

International Journal of Advanced Business Studies https://besra.net/index.php/ijabs/



### Full length article

# Stakeholder Exposure and Sustainability of Corporate Social Responsibil-

## ity Community Projects in Telecommunication in Rwanda

#### Ingabire Shakira\*<sup>1</sup>, Irechukwu Nkechi Eugenia <sup>2</sup>

<sup>1</sup> Department of Business and Economics, Mount Kenya University, P.O.Box 5826 Kigali, Rwanda. <sup>2</sup> Mount Kigali University, P.O.Box 5826 Kigali, Rwanda.

\*Corresponding e-mail: igneza24@gmail.com

Article Info	ABSTRACT
Received: 16.10.2024	This research aimed to analyze how stakeholder engagement affects the sustaina-
Accepted: 20.11.2024	bility of CSR projects in Rwanda's telecommunications sector, focusing on Airtel
Available online: 07.12.2024	Rwanda. Specific objectives included assessing the impact of government policy,
	corporate benefits, community involvement, and accountability on CSR sustaina-
	bility. Using a descriptive research strategy, the study surveyed 262 employees
Keywords:	from Airtel Rwanda's CSR department, selecting 159 participants through stratified
Stakeholder Exposure, Sustainabil-	sampling. Both qualitative and quantitative methods were employed, with primary
ity, Community Projects, Telecom-	data collected via questionnaires. Data analysis utilized SPSS version 22, present-
munications, Rwanda	ing results in frequency tables, figures, and graphs. Findings indicated a strong
	positive correlation ( $R = 0.901$ ) between the independent variables and CSR sus-
	tainability, with the model explaining $81.2\%$ of the variance (R <sup>2</sup> = 0.812). Each
	factor demonstrated significant contributions: government policy ( $\beta$ = 0.252, t =
	5.952, p < 0.05) predicted a 0.252 unit increase in sustainability per unit increase;
	corporate benefits ( $\beta$ = 0.259, t = 6.299, p < 0.05) indicated a 0.259 unit increase;
	community involvement ( $\beta$ = 0.417, t = 9.567, p < 0.05) showed a 0.417 unit
	increase; and accountability ( $\beta$ = 0.106, t = 2.547, p < 0.05) suggested a 0.106
	unit increase. The study recommends that Airtel Rwanda strengthen government
DOI:	relations through dialogue, raise public awareness of CSR benefits, involve local
https://doi.org/10.59857/IJABS8280	communities in CSR initiatives, and implement robust policies for effective man-
	agement of CSR projects.

#### 1. Introduction

A growing number of corporate social responsibility (CSR) initiatives are aiming for long-term sustainability in the telecoms industry, which is facing increasing pressure to innovate in a responsible and comprehensive way that can adapt to changing societal and organizational needs (Raimi *et al.*, 2022). When compared to firms ranked under other indexes, those included in the Dow Jones Sustainability Index and the FTSE4 Good Index seem to be doing better. The reason for this is because firms are increasingly being driven to develop sustainable practices by corporate and social responsibility practices (Arribas *et al.*, 2021).

This journal is published under BESRA AcadEx UG. All rights reserved.

Those four main factors were: ethics, public opinion, financial, and business strategy. Sattayapanich *et al.* (2022) state that a number of variables affect how long-lasting Corporate Social Responsibility (CSR) initiatives are. Government policy and regulation, shareholder or investor demands, environmental concerns, the company's longevity, improved corporate image, cost savings/operational efficacy, stronger supplier connections, increasing awareness of the importance of corporate image, and company peer pressure are all factors to consider. Business pressure and legal demands are the other side of the coin.

According to Geekiyanage *et al.* (2020), local policymakers struggle to understand the role of governance in promoting sustainability and development at the community level. Concerning local sustainable development, researchers cited inhabitants' disengagement as a key concern. Some may see this as a problem since when people aren't actively participating in something, they don't feel appreciated or responsible for it. Atz *et al.* (2021) state that the valuation process hinders sustainability investment since values do not take sustainability into account or report on. There is intense competition among businesses because many different kinds of individuals care deeply about the goods and services that these companies provide. Customers in the modern day are also very selective and knowledgeable about the products and services they buy. The need to address social and environmental issues is only one example of how new developments have forced firms to consider the long-term viability of their CSR programs. A CSR effort can't be meaningful unless it considers the people who will benefit from it. No matter the context, the connections between an organization and the individuals or communities it serves are of the utmost importance to all of them (Sheehy & Farneti, 2021).

