FAACUTY OF ARTS EDUCATION & SOCIAL SCIENCES

An assessment of the effectiveness of the Zambia revenue authority corporate social responsibility strategies

By

Gift Gideon Ngulube

000-775

A Dissertation submitted to the Faculty of Arts education and social sciences of the Cavendish University in partial fulfilment of the requirements for the award of the Degree of Bachelor of arts in Public Relations
DECLARATION

I declare that this thesis entitled An assessment of the effectiveness of the Zambia revenue authority corporate social responsibility strategies, which is hereby submitted for the award of the Bachelor of Arts in Public Relations (BAPR) Degree at the Cavendish University is my own original work and it has not been previously submitted for the award of a degree at this or any other institution.

I understand what plagiarism entails and am aware of the policy of the University in this regard. Where I have used other people’s work, this has been properly acknowledged. The errors or omissions in this work are solely mine.

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GIFT GIDEON NGULUBE
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Entitled:
AN ASSESSMENT OF THE EFFECTIVENESS OF THE ZAMBIA REVENUE AUTHORITY CORPORATE SOCIAL RESPONSIBILITY STRATEGIES.

Be accepted for examination. I have checked it carefully and am satisfied that it fulfills the requirements pertaining to format as laid down in the regulations governing Directed Research Essays.

Supervisor………………………….                      Date…………………………………
MR TEDDY KABWE
DEDICATION

To my parents, Mr. and Mrs. Ngulube, your unwavering love, prayers, support, and all resources rendered to me throughout the period of the research and studies in School. You are an inspiration to me.
ACKNOWLEDGEMENT

I would like to thank the Lord almighty for his grace and his blessings that rests upon my life. It is my pleasant duty to express profound gratitude to God, for the successful completion of the research and the paper. Thank you my parents once again Mr. and Mrs. Ngulube for believing in me and for your constant ‘NO’ to seeing him fail or fall. You are an inspiration and am proud to be your Son.

To my supervisor, Mr. Teddy Kabwe, you were more than a supervisor to me. Through your guidance, I noticed your depth of knowledge and understanding of the subject area which helped me appreciate the issues even more. Your constructive comments, corrections, suggestions and guidance added immense value to my research.
LIST OF ABBREVIATIONS/DEFINITIONS

ZRA: Zambia Revenue Authority.

CSR: Corporate Social Responsibility.

Strategy: A plan of action intended to accomplish a specific goal.

Assess: Determine, estimate or judge the value of something, to evaluate.

Greenwash: A false or misleading picture of environmental friendliness used to conceal or obscure damaging activities.

Philanthropic Responsibility: Voluntary responsibilities of the enterprise, donation of goods and services, the involvement of the organization or its employees in the community or the stakeholders.

Ethical Responsibility: The ability to recognize, interpret and act upon multiple principles and values according to the standards within a given field or context.

Economic Responsibility: Ensuring there is a benefit both to the region from which the purchase came and to the region in which it is marketed.

Environmental Responsibility: Companies duties to abstain from damaging natural environments.
ABSTRACT

Corporate Social Responsibility (CSR) has garnered significant interest for several years as Non-governmental organizations (NGOs), companies and scientific authors are involved in its promotion. While pursuing profits, corporations should also fulfill social responsibilities to advance social well-being, which can in turn contribute to the success of business. Numerous Strategies have been developed in order to assess the business CSR, affecting the stakeholders’ attitude. The aim of this paper is to assess the effectiveness of the Zambia revenue authority corporate social responsibility strategies. The analysis suggests that CSR cannot be separated from corporate strategy. Organizations have several factors to consider with respect to choosing appropriate CSR strategies. Not only are there fundamental strategic goals and outcomes to consider, but also a variety of factors that can potentially complicate the success of CSR strategies if not assessed and examined properly. The value of this paper is to assess the CSR strategies and effectiveness to advance their procedure, taking into account the challenges in order to assess social responsibility in a complete approach.
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CHAPTER ONE
INTRODUCTION

The evolution of PR over the years has brought up a tremendous change on how different organizations use different strategies to communicate to their different publics. In this case, this research will be an assessment of the effectiveness of Zambia revenue authority corporate social responsibility strategies.

The following research study will focus on identifying the current CSR strategies, then assess the organizations CSR strategies, the effectiveness, the challenges that are faced and also the measures that can be put up. In this case we have to have a better understanding of what the CSR is what role it plays in a given organization. Corporate social responsibility (CSR) is when an organization participates in the welfare activities of both its internal as well as external community. It is when it is actively involved in improving the quality of life of the people in the communities in which it operates. It also aims to build relationships with all types of publics and enhance its reputation.

Since the 1960s corporate social responsibility has attracted attention from a range of businesses and stakeholders. A wide variety of definitions have been developed but with little consensus. Part of the problem with definitions has arisen because of the different interests represented. A business person may define CSR as a business strategy, an NGO activist may see it as green wash while a government official may see it as voluntary regulation. In addition, disagreement about the definition will arise from the disciplinary approach. For example, while an economist might consider the director's discretion necessary for CSR to be implemented a risk of agency costs, a law academic may consider that discretion to be an appropriate expression of what the law demands from directors.

Corporate social responsibility has been defined by Sheehy as international private business self-regulation. Sheehy examined a range of different disciplinary approaches to defining CSR. The definitions reviewed included the economic definition of sacrificing profits, a management definition of beyond compliance, institutionalist views of CSR as a socio-political movement and law's own focus on directors’ duties. Further, Sheehy considered Archie Carroll's description of
CSR as a pyramid of responsibilities, namely, **economic, legal, ethical, and philanthropic** responsibilities.

