



**St. Mary's University
School of Graduate Studies**

**THE PRACTICE OF CORPORATE SOCIAL RESPONSIBILITY IN
PLASTIC PACKAGING INDUSTRIES: THE CASE OF ABYSSINA
WATER BOTTLING COMPANY.**

BY: MULUGETA GETENET

ADVISOR: MULUADAM ALEMU (Ph.D.)

**Jan, 2024
ADDIS ABABA, ETHIOPIA**

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**A THESIS SUBMITTED TO ST. MARY'S UNIVERSITY, SCHOOL OF GRADUATE
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ST.MARY'S UNIVERSITY
SCHOOL OF GRADUATE STUDIES POSTGRADUATE PROGRAM
DEPARTMENT OF MASTER OF BUSINESS ADMINISTRATION

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BY
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I, the undersigned, declare that this thesis is my original work, prepared under the guidance of Muluadam Alemu (Ph.D.). All sources of materials used for the thesis have been duly acknowledged. I further confirm that the thesis has not been submitted either in part or in full to any other higher learning institution to earn any degree.

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January, 2024

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ABBREVIATION AND ACRONYMS

CSR	Corporate Social Responsibility
CFP	Corporate Financial Performance
CSP	Corporate Social Performance
UNCTAD	United Nations Conference on Trade and Development
Min	Minimum
Max	Maximum
Std. Dve	Standard Deviation
Freq	Frequency

Abstract

The main objective of this study was to assess the practice of Corporate Social Responsibility (CSR) in Abyssinia Plastic Water Bottling Company. To achieve, the overall objective, the study specifically focused on addressing basic study areas such as economic, legal, ethical, and philanthropic responsibilities. To address those basic study areas relevant data were collected from employee and management bodies using structured questionnaires and interviews. Accordingly, 127 participants, out of 185 total populations, were selected using the Stratified sampling technique. The collected data were analyzed using descriptive data analysis methods. In this regard, the finding implied that, though, Abyssinia Plastic Water Bottling exercises CSR, there are limitations implementation of the CSR activities guided by well-organized rules and regulations. The finding of this research was a strong commitment to ethical decision-making, emphasizing the establishment of a transparent and accountable organizational culture, placing a robust emphasis on economic responsibilities, and aligning with its commitment to balancing economic growth with social and environmental considerations. Despite its commitment, the company faces challenges in implementing CSR due to limited awareness, insufficient resources, and difficulties in measuring the impact of initiatives. The company is actively participating in philanthropic endeavors that extend beyond legal obligations, contributing positively to societal needs. This enhances the company's social impact and reflects a commitment to making a meaningful difference in the community.

Keywords: CSR, Philanthropic, Economic, Legal, Ethical

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CHAPTER ONE

INTRODUCTION

1.1 Background of the study

Corporate social responsibility (CSR) is a widely discussed and current topic of concern in the globalized world. However, it wasn't until the first contribution of the publication *Social Responsibilities of the Businessman*, that the modern era of discussion around CSR was acknowledged (Ahmad, 2016). The book was published back in 1953 and discussed how companies needed to take more responsibility for their social impact. This was one of the reasons behind the upcoming debate about CSR during the last couple of decades (Garriga & Melé, 2004).

Whereas there is still no known definition of CSR (Dahlsrud, 2008), there are several interpretations behind the concept. According to the European Commission's official website, CSR is defined as "The responsibility of enterprises for their impact on society" which includes the impact that corporations hold responsibility for regarding the environmental, social, and economic factors. According to the CSR framework developed by Carroll (1991), CSR consists of four different dimensions of responsibilities that companies should strive to fulfill in order to become successful. These four dimensions are economic, legal, ethical, and philanthropic responsibilities which all argue for why companies should fulfill their responsibilities in order to stay in production.

There is a difference in understanding CSR today compared to decade before. In the earlier time CSR was mainly focusing on the social responsibility of companies. In comparison to today's development of CSR, the focus has shifted and corporations have become more aware of their environmental responsibility and impact as well (Flammer, 2013). Furthermore, CSR holds an important role in today's corporations, both in performance as well as in reputation. The ratings of CSR in different companies of today can affect the popularity among their stakeholders in several ways which is why CSR has started to become such an important role in companies' decision-making. As a result of this, companies have now also become more aware of their responsibilities towards their impact on the environment and how to sustain sustainability. The

discussion of CSR has therefore affected how corporations aim to respond to their responsibilities in order to become more inclusive and aware of the transparency as well as accountability in their decision-making in regard to these perspectives (Ahmad, 2016).

The last 23 years have borne witness to a radical change in the private sector's relationship with both the state and civil society. Firms have been increasingly called upon to adopt strategies beyond the financial aspects of their operations and consider the social impact of their business activities. In this context, many companies have modified their policies and activities and engaged in to corporate social responsibility. According to Aamir (2008), CSR is a business organization's contribution to sustainable development and helps the organizations on their way to long-term success while being good for society and society in return benefits from combined activities related to legal, ethical, economic, and philanthropic (Aamir, 2008). From the definitions, it becomes clear that social responsibility is the obligation that businesses assume towards society. Being socially responsible means maximizing the positive effects and minimizing the negative effects on society (customers, owners, employees, community, suppliers, government) for the success of business organizations (Aamir, 2008). For the purpose of the study, this definition is going to be used. CSR is most common in developed countries which has been and even integrated with the economic policy of different countries. To enhance our understanding of corporate social responsibility and its influence on community development, research must focus on the specific politics and activities through which managers try to implement a theoretical commitment to social, environmental, and economic goals. Therefore, the aim of this research is to examine the current practice of Corporate Social Responsibility in Ethiopia, particularly in Abyssinia Plastic Water Packaging.

1.2 Statement of the problem

Corporate Social Responsibility (CSR) encompasses various activities, including human resource health, safety, and environmental protection, and encompasses a firm's impact on society. Effective communication and explaining CSR's purpose and benefits to society are crucial for effective public relations efforts (Carroll, 2015).

There are numerous issues with corporate social responsibility (CSR) in the manufacturing and service sectors in a number of developing countries. In the underdeveloped world, corporate

social responsibility (CSR) is not a widely accepted practice. The majority of CSR-related concerns are covered by the nation's laws and rules, but their implementation is unavoidably behind schedule. This could be because people lack of awareness on the implications of the relevant behaviors. Additionally, some businesses are hesitant to implement these regulations due to potential financial implications (Takahashi, Ellen, & Brown, 2013). Developing countries' firms are still integrating CSR activities into their corporate policies, reflecting their early private sector development stage. Despite managers' awareness, there is a gap between employee and top management perceptions, often focusing on philanthropic responsibility (Robertson, 2009).

In Ethiopia, the concept of cooperative social responsibility is quite novel when compared to other regions of the world. As the challenges related to CSR deliberated above were not many of different cases to happen in Ethiopia, the gaps in social values, insufficient business research adoption compared to other developed countries, lack of strict environmental control, lack of political good will, lack of transparency and accountability among corporations, and subsequent policy gaps on corporate social responsibility practices have collectively hampered the maturity of the issue (Getachew, 2019). Despite this, a number of corporations are now showing an increased commitment to CSR beyond just profit-making and compliance with regulations; the practice is still in its infancy stage.

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

Furthermore, there is a disconnect between the perception and practice of CSR within water bottling companies when it comes to plastic packaging. While many companies may claim to prioritize environmental sustainability and social responsibility in their CSR messaging, their actual practices may not align with these values. For example, some water bottling companies may continue to use non-recyclable or single-use plastic packaging despite public outcry against such practices. This inconsistency between perception and practice presents a significant

problem as it undermines the credibility of CSR efforts within the industry. Therefore, there is a need for research that explores the gap between CSR perception and practice within water bottling companies, particularly in the context of plastic packaging, in order to understand the factors driving this misalignment and to propose strategies for addressing it (Bansal & Des Jardine, 2014).

The problem of Abyssinia Plastic Water Bottling is the lack of clear understanding and implementation of the Legal, Ethical, Economic, and Philanthropic Responsibilities of Corporate Social Responsibility (CSR). While the company has implemented CSR initiatives, there is a gap in understanding the benefits received from these initiatives. The company needs to evaluate and understand the impact of their CSR initiatives on their business and society. This will help the company to identify areas where they can improve and enhance their CSR initiatives to align with the legal, ethical, economic, and philanthropic responsibilities of CSR. This will enable the company to create a sustainable business model that benefits both the company and society. Therefore, the area has not got attention by academic studies. By addressing these problems, the aim of this study is to contribute fill this gap by closely observing the awareness and practice of CSR in Abyssinia plastic bottled water company operating in Ethiopia.

1.3 Research Questions

1. How is the practice of CSR implementation in Abyssinia plastic water battling looks like?
2. What are the benefits of CSR implementation in Abyssinia plastic water bottling?
3. What are the perception of employee, management and shareholders to CSR implication in the company?
4. What the challenges are in faced the implementation of CSR by Abyssinia plastic water bottling?