Stakeholder accountability and control determine the firm's exposure to stakeholders. Internal communications, annual reports, and marketing materials are increasingly including project performance. Stakeholder exposure is determined by a combination of authority and accountability among the firm's partners. A corporation has control over its partners when it can influence choices that impact them. Whether they're consumers or suppliers, a central organization's ability to apply pressure on them is crucial for gaining influence over them in the supply chain. To be in command is not always to take action. Included in this category are instances when partners' concerns are ignored, actions are not taken, due diligence is not performed, or perhaps nothing is done. Every choice has a consequence, no matter how little. The only people who may legitimately claim ownership of a business are partners whose financial interests are coordinated (Brun et al., 2020).

Airtel Rwanda has been doing a lot to help out communities all throughout the country. In 2015, Airtel investigated a number of CSR (Corporate Social Responsibility) initiatives. No matter where they are in the world, every single Airtel employee does everything they can to support the company's social responsibility initiatives. Corporate social responsibility (CSR) projects supporting the sports, education, and overall welfare of the Rwandan people are just a few of the many that Airtel Rwanda sponsors.

Across Rwanda, Airtel Rwanda has been actively supporting local communities. As we reflect on 2015, we can see that Airtel was active in several CSR initiatives. All of Airtel's employees throughout the globe adhere strictly to the company's policy of being a socially responsible business. It is the foundation upon which Airtel has built its reputation as a globally beloved brand. Sports, education, technology, health, and environmental preservation are just a few of the areas where Airtel Rwanda's CSR initiatives have had an impact.

Through its many initiatives in 2015, Airtel Rwanda made a difference in the lives of the communities in which it works. In the realm of sports, Airtel's third-season Airtel Rising Stars football tournament maintained its focus on developing grassroots football. Airtel distributed books and planted trees around Rwanda as part of the monthly Umuganda events. Internships are one way that Airtel is committed to empowering young women in technology (Airtel Rwanda annual report, 2020). This study's overarching goal is to learn more about Airtel Rwanda so that we may draw conclusions about how stakeholder exposure impacts the sustainability of CSR programs in Rwanda's telecom sector.

#### 2.0 Materials and Methods

#### Research Design

This study used a descriptive research strategy. In order to address the research question, "How does stakeholder exposure affect the sustainability of corporate social responsibility projects in Rwanda's telecommunications industry?" this study outlined the methods used to gather data and develop findings. Othman *et al.* (2020) described study designs as strategies for data collection and analysis that sought to strike a balance between efficiency and relevance to the research's objective. According to Siedlecki (2020), the objective of doing descriptive research was to provide a comprehensive description of a particular event. Based on our study, it was the best pick. In order to explain and assess the present state of affairs at Airtel Rwanda in relation to CSR and its consequences, this study mainly used a descriptive research strategy. The research alone included all workers of the case study firm, including top and middle management, as well as support people.

#### Target Population

The target population for the study comprised all 262 staff members of Airtel Rwanda, categorized into three groups: top management, middle management, and support staff.

#### Sample Design

This section establishes the sample size and sampling procedure. According to Hennink and Kaiser (2022), the sample size is the number of individuals randomly selected from the target population to participate. Stratified random sampling was employed to select 60.6% of the target population from each stratum, including top management, middle managers, and support workers. This method, as described by Howell et al. (2020), involves dividing the population into smaller subgroups (strata) to ensure diverse representation. Given the population's diversity, stratified random sampling was deemed the most suitable approach. Implementing an appropriate sample size is essential for addressing time and budget constraints that could hinder the study. Sharma et al. (2020) highlight that the social research formula is one method for determining sample size. In this study, the sample size was calculated using Slovin's formula, as follows:

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

Where, n = the sample size N = Total population

#### e = Error tolerance

Since the study population (N) was 262, the error of tolerance was 0.05. Thus, the sample size was determined as shown below:

 $n = 262 / [1 + 262(0.05)^2] = 158.3$  Approximately 159

#### Data Collection Methods and Procedures

A questionnaire with both closed- and open-ended questions was used to collect data, chosen for its speed and efficiency in covering the target group (Jain, 2021). The survey included multiple-choice and structured questions, utilizing a five-point Likert scale to assess the effects of stakeholder exposure on the sustainability of CSR programs in Rwanda's telecom industry. Questionnaires are effective for capturing respondents' thoughts, emotions, and goals, making them a suitable tool for primary data collection. The researcher distributed the questionnaires physically, providing detailed instructions and allowing respondents ample time to complete them. Surveys were collected one week after distribution. Approval was obtained from Airtel Rwanda, and an introductory letter from MKU facilitated the data collection process.

## Data Analysis

Utilizing SPSS Version 25, the researcher conducted both statistical and non-statistical analyses, comparing responses from open-ended and closed-ended questions. Descriptive statistics were used to summarize and present the study results effectively. Multiple regression analysis was performed to determine the impact of stakeholders' exposure on the sustainability of CSR initiatives in Rwandan telecommunications. Regression analysis aimed to estimate the population mean by studying the relationship between the dependent variable and explanatory variables.

Before coding, the data was reviewed for consistency, accuracy, completeness, readability, validity, uniformity, and comprehensibility. Both descriptive and inferential statistics were employed.

## 3.0 Results and Discussions

For each proposition, we displayed participants' ratings on a 5-point Likert scale, showing percentages, means, and standard deviations. On this scale, 1 signifies Strongly Disagree and 5 means Strongly Agree. Mean values were interpreted as follows: 1.0–1.80 (very low), 1.81–2.60 (low), 2.61–3.40 (neutral), 3.41–4.20 (high), and 4.21–5.0 (very high). Data consistency was assessed using standard deviation: values  $\leq$  0.5 indicated homogeneity, while values > 0.5 indicated heterogeneity. The symbols used were: SD for Strongly Disagree, D for Disagree, N for Neutral, A for Agree, and SA for Strongly Agree.

## Findings on the Effect of Government Policy on Sustainability of Community Corporate Social Responsibility Projects in Airtel Rwanda

This section analyzes the impact of government policy on the sustainability of community corporate social responsibility projects at Airtel Rwanda. Results supporting this analysis are presented in Table 1.

	SD	D	Ν	Α	SA	Mean	Std.	
							Dev.	
Government policies have a significant in-	0	1	2	71	66	4.44	.566	
fluence on Airtel Rwanda's corporate so-	0.0%	0.7%	1.4%	50.7%	47.1%			
cial responsibility (CSR) initiatives.								
The role of government in promoting CSR	0	1	9	67	63	4.37	.639	
activities at Airtel Rwanda is well-defined.	0.0%	0.7%	6.4%	47.9%	45.0%			
Government taxation policies impact Airtel	1	3	33	60	43	4.01	.835	
Rwanda's financial performance.	0.7%	2.1%	23.6%	42.9%	30.7%			
Airtel Rwanda adheres to government	0	1	2	39	98	4.67	.542	
guidelines regarding CSR practices.	0.0%	0.7%	ے 1.4%	27.9%	90 70.0%	4.07	.942	
						2.00	1 1 2 0	
Government involvement enhances the ef-	5	17	8	54	56	3.99	1.128	
fectiveness of Airtel Rwanda's CSR pro-	3.6%	12.1%	5.7%	38.6%	40.0%			
jects.								
Tax incentives motivate Airtel Rwanda to	0	8	14	86	32	4.01	.749	
invest more in CSR activities.	0.0%	5.7%	10.0%	61.4%	22.9%			
Overall						4.24	.743	

Table 1: Descriptive Analysis on Effect of Government Policy on Sustainability of Community Corporate Social Responsibility Projects in Airtel Rwanda.

Source: Research Findings (2024)

Table 1 analyzes the impact of government policy on the sustainability of CSR projects at Airtel Rwanda. The data reveals a strong consensus among respondents regarding the influence of government policies, with 50.7% agreeing and 47.1% strongly agreeing, resulting in a high mean score of 4.44 and a standard deviation of 0.566. Additionally, 47.9% agreed and 45.0% strongly agreed that the government's role in promoting CSR is clearly defined, yielding a mean score of 4.37 and a standard deviation of 0.639.