Carroll extended corporate social responsibility from the traditional economic and legal responsibility to ethical and philanthropic responsibility in response to the rising concerns on ethical issues in businesses. This view is reflected in the Business Dictionary which defines CSR as "a company's sense of responsibility towards the community and environment (both ecological and social) in which it operates. Companies express this citizenship (1) through their waste and pollution reduction processes, (2) by contributing educational and social programs and (3) by earning adequate returns on the employed resources.

### 1.0 BACKGROUND STUDY

**Zambia Revenue Authority (ZRA)**

Zamia revenue authority Act (ZRA) was thus established as a body corporate and an agency of government under the ministry of finance. The commissioner general who is appointed by the president, is the chief executive of the ZRA and is responsible for the execution of functions as directed by the board. It was established on April 1, 1994 as a semi-autonomous agency under the Zambia Revenue Authority act, now chapter 321 of the laws of Zambia. The authority is charged with the responsibility of collecting revenue on behalf of the Government of the Republic of Zambia under the supervision of the Minister of Finance.

**Their Vision**

A world class model of excellence in revenue administration and trade facilitation.

**Mission Statement**

To optimize and sustain revenue collection and administration for a prosperous Zambia.

**Values**

Commitment to serving Government, taxpayers, employees and other stakeholders is reflected in our Corporate Values: **Taxpayer focus, Integrity, Professionalism, Innovation and Networking**
1.1 STATEMENT OF THE PROBLEM

With the definitions on CSR, the research focuses on assessing the organizations CSR strategies, since the 1960s CSR has been an evolving topic and in the following research we get to have a better look and in depth assessment of the CSR from different perspectives, different scholars and mainly the Zambia revenue authority CSR, the main aim is to look at how and describe the organizations social responsibility, there vision, challenges faced, Who these challenges affect, the boundaries, what measures are required to solve these challenges, were these challenges occur, the importance of assessing the CSR and the importance of solving these problems? A problem well stated is a problem half solved.

Some of the problems and challenges faced with corporate social responsibility are; Lack of transparency the assessment agencies do not publish details concerning important aspects of their methodology. They do not exactly provide the criteria that they take into consideration in order to calculate the CSR score. Liabilities, resources, uncertainty, causalities are also some of the challenges for corporate social responsibility. The main aim of this research is to assess the effectiveness of the organizations corporate social responsibility strategies.

1.2 OBJECTIVE OF THE STUDY

The objective of the study is to assess the effectiveness of Zambia Revenue Authority (ZRA) corporate social responsibility (CSR) and its strategies. To take a closer look at the organizations CSR and how the CSR is communicated to its publics both internal and external and the challenges faced.

General Objectives

1. To identify the right tools, methods and strategies of communicating the corporate social responsibility
2. To assess how ZRA applies there corporate social responsibility.
3. To assess the Zambia revenue authority corporate social responsibility
4. To assess the strategies used to communicate the organizations CSR
5. To make recommendations.
1.3 RESEARCH QUESTIONS

1. What are the benefits of effective CSR to the organization?
2. What CSR strategies are in place and how effective are they?
3. What are the main challenges faced when it comes to practicing CSR?
4. What are the main/common CSR activities? What changes should be made to make the organizations CSR activities more effective?
5. Why does ZRA engage in corporate social responsibility?

1.4 SIGNIFICANCE OF THE STUDY

The purpose of this research will bring to light facts about the Zambia Revenue Authority Corporate social responsibility strategies and the effectiveness of these strategies. The research will also look at the impacts of Social responsibility on stakeholders and stakeholder behavior and some of the drivers of corporate social responsibility with regards to finding solutions and recommendations to the existing challenges? Problems. The research will also help Contribute to the existing body of knowledge and help reform the general public’s perception, with relation to Corporate Social Responsibility.

The data collection will be based on qualitative and quantitative processes. The methods will be conducting interviews with individuals from Zambia Revenue Authority and also giving out hardcopy questionnaire which will help reviewing statistical information.

1.6 CONCLUSION

From the discussed subject, one can duly note that social responsibility has become an important part of Organizations/Companies and this fact shouldn’t be overlooked. CEO’s should play an important role in ensuring the best for their communities, the environment to help improve the lives and wellbeing of their communities through corporate social responsibility activities which also gain them stakeholder support hence building a reputation and a good image.

1.7 OUTLINE OF CHAPTERS

1.7.1 CHAPTER TWO LITERATURE REVIEW
The chapter provides a wide view of corporate social responsibility. Looking at the Social responsibility frameworks and making a comparison with the work of prominent scholars and the current research on social responsibility. This is to be achieved by making a reviews of documents made relating to the same, works of eminent writers, other publications and journals.

1.7.2 CHAPTER THREE METHODOLOGY AND DESIGN

The chapter highlights the data collection technique employed by the researcher. Data collection was based on the qualitative process by Conducting oral interviews with prominent individuals at The Zambia Revenue Authority, submitting hardcopy questionnaires and reviewing statistical information. The analysis of the Zambia Revenue Authority Corporate social responsibility were referenced to other studies and organizations where necessary. This is done in order determine the effectiveness of our methods. This will also help establish the impact of current corporate social responsibility in relation to the subject matter, hence the extraction of primary data.

1.7.3 CHAPTER FOUR IMPLEMENTATION OF DATA

The chapter analyses the entire research paper in order to determine the way forward for Zambia Revenue Authority with regards the impact of CSR on the community. Statistical data obtained in the field was interpreted based on the researcher’s view with due respect to both the primary and secondary data.

