



Mekelle University
College of Business and Economics
Department of Management

**Assessment of Corporate Social Responsibility Practices: The Case
of Mesebo Cement Factory, Mekelle City, Tigray, Ethiopia**

*A research thesis submitted in Partial Fulfillment of the Requirements for the
Award of Master of Arts Degree in Business Administration (MBA)*

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**October 2025
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Declaration

I, **Rigbe Abrha Desta**, certify that this thesis entitled “Assessment on Corporate Social Responsibility Practices: The Case of Mesebo Cement Factory, Mekelle City, Tigray, Ethiopia” which I now submit for examination for the award of Master of Arts degree in Business Administration, is entirely my own work and has not been taken from the work of others and to the extent that such work has been cited and acknowledged within the text of my work. This thesis has been prepared according to the regulations of postgraduate study of the Mekelle University and has not been submitted in whole or in part for an award in any other University or Institute. The work reported in this thesis also conforms to the principles and requirements of ethics in research.

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List of Abbreviations

ADLI	Agricultural Development Led Industrialization
BSR	Business for Social Responsibility
CSR	Corporate Social Responsibility
EFFORT	Endowment Fund for Rehabilitation of Tigray
EPRDF	Ethiopian People Revolutionary Democratic Front
FDRE	Federal Democratic Republic of Ethiopia
ILO	International Labor Organization
ITO	International Trade Organization
MNCs	Multi-national Corporations
MCF	Mesebo Cement Factory
SPSS	Statistical Package for Social Science
UN	United Nation
UNDP	United Nations Development Program
WA	Work Association

Abstract

At present, corporate social responsibility is growing in importance in business practices. It is a business model that encourages businesses to operate in ways that enhance society and the environment while still being accountable to their stakeholders and the public. As a consequence of fast-growing socio-economic and political development and awareness, communities increasingly demand corporate accountability. The search for answers to these questions led to the development of the concept of corporate social responsibility. Corporate social responsibility can be defined as a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. This study assessed the extent and dimensions of CSR practices at Mesebo Cement Factory and their alignment with Carroll's CSR framework. Corporate social responsibility contains four components/domains that were developed by Carroll in the form of pyramid these include: legal, ethical, economic, and philanthropic domains. The study used corporate social responsibility model adopted after detailed review of theories and empirical studies. The research design is mainly descriptive survey. Data for each of the major four domains were collected through sets of questions asked to respondents to rank their perception. To enhance the credibility of the data collected triangulation method of research approach is applied. The Sample survey was conducted with 200 respondents applying probability sampling design and simple random technique from both internal (122 employee respondents) and external (78 respondents) from nearby community members. The survey was also accompanied by an interview with key informants and in-depth interview as well as document analysis. Finally, the data gathered through a questionnaire from the survey were analyzed through mean scores, frequencies, percentages, and ranking using SPSS software version 20. The descriptive statistics results were presented in the form of Tables and figures. The finding of the study shows that the company mainly works on good employees handling, the economic domain of corporate social responsibility and from the philanthropic aspect it participates in sport and it supports in education buildings, indicating that the company works within the legal framework. However, majority of the results indicate that the company is not working on environmental protection, health care, infrastructure, and ethical aspects of corporate social responsibility. The results imply that the management of Mesobo Cement Factory need to comply with and further implement Corporate Social Responsibility strategy alignment, stakeholder communication and activities that ensure corporate sustainability. From the findings, the study gives a general remark that corporate social responsibility is not well practiced by the Company. Therefore, the major findings suggest that such organizations need to understand and consider the advantages of engaging in corporate social responsibility for their growth on sustainable basis.

Keywords: *corporate social responsibility, shareholder, stakeholder, philanthropy, Carroll's CSR model, Mesebo Cement Factory, Ethiopia*

CHAPTER ONE

1. INTRODUCTION

1.1. Background of the Study

This survey deals with the topic of corporate social responsibility (CSR) for investigation. Currently, society has become more active and increasingly conscious of cost-benefit analysis. As a result, new and unexpected demands are being placed up on businesses. Businesses are also changing their strategies and modes of interaction with society to effectively respond to emerging and non-routine challenges. As a result of fast growing socio-economic and political development and awareness, societies ask and seek answers for their questions more than ever before. “The search for answers to these questions requires a corporate vision that goes beyond the conventional, economically driven business perspective. In the past decade, the search for these answers led to the development of the concept of corporate social responsibility (CSR)” (Jonker, 2006).