1.4 Research objectives

1.4.2 General Objective

The main objectives of the study was assessed the awareness and the nature of corporate social responsibilities practice in selected plastic water bottling companies in Ethiopia.

1.4.2 Specific Objectives

The specific objectives are:

- ✓ To assess the practice of CSR implementation in Abyssinia plastic water bottled company.
- ✓ To identify the benefits of CSR implementation in the studied company.
- ✓ To assess CSR perception level of employee, management and shareholders of the company and
- ✓ To analysis the challenges that faced the implementation of CSR in Abyssinia plastic water bottling.

1.5 Significance of the Study

The study was conducted to examine effects of corporate social responsibility (CSR) initiatives and employee perception on the practice of CSR. The problems and ideas brought up in the research that is crucial in creating a framework for corporate social responsibility was helpful to policy makers. Additionally, communities and civil societies are given access to data that will help them determine how much multinational corporations impact the lives of people in their immediate vicinity. This will give them the power to demand that multinational corporations step up their appropriate CSR initiatives. The study will also enable them to contribute in suggesting CSR activities that companies should engage in. Finally, but just as importantly, the study was contributed to the corpus of knowledge already available on the subject of corporate social responsibility, which will help research in the future that conduct in similar topic.

1.6 Scope of the Study

The current study on the practice of corporate social responsibility (CSR) in Abyssinia plastic water bottling company focuses on identifying the various CSR activities that the company engages in, assessing the impact of these activities on the company's stakeholders and the community at large, and evaluating the effectiveness of the company's CSR strategies. The study

examined the motivations behind the company's CSR initiatives and how they align with its business objectives. The study analyzed the perceptions of the company's stakeholders, including employees, customers, suppliers, and local communities, regarding its CSR practices and their expectations for future improvements. Additionally, the study explored the challenges and opportunities that the company faces in implementing its CSR programs and how it can improve its CSR practices to enhance its reputation and competitiveness. This study focused only on corporate social responsibility practices of Abyssinia purified bottled water company only. Accordingly, the study delimited to measure Corporate Social responsibility practice and awareness of management, employees and shareholders. In addition, the study also combines legalities and policies applied to enforce CSR in the study sectors.

1.7 organization of the Study

This research study was organized under five chapters. The first chapter provides introduction of the study. The second chapter discusses literatures review on corporate social responsibility. The third chapter focuses on the methodology of the study. The fourth chapter provided results and discussion. The fifth chapter includes conclusion and recommendations of the study.

CHAPTER TWO

LITERATURE REVIEW

This chapter presents the related theoretical, empirical literature and conceptual framework of the practice of Corporate Social Responsibilities.

2.1 Theoretical Review

2.1.1 Concept of CSR

Corporate social responsibility (CSR) is a concept that focuses on the relationship between business and society. Business can be a private, commercial organization, while society can be a community or nation with shared traditions, values, institutions, and activities. Over the past three decades, businesses have faced scrutiny from the public, leading to increased calls for CSR. Practitioners argue that CSR benefits businesses by operating beyond immediate profit and promoting growth and development in countries. However, critics argue that CSR distracts from the economic role of businesses and that engagement in social and community development may be short-term and inequitable (Campbell, 2011).

As noted by Warhurst (2001), the main environmental disasters and human rights incidents that have increased public concern about CSR over the last 40 years have mainly taken place in the mining and petroleum industries. For the mining industry, “CSR is about balancing the diverse demands of communities and the imperative to protect the environment with the ever present need to make a profit”.

Corporate social responsibility (CSR), also known as social responsibility of business, is no stranger to the developed world. It becomes a contemporary issue not only for companies but also for consumers in the world. In fact, there have been a number of suggestive examples, such as Nike Corporation which was ostracized for harsh working conditions in the East and Southeast Asia, and GAP which was attacked for using child labor or any acts causing environmental pollution that can also damage the reputation of a big company. CSR can be defined as “the obligation of a firm to use its resources in ways to benefit society, through committed participation as a member of society, taking into account the society at large and improving welfare of society at large independent of direct gains of the company” (Mitsuhiro,

2010). This definition raises two important points: firstly, a company should conduct its business which is socially responsible to society as an integral part of its ongoing strategy; and secondly, it is implied that a business cannot be separated from societal issues such as community and environment.

2.1.2 Theory of Corporate Social Responsibility

There is a considerable heterogeneity of theories that attempts to clarify different aspects of CSR. According to Garriga and Mele (2004) CSR theories are categorized into four groups with emphasis on the different aspects of social reality: economics, politics, social integration, and ethics. As Crane et al. (2008) have stated, the ethics theories explore the relationship between business and society and should be embedded with ethical values. There are four main groups of ethics theories, which depend on the previous researches, including Corporate Social Performance, Shareholder Value Theory, Stakeholder Theory, and Corporate Citizenship theory (Crane et al., 2008). Following this idea, this study focuses on the discussion of four theories so as to clarify about the responsibilities of business in society.

2.1.2.1 Corporate Social Performance Theory

As Carroll (1979) outlined an initial definition of Corporate Social Performance (CSP) an entire spectrum of obligations to society must encompass the economic, legal, ethical, and discretionary categories of business performances. These four categories were also known as Carroll's hierarchy of corporate responsibilities.

According to Wood (2010), the processes of social responsiveness comprise certain types of processes for environmental scanning, stakeholder management and issues management. In Wood's model, processes of social responsiveness' are rooted in an understanding of analysis on the environmental issues, including social, political, legal, and ethical environments, and its impact on the engagement with stakeholders (Wood, 2010). In addition, issues management can allow business to investigate and monitor social or political issues such as public affairs officials. Wood's (2010) major contribution was to implement a crucial missing part into earlier CSP models. The earlier model offered by Carroll (1979) did not include the outcome variable. Thus, Wood's research went further than simply reflecting the earlier research. Wood developed the outcome variable in his model. "Outcomes and impacts of performance," is conceptualized as comprising three effects on

people and organizations, effects on the natural and physical environments, and effects on social systems and institutions.

2.1.2.2 Stakeholder Value Theory

Shareholder value theory focuses on shareholder utility maximization to maximize the value of the corporation for its shareholders (Crane et al., 2008). The view of shareholder utility maximization was promulgated by many scholars, and therefore the names that were prevalent therein period include Friedman (1970), Ross (1973), Jensen and Meckling (1976). Nobelist Friedman was an influential contributor to the first shareholder value theory. In 1962, he proposed, alongside his wife Rose Friedman: In such an economy, there's one and just one social responsibility of business to use resources and have interaction in activities designed to extend its profits goodbye because it stays within the principles of the sport, which is to mention, engages in open and free competitions, without deception or fraudl (Friedman, 1962).

Shareholder Value Theory encompasses a variety of philosophical assumptions, including that citizenry act in pursuit of civil right and property is considered an absolute right (Crane et al., 2008). As Crane et al. (2008) said, the controversial a part of this theory is that the complete separation of the functions of the general public and personal spheres. It rejected the responsibilities for the results of business activities. Although Friedman's views of 'Shareholder Value Theory' are supported by many corporations who are seeking huge profits especially in Anglo-Saxon countries, many scholars criticized that shareholder maximization value only focuses on short-term profit and ignores the stakeholders' interests. As a result, the firms got to establish good relationships with all stakeholders like employees, customers, suppliers, and native communities (Crane et al., 2008; Hosmer, 1995; Kotter and Heskett, 1992).

2.1.2.3 The Stakeholder Theory

The stakeholder theory, originally detailed by Abreu, David, and Crowther, (2005), is a theory of organizational management and business ethics that addresses morals and values in managing an organization. In this theory, the concept "stakeholders" refers to any group or individual who is influenced, either directly or indirectly, by the actions of the firm. In the traditional view of the firm, the shareholders view, the shareholders or stockholders are the owners of the company, and the firm only addresses the needs and wishes of its owners.

However, stakeholder theory argues that there are other parties involved, including governmental bodies, political groups, trade associations, trade unions, communities, associated corporations, prospective employees, prospective customers, and the public at large. From the ethical perspective, organizations have an obligation to treat fairly among stakeholders (Freeman, 1984). That is, organizations shall not manage the interest of shareholders alone, but a wide range of stakeholders who have a legitimate interest in the corporation as well. In the case of stakeholder conflict of interest, business has a duty to attain optimal balance among them.

Based on the Freeman's theory, Jamali (2010) has divided the stakeholders into two groups, called market and non-market. While customers, competitors, employees, partners and suppliers are often seen as the market group; NGOs, government, regulators, environmental safety and standards organizations, media, society or community are consider as the non-market group. In essence both these groups exert their influences at different levels on the social responsibility pressures or motivations of the company. From this perspective, many activities taken by the company are related to stakeholder's expectations (Friedman and Miles, 2002). It is meaningful to see that the concerning and satisfying the interest of stakeholders help to improve corporate governance and accountability that includes stakeholder communication and CSR reporting.