1.7.4 CHAPTER FIVE CONCLUSIONS AND RECOMMENDATION.

The chapter concluded the findings of each chapter within the research paper. It is the final conclusion to the entire research paper. In order to summarize chapters and highlight respective refines, the chapter also outlines recommendations to the problem statement, which will hopefully help develop CSR.
CHAPTER TWO
LITERATURE REVIEW

Corporate social responsibility (CSR) has gained prominence in academic literature and business community in recent years because businesses are increasingly aware of the role they should perform in the society, in addition to pursue profits. A number of studies have manifested the benefits generated by fulfilling social responsibilities. Positive brand image and reputation can be created through corporate social activities. CSR represent an integral part for adopting differentiation strategy. It is also an innovative means for companies to enhance relationship with customers. Under the circumstances, it is of great theoretical and practical significance to examine and review existing literature on CSR. The purpose of this study is to show how CSR has been defined, what dimensions of CSR has been empirically tested and what outcomes can be yielded from fulfilling CSR based on the content analysis of existing CSR literature.

Definitions on CSR

Plenty of studies have defined CSR from diverse perspectives. Mohr divides definitions on CSR into two types: multi-dimensional definitions and definitions based on social marketing. Multi-dimensional definitions list main social responsibilities for corporations, while social marketing concept views CSR according its impacts on society. Dahlsrud conducts comprehensive analysis on 37 definitions of CSR according to relevant literature from 1980 to 2003 and then group’s definitions on CSR into five dimensions, including: the environmental dimension, the social dimension, the economic dimension, the stakeholder dimension and the voluntariness dimension. In this paper, definitions on CSR are categorized into two perspectives based on previous studies: the stakeholder perspective and the social perspective. The representative of the stakeholder perspective is Freeman, he asserts that businesses have responsibilities for groups and individuals who can both influence and be influenced by business operation. Khoury, Rostami state that CSR encompasses relationship between a company and all of its stakeholders, such as customers, employees, communities, owners/ investors, government, suppliers and competitors. According to them, the major social responsibilities of corporations consist of community service, the improvement of relationship with employees, job creation, environmental protection and financial returns. Hopkins also defined CSR from the Stake holder perspective. He points out that CSR is to treat a company’s stakeholders in a moral and
responsible way in an effort to attain the two-fold goal of maintaining profit and improving the living standard of stakeholders inside and outside the company. According to Basu and Palazzo CSR is a firm’s response to stakeholders’ concerns about business operation and social affairs. Stakeholders include government, non-governmental organization and consumers. Avis and Blomstrom define CSR from social perspective, they state that CSR refers to actions taken by a corporation to protect and improve social well-being and corporate interests. According to Kotler, CSR means running the firm in a way which can maintain and improve social well-being. McWilliams and Siegel regard CSR as a firm’s responsibility to enhance social interests, this responsibility goes beyond laws and the firm’s interests.

Mohr, Webb further point out that CSR is the commitment made by a company to remove or reduce its adverse impacts on the society, and meanwhile boost the long-term beneficial influences on the society. Matten and Moon define CSR as policies and actions adopt by a corporation to reflect its responsibilities to advance social interests.

**What are Benefits of Corporate Social Responsibility (CSR) towards Society?**

Here, a good example can be Google. Google employees have high levels of job satisfaction because they are well compensated and well paid at work. The work environment at Google is supportive and the company looks after the well-being of its employees. Google offers free meal at work which saves a lot of money from their wages. Google gives its employees free access to campus cafes, micro kitchens and other options for breakfast, lunch, and dinner.

**Different types of corporate social responsibility (CSR)**

Corporate social responsibility (CSR) refers to the moral and ethical efforts made by a company for the betterment of the society in some way. Now a company can contribute in numerous ways to improve the society ranging from donating money to nonprofits or charitable organizations or implementing environmentally friendly policies in the workplace.

Corporate Social Investment can give you a competitive upper hand over your competitors and help you to build a reputation as a responsible business. Companies should maintain responsible and ethical policies because it will heavily influence the way customers are going to judge them. At present customers prefer to associate with responsible companies and insist businesses to get involved into philanthropy.
Different types of CSR:

Corporate Social Responsibility initiatives are based on four different categories:

**Ethical Responsibility**

Ethical responsibility is about looking after the welfare of the employees by ensuring fair labor practices for the employees and also the employees of their suppliers. Ethical labor practices for suppliers mean that the companies will ensure the use of products that have been certified as meeting fair trade standards. Ensuring fair labor practices for employees mean that there will be no gender, race or religious discrimination among the employees and each employee will be given equal pay for equal work and better living wage compensation.

**Philanthropic Responsibility:**

Philanthropic responsibility means to serve the humanity. This criterion pays attention to the well-being of the unprivileged or needy people who badly require our support to sustain on this planet. Companies fulfill their philanthropic responsibility by donating their time, money or resources to charities and organizations at national or international levels. These donations are mainly given to a variety of worthy causes including human rights, national disaster relief, and clean water and education programs in underdeveloped countries.

No other business tycoon has fulfilled the philanthropic responsibilities better than Bill Gates. Bill Gates has donated billions of dollars to the Bill and Melinda Gates Foundation, which supports numerous causes including education, the eradication of malaria and agricultural developments etc.

**Environmental Responsibility:**

Currently, we need to focus on two main areas of our environment: limiting pollution and reducing greenhouse gases. Companies are bound to fulfill their economic responsibility because awareness of environmental issues are growing largely among the consumers and today they want businesses to take necessary steps to save our planet and preserve all the lives in it. Companies that are concerned about reducing air, land and water pollution have increased their standing as good corporate citizens while benefiting the society.
An example of environmental responsibility is Tesla Motors that design cars combining style, acceleration and handling with advanced technologies in order to make it more environmental friendly and reduce pollutions. Tesla cars do not need gasoline refueling and it can be charged at home.