According to Friedman (1970), the main aim of business is to create profit- summarized in his famous statement, ‘the business of business is business.’ However, one may ask: Is profit the only legitimate purpose of a firm?” Can a business survive without customers, resources, and the support of the public? Then, does a firm have a responsibility to make a positive impact on its surrounding environment to create a sustainable business atmosphere? Should companies make decisions about additional activities by themselves or should those activities be stipulated by other forces? Are the consequences of those actions justified? The answers to those questions are given through Corporate Social Responsibility issues (CSR) (Stojanovic *et al.*, 2016).

Corporate social responsibility as a concept has no consensus definition. Various writers defined it based on their background, interest, experience, as well as values embodied in the writer's frame of reference. Corporate social responsibility is also called corporate ethics or corporate social performance are duties performed by organizations to the society in which they operate, such as protection of the environment, provision of social services, health and safety, and so on. The World Business Council for Sustainable Development (2001) defined the concept of corporate social responsibility as “the dedication of business to contribute to sustainable economic development, working with employees, their families and the local communities. Jamali and Mirshak (2006) explained that the concept of corporate social responsibility represents a concern with the needs and goals of society which goes beyond the only economic aspect. The European Union (2002) described the concept of corporate social responsibility as “a concept whereby a company integrates

social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis as they are increasingly aware that responsible behavior leads to sustainable business success.

Carroll extended corporate social responsibility from the traditional economic and legal responsibility to ethical and philanthropic responsibility in response to the rising concerns on ethical issues in businesses. This view is reflected in the *Business Dictionary* which defines corporate social responsibility as "a company's sense of responsibility towards the community and environment (both ecological and social) in which it operates. Companies express this citizenship (1) through their waste and pollution reduction processes, (2) by contributing educational and social programs and (3) by earning sufficient returns on the employed resources" (Business Dictionary, 2018).

With the same talking, Jonker (2006) stated that corporate social responsibility is a novel occurrence, in which business organizations deal with voluntary commitment of corporations in humanitarian activities of socially, environmentally, legally and ethically beyond profit making.

In contrary, Carroll and Shabana (2010) stated that the history of corporate social responsibility can be drawn back to the end of the Second World War regardless of the practice for centuries of some aspects of its main values. And at this time its importance is increasing. The modern definition of corporate social responsibility started during the 1970s. The intended final goal of corporate social responsibility is cultivating societal and governmental support by building trust and belongingness in the heart of the people (Aras, 2008; Jonker, 2006). Balabanis, Philips, and Lyal, as cited by Aras (2008), emphasized that in modern business, companies and their managers should be responsive and accountable to increasing public pressure to engage actively in social issues.

The idea of corporate social responsibility is debatable there are two arguments of corporate social responsibility. The one extreme supports all aspects of corporate social responsibility are important (Carroll, 2003). While the other school of thought argues against it. The pessimistic attitudes towards the concepts of corporate social responsibility show selfishness that portrays firms are not obliged to serve the society, but to use the potential resources without deception and fraud (Hetherington, 1973). The central idea of this argument is "profit is all that matters".

At present, corporate social responsibility issues have become global issues. In both developed and developing nations, citizens are increasingly questioning the missions and practices of business organizations (Carroll, 2015). As questions of corporate social responsibility crossed borders and cultures as never before, the challenges to business managers and firms grew significantly. The problem for international business became one of balancing and reconciling the conflicting pressures, demands, and expectations of home and host country stakeholders. Firms wanted legitimacy in the eyes of other countries, especially developing countries and this became a central challenge in the 1990s and beyond. Being a socially responsible firm was the surest path to legitimacy in these countries (Carroll, 2015).

In Africa, the concept of corporate social responsibility is a new business practice, where it is started as a response by profit organizations to remedy the effect of their investment activities on local communities. In case it is the new phenomenon, there seems to have a problem both in perception as well as in practice (Helga, 2007).

Similarly, in Ethiopia, there is improper treatment of communities by companies. Even though there are no more empirical studies of corporate social responsibility in Ethiopia, some study, for instance, Yusuf (2013) shows that companies are not working in a way of keeping and protecting the safety of the nearby communities. In addition to that Mohana Rao and Fentaye (2016) studied environmental corporate social responsibility of brewery firms in Ethiopia and their findings revealed that firms give limited attention to provide regular voluntary information about environmental management to the external stakeholders.

This study deals with the corporate social responsibility practices of one of the profit-oriented organizations in Tigray National Regional State, Mekelle zone: Mesebo Cement Factory (MCF). It is one of the giant companies that has a significant impact on the environment as compared to the other manufacturing firms in the city. The company administers more than 1500 permanent employees, and many other contract and seasonal labourers. In light of its size, it is apparent that the corporate social responsibility (CSR), which also includes the other three categories- ethical responsibilities, philanthropic endeavors, and economic responsibilities- need to be investigated. With regards to MCF, a few empirical studies are found but these studies focused on one-side of the CSR, that is, they dealt with the environment side only. For instance, studies were conducted on Environmental Impact Study of the Cement Factory by Assefa and Tesfahun (2014) using a Multi-

Criteria Analysis. However, no empirical studies with the four domains of corporate social responsibility were found.

