. This demonstrates that some of the training provided by DOT Ethiopia to more CSR implementation plans includes empowerment of women and youth. According to the authors (Snehendu, B.; Catherine, P.; Kirstin, 1999), youth empowerment puts them in a better position to work across multiple fronts to accomplish the society's overall goals. Youth empowerment is frequently discussed as a doorway to civic participation, intergenerational equity, and democracy building.

According to the table above, Dot Ethiopia also has CSR strategies in place, with 28.7% agreeing, 51.6% neutral, and 19.7% disagreeing that it is recognized in the community because of its CSR activities. This illustrates that DOT Ethiopia is less well-known and recognized in the community as a result of its CSR activities. The improvement of organizations' brand, reputation, and image is another motivation for CSR implementation (Jones et al., 2006).

To summarize the above findings, the DOT Ethiopia Strategic Plan demonstrates its CSR practice effectively working in the following categories: separate woman empowerment strategy, providing training to women and youth, and CSR implementation plans that include women and youth empowerment. It demonstrates that the organization places a high value on the three categories. On the other hand, dot Ethiopia is expected to carefully work on branding their organization to help it achieve their mission and be recognized in the community as a result of its CSR activities. Because, branding and recognition are essential for successful CSR strategies in any successful CSR program, and corporate identity serves as a foundation upon which corporate brands are formed and closely associated with the organization (Balmer, J. M. (2017).

4.4.1.4. Challenges to practice CSR

In this section, we analyzed potential challenges to DOT Ethiopia's implementation of corporate social responsibility. Challenges include the high cost of implementing corporate social responsibility, lack of knowledge, top managers' lack of commitment, a lack of financial resources, a lack of strategic vision, a lack of willingness to invest in CSR initiatives, a lack of government support, a lack of specific legislation, a lack of corporate skill, and a company's loss of interest.

Table 7- Distribution of challenges to practice CSR variables

S/N	Statement		SD	D	N	A	SA	Total
1	Implementing corporate social	Frequency	0	0	45	95	17	157
•	responsibility requires high cost	Percentage	0	0	28.7	60.5	10.8	100
2	lack of knowledge to implement	Frequency	0	0	110	47	0	157
_	luck of knowledge to implement	Percentage	0	0	70.1	29.9	0	100
3	lack of commitment of top	Frequency	0	34	76	47	0	157
J	managers to implement	Percentage	0	21.7	48.4	29.9	0	100
4	lack of financial resources	Frequency	0	0	95	62	0	157
•	lack of financial resources	Percentage	0	0	60.5	39.5	0	100
5	Lack strategic vision and unwillingness to spend in	Frequency	0	48	62	47	0	157
J	corporate social responsibility activities	Percentage	0	30.6	39.5	29.9	0	100
6	lack of specific legislation	Frequency	0	31	95	31	0	157
U	lack of specific registation	Percentage	0	19.7	60.5	19.7	0	100
7	lack of institutions assist or low	Frequency	0	34	79	44	0	157
,	government intervention	Percentage	0	21.7	50.3	28	0	100
8	lack of clear guidelines &	Frequency	0	28	98	31	0	157
J	standardized metrics	Percentage	0	17.8	62.4	19.7	0	100
9	lack of corporate skill	Frequency	0	62	95	0	0	157
,	men of corporate skill	Percentage	0	39.5	60.5	0	0	100

10	lack of awareness about the concept of Corporate Social	Frequency	0	48	78	31	0	157
	responsibility	Percentage	0	30.6	49.7	19.7	0	100

* Where- SD-Strongly Disagree, D- Disagree, N- Neutral, A- Agree and SA- Strongly Agree

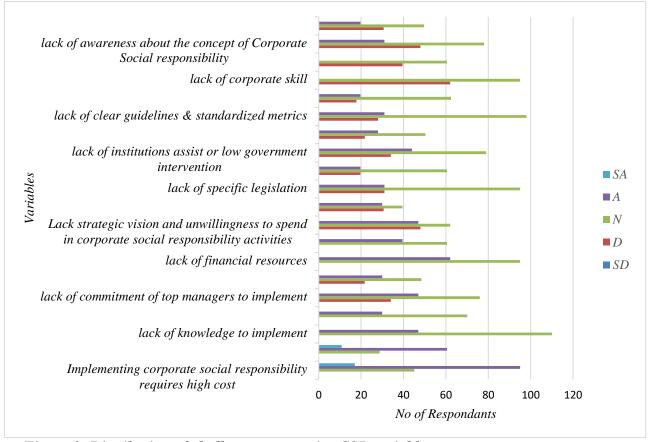


Figure 8- Distribution of challenges to practice CSR variables

Source: Own survey (2022).

In terms of the high cost of implementing corporate social responsibility as a barrier to undertaking corporate social responsibility in DOT Ethiopia, 10.8% strongly agree, 60.5% agree, and 28.7% are neutral. According to most respondents (71.3%), implementing corporate social responsibility are a high cost is a challenge in DOT Ethiopia. Recent research has also shown that firms that invest in CSR can potentially cause higher pay (Tonin, M., & Vlassopoulos, M, 2015).

Lack of knowledge/understanding about CSR is a barrier to implementing Corporate Social Responsibility practices in DOT Ethiopia, according to 29.9% of respondents who agree and 70.1% who are neutral. As a result, the majority of respondents (70.1%) stated that a lack of knowledge/understanding about CSR is a major barrier to the implementation of Corporate Social Responsibility in DOT Ethiopia. According to authors (Barnes and Croker, 2013), an organization's CSR performance may suffer from a lack of CSR awareness, knowledge, and understanding.