In terms of government taxation policies and their impact on Airtel Rwanda's financial performance, 42.9% agreed and 30.7% strongly agreed, resulting in a mean score of 4.01 and a standard deviation of 0.835. Notably, 70.0% strongly agreed and 27.9% agreed that Airtel Rwanda adheres to government CSR guidelines, with a mean score of 4.67 and a standard deviation of 0.542. Furthermore, a significant portion of respondents (40.0% strongly agreed and 38.6% agreed) felt that government involvement enhances the effectiveness of Airtel Rwanda's CSR projects, yielding a mean score of 3.99 and a standard deviation of 1.128. Finally, 61.4% agreed and 22.9% strongly agreed that tax incentives motivate CSR investment, resulting in a mean score of 4.01 and a standard deviation of 0.749.

Overall, the combined mean score of 4.24 indicates a very strong positive agreement on the influence of government policy on CSR at Airtel Rwanda, with a standard deviation of 0.743 reflecting some diversity in opinions. These findings support Knudsen and Moon (2022), who emphasize that government policies can effectively guide and encourage CSR activities. This aligns with Friedman's Shareholder Theory (1970), which suggests that government policies promoting CSR can align with shareholder interests, ensuring sustainability through legal compliance and profitability. Findings on the Effect of Corporate Benefits on Sustainability of Community Corporate Social Responsibility Projects in Airtel Rwanda

This section explores the impact of corporate benefits on the sustainability of community corporate social responsibility projects at Airtel Rwanda. The findings related to this topic are presented in Table 2.

	SD	D	Ν	Α	SA	Mean	Std. Dev.
CSR activities at Airtel Rwanda contribute	1	1	6	81	51	4.29	.649
to income-generating opportunities for the	0.7%	0.7%	4.3%	57.9%	36.4%		
company.							
Airtel Rwanda's involvement in CSR activi-	1	0	7	36	96	4.61	.652
ties buffers the company during financial	0.7%	0.0%	5.0%	25.7%	68.6		
downturns.							
The purpose of business at Airtel Rwanda	0	1	11	82	46	4.24	.619
includes a strong commitment to CSR.	0.0%	0.7%	7.9%	58.6%	32.9%		
Engaging in CSR projects leads to financial	0	1	10	94	35	4.16	.570
benefits for Airtel Rwanda.	0.0%	0.7%	7.1%	67.1%	25.0%		
Airtel Rwanda's CSR efforts help in main-	1	3	5	17	114	4.71	.702
taining a positive company reputation.	0.7%	2.1%	3.6%	12.1%	81.4%		
CSR initiatives provide Airtel Rwanda with	2	6	20	90	22	3.89	.769
a competitive advantage in the market.	1.4%	4.3%	14.3%	64.3%	15.7%		
Overall						4.31	.660

Table 2: Descriptive Analysis on Effect of Corporate Benefits on Sustainability of Community Corporate Social Responsibility Projects in Airtel Rwanda

Source: Research Findings (2024)

As shown in Table 2, CSR activities at Airtel Rwanda contribute to income-generating opportunities, with 36.4% strongly agreeing and 57.9% agreeing, resulting in a mean score of 4.29 and a standard deviation of 0.649. Respondents also indicated that CSR activities provide financial resilience during downturns, with 68.6% strongly agreeing and 25.7% agreeing, yielding a mean score of 4.61 and a standard deviation of 0.652. A significant number of respondents agreed that CSR is a core business commitment at Airtel Rwanda, with 32.9% strongly agreeing and 58.6% agreeing, resulting in a mean score of 4.24 and a standard deviation of 0.619. Additionally, 25.0% strongly agreed and 67.1% agreed that CSR projects are financially beneficial, with a mean score of 4.16 and a standard deviation of 0.570. Moreover, 81.4% strongly agreed and 12.1% agreed that CSR efforts enhance the company's reputation, reflected in a mean score of 4.71 and a standard deviation of 0.702. Lastly, 15.7% strongly agreed and 64.3% agreed that CSR initiatives provide a competitive advantage, with a mean score of 3.89 and a standard deviation of 0.769.