2.1.2.4 Corporate Citizenship Theory

Most recently, businesses are engaging in philanthropic activities and making donations to the community (Crane et al., 2008). As Crane et al. (2008) noted, this has been understood as an expression of excellent corporate citizenship. In Epstein's definition, Good (corporate) citizenship refers to the concept that a corporation assists community well-being through its financial and non-monetary contributions. This was deemed for several years to be the essence of socially responsible business behavior (Epstein, 1989). Windsor (2001) demonstrated an understanding of Corporate Citizenship by noting as a managerial movement that effectively substitutes a special conception, also as language, for responsibility. An extended conceptualization of corporate citizenship has been elaborated by Matten and Crane (2005). In explaining the essential idea of extended corporate citizenship, Matten and Crane (2005) described Corporate Citizenship because the role of the corporation in administering citizenship rights for people and acknowledged that the corporation administers certain aspects of citizens for other constituencies, including employees, customers, shareholders, and wider constituencies with no direct transactional relationship to the corporate.

Besides, with this conceptualization of corporate citizenship, corporate citizenship is more theoretically grounded and more descriptive of a specific role that some corporations are playing (Matten & Crane, 2005). Matten and Crane (2005) also suggests that there has been a shift in responsibility for shielding citizenship rights faraway from governments to corporations due to globalization. As they argued, the notion of citizenship is often most appropriately introduced to management theory as how of descriptively framing the empirical relationship of the individual to the corporation, no matter one's normative assumptions about what role corporations should play (Matten & Crane, 2005). Matten and Crane's model of corporate citizenship provides compelling arguments for taking the social role of the corporation under consideration.

2.1.3 Why companies engage in CSR?

Companies are incorporating CSR into their operations for a variety of reasons in the contemporary business landscape. The main factor driving the cause is society's growing consciousness of the issue and its high expectations, which drive companies to include corporate social responsibility (CSR) into their regular operations. According to Abreu, David, and Crowther (2005), some of the main justifications for corporate social responsibility (CSR) among businesses are as follows:

- **Moral obligation:** companies engage in CSR since they believe it is their duty to be a good citizen and “*do the right thing*”.
- **Sustainability:** The Company focuses on environmental and community stewardship with the belief that it is best for the company in the long run. A good explanation for this comes from The World Business Council who explains sustainability as followed: “Meeting the needs of the present without compromising the ability of future generations to meet their own needs.”
- **License to operate:** Many companies only engage in CSR because they are forced to follow regulations and permissions from governments, communities and other stakeholders to be able to conduct business.
- **Reputation:** Many companies explain that they use CSR to improve the reputation and company image, to strengthen the brand, in order to demonstrate moral and because it even could raise the company’s stock value has another view they describe that companies participate in CSR in order to gain several benefits, they explain the following as the main ones:-

- **Increased sales and market share:** There is strong evidence that when customers make decisions of which product to buy they consider factors such as the company's participation in CSR- activities.
- ***Improved brand positioning:*** When a company or a brand is associated with CSR it affects the brand image and customers are likely to have a positive feeling towards it.
- ***Improved image and clout:*** The Company can gain positive publications about their CSR activities in different reports and business magazines.
- ***Increased ability to attract, motivate and retain employees:*** Employees working for companies that participate in CSR-activities describes that they are proud of their company's values and that it motivates them.

2.1.4 Awareness of CSR

Consumer awareness of CSR describes whether consumers are aware of CSR activities. Consumer awareness of CSR activities is defined as the understanding of a corporation's CSR activities by consumers, which includes consumers' ability to determine if a corporation is conducting CSR initiatives (Jansson, 2010). Consumers will make purchase decisions based on their rational analysis about the corporation and product. If consumers have a positive perception of CSR activities, their evaluation of the image of the corporation will improve. However, evidence shows that consumers generally have a low level of awareness about CSR initiatives (Pomeroy & Dolnicar 2009). It is relatively hard to achieve an effect from CSR awareness on evaluation form purchase intention that it is not often recognized. Consumer recognition of CSR activities will at least partly depend on the intensity of CSR information the consumer receives. Consumers' awareness of CSR is an exogenous construct susceptible to the political traditions, cultural, and economic development in a certain society, and likely varies from country to country. Surprisingly as an example in China, the CSR concept is still in the early stage, and many consumers are not aware of CSR, especially at the ethical and philanthropic level (Bala & Yeung, 2009). The lack of awareness may limit consumer sensitivity to CSR and explain why CSR might not be considered when appraising a corporation and its products. In contrast, the higher the awareness of CSR, the better consumers understand CSR activities (Lee & Shin, 2010).

2.1.5 The corporate Social Responsibility Pyramid

A four-part conceptualization of CSR included the idea that the corporation has not only economic and legal obligations, but ethical and discretionary (philanthropic) responsibilities as well (Deyassa, 2016). CSR can be described by identifying four different kinds of responsibilities that companies have toward their stakeholders: economic, legal, ethical, and philanthropic. These four responsibilities create the CSR pyramid which describes how companies take responsibility and contribute to society by taking different actions. According to Carroll and Shabana (2010), the components of CSR can be described as required of economic and legal responsibilities, expected ethical responsibilities, and desired philanthropic responsibilities.

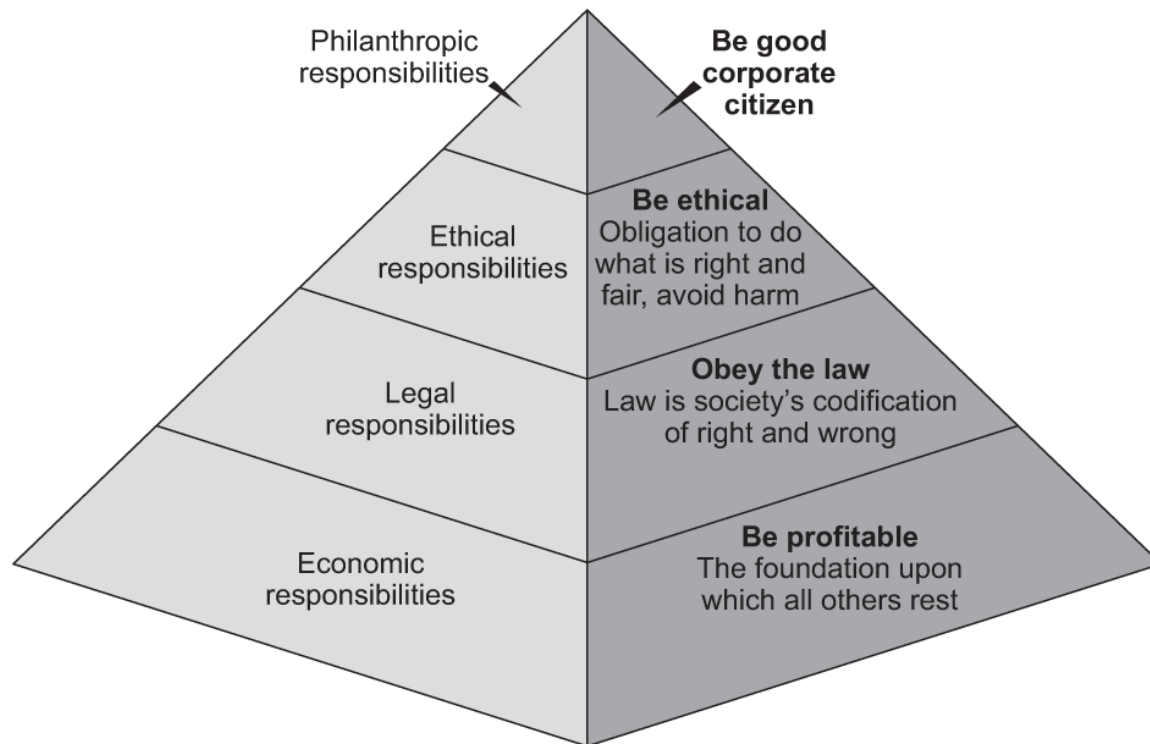


Figure 2. 1 Corporate Social Responsibility pyramid

Source: Carroll, 2010

2.1.5.1 Economic Responsibilities

In the beginning, businesses were created as economic objects intended to provide goods and services to social customers. Before it was anything else, business organization was the basic economic unit in our society (Brandao, Rego, Duarte, & Nunes, 2013). The primary motive was to establish as the primary motivation for entrepreneurship. Businesses were created to produce goods and services that consumers wanted and needed. Williams, & Siegel, (2001) explains that it is important for corporations to perform in a reliable way in order to maximize earnings per share and to earn as much profits as possible. Furthermore, the author stated its importance that CSR lies in keeping a durable and competitive position on the market to reach a high level of operation efficiency and to have a successful organization by being defined as one corporation that is consistently profitable.