In terms lack of top management commitment as a barrier to undertaking corporate social responsibility in DOT Ethiopia, 29.9% agree, 48.4% are neutral, and 21.7% disagree. The majority of responses (70.1%) indicate that a lack of commitment from top management is a challenge in implementing CSR practices in DOT Ethiopia. Research shows that whether companies implement CSR practices is highly dependent on the basic motivation of the owners and managers to do so (Gibb, A. A, 2000).

According to DOT Ethiopia, 39.5% agree and 60.5% are neutral that lacking financial resources makes it difficult to engage in CSR. The majority of responses (60.5%) show that DOT Ethiopia's implementation of CSR practices is neutrally impacted by a lack of financial resources. According to (Julian, D., & Ofori-dankwa, C., 2013), the availability of sufficient financial resources is a prerequisite for organizations' adoption of CSR, as most CSR activities require the availability of funds.

The aforementioned table shows that 29.9% of respondents agree, 39.5% are neutral, and 30.6% disagree that a lack of strategic vision and unwillingness to invest in CSR activities is a barrier to CSR practice in DOT Ethiopia. This suggests that DOT Ethiopia's lack of a strategic vision and its unwillingness to invest in CSR initiatives are not the main obstacles to the implementation of CSR. Researchers Werther Jr and Chandler (2005) argued that CSR must be led, formalized, and introduced from the top of the organization chart. One way to express commitment towards CSR is by incorporating it into a company's mission, vision, objectives, and goals (Husted, 2003). According to the above table, 19.7% of 157 respondents agree, 60.5% are neutral, and 19.7% disagree that a lack of specific legislation is a barrier to CSR practice in DOT Ethiopia. This implies that DOT Ethiopia beneficiaries are neutral, as a lack of specific legislation is a barrier to practicing CSR.

In DOT Ethiopia, 28% agree, 50.3% are neutral, and 21.7% disagree that a lack of institutional assistance or low government intervention is a barrier to engaging in corporate social responsibility. The majority of responses (50.3%) indicate that a lack of institutional assistance or low government intervention is a neutral factor in DOT Ethiopia's implementation of CSR practices.

According to DOT Ethiopia, 19.7% agree, 62.4% are neutral, and 17.8% disagree that a lack of clear guidelines and standardized metrics is a barrier to engaging in CSR. The majority of respondents (62.4%) believe that a lack of clear guidelines and standardized metrics is a neutral factor in DOT Ethiopia's CSR practice implementation. However, this does not imply that the organization lacks any outline or simple rules or guidelines for dealing with various planned and unplanned CSR issues. This is also one of the critical issues in CSR, particularly in areas where the concept of CSR has not yet been developed (Berad, D. N, 2011).

In DOT Ethiopia, 60.5% disagree that a lack of corporate skill is a barrier to practicing corporate social responsibility, while 39.5% are neutral. The majority of responses (60.5%) show that DOT Ethiopia's implementation of CSR practices was unaffected by a lack of corporate skill.

In DOT Ethiopia, 19.7% agree that lack of awareness about the concept of Corporate Social Responsibility is a barrier to engaging in Corporate Social Responsibility, 49.7% are neutral, and 30.6% disagree. According to the responses, a lack of awareness about the concept of Corporate Social Responsibility is not as much of a barrier to implementing CSR practices in DOT Ethiopia.

To summarize the preceding findings, According to DOT Ethiopia, the majority of respondents (71.3%) believe that implementing CSR practices comes at a high cost. According to the majority of responses, a lack of CSR commitment from top management is a major impediment to the implementation of Corporate Social Responsibility. The majority of respondents (62.4%) believe that a lack of clear guidelines and standardized metrics is a neutral factor in the implementation of DOT Ethiopia's CSR practices. This, however, does not imply that the organization lacks a framework or simple rules or guidelines for dealing with various planned and unplanned CSR issues. According to DOT Ethiopia, a lack of understanding of the concept of Corporate Social Responsibility is less of a barrier to implementing CSR practices.

4.4.2. Mean and standard deviation

In this section, we analyzed the collected data using statistical data analysis tools such as mean and standard deviation. According to a 5-point Likert scale, all variables are evaluated based on descriptive statistics like frequency and percentiles ("1" being "strongly disagreed" and "5" being "strongly agreed," respectively). According to Zaidaton and Bagheri (2009), the mean score below 3.39 was considered as low, the mean score from 3.40 up to 3.79 was considered as moderate, and the mean score above 3.8 was considered as high as illustrated by Comparison basis of the mean of a score of five-point Likert scale instrument. Thus, the detail of the analysis is presented as follows:

4.4.2.1. Descriptive analysis of DOT Ethiopia contribution to Societies

The respondents were requested their view to measure their insight about DOT Ethiopia CSR practices. On a 5 point scale for six different aspects about CSR were used to measure their perception about CSR activities. The mean scores of each item under these questions were presented. The mean score values of corporate social responsibility aspects for ranges between 4.34 and 4.49, whereas, the dispersion rate range between standard deviation of 0.474 and 0.502.

Table 8- Mean and Std. Deviation summary of DOT Ethiopia contribution to Societies

	N	Sum	Mean	Std. Deviation
To what extent do you agree or disagree with the following statement: DOT effectively assists communities with education?	157	705	4.49	.502
To what extent do you agree or disagree with the following statement: DOT is strongly committed to reducing poverty?	157	704	4.48	.501
To what extent do you agree that DOT works towards women empowerment?	157	703	4.48	.501
To what extent do you agree that DOT is involved in youth development?	157	702	4.47	.501
How effective do you perceive DOT to be in helping you take advantage of opportunities quickly in order to reach your objectives?	157	689	4.39	.489
To what extent do you agree with the statement that DOT Ethiopia provides valuable training opportunities to members of the local community?	157	681	4.34	.474
Valid N (list wise)	157			

The statement which respondents agree with most was "DOT works on women empowerment." (M=4.49 and SD= 0.502) This indicates that DOT Ethiopia works on women empowerment was well recognized by the customers. The statement indicating the least level of agreement was "DOT helps to take advantage of opportunities quickly in order to reach beneficiaries objectives." (M= 4.34 and SD= 0.474). The grand mean for DOT works on women empowerment is 4.412, (SD=0.411) indicating that the majority of respondents have high level of agreement towards the statements specified in the study. Thus women empowerment of CSR activities were significantly perceived by the respondent.