CSR initiatives endeavour to be impactful on the world through important direct benefits to society, nature, and the community in which a business operates. In addition, a business may experience internal benefits through these initiatives. With the knowledge that their company is promoting good causes, employee satisfaction may increase and staff retention may improve. In addition, consumers may be more likely to transact with a company that's attempting to make a more conscious positive impact beyond the scope of its business. To reap benefits of the CSR activities, there need to be relevant assessment and analysis how and to what extent the activities are implemented and managed. Understanding the status of CSR activities is one important step to improve implementation and performance. These issues inspired the researcher to investigate the four domains of the CSR practices at MCF for informed suggestions.

1.2. Statement of the Problem

In recent years, stakeholders have increasingly demanded that companies demonstrate greater social responsibility and ethical conduct in their business operations. Managers and company owners also are cognizant of the awareness of the society and what the community demands them and why. Companies, which are socially responsible are more trusted and rewarded by society; while companies that are socially not responsible are criticized by the community. Companies should know that they could not live without the consent of society. According to Keinert (2008), *“the wealth of any organization is its people”*. Similarly, Heath (2005) defines firms as “a set of particular interested groups to whom management has responsibilities; and to set the task for the corporation as the most dominant social institution. Firms are meant to respond as fully as possible to the needs of its stakeholders. An effective corporate social responsibility (CSR) strategy can strengthen the relationship between a company and its stakeholders. Stakeholders are commonly classified into two categories based on their level of contribution to, or influence on, the organization. These classifications are based on the contribution or effect of the groups. According to Caremark (2013), the primary stakeholders are those groups that have the most direct and significant impact on the organization. These groups include employees, executives, managers, shareholders, suppliers, customers, whole sellers, and retailers are categorized under primary stakeholders. Second, the general public, government, and

nearby communities are grouped under the secondary stakeholder. Aras (2008) on the other hand classified stakeholders as internal and external stakeholders.

From the international arena corporate social responsibility is growing fast. Internationally, Willis (2014) studied corporate social responsibility in developing nations. According to Willis, the practice of corporate social responsibility in developing nations is improper. Deyassa (2016) also supported Willis's findings, indicating that CSR practices in developing countries often do not align with the fundamental principles of the concept.

International institutions also give concern to CSR. International organizations: such as international trade organizations (ITOs), World Health Organization (WHO), International Labor Organization (ILO), United Nations development program (UNDP) and others have made tremendous efforts for the development of CSR by urging governments to integrate social and environmental issues in their policies. These organizations set rules and ethical codes of operations. Such operational legislations include social, environmental, ethical and legal issues (Keinert, 2008). In addition, the International Public Relations Association (IPRA) held its 24th Research Symposium on June 30–July 1, 2017, in Bled, Slovenia. And the theme of the research symposium was “*Corporate Social Responsibility in the Hypermodern Timer*”. According to some researchers, the theme of corporate social responsibility was recognized as a newly emerging phenomenon (Caremark, 2013; Carroll, 2016; Deyassa, 2016; Famiyeh, 2017b; Jariko *et al.*, 2017). This internationally recognized thematic area with its numerous limitations motivated the researcher to conduct research on it in the Ethiopian context.

According to the UN (2012), 80% of the global population is with no access to comprehensive and social security. If so, what is the value of having many companies owned by billionaires? This implies that companies are working on the cost of the society to make a profit for the shareholders. This problem is harsher in developing nations than developed nations. For instance, Willi (2014) argue that local company's social obligation CSR practices are motivated by coercive pressure from Multi-National Corporations (MNCs) rather than from the state. Farther, the UN states that nations and governments should consider social and environmental issues in their investment policies. Accordingly, the government of Ethiopia proclaims that “even a factory shall have the obligation to handle equipment, inputs, and products in the manner that prevents harm to the environment and to

the human and animal health” (EPRDF, 2009, PP.4424, Article2). This shows the intent of the Government, in which the CSR practices need to be put into effect in all companies.

Moan *et al.* (2010) claim that until recently academics have rarely considered organizational and practical aspects of Corporate Social Responsibility (CSR) implementation. There is now a much needed emergent emphasis on what triggers engagement in such initiatives, internal and external factors behind social change within organizations, the design, and structure of strategies and policies; and how organizations integrate into business models and processes.