2.1.5.2 Legal Responsibilities

Carroll (1991) explains that it is essential for a corporation to perform in a consistent way with expectations of government and law also complies with different states, federal, and local principles. He further list that it is essential to be an honest corporation and successful organization that is being defined as one and that also achieves its legal responsibilities. Also he extends to explain that it is essential for a corporation to provide goods and services that at least reaches up to the minimal regulations of law (Carroll, 1994).

2.1.5.3 Ethical Responsibilities

Mouly Potluri, and Temesgen, (2008) defined five different components regarding the ethical responsibilities and the first one treats the importance, like the other responsibilities, in a manner consistent with expectations of social morals and ethical norms. They have explained that it is essential to both recognize and respect new ethical or moral norms generally assumed by society. Further on, continues to explain that it is essential for a corporation to prevent ethical norms from being compromised in order to achieve corporate goals. Good Corporation is being defined as doing what is expected morally or ethically, and that is very essential according to Carroll (1994). According to Davis (2009), the last component in the ethical responsibility is the importance that corporate integrity and ethical behavior go beyond simple agreement with laws and regulations.

2.1.5.4 Philanthropic responsibilities

According to Sharma and Mani (2013) the importance lies in the fact that corporation performs in a consistent way with the philanthropic expectations of society. It is also essential to aid fine and performing arts in a way managers and employees take part in voluntary activities within their local communities. It is also essential to support private and public educational institutions and to help voluntarily those projects that improve a community's 'quality of life'. Strategic philanthropists argue that, although philanthropy may not generate direct economic returns, it will enhance the firm's long-term competitive position through intangible gains in reputation and employee loyalty.

2.1.6 The Benefits of CSR: the Business Case

The business case for CSR, as the subtitle suggests, encompasses the benefits of CSR; the advantages there are in practicing it. It is the basis for the argument for mutual benefits for both businesses and society as businesses engage in socially responsible conduct. Carroll and Shabbana (2010) reckon that it represents "the underlying arguments or rationales supporting or documenting why the business community should accept and advance the CSR cause; the question of how, as organizations, they can benefit from CSR, and other reasons for businesses to formulate CSR policies and engage in CSR practices. Burke and Logsdon (1996) note that generally, proponents of CSR in business and academia fundamentally believe that it is rewarding for firms, their stakeholders, and the wider society; that it is a mutually beneficial concept. Takahashi, Ellen, and Brown, (2013) in their examination of the history and evolution of CSR revealed that from the concept's earliest origins, the business case had been in development. They argue that as businesses considered their various responsibilities to society long ago, they always sought to align their enhancement of the community with long-term business interests.

Lantos (2015) insists that if CSR must be practiced, then it has to be "strategic" i.e. it must be beneficial to both businesses and society, bringing prosperity to businesses for the good works they do as social responsibility. He came to that conclusion after analyzing three kinds of CSR: *the ethical, the strategic and the discretionary/ philanthropic*. While he considers ethical CSR to be obligatory as it involves doing no harm to society, even though its practice may possibly be non-profitable, he regards discretionary/philanthropic CSR as worthless and one that businesses must not engage in because it brings no reward to businesses, while he considers strategic CSR as that which businesses must practice since it yields rewards for both societies and businesses. He is emphatic that strategic CSR is the business case for the subject; the ideal practice.

Wilson (2013) is also convinced about CSR's strategic value to businesses, since "86% of institutional investors across Europe believe that social and environmental risk management will have a significantly positive impact on a company's long term market value". Fittipaldi (2004) points out that CSR and good financial performance are complementary of each other in that the former leads to the latter, and when there are good financial returns, businesses have the opportunity to reinvest those in more potentially rewarding ventures, including those oriented toward social causes. His position, however, has been disputed by Professor Chatterji (quoted by Lewis, 2013) and is discussed further below.

The Economist (2008) acknowledges the existence of acclaimed "win-win" opportunities for businesses and society in the business case argument, referring to a sweet spot - a middle ground of sorts - where benefits can be attained by both parties to the argument. Further, the newspaper believes there is a positive, albeit weak, link between corporate social performance (CSP) and corporate financial performance (CFP), and claims that although firms may not be richly rewarded by CSR, it does not usually ruin shareholder value totally either. Generally, CSR can be considered as a powerful source of innovation and competitive advantage. Businesses that have CSR commitments and are investing in socially responsible practices realize that CSR can be much more than a cost, a constraint or a charitable deed (Elifneh, 2017).

2.1.7 Stakeholder of CSR

Stake is an interest in or share in an undertaking" (Buchholtz and Carroll, 2008), in a small group of friends who have out for a dinner or launch each of them has an interest or stake, in groups decision. No money would be spent yet until each of the group conveys his own stake or interest in terms of choosing and preferring what would be taken.

In trails, then, that Stakeholder is an individual or a group that has one or more of various kinds of stakes in an organization. Just as stakeholders may be affected by the decision, action, policies, or practices of the business firm, these stakeholders also may affect the decision, actions, policies or practices of the business firm. Therefore there is two-way interaction or exchange of interaction between stakeholders and business (Sharma & Mani, 2013).

In today's global business environment, there are many individuals and groups who can be considered as business stakeholders. On one hand, there are individuals and groups who have legitimate direct claim or interest in the eyes of management and on the other hand there are also a

significant number of individuals and groups who are indirectly interested on, “We have traditionally defined four stakeholder groups - Shareholders, customer’s employees, and society” (Jonker & Witte, 2006).

As per Carroll and Buchholtz (2008) stakeholders are categorized primary and secondary as follows:

The Primary Stakeholders have a direct stake in the organization and its success that are most influential. These include: Shareholders and investors, Employees and Managers, Customers, Other Partners (Suppliers).

The Secondary Stakeholders are influential as well, especially in affecting reputation and public standing, but their stake in the organization is more indirect. These include: Government and regulators, Civic institutions, Social pressure groups, Media and academic commentators, Trade bodies and Competitors

The main point that should not be ignored here is that the secondary stakeholders can quickly become key ones. This often occurs by way of media or special interest group (Boycott or demonstration) takes precedence over the other claims. Thus it is useful to comprehend both primary and secondary class of stakeholders while making a decision in the organization

The managers of companies can best promote the long-term viability of an enterprise by balancing the needs of its stakeholders with the financial requirements of sustaining and growing a business (UNCTAD, 2008). Shareholders are the investors of one company and are the core factors for its development. Carroll (2008) also suggested a company should perform in a manner consistent with maximizing earnings per share while discharging the responsibilities they have towards different stakeholders among this are:-

- **Responsibility to Employees:** An enterprise’s present and future employees are important to the companies interested in remuneration, plans and intentions of the business, working conditions, job prospects, health and safety, management of risks, industrial relations, and personnel development opportunities. Therefore, firms should provide employees with a fair and safe working environment, as well as protection against employees in labor law.
- **Responsibility to Local Communities (Surrounding community):** Issues related to economic development are often the primary area of interest for companies’ surrounding community. In some contexts, the local community may also have concerns about the

impact of companies' operations on culture. Such impacts can result from the development of new products or services, or from generation of domestic migration. Good companies are expected to build good relationships with local communities. When making plans and activities, the organizations should take into account its impacts on communities. There is a program or projects and activities that are appropriate to the organization and the needs of the community.

- **Responsibility to the Government and their institutions:** Governments are interested in the way in which enterprises assume responsibilities toward society, in the voluntary initiatives of enterprises in this field and in the impact of enterprise's social engagement. Governments need such information to help them formulate social and economic policies, as well as to help identify gaps in regulation and enforcement. Responsibility to the government is also mainly in the dimension of social responsibilities. The company should abide by laws and administrative rules and regulations and subject itself to the supervision of the government and must submit fiscal reports and statements as required and accept supervision by finance and tax authority.
- **Responsibility to Creditors:** The financial markets consist of different stakeholders, including owners/shareholders, lenders, banks, rating agencies and analysts. Corporate responsibility information required by the financial sector includes the financial consequences of overall strategy of companies, risk and reputation, obey laws and regulations, impact of plant additions or closures and similar decisions (UNCTAD, 2008). Include protect the interests and benefit of creditors, such as timely information during a company merger, decrease of registered capital and liquidation.
- **Responsibility to the Environment:** Many organizations are currently becoming more environmentally friendly in their operations. Many companies prepare limited, qualitative, nonfinancial information mostly through an annual report, but some large companies, particularly those operating in environmentally sensitive industrial sectors have started disclosing significant quantitative and qualitative information on the issue.
- **Responsibility to Customers:** CSR initiatives can also contribute much to strengthening a firms' competitive advantage through enhancing its relationships with its customers. Customer value can increase by CSR activities, or it may develop new sources of customer value, organizations can gain a competitive advantage.