4.4.2.2. Descriptive analysis of the Level of awareness of the managers and staff

The respondents were requested their view to measure their insight about DOT Ethiopia CSR practices. On a 5 point scale for five different aspects about CSR were used to measure their level of awareness of the managers and beneficiary about CSR activities. The mean scores of each item under these questions were presented. The mean score values of corporate social responsibility aspects for ranges between 3.68 and 4.149, whereas, the dispersion rate range between standard deviation of 0.758 and 0.775.

Table 9- Mean and Std. Deviation summary of Level of awareness of the managers and staff

	N	Sum	Mean	Std. Deviation
DOT Ethiopia Managers and staff understand what CSR means and its benefit.	157	650	4.14	.772
DOT Ethiopia Managers and staff are aware of the positive impact of CSR on their organization and the community.	157	634	4.04	.775
DOT Ethiopia managers and staffs are receiving adequate training and resources to enhance their knowledge and skills about CSR.	157	599	3.82	.758
DOT Ethiopia Managers and staff are capable of developing and implementing effective CSR strategies.	157	594	3.78	.762

DOT Ethiopia Managers and staff are familiar				
with relevant laws and regulations related to	157	578	3.68	.760
CSR.				
Valid N (list wise)	157			

The statement which respondents agree with most was "DOT Ethiopia Managers and staff understand what CSR means and its benefit." (M=4.14 and SD= 0.772) This indicates that DOT Ethiopia works on understanding what CSR means and its benefit was well recognized by the beneficiaries. The statement indicating the least level of agreement was "DOT Ethiopia Managers and staff are familiar with relevant laws and regulations related to CSR." (M= 3.68 and SD= 0.760). The grand mean for the level of awareness of the managers and staffs in DOT Ethiopia organization is 3.892, (SD=0.765) indicating that the majority of respondents have medium level of agreement towards the statements specified in the study. Thus the level of awareness of the managers and staff about CSR activities were more significantly perceived by the respondent.

4.4.2.3. Descriptive analysis of CSR Strategies

The respondents were requested their view to measure their insight about DOT Ethiopia CSR practices. On a 5 point scale for six different aspects about CSR were used to measure their CSR Strategies. The mean scores of each item under these questions were presented. The mean score values of corporate social responsibility aspects for ranges between 2.82 and 4.00, whereas, the dispersion rate range between standard deviation of 0.424 and 0.924.

Table 10- Mean and Std. Deviation summary of CSR strategies

	N	Sum	Mean	Std. Deviation
Do you believe DOT Ethiopia CSR implementation plan includes women and youth empowerment?	157	628	4.00	.424

Do you believe that having a separate woman empowerment strategy will help DOT Ethiopia to achieve its CSR strategy?	157	594	3.78	.592
Do you believe DOT Ethiopia is recognized in the community because of its CSR activities?	157	485	3.09	.692
Do you believe that branding DOT Ethiopia helps it achieve its mission?	157	459	2.92	.924
DOT Ethiopia developed specialized strategies to reach out to various segments of the community.	157	442	2.82	.618
Valid N (list wise)	157			

The statement which respondents agree with most was "Do you believe DOT Ethiopia CSR implementation plan includes women and youth empowerment?" (M=4.00 and SD= 0.424) DOT Ethiopia CSR implementation plan includes women and youth empowerment was well recognized by the beneficiaries. The statement indicating the least level of agreement was "DOT Ethiopia developed specialized strategies to reach out to various segments of the community." (M= 2.82 and SD= 0.618). The grand mean for DOT Ethiopia CSR strategies is 3.29, (SD=0.668) indicating that the majority of respondents have high level of neutrality towards the statements specified in this study.

4.4.2.4. Descriptive analysis of Challenges to practice CSR

The respondents were requested their view to measure their insight about DOT Ethiopia CSR practices. On a 5 point scale for six different aspects about CSR were used to measure their Challenges to practice CSR. The mean scores of each item under these questions were presented. The mean score values of corporate social responsibility aspects for ranges between 2.61 and 3.82, whereas, the dispersion rate range between standard deviation of 0.459 and 0.780.

Table 11- the Mean and Std. Deviation summary of Challenges to practice CSR

	N	Sum	Mean	Std. Deviation
Implementing corporate social responsibility requires high cost	157	600	3.82	.605
lack of financial resources	157	533	3.39	.490
lack of knowledge to implement	157	518	3.30	.459
lack of commitment of top managers to implement	157	484	3.08	.716
lack of institutions assist or low government intervention	157	481	3.06	.704
lack of clear guidelines & standardized metrics	157	474	3.02	.615
lack of specific legislation	157	471	3.00	.630
Lack strategic vision and unwillingness to spend in corporate social responsibility activities	157	470	2.99	.780
lack of awareness about the				
concept of Corporate Social	157	454	2.89	.703
responsibility				
lack of corporate skill	157	409	2.61	.490
Valid N (list wise)	157			

The statement which respondents agree with most was "Implementing corporate social responsibility requires high cost" (M=3.82 and SD= 0.605) on DOT Ethiopia Implementing corporate social responsibility requires high cost was well recognized by the beneficiaries. The statement indicating the least level of agreement was "lack of corporate skill" (M= 2.61 and SD= 0.490). The grand mean for DOT Ethiopia Challenges to practice CSR is 3.11, (SD=0.619) indicating that the majority of respondents have high level of neutrality towards the statements specified in this study.