Overall, the results indicate that CSR activities have a favorable impact on the sustainability of community CSR projects at Airtel Rwanda, with a combined mean score of 4.31 and a standard deviation of 0.660. These findings align with Meseguer-Sánchez et al. (2021), emphasizing CSR's role in enhancing economic resilience and

corporate reputation. Stakeholder Theory (Freeman, 1984) further supports this by highlighting how aligning CSR initiatives with stakeholder interests fosters long-term resilience and sustainable development.

Findings on the Effect of Community Involvement on Sustainability of Community Corporate Social Responsibility Projects in Airtel Rwanda

This section examines the impact of community involvement on the sustainability of corporate social responsibility projects at Airtel Rwanda. The outcomes related to this topic are detailed in Table 3.

Table 3: Descriptive Analysis on Effect of Community Involvement on Sustainability of Community Corporate Social Responsibility Projects in Airtel Rwanda

	SD	SD D	Ν	Α	SA	Mean	Std.
							Dev.
Airtel Rwanda actively partners with com-	2	12	9	22	95	4.40	1.030
munity organizations on CSR projects.	1.4%	8.6%	6.4%	15.7%	67.9%		
Community involvement is a key aspect of	6	18	6	37	73	4.09	1.211
Airtel Rwanda's CSR strategy.	4.3%	12.9%	4.3%	26.4%	52.1%		
Clear handover processes to the commu-	5	4	1	36	94	4.50	.933
nity are followed after CSR project comple-	3.6%	2.9%	0.7%	25.7%	67.1%		
tion.							
Airtel Rwanda engages local communities	4	13	39	37	47	3.79	1.098
in the planning and implementation of CSR	2.9%	9.3%	27.9%	26.4%	33.6%		
projects.							
The partnerships formed through CSR ac-	3	2	2	40	93	4.56	.789
tivities are beneficial for both Airtel	2.1%	1.4%	1.4%	28.6%	66.4%		
Rwanda and the community.							
Community feedback is considered in the	2	7	0	37	94	4.53	.852
execution of Airtel Rwanda's CSR initia-	1.4%	5.0%	0.0%	26.4%	67.1%		
tives.							
Overall						4.31	.985
Courses Bossensle Finalines (2024)							

Source: Research Findings (2024)

Table 3 presents the analysis of community involvement's effect on the sustainability of CSR projects at Airtel Rwanda. A significant majority of respondents (15.7% agreed, 67.9% strongly agreed) indicated that Airtel actively partners with community organizations, yielding a high mean score of 4.40, though with a standard deviation of 1.030, suggesting varied responses. Similarly, 26.4% agreed and 52.1% strongly agreed that community involvement is central to Airtel's CSR strategy, with a mean score of 4.09 (SD = 1.211). Regarding project handovers, 25.7% agreed and 67.1% strongly agreed that clear processes are followed, achieving a mean score of 4.50 (SD = 0.933). Additionally, 26.4% agreed and 33.6% strongly agreed that local communities are involved in CSR planning, resulting in a mean score of 3.79 (SD = 1.098). Furthermore, 28.6% agreed and 66.4% strongly agreed that partnerships benefit both Airtel and the community, reflected in a mean score of 4.56 (SD = 0.789). Lastly, 26.4% agreed and 67.1% strongly agreed that community feedback is incorporated, achieving a mean score of 4.53 (SD = 0.852).

Overall, the findings indicate strong positive agreement (mean score of 4.31) regarding the impact of community involvement on CSR sustainability, supported by Nahar and Khurana's (2023) emphasis on integrating social objectives into corporate aims. This aligns with the Resource-Based View (RBV), suggesting that community engagement enhances Airtel Rwanda's resource base and sustainability through improved relations and good-will.

## Findings on the Effect of Accountability and Control on Sustainability of Community Corporate Social Responsibility Projects in Airtel Rwanda

This section examines the impact of accountability and control on the sustainability of community corporate social responsibility projects at Airtel Rwanda. The findings related to this topic are presented in Table 4.