2.2 Empirical Literature Reviews

Van der Horst & Kaptein (2020) conducted a systematic review of literature on CSR in the bottled water industry, analyzing 49 articles published between 2000 and 2019. The authors found that CSR initiatives in the industry mainly focus on environmental sustainability and philanthropy, with less attention given to social issues such as labor practices and community engagement. The study also highlighted the need for more transparency and accountability in CSR reporting by bottled water companies.

Park & Lee (2019) examined the CSR practices of Nestle Waters, a leading bottled water company, focusing on its environmental sustainability initiatives and community engagement programs. The authors found that Nestle Waters has made significant progress in reducing its environmental footprint and engaging with local communities, but also identified areas for improvement such as addressing water scarcity issues and enhancing stakeholder engagement.

Kim & S. H. Lee (2018) conducted comparative study analyzed the CSR practices of two major bottled water brands, Fiji Water and Evian, using a stakeholder perspective. The authors found that both companies have implemented environmental sustainability initiatives and community engagement programs, but Fiji Water has faced criticism for its water sourcing practices and lack of transparency. The study highlights the importance of stakeholder engagement and transparency in CSR reporting for bottled water companies.

Kim & H. Lee (2017) conducted a content analysis of CSR reports published by 10 major bottled water companies, examining the themes and trends in their CSR initiatives. The authors found that environmental sustainability and community engagement were the most common CSR themes, followed by ethical business practices and philanthropy. The study also identified variations in the scope and depth of CSR reporting among the companies analyzed.

Mathias (2015) tries to assess the social responsibility practices of commercial bank of Ethiopia. The study was carried out based on secondary data taken from the reports of the bank for the year 2011-2013 and other literatures. Variables used in the study are: priority sector lending, environment protection, health, education and community welfare. The finding shows that though commercial bank of Ethiopia is making efforts in the CSR areas, still there are gaps in implementing well planned CSR and making disclosure. It also shows that existing altruistic

practices in this bank are of reactive to meet the interests of social and community concerns and the bank lacks proactive involvement. And in another research by the same author investigated on CSR learning in the leather and footwear firms of Ethiopia concluded from Interviews and content analysis of policy/regulatory documents and findings that firms' learning social responsibility is at emergence stage with the state and foreign market pressure as key motivators.

A study has been carried out on corporate social responsibility in Sustainable Environment Management in Ethiopia Asemamaw 2011. With The objective of knowing the major roles of corporations' and social entrepreneurs' social responsibility for sustainable environmental management showed all corporations, 84% of them definitely considering the potential environmental impacts of the products or services when they develop it. However, as per the researcher understanding how far it is reliable is under question. All of national companies and government organizations in Ethiopia have not created their own or used others 'definition of the concept CSR. Whereas most of multinational companies and NGOs have already adopted, accepted and agreed on definitions of three dimensions of CSR.

Gezahegn (2020) conducted Corporate Social Responsibility (CSR) Perceptions and Practice in Bottle Mineral Water Companies in Ethiopia. The study found that there is a lack of well-organized rules and regulations guiding the implementation of CSR activities, and that CSR is not operated on a formal basis. Additionally, the level of knowledge about CSR among shareholders, management, and employees is limited, with many considering CSR to be only charity rather than an integral role of the company. The study recommends the implementation of awareness-raising programs for major influencers in the organizations, as well as the development of a comprehensive framework of sector-specific legal guidelines to facilitate the strategic implementation of CSR. Overall, this review emphasizes the need for greater attention to CSR in bottled mineral water companies in Ethiopia.

2.3 Conceptual Framework

Based on the theoretical literature review in the previous sections the below indicated conceptual framework was developed for the purpose of the study. The developed conceptual framework provides useful and important information for the practice corporate social responsibility.

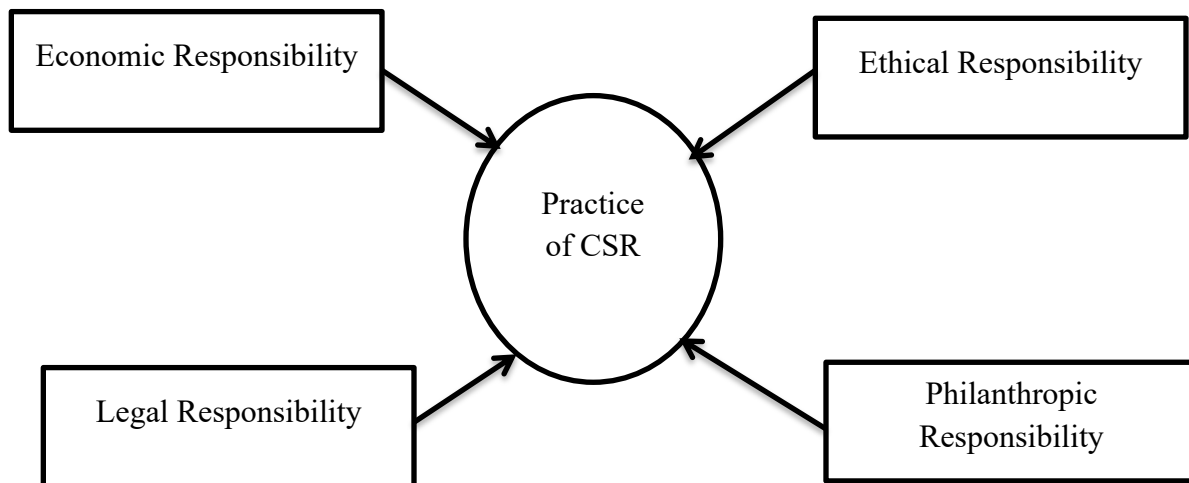


Figure 2. 2 Conceptual Framework

Source: Own from literature reviews

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Research Design and Approach

To accomplish the research objectives and to seek answers to those research questions the researcher uses descriptive types of research design to describe and determine the company's CSR. A descriptive type of research method is used in determining the frequency with which an event could occur or the relationships between two variables.

The researcher also used both the quantitative and qualitative Approach. The qualitative approach used to interpret ideas which will gathered through interview and open ended questions while the quantitative approach used to Analysis which was gathered through close ended questions. According to Kothari (2004), the quantitative approach involves the generation of data in quantitative form, which can be subjected to rigorous quantitative analysis in a formal and rigid fashion whereas qualitative approach to research is concerned with subjective assessment of attitudes, opinions, and behavior.

3.2 Population, Sample Size and Sampling Techniques

3.2.1 Target Population

The target population for this survey includes employees of Abyssinia Plastic Water Bottled and managers responsible for implementing the company's strategy. This group received special attention in the research due to their extensive knowledge about the study. The total target population consists of 185 individuals, comprising 86 from production, 17 from engineering, 12 from quality control, 50 from administration, and 20 storekeepers.

3.2.2 Sample Size Determination and Sampling Techniques

To achieve the research objective, sample size was determined based on the simplified formula proposed by Yamane (1967). This study has employed a multistage sampling technique, initially employing stratified sampling to choose a representative sample; finally the researcher selected 127 samples by applied simple random sampling.

$$n = \frac{N}{1 + N(0.05^2)}$$

$$n = \frac{185}{1 + 185(0.05^2)} = 127$$

Where, n is sample size, N is the population size and e is the level of precision. A 95% confidence level and $e = 0.05$, are assumed for determining sample size for this study.

Table 3. 1 Sample size determination

Department	Population	Sample
Production	86	59
Engineering	17	12
Quality Control	12	8
Administration	50	34
Store	20	14
Total	185	127

Source: Abyssinia plastic bottled water, 2024

3.3 Data Type and Source of Data

This study has used both primary and secondary sources. The primary sources to gain firsthand insights into its operations. Employees provide insights on production processes, working conditions, and internal improvements. Stakeholders like investors, customers, and suppliers offer unique perspectives on the company's expectations, financial evaluations, product satisfaction, packaging, and brand perception. Managers provide strategic decisions, management practices, and the overall organizational structure. This comprehensive approach provides a holistic understanding of the company's success. The study uses secondary data from industry analysts, academic studies, and media coverage to contextualize Abyssinia Plastic Water Bottled Company within the broader plastic water bottle industry. It also considers media coverage, including news articles, interviews, and features, to gain a public perspective on the company. Managers provide key insights into strategic decisions, management practices, and organizational structure.

3.4 Methods of Data Collection

The study was used self-administered standard survey questionnaire that was used by different authors such as Helmig , Spraul & Ingenhof, 2016; Jaakson, & Haleem,Boer & Farooq, 2014 to collect the primary data. By employing a combination of quantitative and qualitative methods, this research strategy aims to provide a comprehensive understanding of the practice of CSR in

Abyssinia Plastic Water Bottled, incorporating the perspectives of employees, stakeholders, and managers. Structured questionnaires have been used by the research to collect data; these questions structured in a way that enabled the research to collect information as possible in relation to the research objective, both open and closed questions will use on the questionnaires and the questionnaires administered randomly to the selected bodies. Structured questionnaires tailored for employees and stakeholders to gather quantitative data on their perceptions and experiences regarding the company's CSR practices. While Conduct semi-structured interviews with key managers involved in CSR decision-making and implementation. The main research variables were measured using a five point liker scale where 1-representing strongly agree, 2-representing agree, 3- representing neutral, 4- representing disagree and 5- representing strongly disagree(Schindler & Cooper, 2014).