**Economic Responsibility:**

Economic responsibility is an interconnected field which focuses to strike a balance between business, environmental and philanthropic practices. Economic responsibility abides by, the set standards of ethical and moral regulations. In this context, companies try to find out a solution which can facilitate their business growth and generate profits by benefitting the community and our society.

Here economic decisions are made by considering their overall effects on society and businesses at the same time. Hence, economic responsibility can improve business operations while engaging in sustainable practices.

**Research on the Influence of CSR on Consumer Response**

An increasing number of studies have been devoted to exploring the relationship between CSR and consumer response. The research carried out by Murray and Vogel shows that consumers are more willing to purchase products from a firm after they learn about the firm’s involvement in social activities. Brown and Dacin study two types of corporate associations, one is corporate ability associations and the other one is CSR associations. They point out that different corporate associations reflect different strategic positioning, and a growing number of firms begin to focus their attention on strategies that can display CSR, such as the efforts made by a firm to protect environment, enhance employee diversity, engage in community service and sponsor cultural activities. The results from their research show that CSR associations can indirectly affect consumers’ evaluation of products offered by a firm through their assessment of the firm.

Following this study, an empirical test presented in the work of Sen and Bhattacharya indicates that the association between CSR and consumers’ responses is moderated by consumers’ personal support of CSR. They also mention that under certain circumstances, a firm’s social activities may undermine consumer purchase intention. Mohr, Webb conduct 48 in-depth interviews with consumers in a metropolis. They find that some consumers behave in a socially
responsible way, because they are of the view that their purchase decisions not only influence their families and themselves, but also affect the environment. Therefore, these socially responsible consumers take into account a firm’s social activities when making purchase decisions. A number of studies also indicate that consumers could appreciate and reward corporations that have made donations to charities, they hope that corporations can operate in an ethical way in which environment can be protected and sometimes their purchase decisions are based on these factors.

**Strategic Implications of CSR**

According to Hall consumers’ cognitive association of a company can become a source of sustainable competitive advantage. This view is further supported by Hart, he finds that for certain types of companies, fulfillment of CSR in environment can contribute to sustainable competitive advantage. Porter and Kramer examine corporate philanthropy and challenge the view held by Friedman that managers are not supposed to use CSR as a tool to serve their own interests, corporate resources invested in CSR should be used to improve efficiency of the corporation. Porter and Kramer further explain that one implicit assumption of Friedman’s argument is that a corporation’s social goals and economic goals are separate, thus increasing spending on social activities will undermine economic benefits. However, Porter and Kramer are of the view that competitive context is integral to the success of a corporation, and the context can be improved through charitable causes carried out by the corporation, which can contribute to the integration of the corporation’s economic goals and social goals. Meanwhile, they remind corporations to choose charitable causes that are related to their business operation. Otherwise, it can only generate social benefits without bringing economic benefits.
CHAPTER THREE
METHODOLOGY AND DESIGN

3.0 INTRODUCTION

This chapter will discuss the research design and methodology that was chosen for the study. The research methodology dwells on types and methods of data collection, while the research design will provide a detailed plan of how the primary research has been organized. Methodology is the systematic, theoretical analysis of the methods applied to a field of study. It comprises the theoretical analysis of the body of methods and principles associated with a branch of knowledge. Typically, it encompasses concepts such as paradigm, theoretical model, phases and quantitative or qualitative techniques. A methodology does not set out to provide solutions, it therefore offers the theoretical underpinning for understanding which method, set of methods, or best practices can be applied to specific case, for example, to calculate a specific result. Methodology is "the systematic study of methods that are, can be, or have been applied within a discipline"

3.1 RESEARCH APPROACH

Research approaches are plans and the procedures for research that span the steps from broad assumptions to detailed methods of data collection, analysis, and interpretation. There two types of research approach namely; deductive research approach and inductive research approach. Deductive approach tests the validity of assumptions (or theories/hypotheses) in hand, whereas inductive approach contributes to the emergence of new theories and generalizations. The research approach employed by the author was deductive approach test. This is because the author sorts to assess and test the effectiveness of Zambia revenue authority corporate social responsibility strategies.

3.1.1 QUALITATIVE RESEARCH
Qualitative research is characterized by its aims, which relate to understanding some aspect of social life, and its methods which in general generates words, rather than numbers, as data for analysis. This method is essential for use in circumstances were description is needed. Qualitative studies rely on description and interpretation, instead of making measurements like in quantitative studies.

### 3.2 RESEARCH DESIGN

Burns and Grove define a research design as “a blueprint for conducting a study with maximum control over factors that may interfere with the validity of the findings”. Parahoo describes a research design as “a plan that describes how, when and where data are to be collected and analyzed”. This study, qualifies to be referred to as a descriptive study. Descriptive research is devoted to the gathering of information about prevailing conditions or situations for the purpose of description and interpretation.

This type of research design is not simply amassing and tabulating facts but includes proper analyses, interpretation, comparisons, identification of trends and relationships. The present study was undertaken to critically assess the effectiveness of the organizations social responsibility strategies. Hence, the descriptive survey research method was adopted.

### 3.3 RESEARCH STRATEGY

A research strategy is a step by step plan of action that gives direction to your thoughts and efforts, enabling you to conduct research systematically and on schedule to produce quality results and detailed reporting. The author employed the grounded theory practice, which entails that the research is grounded in the observations of data from which it was developed. The various data sources used in grounded theory are: qualitative data, review of records, interviews, observation and surveys. The rationale for using this research technique was to explore and assess the effectiveness of the Zambia revenue authority corporate social responsibility strategies.