4.5. Qualitative data presentation and analysis from the managers and staffs

Purposive sampling was used to select DOT Ethiopia managers and staff members based on their expertise and interaction with the practice of corporate social responsibility through semi-structured interviews. And their response is shown below.

Are you familiar with the term Corporate Social Responsibility?

Yes, we are a non-governmental organization that focuses on women and young people because we believe that the social improvement of women is critical to the social advancement of families, communities, and nations. In this regard, DOT Ethiopia understands the concept of corporate social responsibility. Giving back to the community and making a difference are important aspects of CSR. One example is enabling women to reach their full potential and live secure, happy, and content lives through startup and reach training. The CSR concept will assist our organization in doing well in the community and thinking about how corporate strategy affects society.

Does DOT Ethiopia engage in any Corporate Social Responsibility activities for the community?

According to key informant interview DOT Ethiopia engages in Corporate Social Responsibility activities for the community in four ways: by training young women and men to develop their leadership skills and become entrepreneurs and daring social innovators who can transform their communities and create opportunities; through a network of Business Development Service centers throughout the country; by supporting community organizations to use integrate technology; and by supporting women, particularly those who are marginalized, in their lives and communities.

Does Corporate Social Responsibility address the community needs?

According to the key informant interview, With DOT Ethiopia's support, youth develop entrepreneurial mindsets and communication, teamwork, decision-making, and digital skills. Their initiatives create a ripple effect of opportunities for themselves and others, leading to jobs, businesses, and sustainable social and economic change. Community engagement is a key pillar of corporate social responsibility (CSR), and it can take many forms. Some businesses, for example, choose to financially support a local charity. However, in our case, we help them with

their business startup and how to improve their lifestyle by teaching them about self-improvement and standing on their own.

How frequently does your company participate in Corporate Social Responsibility?

DOT Ethiopia's programming is undertaken with the financial support of the Government of Canada provided through Global Affairs Canada. They support a lot of youth and women's in order to reach their goals by communicating with more than 75 Community Partners which indicated in the following table.

Table 12- Community Partners of DOT Ethiopia

Community Partners of DOT Ethiopia						
No	Community	No.	Community	No.	Community	
1	Shiny Day	27	Hawassa Correctional Institute	53	Kedamy Woyane Youth and Sport Affairs	
2	Mekane Yesus (Tabor)	28	Mary Joy	54	Libanos ICT College	
3	Kebron Mekane Yesus	29	Dawn of Hope	55	Mek'elle Disabled Technical Vocational Educational Training	
4	Tikuret Lesetoch	30	Mehal Ketema Kalehiwot Church	56	Mek'elle Garment College	
5	Hawassa Teachers Training College	31	Cheshire Services Ethiopia	57	Micro Link ICT College	
6	Hawassa Model Youth Centre	32	Center of Concern	58	Open Water Technology College	
7	Kalehiwot Church	33	Daero ICT College	59	Kokebtisbah Charity Organization	
8	Tabor High school	34	Mek'elle Correctional Institute	60	Womens Health Association of Ethiopia	
9	Fikir Behiwot	35	Mek'elle University Maine Cumpas	61	Ayder Sub-City Micro and Small Enterprise Support Office	
10	Mekaneyesus Church	36	Mek'elle University Institute of Technology	62	Dest Videography and Print College	
11	Addis Ketema Sub-City	37	Haddinet Sub city Youth and Sport Affairs	63	New Millennium University College	
12	Tegbare-Ed Technical Vocational Education Training	38	Substance Rehabilitation Center	64	Tigray Art Associations	
13	Infolink College	39	Rahel Art Gallery	65	Semien Sub-City Micro	

	<u></u>		T		T
					and Small Enterprise
					Support Office
14	Tilla Association of	40	AdiHaqi Sub city	66	Chora Abugida Artistic
	Women Living with		Youth and Sport		Association
	HIV/AIDS		Affairs		
15	Tebgso Social Support	41	Sinamol Food	67	Healing of Hands of Joy
	Association		Preparation College		
16	Cinnamon Hotel and	42	Tigray Diseabled	68	SNV Netherlands
	Food Preparation		Vetrans Assocation		Development
	School				Organisation
17	SOS Children's Villages	43	Wukro MSEDA	69	BlueMoon
	Ethiopia				
18	Rift Vally University	44	Adi Haki MSEDA	70	Ethiopian Center for
					Development
19	Regional MSE	45	Adi Haki Youth and	71	Paradise Rift Vally
	Development Agency		Aport Affairs		Univerisity College
20	Quiha MSEDA	46	Hawelti Youth and	72	Zuma College
			Sport Affairs		
21	SOS Children's Village	47	Women	73	Arba Minch Teachers
	_		Entrepreneurship		Education College
			Development Project		
22	Mek'elle Correctional	48	Mekelle Garment	74	Arba Minch Mekane
	Institute		College		Yesus Techincal College
23	Semien MSE	49	Daughters of Charity	75	Arba Minch
	Development Agency				Polytechnical College
24	Arba Minch Medan	50	Bikyalech	76	Arba Minch Zuriya
	Acts Project		Beutification Center		Wereda Development
	-				Association
25	Sata Technology	51	Paramed College	77	Karat Primary Hosipital
	College				
26	Arba Minch Prison	52	Arba Minch Town		
	Center		Youth Centre		

Source:- DOT Ethiopia

They collaborate with a broad network of partners across civil society, the private sector, and government to give young people what they need to create opportunities and transform their communities.