3.5 Methods of Data Analysis

In a descriptive research design, where the primary goal is to describe and summarize characteristics of a phenomenon, several methods of data analysis can be employed. Descriptive research design can be conducted using both quantitative and qualitative research approaches. The methods of data analysis for quantitative research is descriptive statistics (tables, frequency, percentage, mean and) while the methods of data analysis for qualitative research include content analysis, and narrative analysis. These methods help to summarize and describe the characteristics of the data and identify patterns, trends, and relationships in the data. Therefore this study has applied descriptive statistics and narrative analysis to assess the practice of corporate social responsibilities.

3.6 Validity and Reliability

According to Bryman (1988), validity means that we are measuring what we want to measure. There are different types of validity measurements including, face validity - whether at face value, the questions appear to be measuring the objective of the study. This study was undertaken a pre-test on selected employees to check the validity of the questionnaire and corrections were made based on the feedback collected. Those respondents who were part of the pilot test were not included in the actual conduct of the study. The content validity was also assured when the questionnaire was prepared based on extensive reading of the literature review.

While preparing the questionnaire ambiguous or vague wordings were avoided to ensure that respondents would read and answer the question consistently on different occasions in the same context. The data from different sources can help for crosschecking the information obtained. To assess the goodness of the instrument measures, the instrument was subjected to construct validity and reliability tests.

Cronbach’s alpha coefficient is the most popular and commonly used technique to estimate the reliability or internal consistency of assessments and questionnaires in the behavioral sciences coefficients Kurata & Nam (2010). The reliability of the items/questions will be checked and rechecked before the distribution of questionnaires will analyze by using Alpha Test. The accepted alpha value is ranging from 0.70-0.95 (Cochran, 1977). The questionnaire was reliable because all items Cronbach’s alpha value is greater than 0.70.

Table 3. 2 Reliability Test

Variable	Number of Item	Cronbach’s Alpha
Legal responsibilities	5	0.70
Ethical responsibilities	4	0.76
Economic Responsibilities	4	0.71
Philanthropic Responsibilities	4	0.79
Average	17	0.74

Source: Survey result, 2024

3.7 Ethical Consideration

The respondents have been approached after the purpose of the study has been explained in detail so that they were comfortable giving their responses in time. All participants are asked to voluntarily participate in the data collection by collaborating in filling out the questionnaire and responding. By doing so, the respondents are free of any harm, and more importantly, their view was very confidential and anonymous. Moreover, the questionnaires do not have any connection with the respondents since the research is done for academic.

CHAPTER FOUR

DATA, ANALYSIS, DISCUSSION AND INTERPRETATION

This chapter presents the data analysis, discussion and presentation of demographic characteristics of respondents, ethical responsibilities, legal responsibilities, Economic responsibilities, Philanthropic responsibilities of CSR practice and the perception of employees for CSR and the benefits that the company received from implemented CSR.

4.1 Demographic Characteristics of Respondents

This part presents a descriptive analysis of demographic characteristics among the respondents, shedding light on the composition of the sample. As presents table 4.1 about 38.24% the participant's falls within the 20-40 age range, similarly about 38.24% of the respondents falls in 20-30 age range categories. There is a decline in representation for the 41-50 age group, and a smaller percentage of respondents are aged above 50. Regarding to gender, 58.82% of the respondents were male and 41.18% respondents' female

Half of the respondents are married, while nearly an equal percentage is single. A small proportion of respondents are widowed. The majority of respondents hold a degree, constituting 61.76% of the sample. Noteworthy proportions have completed a Diploma/TVET, while a smaller percentage possesses a Master's degree. Almost half of the respondents have 1-5 years of experience, while a significant portion falls within the 6-10 years range. The percentages decrease for the 11-15 years and 16-20 years' experience categories.

Table 4. 1 Demographic Characteristics of Respondents

Variable	Categories	Frequency	Percentage
Age	20-30	39	38.24
	31-40	39	38.24
	41-50	21	20.59
	Above 50	3	2.94
Sex	Male	60	58.82
	Female	42	41.18
Marital Status	Marriage	51	50
	Single	48	47.06

	Widowed	3	2.94
Education	Diploma/TVET	24	23.53
	Degree	63	61.76
	Masters	15	14.71
Experience	1-5 Years	48	47.06
	6-10 Years	39	38.24
	11-15 Years	9	8.82
	16-20 Years	6	5.88

Source: Survey result, 2024

4.2 Legal Responsibilities of CSR

As presented table 4.2, the Company complies with all relevant laws and regulations in its operations are 41.18% of the respondents agreed, while 50% were neutral. Only 5.88% strongly disagreed or disagreed with this statement. The average value is 4.26 this implies that the respondents have a mixed perception of the company's legal compliance.

Regarding the legal compliance is a priority in our CSR strategy, there was 32.35% of the respondents agreed, while 58.82% were neutral. Only 2.94% strongly disagreed or disagreed with legal compliance is a priority in CSR strategy. The average value is 4.21 this indicates that the respondents do not perceive legal compliance as a top priority in the company's CSR strategy.

Concerning with the company has mechanisms in place to monitor and ensure legal adherence in our business practices, there was 38.24% of the respondents were neutral, while 50% agreed or strongly agreed with this statement. Only 11.76% strongly disagreed or disagreed with the mechanism to monitor and ensure legal adherence in their business. The average value is 4.26 this implies that the respondents have a positive perception of the company's mechanisms for monitoring and ensuring legal adherence.

Regarding the company is committed to upholding the rights of employees and stakeholders as per the law; there are 44.12% of the respondents agreed, while another 44.12% were neutral. Only 11.76% strongly disagreed or disagreed. The average value is 4.32 this indicates that the

respondents have a positive perception of the company's commitment to upholding the rights of employees and stakeholders.

Concerning the company makes every effort to fulfill their legal obligations; there are 35.29% of the respondents agreed, while 44.12% were neutral. Only 8.8% strongly disagreed or disagreed with this statement. The average value is 4.06 this implies that the respondents have a positive perception of the company's efforts to fulfill its legal obligations, although there is room for improvement.

This finding is consistent with previous research that has shown that company has a responsibility to uphold the rights of their employees and stakeholders (Carroll & Shabana, 2010). The company often struggle to fully comply with legal regulations (Brammer & Pavelin, 2006).

Table 4. 2 Legal Responsibilities of CSR

variable	level of Agreement										Mean
	S.D		DA		Ne		Ag		S.A		
	Fre.	%	Fre.	%	Fre.	%	Fre.	%	Fre.	%	
Our company complies with all relevant laws and regulations in its operations.	0	0	6	5.88	3	2.94	51	50	42	41.18	4.26
Legal compliance is a priority in our CSR strategy.	0	0	3	2.94	6	5.88	60	58.82	33	32.35	4.21
The company has mechanisms in place to monitor and ensure legal adherence in our business practices.	0	0	0		12	11.76	51	50	39	38.24	4.26
The company is committed to upholding the rights of employees and stakeholders as per the law.	0	0	0		12	11.76	45	44.12	45	44.12	4.32
The company makes every effort to fulfill their legal obligations	0	0	9	8.8	12	12	45	44.12	36	35.29	4.06

Source: Survey result, 2024

4.3 Ethical Responsibilities

As table 4.3 present the Company places a strong emphasis on ethical decision-making in all business activities, in this regard 58.82% of the respondents were neutral, while 32.35% agreed or strongly agreed with this statement. None of the respondents strongly disagreed or disagreed with this statement. The average value is 4.15 this implies that the respondents have a neutral perception of the company's emphasis on ethical decision-making.

Regarding the fact that employees are encouraged to report ethical concerns without fear of reprisal, 50% of the respondents agreed, while 26.47% were neutral. 14.71% of the respondents disagreed or strongly disagreed with this statement. The average value is 3.94 this indicates that the respondents have a positive perception of the company's encouragement of employee reporting of ethical concerns.

Concerning whether the CSR initiatives reflect a commitment to fairness, honesty, and integrity, 44.12% of the respondents were neutral, while 38.24% agreed or strongly agreed with this statement. None of the respondents strongly disagreed or disagreed with the commitment to fairness, honesty, and integrity. The average value is 4.21 this implies that the respondents have a mixed perception of the company's commitment to fairness, honesty, and integrity in its CSR initiatives.

Regarding the fact that ethical considerations play a significant role in our supply chain management, 73.53% of the respondents agreed, while 20.59% were neutral. Only 2.94% strongly disagreed or disagreed with this statement. The average value is 4.06 this shows that the respondents have a positive perception of the company's consideration of ethics in its supply chain management.