Table 4: Descriptive Analysis on Effect of Accountability and Control on Sustainability of Community Corporate Social Responsibility Projects in Airtel Rwanda.

	SD	D	N	A	SA	Mean	Std.
		_					Dev.
Airtel Rwanda is accountable to its suppli-	0	1	2	63	74	4.50	.568
ers in its CSR activities.	0.0%	0.7%	1.4%	45.0%	52.9%		
The company balances economic and	0	1	2	61	76	4.51	.568
noneconomic interests in its CSR projects.	0.0%	0.7%	1.4%	43.6%	54.3%		
Airtel Rwanda regularly publishes a sus-	0	2	10	49	79	4.46	.693
tainability report detailing its CSR activi-	0.0%	1.4%	7.1%	35.0%	56.4%		
ties.							
There are clear accountability measures in	0	1	1	37	101	4.70	.518
place for CSR projects at Airtel Rwanda.	0.0%	0.7%	0.7%	26.4%	72.1%		
Airtel Rwanda's CSR initiatives are moni-	0	5	21	67	47	4.11	.787
tored and controlled effectively.	0.0%	3.6%	15.0%	47.9%	33.6%		
Suppliers are actively involved in Airtel	0	0	1	56	83	4.58	.508
Rwanda's CSR projects.	0.0%	0.0%	0.7%	40.0%	59.3%		
Overall						4.47	0.607

Source: Research Findings (2024)

Table 4 presents a descriptive analysis of the impact of accountability and control on the sustainability of community corporate social responsibility (CSR) projects at Airtel Rwanda.

A majority of respondents agreed that Airtel Rwanda is accountable to its suppliers in its CSR activities, with 45.0% agreeing and 52.9% strongly agreeing (Mean = 4.50, SD = 0.568). Similarly, 43.6% agreed and 54.3% strongly agreed that the company balances economic and non-economic interests in its CSR projects (Mean = 4.51, SD = 0.568).

Respondents also indicated that Airtel Rwanda regularly publishes sustainability reports (35.0% agreed, 56.4% strongly agreed; Mean = 4.46, SD = 0.693) and that clear accountability measures exist for CSR projects (26.4% agreed, 72.1% strongly agreed; Mean = 4.70, SD = 0.518). Additionally, 47.9% agreed and 33.6% strongly agreed that CSR initiatives are effectively monitored (Mean = 4.11, SD = 0.787), while 40.0% agreed and 59.3% strongly agreed that suppliers are actively involved (Mean = 4.58, SD = 0.508).

Overall, the findings indicate a strong positive agreement regarding the favorable impact of accountability and control on the sustainability of CSR projects at Airtel Rwanda, with a mean score of 4.47 and a standard deviation of 0.607, reflecting varied responses. These results align with Flórez-Parra et al. (2020), highlighting that sustainable practices like accountability, monitoring, and supplier engagement are essential for enhancing organizational sustainability. Integrating robust accountability measures and supplier involvement fosters stakeholder trust and aligns with broader trends in sustainable finance and corporate governance, reinforcing the effectiveness of Airtel Rwanda's CSR initiatives in promoting community well-being and ethical standards.

## 4.0 Conclusion

This research aimed to assess the effects of stakeholder exposure on the sustainability of corporate social responsibility (CSR) projects in the telecommunications sector in Rwanda, focusing specifically on Airtel Rwanda. The findings indicate a strong and statistically significant relationship between sustainability and key factors: government policy, corporate benefits, community involvement, and accountability and control. Notably, these factors collectively account for approximately 81.2% of the variance in the sustainability outcomes of CSR initiatives. Each independent variable positively influences sustainability, with community involvement emerging as the most significant predictor. The results underscore the importance of robust stakeholder engagement in fostering sustainable CSR practices. By enhancing relationships with various stakeholders, Airtel Rwanda can further strengthen its CSR initiatives and their impact on community well-being.

#### **Author Contributions**

**Ingabire Shakira** contributed to the study's conceptualization and methodology, performed software validation, conducted data analysis, and carried out the investigation. She also authored the original draft of the manuscript. **Dr. Irechukwu Nkechi Eugenia** provided critical reviews, edited the manuscript, and supervised the research process.