### 3.4 SAMPLING FRAME

Concise Oxford English Dictionary defines a sampling frame as a list of the items or people forming a population from which a sample is taken.
3.4.1 SAMPLE SIZE

Concise Oxford English Dictionary defines a sample as subset of the population being studied. It represents the larger population and is used to draw inferences about that population. It is a research technique used to gather information about a population without having to measure the entire population. There two main types of sampling namely; Non-probability and Probability sampling. Non-probability sampling is a sampling technique where the samples are gathered in a process that does not give all individuals in the population equal chances of being selected. While choosing one of these methods could result in biased data or a limited ability to make general inferences based on the findings, there are also many situations in which choosing this kind of sampling technique is the best choice for the particular research question or the stage of research. Probability sampling is a technique wherein the samples are gathered in a process that gives all the individuals in the population equal chance of being selected. This is considered to be the more methodologically rigorous approach to sampling because it eliminates biases that could shape the research sample. For present purposes, the investigation employed the non-probability sample.

3.4.2 SAMPLING TECHNIQUE

This study used a non-random sampling technique called the purposive technique to draw a sample which represents the characteristics of the population. A sampling technique is the process of drawing a sample from the population. The investigation employed the purposive or judgmental sampling technique. For example, when sociologists at the University of San Francisco wanted to study the long-term emotional and psychological effects of choosing to terminate a pregnancy, they created a sample that exclusively included women who had abortions. In this case, the researchers used the purposive sampling technique the institutions and personal targeted

3.5 DATA COLLECTION TECHNIQUES

This study used three qualitative data collection techniques as a way of integrating data collection methods, namely; document review as the main data collection technique and survey using a self-administered Questionnaire and thirdly conducting interviews. Qualitative research is generally concerned with the reason behind or the understanding of various aspects of
phenomenon in a specific setting where the researcher does not attempt to manipulate the phenomenon of interest. This method is essential for use in circumstances where description is needed. Qualitative studies rely on description and interpretation, instead of making measurements like in quantitative studies.

3.5.1 QUESTIONNAIRE

A questionnaire is a set of questions that are asked as a basic way of getting information on a topic of interest. Questionnaires are doubtless one of the primary sources of obtaining data in any research endeavor. However, the critical point is that when designing a questionnaire, the researcher should ensure that it is “valid, reliable and unambiguous”. Both generic and specific closed-ended and open-ended questions were covered in the questionnaire. Specifically, the three questionnaires were administered to serve the purpose of extracting generic and specific information concerning the objectives of this research.

3.5.2 INTERVIEWS

The third main type of data collection method used in this research is the interview. Burns contends that “Interviews are a popular and widely used means of collecting qualitative data.” To this end, the researcher wants to get firsthand information directly from some knowledgeable informants.

3.6 DATA ANALYSIS METHODS

Data analysis is a process of inspecting, cleansing, transforming, and modeling data with the goal of discovering useful information, suggesting conclusions, and supporting decision-making. The study employed qualitative data analysis methods.

3.7 ETHICAL CONSIDERATION

One of the most important things a research student must attend to is the ethics of their research. This is because a student is a public face of the university in the way they research and in how people perceive the research. Why are ethical considerations so important in research? First, ethical standards prevent against the fabrication or falsifying of data and therefore, promote the pursuit of knowledge and truth which is the primary goal of research. Ethical behavior is also critical for collaborative work because it encourages an environment of trust, accountability, and
mutual respect among researchers. The goal of this research is to test an existing theory on the impact of environmental law on foreign direct investment. Researchers have the capacity to generate new information and this process should have ethical consideration. Ethics in research refer to the right behavior and attitude before during and after research. This is especially important when considering issues related to data sharing, co-authorship, copyright guidelines, confidentiality, and many other issues. Researchers must also adhere to ethical standards in order for the public to support and believe in the research. The public wants to be assured that researchers followed the appropriate guidelines for issues such as human rights, compliance with the law, conflicts of interest, safety, health standards and so on. The handling of these ethical issues greatly impact the integrity of the research project and can affect whether or not the project receives funding.

The researcher made sure that it attends to the issue of ethics in the study. The researcher ensured that human rights, compliance with the law, conflicts of interest, safety, and health standards and so on are conducted with appropriate guidelines. Respondents to interviews and questionnaires were fully informed regarding the objectives of the study, and were assured that their responses were treated as confidential and used only for academic purposes in this study. Respondents were also assured of getting feedback on the study by way of receiving a copy of the dissertation. Contact details of the researcher were provided to facilitate any clarification that respondents would need.

A letter of introduction from the Faculty of Arts, Education and Social Sciences Cavendish University Zambia was administered together with the questionnaire and during the interviews to all respondents to ensure that they participate in the study voluntarily and from an informed point of view. Consent was also sought in a form of signature from all respondents with regard to their participation.

3.8 LIMITATIONS OF THE STUDY

Reservations made on certain issues due to institutional policies: in spite the author furnishing an introductory letter and student identity card to support the author’s status of being a scholar affiliated with a Cavendish University Zambia (CUZ), the institution visited had reservations on the questions raised by the author. This is because of institution’s internal policies with relation
to reviewing information to third parties, regardless of their stranding in society, and the thought of the author engineering mischief among the public by misrepresenting the true state of affairs.

According to their policy, the Authority is not allowed to give information until they are approved by top management this in turn before collecting information the researcher was to wait until the human resources manager approved the student to carry out their research; this process delayed the student in completing the research.