This result align with Crane and Matten (2016) & Carroll (1994), ethical responsibility involves going beyond mere compliance with laws and regulations and recognizing the importance of ethical behavior in all aspects of business operations. CSR involves not only economic and legal responsibilities but also ethical and philanthropic responsibilities. By aligning CSR initiatives with ethical values and norms, the company is fulfilling its ethical responsibilities and contributing to building trust and credibility with stakeholders.

Table 4. 3 Ethical Responsibilities of CSR

variable	level of Agreement										Mean
	S.D		DA		Ne		Ag		S.A		
	Fre.	%	Fre.	%	Fre.	%	Fre.	%	Fre.	%	
The company places a strong emphasis on ethical decision-making in all business activities.	0	0	9	8.82	0	0	60	58.82	33	32.35	4.15
Employees are encouraged to report ethical concerns without fear of reprisal.	0	0	9	8.82	15	14.71	51	50	27	26.47	3.94
The CSR initiatives reflect a commitment to fairness, honesty, and integrity.	0	0	0	0	18	17.65	45	44.12	39	38.24	4.21
Ethical considerations play a significant role in our supply chain management.	3	2.94	3	2.94	0	0	75	73.53	21	20.59	4.06

Source: Survey result, 2024

4.4 Economic responsibilities

As table 4.4 presented that the company is dedicated to creating economic value for its shareholders and stakeholders, in this regard 55.88% of the respondents agreed or strongly agreed with is dedicated to creating economic value for its shareholders and stakeholders, while 32.35% were neutral. Only 2.94% of the respondents strongly disagreed or disagreed. The average value is 4.12 this indicates that the respondents have a positive perception of the company's dedication to creating economic value.

Regarding the fact the actively seek ways to minimize the environmental impact of our economic activities, there are 38.24% of the respondents were neutral, while 50% agreed or strongly agreed. Only 2.94% of the respondents strongly disagreed or disagreed. The average value is 4.24 this implies that the respondents have a positive perception of the company's efforts to minimize its environmental impact.

Concerning whether the company always acts in a manner consistent with societal ethical norms, 47.06% of the respondents agreed or strongly agreed, while 38.24% were neutral. Only 2.94% of

the respondents strongly disagreed or disagreed. The average value is 4.29 this indicates that the respondents have a positive perception of the company's consistency with societal ethical norms.

Regarding the fact that the company financial success is aligned with responsible and sustainable business practices, there are 67.65% of the respondents agreed or strongly agreed with this statement, while 17.65% were neutral. 14.71% of the respondents strongly disagreed or disagreed with this statement. The average value is 4.03 this indicates that the respondents have a positive perception of the company's alignment of financial success with responsible and sustainable business practices.

The findings of this study align with the literature on corporate social responsibility, which suggests that companies should balance their economic responsibilities with social and environmental responsibilities (Carroll, 1991). Previous research has shown that companies that prioritize social and environmental responsibilities tend to perform better financially in the long run (Margolis & Walsh, 2003; Orlitzky, Schmidt, & Rynes, 2003).

Table 4. 4 Economic responsibilities of CSR

variable	level of Agreement										Mean
	S.D		DA		Ne		Ag		S.A		
	Fre.	%	Fre.	%	Fre.	%	Fre.	%	Fre.	%	
The company is dedicated to creating economic value for its shareholders and stakeholders.	3	2.94	3	2.94	6	5.88	57	55.88	33	32.35	4.12
We actively seek ways to minimize the environmental impact of our economic activities.			3	2.94	9	8.82	51	50	39	38.24	4.24
The company always acts in a manner consistent with societal ethical norms			3	2.94	12	11.76	39	38.24	48	47.06	4.29
The company financial success is aligned with responsible and sustainable business practices.					15	14.71	69	67.65	18	17.65	4.03

Source: Survey result, 2024

4.5 Philanthropic Responsibilities for CSR

As table 4.5 presented the company supports community development projects beyond what is legally required, received low agreement from respondents, with only 8.82% strongly agreeing and 61.8% agreeing that this is a philanthropic responsibility of CSR. The average value is 4.21 this implies that while some respondents believe that companies should support community development projects, it may not be viewed as a top priority for CSR practice.

Regarding the fact that Philanthropy is an integral part of our CSR strategy received moderate agreement from respondents, with 44.1% agreeing and 29.4% strongly agreeing that philanthropy should be an integral part of CSR strategy. The average value is 3.94 this suggests that while some respondents believe that philanthropy should be a key component of CSR, others may view it as less important.

Concerning whether the companies actively contribute to social causes and charities as part of our corporate citizenship, they received moderate agreement from respondents, with 50% agreeing and 35.3% strongly agreeing that companies should actively contribute to social causes and charities. The average value is 4.12 this shows the importance of corporate citizenship in CSR practice.

Regarding the fact that the company engages in philanthropic initiatives to address societal needs received moderate agreement from respondents, with 47.1% agreeing and 35.3% strongly agreeing that companies should engage in philanthropic initiatives to address societal needs. The average value is 4.12 this suggests that while some respondents view philanthropy as an important aspect of CSR, others may prioritize other responsibilities.

The result of this study is aligning with findings from Van der Horst and Kaptein's (2020) systematic review of CSR in the bottled water industry. The study identified a predominant industry focus on environmental sustainability and philanthropy, with comparatively less emphasis on social issues like labor practices and community engagement. Additionally, the study stressed the need for enhanced transparency and accountability in CSR reporting among bottled water companies.

Table 4. 5 Philanthropic responsibilities of CSR

Variable	level of Agreement										Mean
	S.D		DA		Neu		Ag		S.A		
	Fre.	%	Fre.	%	Fre.	%	Fre.	%	Fre.	%	
The company supports community development projects beyond what is legally required.	0	0	0	0	9	8.82	63	61.8	30	29.4	4.21
Philanthropy is an integral part of our CSR strategy.	0	0	9	8.82	18	17.7	45	44.1	30	29.4	3.94
The companies actively contribute to social causes and charities as part of our corporate citizenship.	0	0	9	8.82	6	5.88	51	50	36	35.3	4.12
The company engages in philanthropic initiatives to address societal needs.	0	0	6	5.88	12	11.8	48	47.1	36	35.3	4.12

Source: Survey result, 2024

4.6 Perceived Benefits for implemented CSR

Table 4.6 indicates that enhanced reputation and brand image received the highest level of agreement among respondents, with 91.2% agreeing or strongly agreeing that implementing CSR initiatives would improve the company's reputation and brand image. The average value is 4.24 this implies that companies can benefit from investing in CSR as a way to enhance their public image and build trust with stakeholders.

The second variable, increased customer loyalty and satisfaction, received the second-highest level of agreement, with 88.3% of respondents agreeing or strongly agreeing that CSR initiatives can lead to increased customer loyalty and satisfaction. The average value is 4.35 this highlights the importance of CSR in building customer relationships and loyalty.

Regarding the fact that improved employee morale and retention, received moderate agreement from respondents, with 56.9% agreeing or strongly agreeing that CSR initiatives can lead to improved employee morale and retention. The average value is 4.21 this suggests that while employees may not view CSR as a top priority, it can still have a positive impact on their job satisfaction and loyalty.

Finally increased shareholder value and financial performance received moderate agreement from respondents, with 64.7% agreeing or strongly agreeing that CSR initiatives can lead to increased shareholder value and financial performance. The average value is 4.21 this suggests that while CSR may not be viewed as a primary driver of financial performance, it can still have a positive impact on a company's bottom line.

The findings of this study align with recent empirical literature reviews, Johnson et al. (2021), have consistently demonstrated a positive relationship between CSR initiatives and customer loyalty and satisfaction. Engaging in socially responsible practices is found to enhance customer perception, loyalty, and overall satisfaction, contributing to sustained business success. The high mean scores for reputation and brand image in this study align with the findings of a meta-analysis by Smith and Brown (2022). The positive impact of CSR on employee morale and retention is well-supported by contemporary literature. Gupta and colleagues (2023) conducted a comprehensive review that highlights the role of CSR in fostering a positive work environment, boosting employee morale, and ultimately improving retention rates.

Table 4. 6 Perceived Benefits for implemented CSR

Variable	level of Agreement										Mean
	S.D		DA		Neu		Ag		S.A		
	Fre.	%	Fre.	%	Fre.	%	Fre.	%	Fre.	%	
Enhanced reputation and brand image	0	0	6	5.88	3	2.94	54	52.9	39	38.3	4.24
Increased customer loyalty and satisfaction	0	0	0	0	12	11.8	42	41.2	48	47.1	4.35
Improved employee morale and retention	0	0	3	2.94	15	14.7	42	41.2	42	41.2	4.21
Improved relationships with stakeholders and communities	0	0	6	5.88	3	2.94	57	55.9	36	35.3	4.21
Increased shareholder value and financial performance	0	0	3	2.94	15	14.7	51	50	33	32.4	4.12

Source: Survey result, 2024

4.7 Perception level of employees, managements and stakeholders

Based on the interview questions, it is clear that the level of awareness and understanding of CSR varies among employees, management, and stakeholders at Abyssinia plastic water bottling company. Some employees expressed a lack of knowledge about CSR and its importance, indicating that there may be a need for more education and training on the topic. On the other

hand, some employees showed a high level of commitment to CSR and were actively involved in promoting sustainable practices within the company.