Funding: The study did not receive specific funding.

Conflicts of Interest: The author declares no conflict of Interest.

**Ethics Statement:** The authors assure that no facts will be presented for personal gain, and the findings of this study will remain dependable, trustworthy, and reliable.

#### References

- Arribas, I., Espinós-Vañó, M. D., Garcia, F., & Riley, N. (2021). Do irresponsible corporate activities prevent membership in sustainable stock indices? The case of the Dow Jones Sustainability Index world. *Journal of Cleaner Production*, 298, 126711.
- Atz, U., Van Holt, T., Douglas, E., & Whelan, T. (2021). The return on sustainability investment (ROSI): Monetizing financial benefits of sustainability actions in companies. *Sustainable Consumption and Production, Volume II: Circular Economy and Beyond,* 303-354.
- Brun, A., Karaosman, H., & Barresi, T. (2020). Supply chain collaboration for transparency. *Sustainability*, 12(11), 4429.

- Flórez-Parra, J. M., Rubio Martín, G., & Rapallo Serrano, C. (2020). Corporate social responsibility and crowdfunding: The experience of the colectual platform in empowering economic and sustainable projects. *Sustainability*, 12(13), 5251.
- Geekiyanage, D., Fernando, T., & Keraminiyage, K. (2020). Assessing the state of the art in community engagement for participatory decision-making in disaster risk-sensitive urban development. *International journal of disaster risk reduction*, 51, 101847.
- Hennink, M., & Kaiser, B. N. (2022). Sample sizes for saturation in qualitative research: A systematic review of empirical tests. *Social science & medicine*, 292, 114523.
- Howell, C. R., Su, W., Nassel, A. F., Agne, A. A., & Cherrington, A. L. (2020). Area based stratified random sampling using geospatial technology in a community-based survey. *BMC Public Health*, 20, 1-9.
- Jain, N. (2021). Survey versus interviews: Comparing data collection tools for exploratory research. *The Qualitative Report,* 26(2), 541-554.
- Jolliffe-Grimes, C. (2021). Does the Friedman Doctrine That the Sole Social Responsibility of Business Is to Increase Its Profits Stand True in the Contemporary Corporate Governance Landscape?. *BLR*, 198.
- Knudsen, J. S., & Moon, J. (2022). Corporate Social Responsibility and Government: The role of discretion for engagement with public policy. *Business Ethics Quarterly*, 32(2), 243-271.
- Meseguer-Sánchez, V., Gálvez-Sánchez, F. J., López-Martínez, G., & Molina-Moreno, V. (2021). Corporate social responsibility and sustainability. A bibliometric analysis of their interrelations. *Sustainability*, 13(4), 1636.
- Nahar, K., & Khurana, D. (2023). Corporate Social Responsibility. Vidhyayana An International Multidisciplinary Peer-Reviewed E-Journal, 8(si6), 724–732.
- Othman, S., Steen, M., & Fleet, J. (2020). A sequential explanatory mixed methods study design: An example of how to integrate data in a midwifery research project. *Journal of Nursing Education and Practice*, 11(2), 75-89.
- Raimi, L., Panait, M., Grigorescu, A., & Vasile, V. (2022). Corporate social responsibility in the telecommunication industry—Driver of entrepreneurship. *Resources*, 11(9), 79.
- Sattayapanich, T., Janmaimool, P., & Chontanawat, J. (2022). Factors affecting community participation in environmental corporate social responsibility projects: evidence from mangrove forest management project. *Journal of Open Innovation: Technology, Market, and Complexity*, 8(4), 209.
- Sharma, S. K., Mudgal, S. K., Thakur, K., & Gaur, R. (2020). How to calculate sample size for observational and experimental nursing research studies. *National Journal of Physiology, Pharmacy and Pharmacology,* 10(1), 1-8.
- Sheehy, B., & Farneti, F. (2021). Corporate social responsibility, sustainability, sustainable development and corporate sustainability: What is the difference, and does it matter?. *Sustainability*, 13(11), 5965.
- Siedlecki, S. L. (2020). Understanding descriptive research designs and methods. *Clinical Nurse Specialist*, 34(1), 8-12.