3.9 CONCLUSION

In conclusion Chapter three, has discussed the methodology used in conducting this research. This research adopted a qualitative method research where data was collected to make a comprehensive analysis of the research findings. The research used purposive and dimensional sampling techniques and adopted the following data collection methods: Questionnaire, and Interviews. The research further discussed ethical considerations, which is one of the most important parts of the study, and outlined the limitations of the study.
CHAPTER FOUR
DATA ANALYSIS AND INTERPRETATION
RESEARCH ANALYSIS AND IMPLEMENTATION OF DATA

1.0 INTRODUCTION
The purpose of the study was to assess the effectiveness of the Zambia Revenue Authority Corporate Social Responsibility Strategies. This chapter among other things interprets the research findings and discusses them in light of the research problem and research questions. The following objectives of the study are stated in chapter one. The findings of this research served to fulfill the research objectives, which are set out below as follows;

The objective of the study is to assess the effectiveness of Zambia Revenue Authority (ZRA) corporate social responsibility (CSR) and its strategies. To take a closer look at the organizations CSR and how the CSR is communicated to its publics both internal and external and the challenges faced.

General Objectives

1. To identify the right tools, methods and strategies of communicating the corporate social responsibility
2. To assess how ZRA applies there corporate social responsibility.
3. To assess the Zambia revenue authority corporate social responsibility
4. To assess the strategies used to communicate the organizations CSR
5. To make recommendations.

To fulfill the objectives the researcher conducted interviews on one the members of the Revenue Authority. The researcher went on to administer a questionnaire at the Revenue Authority, which was given to one of the Human Resources Manager. In chapter four, the researcher then brings the findings and the literature review presented in chapter two.
Responsible Institution

Zambia Revenue Authority (ZRA)

Zamia revenue authority Act (ZRA) was thus established as a body corporate and an agency of government under the ministry of finance. The commissioner general who is appointed by the president, is the chief executive of the ZRA and is responsible for the execution of functions as directed by the board. It was established on April 1, 1994 as a semi-autonomous agency under the Zambia Revenue Authority act, now chapter 321 of the laws of Zambia. The authority is charged with the responsibility of collecting revenue on behalf of the Government of the Republic of Zambia under the supervision of the Minister of Finance. It is also important to note that the authority is a nonprofit making organization.

Reasons for ZRA to engage in CSR

Zambia Revenue Authority (ZRA) explain that they engage in CSR as they believe that there is a value in being a “good citizen” as well as to inform the public of what they do to become a better citizen. They believe that it is important to live as you learn and if doing so the company can get an improved brand image and reputation. They also state that it is important for them to be among the first within their industry to participate in CSR as they describe CSR as “red hot” right now. ZRA describe that they want to show the stakeholders that they are innovative and that they have a go-ahead attitude. Furthermore, in their annual report ZRA states that they participate in CSR in order to enhance their leading position in taxpayer compliance (2019 ZRA annual report). ZRA also view their CSR engagement as a communication tool and as a form of advertisement as it allows them to be visible in different situations with the help of CSR. They state that by participating in CSR they will reach out to more customers as well as new ones. They describe it like this: “It is all about being visible in the society”. ZRA describes that their employees are affected by their CSR engagement, and that employees feel motivated and proud to work at a company that participates in CSR. ZRA forecast that CSR will become even more important in the near future. They argue that there will be increased pressures from stakeholder that companies take their responsibility. They also state that there will be increased pressures on companies to confide a sustainable report. ZRA argues that there is going to be a shift from the traditional annual report that does not include any sustainable reporting. ZRA believes that
companies in the near future will also have statutory requirements to present a corporate sustainable report.

**The application of CSR at ZRA**

*Lusaka Times April 25, 2020.*

The Authority has an annual corporate social responsibility budget funded by employees and Government from which it uses to carry out charitable works in various communities. (Mr. Topsy Sikakinda, ZRA communications manager).

ZRA define ethical guidelines which they call “Code of Conduct”. The code is based on the company’s values in teamwork, leadership and excellence. Leadership refers to the company’s strive for innovation and power of action. The teamwork stands for ZRA aim to reach the best solutions in collaboration with colleagues and customers. Excellence represents the company’s aim to deliver their promises and exceed expectations. The code also involves CSR. The policy for CSR was implemented is based on Global Compacts ten principles, which is an UN program aiming to promote social and environmental responsibility of international companies (Verksamheten 2006-2007). The ten principles are in the areas of human rights, labor standards, environment and anti-corruption. The ten principles can be observed in below;

**Global compacts ten principles Human rights**

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.

Principle 2: Make sure that they are not complicit in human rights abuses Labor standards.

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

Principle 4: The elimination of all forms of forced and compulsory labor.

Principle 5: The effective abolition of child labor.


Principle 7: Businesses should support a precautionary approach to environmental challenges
Principle 8: Undertake initiatives to promote greater environmental responsibility.

Principle 9: Encourage the development and diffusion of environmentally friendly technologies.

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

ZRA has also started an investigation within the company where the purpose is to analyze how the company can become even more environmentally friendly. The company also describe that they have invested in a good working environment for their employees and that consultants have been applied in order to develop a good working environment with ergonomic solutions. ZRA have also participated in different kinds of sponsorship within culture and sports and education.

Recent donations have been made to the university teaching hospital, City market and Buseko for toilets and water supply system. The authority will also prioritize a good cause for the nation such as fighting the Covid 19 pandemic when it affects its operations and mandate at large.

Less concrete evidence of CSR activities, but still important, is the company’s participation in CSR by:

- Expressing support for human rights and to avoid participating in business activities that abuse human rights.

- Acting in a socially responsible manner, within the laws, customs and traditions of the country they operate, and contribute in a responsible manner to the development of communities.