At the management level, there was a higher level of awareness and understanding of CSR, with some managers expressing a strong commitment to promoting sustainable practices and making CSR a core part of the company's strategy. However, some participants noted that there is a need for more resources and support from top management to ensure that CSR initiatives are implemented effectively.

Stakeholders, including customers and suppliers, also play an important role in promoting CSR at Abyssinia plastic water bottling company. Some participants noted that customers are increasingly demanding sustainable products and practices, which creates a business case for investing in CSR initiatives. Additionally, suppliers can also influence the company's sustainability practices by providing sustainable materials and products. Overall, it is clear that all stakeholders have a role to play in promoting CSR at Abyssinia plastic water bottling company.

4.8 Challenges of implementing CSR in the Company

The implementation of Corporate Social Responsibility (CSR) in Abyssinia Plastic Water Bottling faces several challenges, as revealed through interview question results. One of the challenges is the lack of awareness and understanding of CSR among employees and stakeholders. Some participants noted that there is a need for more education and training on CSR to ensure that all stakeholders understand the importance of CSR and their role in promoting it. Additionally, some participants mentioned that there is a lack of resources, including financial and human resources, to implement CSR initiatives effectively. This highlights the need for the company to invest in CSR programs and allocate sufficient resources to ensure their success.

Another challenge is the difficulty in measuring the impact of CSR initiatives. Some participants noted that it is challenging to measure the effectiveness of CSR initiatives, particularly in terms of their impact on society and the environment. This is because CSR initiatives often involve long-term goals that are difficult to quantify or measure, making it challenging to demonstrate their impact to stakeholders. Additionally, some participants mentioned that there is a lack of

standardization in CSR reporting, making it difficult to compare the impact of CSR initiatives across companies and industries. To address this challenge, Abyssinia plastic water bottling company may need to invest in better monitoring and evaluation mechanisms to measure the impact of their CSR initiatives accurately.

CHAPTER FIVE

CONCLUSION AND RECOMMENDATION

5.1 Conclusion

The research findings reveal a consensus among participants regarding the acknowledgment of company' responsibility to uphold the rights of employees and stakeholders by the law. However, opinions vary on the degree to which companies should prioritize meeting their legal obligations.

The study underscores the company strong commitment to ethical decision-making, emphasizing the establishment of a transparent and accountable organizational culture. The implemented CSR initiatives reflect the company's dedication to principles of fairness, honesty, and integrity, crucial elements for building trust and credibility with stakeholders. Furthermore, the company's recognition of the significance of ethical behavior in supply chain management underscores its commitment to ethical responsibilities.

Base on the result the company emphasis on economic responsibilities within its CSR initiatives, showcasing a prioritization of environmental sustainability and active pursuit of strategies to minimize environmental impact. The company consistently integrates responsible and sustainable business practices into its overarching financial strategy, affirming its dedication to ethical decision-making across all operational aspects.

Abyssinia Plastic Water Bottling Company places a robust emphasis on economic responsibilities, aligning with its commitment to balancing economic growth with social and environmental considerations. The varying levels of awareness and understanding of CSR among employees, management, and stakeholders indicate a need for education and training initiatives, especially given stakeholders' increasing demands for sustainable practices.

Despite its commitment, the company faces challenges in implementing CSR due to limited awareness, insufficient resources, and difficulties in measuring the impact of initiatives. To overcome these hurdles, Abyssinia Plastic Water Bottling Company is advised to invest in education and training, allocate adequate resources, and develop more effective monitoring and evaluation mechanisms, thereby enhancing its overall CSR implementation.

5.2 Recommendation

Based on the research finds the researcher is recommended that:-

- ✓ Companies should prioritize legal compliance as a fundamental component of their Corporate Social Responsibility (CSR) initiatives. This proactive approach safeguards the rights of employees and stakeholders, promoting a responsible business environment.
- ✓ Demonstrate a commitment to ethical behavior by surpassing mere compliance with laws and regulations. This holistic approach ensures that ethical considerations are integrated into all facets of business operations, fostering a culture of responsibility and integrity.
- ✓ The company should have striven for a balanced approach by recognizing the significance of harmonizing economic growth with social and environmental responsibilities. Committing to responsible and sustainable business practices enhances stakeholder relationships, leading to long-term financial success.
- ✓ Abyssinia plastic water bolted company should actively participate in philanthropic endeavors that extend beyond legal obligations, contributing positively to societal needs. This not only enhances the company's social impact but also reflects a commitment to making a meaningful difference in the community.
- ✓ Abyssinia plastic water bolted company should have recognized the importance of transparency and accountability in CSR reporting. The study underscores the need for bottled water companies to improve reporting practices, ensuring that stakeholders are well-informed about CSR initiatives and their impact.
- ✓ Abyssinia plastic water bolted company should address CSR challenges by investing in comprehensive education and training programs. Allocate sufficient resources to empower employees with the knowledge and skills necessary for effective CSR implementation.
- ✓ Abyssinia plastic water bolted company should strengthen CSR efforts by garnering enhanced support from top management. Ensure that leadership is actively involved and committed to driving CSR initiatives forward, creating a more impactful and sustainable corporate responsibility strategy.
- ✓ Abyssinia plastic water bolted company should facilitate effective CSR implementation by fostering collaboration with stakeholders. Engage in open communication and

collaboration to align CSR goals with the expectations of various stakeholders, thereby maximizing the positive impact of corporate responsibility initiatives.

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Appendices

St. Mary's University
School of Graduate Studies

Questionnaire

Dear respondents, this questionnaire, is designed to do research entitled “The Practice of Corporate Social Responsibility in Plastic Packaging Industries: the Case Of Abyssinia Water Bottling Company” for the partial fulfillment of the requirement for the award of a Master of Art degree in Business Administration. Thus, you are kindly requested to answer the questions honestly and you are assured that your responses will be treated confidential and used for only academic purposes.

Thank you in Advance!!!

If you have any questions, please contact us via

[\(+251\) 0911-901047](tel:+2510911901047)

Part I: Demographic Characteristics

1. Age 20-30 31-30 41-50 51 and above
2. Sex Male Female
3. Marital Status Marriage Single Widowed Divorced
4. Education level Diploma/ TEVET Degree Masters PhD
5. Working Experience 1-5Years
 6-10 Years 16-20 years
 11-15 Years E. above 20

Part II: - Issues related to Company implementation of CSR.

	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
1	Legal Responsibilities					
1.1	Our company complies with all relevant laws and regulations in its operations.					
1.2	Legal compliance is a priority in our CSR strategy.					
1.3	The company has mechanisms in place to monitor and ensure legal adherence in our business practices.					
1.4	The company is committed to upholding the rights of employees and stakeholders as per the law.					
1.5	The company makes every effort to fulfill their legal obligations					
2	Ethical Responsibilities					
2.1	The company places a strong emphasis on ethical decision-making in all business activities.					
2.2	Employees are encouraged to report ethical concerns without fear of reprisal.					
2.3	The CSR initiatives reflect a commitment to fairness, honesty, and integrity.					
2.4	Ethical considerations play a significant role in our supply chain management.					
3	Economic Responsibilities					
3.1	The company is dedicated to creating economic value for its shareholders and stakeholders.					
3.2	We actively seek ways to minimize the environmental impact of our economic activities.					
3.3	The company always acts in a manner consistent with societal ethical norms					
3.4	The company financial success is aligned with responsible and sustainable business practices.					
5	Philanthropic Responsibilities					
5.1	The company supports community development projects beyond what is legally required.					
5.2	Philanthropy is an integral part of our CSR strategy.					
5.3	The companies actively contribute to social causes					

	and charities as part of our corporate citizenship.					
5.4	The company engages in philanthropic initiatives to address societal needs.					
6	Perceived Benefits					
6.1	Enhanced reputation and brand image					
6.2	Increased customer loyalty and satisfaction					
6.3	Improved employee morale and retention					
6.4	Improved relationships with stakeholders and communities					
6.5	Increased shareholder value and financial performance					

Part III Interview Question

1. How does Abyssinia plastic water bottled company implement CSR practices?
2. What are the benefits of CSR implementation in Abyssinia plastic water bottled company?
3. What is the perception level of employees, management, and shareholders towards CSR implementation in Abyssinia plastic water bottled company?
4. What are the challenges faced in implementing CSR in Abyssinia plastic water bottling company?