How will you rate your contribution to Corporate Social Responsibility in your community?

According to key informant interviews, the country's population is expected to reach 122 million people in 2022, according to the most recent United Nations data (UN, 2022). More than 35% of this group is said to be between the ages of 15 and 29. As Ethiopia's youth population grows, so

does the country's unemployment rate. As an organization, we contribute our fair share, but in comparison to the population, our contribution is a drop of water in the ocean.

What are the factors/challenges that influence the implementation of CSR activities in your organization?

According to the key informant interview, in DOT Ethiopia there are number of obstacles are impeding their ability to complete their mission. For example, there are fewer facilitators because of that case overload, governmental bureaucracy, a lack of financial resources, and an inability to reach a large number of different segments of communities.

CHAPTER FIVE

5. SUMMARY, CONCLUSION AND RECOMMENDATIONS

After careful examination of CSR practices and determinants throughout the selected companies analysis and interpretation of the study was made based on the data obtained through questionnaire distributed, an interview conducted and the Secondary data held in Digital opportunity Trust /DOT/. Based on the analysis and interpretation, summary conclusion, recommendations and imitation of the study of the study are presented in this chapter.

5.1. Summary of Findings

This study used a survey design to generalize CSR practices in DOT Ethiopia and how these practices have allowed the organization to achieve community recognition through various strategies from a sample of DOT Ethiopia's city branch population. Beneficiaries were asked to indicate their level of agreement or disagreement with various benchmarks of CSR practices relating to contribution to societies, strategies, level of awareness managers and Staffs, and challenges to implementing CSR practice.

Based on the research questions, the findings of this research study indicated that the majority of respondents believe DOT is fully socially responsible in CSR practices (empowering Women's and Youth), assists communities with education, committed to reducing poverty, working on women empowerment, involved in youth development, and provides training opportunities to members of the local community. Such CSR activities have allowed the organization to gain acceptance among its beneficiaries and the community at large.

Dot Ethiopia needs to raise managers and staff awareness of CSR by understanding what it means and its benefits, being aware of the positive impact of CSR on their organization and the community, working on relevant laws and regulations related to CSR, and receiving adequate training and resources to enhance their knowledge and skills about CSR. These actions will help DOT Ethiopia stay goal-driven for CSR, foster corporate image, improve reputation, and enhance employee performance.

Regarding DOT Ethiopia's CSR strategies, which shown in table 7, though the organization provides strategies by developing specialized strategies to reach out to various segments of the community, branding methods aid in the accomplishment of its mission, by giving women and

young people startup and life skill training, by providing core CSR implementation of Women and youth empowerment, and gaining community recognition as the outcome for strategies to CSR practice indicates that the organization should expect a significant amount of work in order to improve its work on community empowerment.

As per the Table 8 lists the difficulties encountered by DOT Ethiopia in implementing CSR. The majority of respondents, according to DOT Ethiopia, believe that implementing CSR practices was costly. The majority of responses indicated that top management's lack of commitment to CSR was a significant impediment to CSR implementation. Despite the lack of explicit guidelines and established metrics, the majority of respondents believe that DOT Ethiopia's CSR practices are implemented effectively. Such challenges can cause the organization to regress and become a roadblock to implementing CSR practices on community development and achieving organizational goals.

To summarize, the description demonstrates that DOT Ethiopia is perceived as socially responsible in empowering women and youth, providing education and training opportunities, and reducing poverty. However, the organization needs to improve the awareness of managers and staff regarding the benefits and positive impact of CSR. DOT Ethiopia should also work on relevant laws and regulations, receive adequate training and resources, and develop specialized strategies to improve community empowerment. The challenges faced by DOT Ethiopia in implementing CSR practices include cost and lack of commitment from top management. These challenges can hinder the organization's progress in achieving its CSR goals and community development.

5.2. Conclusion

There are many reasons an organization would engage in socially responsible behavior. The most prominent may be the importance of doing what is right toward their community. This study was initiated to assess the practice of Corporate Social Responsibility practice in the case of DOT Ethiopia.

According to the analysis, the study assessed DOT Ethiopia's CSR practices based on four attributes: contributions to society, level of awareness among managers and beneficiaries, strategies, and challenges to CSR implementation. The results are summarized and stated in the

previous chapters. In general, DOT Ethiopia has prioritized social responsibility in its work, and this is reflected in its results.

There are many reasons an organization would engage in socially responsible behavior. The most prominent may be the importance of doing what is right toward their community. This study evaluated DOT Ethiopia's contributions to society from various perspectives, such as assisting education, empowering women and youths, and creating finance links by communicating with microfinance institutions.

The results show that the beneficiaries are only partially aware of the company's social responsibility initiatives. While DOT Ethiopia participates in some CSR initiatives, it does not consistently support local projects and activities by branding itself and making donations or other financial contributions. Aside from the idea, there must be a donation in order for them to begin their business and life journey.

Based on the findings of the research questionnaires and interviews with responsible managers and beneficiaries of the organization, the researcher concluded that, in terms of CSR practice, DOT Ethiopia was currently working on the implementation of CRS practices as a means of increasing community development. The organization can also improve its efficiency by increasing public awareness of CSR practices and their impact on community empowerment.

5.3. Recommendation

The organization's CSR status or practice should have been publicized via various social media and broadcasting channels. They gave their work in the 2013 Ethiopian calendar by purchasing air time from the FANA broadcasting service and in 98.1 FANA radio station. This must be done more effectively in the future.