- ZRA aims to act in a manner that minimizes the damaging environmental impacts of their business operations.

- They encourage the support of charitable, educational and community service activities.

- The company supports international and local efforts to prevent corruption and financial crime.

(Korporate citizenship)

Kotler and Lee (2005) describes that companies engage in CSR in order to look better, feel better, do better and live longer. However, there are a large number of different views of why companies participate in CSR. Many argue that companies that engage in CSR can obtain increased sales and market share, improved brand positioning, improved image and clout,
improved employee motivation, decreased operation costs and increased interest from investors and financial analysts.

Zambia Revenue Authority (ZRA) describe that they believe there is a value in being a “good” citizen, they explain that by participating in CSR the company can gain improved brand image and reputation. They also describe that employees feel motivated and proud to work for a company that engage in CSR. Furthermore, ZRA state that they participate in CSR in order to enhance their market position. Golob and Podnar (2007) state that increased pressures from society on companies to participate in CSR are another major reason for the rapid growth of companies CSR engagement. Furthermore, society is starting to hold companies responsible for social consequences of their business activities. Many also argue that the increasing demand for companies to engage in CSR is due to the increasing concern for the environment. ZRA believe that CSR will become even more important in the near future as they argue that there will be an increase in pressures from stakeholders that companies take their social responsibility. ZRA also explain that they observe a shift from the traditional annual report to one that includes a sustainability report and that this would increase the pressure for companies to engage in CSR even further. Clark-Murphy et al. (2007) explain that even though many believe that companies can gain benefits from participating in CSR, others argue that CSR engagement do not affect the company at all, some even argue that companies can be affected negatively if they participate in CSR. They describe that those companies that engage in CSR challenge the traditional corporate objective of profit maximization and that it therefore can be negative for a company. (ibid)

However, most argue that companies CSR engagement affects the company positively. Many believe that companies do not participate in CSR in order to do the right thing, they do it to create increased financial value for the company (Chairer et al, 2005), and this is a different case because ZRA is a nonprofit making organization which collects revenue on behalf of the Zambian government. ZRA seem to have similar views, they explain that the company’s investment in CSR can be viewed as a traditional investment. They also explain that there is an increasing interest for their services, but whether or not it is a result of their CSR engagement is hard to determine as their engagement in CSR still is rather aimed to enhance stakeholder compliance and improve the wellbeing of their community.
CHAPTER FIVE
CONCLUSION AND RECOMMENDATION

5.0 INTRODUCTION
This chapter is the final chapter of the academic essay. The overriding purpose of this research was to assess the effectiveness of the Zambia Revenue Authority (ZRA). The chapter will review the findings of each chapter beginning with chapter one, followed by all the subsequent chapters up to chapter four, before finally making a general conclusion on the assessment on the effectiveness of the corporate social responsibility strategies. The chapter will then make appropriate recommendations on the subject matter.

5.1 CONCLUSION
ZRA engagement in CSR
There are many different reasons for companies to engage in CSR. In our study we found that the company engages in CSR in order to improve their reputation and image. Furthermore, by participating in CSR the organization could keep their market position as CSR can give the organization a competitive advantage. In this study we found that the company engages in CSR as they have economical incitements. In our opinion many companies use CSR in order to increase financial performance. A company’s main goal is usually to serve the interest of shareholders and maximize profit. So why would the company use CSR if it would not pay off? The fact that CSR engagement has increased the last years can indicate that companies uses CSR as a strategy when customers have stated to put emphasize on a company’s CSR engagements. CSR has started to gain increased interest from society at large and this has pressured companies to include CSR in their business activities. As the concern for the environment has come to the attention recently this has most likely been a contributing factor for the increase in CSR engagement. However, what stakeholders demand is an ever changing process. Companies provide products and services that there is a demand for. Currently there is an increasing demand for CSR active companies. However, what the future holds is impossible to predict. Based on the
findings, we have come to the following conclusions. Our research found that a company can engage in CSR in order to:

- Increase financial performance
- Gain a competitive advantage
- Improve the reputation and image of the company
- Satisfy customers who have started to demand that companies engage in CSR

5.2 How ZRA uses its strategies to apply CSR?

Companies can apply CSR in many ways and CSR can relate to numerous different behavioral aspects within a company. Therefore it is hard to explain how companies in general apply CSR as they do it in so many different ways. However, in our study we found that the Authority ZRA participates in CSR within the areas of, environmental protection, charity work, sponsorship and work environment. The Organization has most of its activities within the area of environmental protection and philanthropic activities, where they have a policy for environmentally friendly cars, guidelines for travels and they have an investigation going on internally with the purpose to analyze how the company can become even more environmentally friendly. Furthermore, in our study we observed that the organization claims that they participate in CSR by abstract concerns. For example, the company state that they participate in CSR by supporting human rights even though it is not a concrete CSR activity. Based on the findings, we have come to the following conclusions for how ZRA applies CSR:

- We found that a ZRA apply CSR in two ways. By concrete activities e.g. by investing money to give unprivileged children an education. And also through more abstract activities by e.g. supporting certain issues (e.g. by supporting human rights).

5.3 RECOMMENDATIONS

In light of the above mentioned findings, the following recommendations are made:

Adoption of a business code of ethics
A business code of ethics will outline employee conduct on issues such as ethics, values, environment, diversity, customer service and employee respect.

**Commitment to protecting the environment**

Development of policies and practices that allow the organization to fulfill their commitment to the environment. Example is considering producing a report that documents the activities and results as they relate to the environment impact. Some companies produce broader sustainability reports which encompass social, economic and environmental activities.