The organization should focus on its vision, mission, and values statement, which should include CSR as one of its core elements. Furthermore, companies should be required to engage in CSR on a regular basis.

CSR commitments, activities, and performance reporting should be communicated visibly and frequently to the entire community. Beneficiaries must understand that CSR is a priority of the organization, whether through newsletters, annual reports, intranet communication, meetings, training, or informal mechanisms.

A CSR strategy is a road map for addressing CSR issues. It establishes the organization's long-term CSR direction and scope, allowing the organization to be successful by utilizing its resources within its unique environment to meet its mission and community expectations.

The organization should have gathered information about the beneficiaries' status after receiving their trainings. This leads to greater social acceptance and recognition.

It is critical that there is effective communication between the organization and its beneficiaries, as well as collaboration with local communities on CSR strategy and commitment implementation. Furthermore, all parties must be fully on board and enthusiastic about implementing a company's CSR commitments. Furthermore, the organization's management must be committed to CSR and act in a way that reflects the spirit of the commitments by developing effective CSR policies and procedures.

The organization should be required to carry out CSR activities in collaboration with the government. The government must also have control over companies' CSR activities through monitoring and evaluation.

5.4. Recommendations for Future Research

Suggestions for future research include expanding the data sampling pool even further, allowing for greater coverage and generalization of research. A larger sample pool would also allow for more accurate statistical analysis. As a result, future research could focus on a more comprehensive approach to expanding the current sample pool and stage. Furthermore, because this study is based on a cross-sectional design, extrapolating to all branches in the country is impossible. As a result, academic institutions and scholars should conduct more long-term studies to fully pinpoint the issue.

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Appendix I

Questionnaire Will Be Completed By Beneficiaries of the Organization

St. MARY'S UNIVERSITY SCHOOL OF GRADUATE STUDIES

MASTERS OF BUSINESS ADMINISTRATION (MBA) PROGRAM

Dear Respondents,

I am conducting a research work on "AN ASSESSMENT OF CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN THE CASE OF DIGITAL OPPORTUNITY TRUST (DOT) ETHIOPIA" as a partial fulfillment of the requirement for Masters of Business Administration (MBA) degree. I kindly request you to genuinely complete this questionnaire as it would greatly enhance the quality of the research.

I assure you that the information that you provide will be kept confidential and would only be used for academic purpose.

Thank you in advance for taking the time to fill it on for me.

Part I. Background Information (please put in the box with "✓")

1.	Sex	A. Female		O B. Male	
2.	Age group				
\bigcirc	A. Under 25	O B. 25-34		C. 35-44	O D. 45-50
\bigcirc	E. 51 and abo	ove			
3.	Marital Statu	is:			
\bigcirc	A. Single	OB. Marrie	d	C. Divorce	O. Separated
\bigcirc	E. Widowed				
4.	Level of Edu	ucation			
\bigcirc	A. High scho	ool graduate	○ B.	TVET	C. College Diploma
\bigcirc	D. First Degi	ree	○ E.	Masters	○ F. (PhD)
5.	Your income	e level			
\bigcirc	A. Below 2,0	000 Birr		O B. 2,001 - 4,000 F	Birr
\bigcirc	C. 4,001 - 6,0	000 Birr		O D. above 6,001 B	irr

6.	Work	Ex	perience
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\bigcirc A. \leq 2 years	OB. 3-5 years	C 6 -9 years	OD. Above 10 Years
O 11. 1 = J 00015	C 2. 0 0 J C	\bigcirc	© 201100 0 10 10 this

Part II - Instructions:

Listed below are several statements regarding one's general beliefs and attitudes towards corporate social responsibility. Please indicate the degree to which you agree or disagree with each statement by putting a check $(\sqrt{})$ mark on the scale next to it.

S. N	Organization contribution to Societies	1	2	3	4	5
1.1	To what extent do you agree or disagree with the following statement:					
1.1	DOT effectively assists communities with education?					
1.2	To what extent do you agree or disagree with the following statement:					
1.2	DOT is strongly committed to reducing poverty?					
1.3	To what extent do you agree that DOT works towards women					
1.3	empowerment?					
1.4	To what extent do you agree that DOT is involved in youth					
1.4	development?					
1.5	How effective do you perceive DOT to be in helping you take					
1.5	advantage of opportunities quickly in order to reach your objectives?					
	To what extent do you agree with the statement that DOT Ethiopia					
1.6	provides valuable training opportunities to members of the local					
	community?					

S.N	The level of awareness of the managers and staff	1	2	3	4	5
2.1	DOT Ethiopia Managers and staff understand what CSR means and					
2.1	its benefit.					
	DOT Ethiopia Managers and staff are aware of the positive impact					
2.2	of CSR on their organization and the community.					
2.2	DOT Ethiopia Managers and staff are familiar with relevant laws					
2.3	and regulations related to CSR.					
	DOT Ethiopia Managers and staff are capable of developing and					
2.4	implementing effective CSR strategies.					
2.5	DOT Ethiopia managers and staffs are receiving adequate training					
2.5	and resources to enhance their knowledge and skills about CSR.					

S.N	CSR Strategies	1	2	3	4	5
2.1	DOT Ethiopia developed specialized strategies to reach out to					
3.1	various segments of the community.					
2.2	Do you believe that branding DOT Ethiopia helps it achieve its					
3.2	mission?					
2.2	Do you believe that having a separate woman empowerment					
3.3	strategy will help DOT Ethiopia to achieve its CSR strategy?					
2.4	Do you believe DOT Ethiopia CSR implementation plan includes					
3.4	women and youth empowerment?					
2.5	Do you believe DOT Ethiopia is recognized in the community					
3.5	because of its CSR activities?					

S.N	Challenges to practice CSR	1	2	3	4	5
4.1	Implementing corporate social responsibility requires high cost					
4.2	lack of knowledge to implement					
4.3	lack of commitment of top managers to implement					
4.4	lack of financial resources					
4.5	Lack strategic vision and unwillingness to spend in					
4.3	corporate social responsibility activities					
4.6	lack of specific legislation					
4.7	lack of institutions assist or low government intervention					
4.8	lack of clear guidelines & standardized metrics					
4.9	lack of corporate skill					
4.10	lack of awareness about the concept of Corporate Social					
4.10	Responsibility					

You have anything to add on the subject, you are most welcome.					
Thank you for your prompt re	esponsel				

Appendix II

ቅድስት ማርያም ዩኒቨርሲቲ ኮሌጅ

የቢዝነስ አስተዳደር (ኤምቢኤ) ፕሮግራም

ውድ ምላሽ ሰጪዎች

የማስተርስ አፍ ቢዝነስ አድሚኒስትሬሽን (ኤምቢኤ) ዲግሪ መስፌርቱን በከፊል ለሟሟላት "(DOT) ETHIOPIA ጉዳይ ላይ የድርጅቱን ማህበራዊ ሃላፊነት ግምገማ" ላይ የምርምር ስራ እየሰራሁ ነው። ይህ መጠይቅ የምርምሩን ጥራት በእጅጉ ስለሚያሳድግ በእውነት እንድትሞሉ ስል በትህትና እጠይቃለሁ።

ያቀረቡት መረጃ በሚስጥር እንደሚጠበቅ እና ለትምህርት ዓላማ ብቻ እንደሚውል አረጋግጣለሁ።

ይሄንን መጠይቅ ለመሙላት ጊዜ ስለወሰድዎ አስቀድመህ አመሰግናለሁ።

ክፍል I. የጠቅሳሳ *መረጃ* (እባክዎ "√" በሚለው ሳጥን ውስጥ ያስንቡ)

1.	ጾታ	🔾 ሀ. ወንድ		🔾 ለ. ሰ	ኔ ት		
2.	ዕድሜ	○ <i>ሀ</i> . ከ25 በታች	⊜ ለ. 2	5-34	○ എ. 3	5-44	○ ap. 45-50
3.	የ <i>ጋ</i> ብቻ ሁኔታ	<i>○ υ. ያላ</i> ንባ	○ ለ. ያ	ንባ	○ ሐ. የፌታ	() ap.	ተልያይተው የሚኖሩ
	O <i>ખ</i> . ૧	ል ወይም ሚስት የሞተባት					
4.	የትምህርት ደረጃ	ਂ 🔘 ሀ. ሁለተኛ ዴ	ረጃ	O 1. 1	የሙያ ስልጠና	○ ሐ. ዲ	ፕሎ ማ
\subset) መ. ደግሪ	🔾 ሥ. ማሰተሬት	ድግሪ	\bigcirc \boldsymbol{v} .	የዶክትሬት ድግሪ		
5.	የገቢ ሁኔታ	\circ v. ⴙ2000 റ	ታቾ	O 1. 1	12001- 4000 ብር	○	ከ4001-6000 ብር
	○ <i>a</i> ₽.	ከ6000 በላይ					
6.	የስራ ቆይታ	○ υ. ከ 2 ዓመት	ነ በታች		○ ለ. ከ3-5 <i>ዓመ</i>	ት	○ ሐ. h6-9 <i>ዓመ</i> ት
	O or.	ከነo <i>ዓመ</i> ት በላይ					

ክፍል II - መመሪያ:

የአንድ ሰው አጠቃላይ እምነት እና ለድርጅታዊ ማህበራዊ ሃላፊነት ያለውን አመለካከት በተመለከተ በርካታ መግለጫዎች ከዚህ በታች ተዘርዝረዋል ። እባክዎ በእያንዳንዱ መግለጫ የተስማሙበትን ወይም የማይስማሙበትን ደረጃ ከሱ ቀጥሎ ባለው መለኪያ ላይ (\checkmark) ምልክት ያድርጉ።

ተ.ቁ	የድርጅት ለማህበረሰቡ ያደረገው አስተዋፅኦ	1	2	3	4	5
1.1	ዶት ኢትዮጵያ ማህበረሰቦችን በትምህርት ውጤታማ በሆነ መልኩ ይረዳል ምን ያህል					
1.1	ይስማማሉ?					
1.2	DOT ድህነትን ለመቀነስ ቁርጠኛ xenedhone ምን ያህል ይስማማሉ?					i
1.3	ዶት ኢትዮጵያ ለሴቶች magolbet lay እንደሚሰራ ምን ያህል ይስማማሉ?					
1.4	ዶት ኢትዮጵያ በወጣቶች እድነት ውስጥ እንደሚሳተፍ ምን ያህል ይስማማሉ?					
1.5	ግቦችዎ ላይ ለመድረስ ዕድሎችን በፍጥነት እንዲጠቀሙ ለመርዳት DOT ምን ያህል ውጤታጣ					
1.5	እንደሆነ ይንነዘባሉ?					
1.6	ዶት ኢትዮጵያ ለአካባቢው ማህበረሰብ አባላት ጠቃሚ የስልጠና እድሎችን ይሰጣል በሚለው					
1.0	መባለጫ ምን ያህል ይስማማሉ?					
ተ.ቁ	የአስተዳዳሪዎች እና ሰራተኞች የግንዛቤ ደረጃ	1	2	3	4	5