**Implications for practitioners**

As presented earlier in this thesis the interest for CSR has been growing rapidly the recent years. Companies are starting to see the benefits from participating in CSR and customers are starting to demand that companies take their social responsibility. We have therefore created a list of suggestions for management where we have summarized the most important aspects to consider concerning effective CSR:

- CSR can improve financial performance for a company and customer compliance. However, the timing is important. Currently there is a strong demand for CSR active companies. Right now there is a good timing to invest in CSR.

- It is important that ZRA market its CSR activities in order to inform stakeholders about their CSR engagement and thereby gain benefit e.g. increased sales, motivated employees and improved reputation etc.

- Since the goal for most companies is to maximize profit it is of major importance to maintain a balance in CSR investment. If investing too much it can challenge the goal of profit maximization. If investments are too small it is a risk that stakeholders do not view the company as CSR active.

- It is important to remember that there is a value for companies to be a good citizen not only for financial gain. As it can affect e.g. how customers view the company.

- CSR has become “red hot” and we predict that it will be even more important in the near future. It is even possible that companies will be forced by law to conduct a sustainable development
Therefore we recommend companies to take their responsibility now and start engaging in CSR.

Implications for future research

This thesis has provided a deeper knowledge within the field of CSR. However, there are still many interesting areas to study. Therefore, we have made a list with our recommendations for future research:

- The interest and customer demand for CSR is high right now. However, it is hard to say what the future holds. Therefore it would be interesting to conduct this type of study to analyze if there have been any changes in CSR engagement (e.g. customer demand for CSR or how companies apply CSR) and if so, why?

- Our aim was to assess the effectiveness of the Zambia revenue authority corporate social responsibility strategies. Since ZRA had not released any annual report after they implemented CSR it was not possible to investigate if the company's CSR engagement had affected the company's performance. Therefore, we recommend this for future research.

- We recommend a broader study of CSR where the researcher investigates more than one company in order to distinguish similarities and differences between these companies and thereby be able to stipulate a more general answer.
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APPENDIX 1
QUESTIONNAIRE
SURVEY QUESTIONNAIRE ON CORPORATE SOCIAL RESPONSIBILITY (CSR)

*Tick where applicable*

Name of Respondent: __________________________________________

Gender: (a) Male (b) Female

Designation: ___________________________________________________

Name of the Organization: _______________________________________

1. Does ZRA practice Corporate Social Responsibility?
   (a) Yes (b) No

2. How clear is the organizations Corporate Social Responsibility to its stakeholders/community?
   (a) Very clear (b) Somewhat clear (c) Indifferent (d) Not clear (e) Not clear at all

3. Does corporate social responsibility enhance compliance from the organization’s stakeholders (customers, community, tax payers)?
   (a) Yes (b) No

   Why? ____________________________________________________________________________
   __________________________________________________________________________________

4. What do you think could be the main benefit of the adoption of measures for social responsibility?
   Specify___________________________________________________________________________

5. Please rank the following drivers of CSR according to you. ("1" for the highest rank and "7" for the lowest rank)

<table>
<thead>
<tr>
<th>SI No.</th>
<th>Drivers of Corporate Social Responsibility</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Increase in profits</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Image Building</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Vision and philosophy of the Company/Organization</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Legal Compliance</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Rising International Standards</td>
<td></td>
</tr>
</tbody>
</table>
b. Why have you ranked this driver for CSR the Highest?

__________________________________________________________________

6. What strategy do you have for CSR implementation in your organization/company?
(a) A Separate Department (b) NCO (c) Line Department (d) Foundation Trust (e) Other?
Specif

y___________________________________________________________________

7. Does your company/organization have separate allocation of funds for CSR Implementation?
(a) Yes (b) No

8. Has your company/organization invested in any of the following areas as part of its
community investment initiatives?

<table>
<thead>
<tr>
<th>SI No.</th>
<th>Community Investment Initiatives</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Education</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Helping the underprivileged</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Local Heritage</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Youth Development</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Poverty Alleviation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Working for Disability</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Conservation of Nature</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Games and Sports</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Promotion of Culture</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Infrastructural support to local community</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>No community Investment Initiatives</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Others, please give details below</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

__________________________________________________________________

9. What type of resources do you provide? (Please tick)
(a) Money (b) In Kind (c) Volunteers (d) Loans (e) Others

Specify/Why? _______________________________________________________

__________________________________________________________________

10. Has your organization/company introduced any of the following programs to assist
employees, their families or community members? (Please tick)

(a) Health (Yes) (No)
(b) Education (Yes) (No)
(c) Training (Yes) (No)
(d) Counselling (Yes) (No)
(e) Preservation programs (Yes) (No)

11. Does your Company/Organization award for CSR activities?
(Yes) (No)

12. Which of the following problems has your company/Org recently faced?
(a) Employee safety (b) Children work (c) Irregular work (d) Women rights (e) Others
 Specify _________________________________________________________________________

13. Does your Company/Organization evaluate CSR activities?
(a) Yes (b) No

14. To which stakeholders do your Organization report CSR information?
____________________________________________________________________________
____________________________________________________________________________

15. Does your Company/Organization raise awareness within the Co. /Organization in relation to
the above CSR issues through?
____________________________________________________________________________

16. Does your company improve Employee welfare and Labor Relations?
(a) Yes (b) No
 Specify _________________________________________________________________________

17. Does your Co. /Organization communicate the 'Policy' to the stakeholders?
(a) Yes (b) No
 How? ___________________________________________________________________________
(b). please add any further comments on your opinion/suggestions about CSR:
____________________________________________________________________________

Date: …………………………………
Place: …………………………………
Signature: ……………………………..

Thank you for completing the survey!