2.1	የዶት ኢትዮጵያ አስተዳዳሪዎች እና ሰራተኞች ማህበራዊ ኃላፊነት ምን ማለት እንደሆነ እና ጥቅሙን ይባነዘባሉ።			
2.2	የዶት ኢትዮጵያ ስራ አስኪያጆች እና ሰራተኞች ማህበራዊ ኃላፊነት በድርጅታቸው እና በማህበረሰቡ ላይ ያለውን አወንታዊ ተፅእኖ ያውቃሉ።			
2.3	የዶት ኢትዮጵያ ስራ አስኪያጆች እና ሰራተኞች ከማህበራዊ ኃላፊነት <i>ጋ</i> ር የተያያዙ ተዛማጅ ህንችን እና ደንቦችን ያውቃሉ።			
2.4	የዶት ኢትዮጵያ ስራ አስኪያጆች እና ሰራተኞች ውጤታጣ የጣህበራዊ <i>ኃ</i> ላፊነት ስትራቴጇዎችን በማውጣትና በመተግበር ላይ ናቸው።			
2.5	የዶት ኢትዮጵያ ስራ አስኪያጆች እና ሰራተኞች ስለ ማህበራዊ ኃላፊነት ያላቸውን እውቀት እና ክህሎት ለማሳደባ በቂ ስልጠና እና ባብአት እያንኙ ነው።			

ተ.ቁ	የማህበራዊ ኃላፊነት ስልቶቸ	1	2	3	4	5
3.1	ዶት ኢትዮጵያ የተለያዩ የህብረተሰብ ክፍሎችን ለመድረስ ልዩ ስልቶችን ዘረ <i>ጋ</i> ።					
3.2	ዶት ኢትዮጵያ የሚል ስያሜ መስጠት ተልዕኮውን ለማሳካት ይረዳል ብለው ያምናሉ?					
3.3	የተለየ ሴት የማንልበት ስትራቴጇ መኖሩ ዶት ኢትዮጵያ የCSR ስትራቴጇውን ለማሳካት ይረዳል					
3.3	ብለው ያምናሉ?					
3.4	የDOT Ethiopia CSR ትግበራ እቅድ ሴቶችን እና ወጣቶችን ማብቃት ያካትታል ብለው					
3.4	<i>ያ</i> ምናሉ?					
3.5	ዶት ኢትዮጵያ በሲኤስአር እንቅስቃሴው በማኅበረሰቡ ውስጥ እውቅና ያኀኘቸው ብለው					
	ያምናሉ?					
ተ.ቁ	ማህበራዊ ኃላፊነት ለመወጣት ተግዳሮቶች	1	2	3	4	5
4.1	ድርጅቱ ማህበራዊ ሃላፊነትን ለመተግበር ከፍተኛ ወጪ ይጠይቃል					
4.2	ለመተባበር የእውቀት ማነስ					
4.3	ለመተግበር ከላይ ያሉ አመራሮች ቁርጠኝነት ማጣት					
4.4	የኅንዘብ እጥረት					
4.5	የስትራቴጂክ እይታ እጥረት እና ንንዘብ ወጪ ለማድረግ ፈቃደኛ አለመሆን					
4.6	ለአሰራር የሚመች የተለየ ህግ አለመኖር					
4.7	የእርዳታ ተቋጣት እጥረት ወይም ዝቅተኛ የመንግስት ጣልቃ ንብነት					
4.8	<i>ግልጽ መመሪያዎች</i> እና መደበኛ ልኬቶች እጥረት					
4.9	የድርጅት ችሎታ እጥረት					
4.10	ስለማህበራዊ ኃላፊነት ጽንሰ-ሀሳብ የግንዛቤ እጥረት					

በርዕሰ ጉዳዩ ላይ የሚጨምሩት ነገር ካለ		_			
	•••				
ለመለሽወ <i>እርመ</i> ለማርለ ን ፡፡	···				

ለምላስሦ እናመሰባናለን፡፡

Appendix III

Questionnaire Will Be Completed By Management of the Organization

St. MARY'S UNIVERSITY SCHOOL OF GRADUATE STUDIES MASTERS OF BUSINESS ADMINISTRATION (MBA) PROGRAM

Dear Respondents,

I am conducting a research work on "AN ASSESSMENT OF CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN THE CASE OF DIGITAL OPPORTUNITY TRUST (DOT) ETHIOPIA" as a partial fulfillment of the requirement for Masters of Business Administration (MBA) degree. I kindly request you to genuinely complete this questionnaire as it would greatly enhance the quality of the research. I assure you that the information that you provide will be kept confidential and would only be used for academic purpose. Thank you in advance for taking the time to fill it on for me.

Interview Question

Name of the organization:	Sex:
Educational status:	Marital status:
Position in the organization/company:	
Time the interview started:	Time the interview ended:

- 1. Are you familiar with the term Corporate Social Responsibility?
- 2. Does DOT Ethiopia engage in any Corporate Social Responsibility activities for the community?
- 3. Does Corporate Social Responsibility address the community needs?
- 4. How frequently does your company participate in Corporate Social Responsibility?
- 5. How will you rate your contribution to Corporate Social Responsibility in your community?
- 6. What are the factors/challenges that influence the implementation of CSR activities in your organization?

Thank you for your prompt response!

Please get in contact with me if you have any requests; I will be happy to accommodate you at any time at (Mobile: 0923 92 78 52 or Email: mesfinakalu123@gmail.com).

Picture Gallery



Figure 9- Startup training for SOS



Figure 10- Startup training for Kolfe W-08 Youth





Figure 11- Beneficiaries of DOT Ethiopia





Figure 12- Startup training for Kirkos W-10 Youth





Figure 13- Startup training for WEDP



Figure 14- Beneficiaries of DOT Ethiopia





Figure 15- DOT Ethiopia program on FANA broadcasting Service