There are no adequate research works conducted in the area of CRS and, therefore, evidences are scarce in this regard. Literature on CSR, in the developing world in particular, is scanty. Especially in Ethiopia, there is lack of literature and scholarly papers of CSR. Recently, there are very limited studies on CSR in Ethiopia. In fact, studies show that the concept of CSR is a newly emerging phenomenon all over the world. Hitherto, the literature on CRS practices is scarce in developing nations than in the developed world (Moan et al., 2010).

In spite of the availability of some research works, either they are one-sided looking into one domain of the CSR practices or methodologically limited to one single method. Mohana Rao and Fentaye (2016) studied corporate social responsibility of a factory in Ethiopia, but they only gave focus to environmental aspects only. In addition, in their method of study, there is a gap that they imposed a convenient method of sampling to gather primary data from respondents. In this study, however, the researcher attempted to fill the above gap by giving important considerations to the four measures of CSR (philanthropic, ethical, legal and economic) rather than merely picking one aspect. Instead of a convenient method of sampling technique, the researcher used other rigorous methods that serve for triangulation, including interview both in-depth and key informant interview, and document reviews.

Mesebo Cement Factory (MCF) as a branch of EFFORT is aimed for the rehabilitation of Tigray. From the beginning, the Factory was purposefully founded for the development of society. Therefore, MCF’s establishment purposes are close to the concept of CSR. By practicing CSR, businesses like MCF should be aware of how they impact different aspects of society, including economic, social, and environmental ones. Engaging in CSR also means a business operates in ways that enhance society and the environment instead of contributing negatively to them.

Investigating whether MCF complies with the four CSR domains is of particular interest, including this researcher. All these factors have initiated the researcher to conduct research on corporate social responsibility of manufacturing firms, taking Mesebo Cement Factory as a case.

1.3. Research Questions

The researcher is tried to survey and address the following questions:

- (1) To what extent does Mesebo Cement Factory comply with philanthropic CSR activities?
- (2) How are the ethical aspects of CSR applied in Mesebo Cement Factory?
- (3) Which of the legal obligations on environmental and social issues of the country are implemented by Mesebo Cement Factory?
- (4) How does Mesebo Cement Factory conduct the economic domain of CSR?

The study is conducted on Mesebo Cement Factory participation in social and environmental concerns. Hence the questions of the investigation are based on Carroll's corporate social responsibility model so as to test them in the Ethiopian context.

1.4. The Objective of the Study

1.4.1. General objectives

The main objective of the study was to investigate the corporate social responsibility practices of Mesebo Cement Factory.

1.4.2. Specific objectives

In line with the general objective, the following specific objectives were assessed. The study attempted to:

- (1) Identify the philanthropic CSR activities in which Mesebo Cement factory engages,
- (2) Analyze how Mesebo Cement Factory manages ethical aspects of CSR,
- (3) Examine the company's compliance with legal requirements regarding environmental and social responsibilities in Ethiopia,
- (4) Analyze how Mesebo Cement Factory is engaged in the economic domain of CSR.

1.5. Significance of the Study

Since this study focuses on the very recent phenomenon of corporate social responsibility (CSR), it is expected to contribute aplenty of merits to both the pieces of literature for academics and

practices in firms. This investigation is important not only for academic and firm purposes but also relevant in the wider context of developing as well as developed nations. But, the significance of the study for both local and international research consumers can depend on the level of ease of access.

In the educational area, this research can enhance understanding about CSR and it can also develop knowledge of the existing literature on the corporate social responsibility phenomenon.

This study is expected to make a substantial contribution for the building of attitudes, practices, and obstacles of the principles of corporate social responsibility in developing nations, especially Ethiopia. It can serve as groundwork for further researches and studies on different angles of this notion.

This study also provides greater importance to the case under study, Mesebo Cement Factory in particular and to all firms' in developing nations how they should appreciate and perform with social responsibility issues. The importance of the study is not only restricted to manufacturing firms but rather it also gives a greater contribution to any institution, be it government or non-government or profit, not-for-profit. This research can also be utilized by policymakers and higher government officials. Policymakers can use this document as a guide or reference how firms and institutions are responding to social and environmental issues.

In addition, this study is given value to allow the communities to clearly understand how they are interacting with the nearby firm and institutions. For those, who are not clear with the rights and duties of companies; as well as the rights and duties of the nearby community, this study would improve decision makers to understand the rights and obligations.

1.6. Scope of the study

Thematically, the study deals with CSR practices of manufacturing firm in Mekelle zone Mesebo Cement Factory in particular. The model of CSR has four components includes economic, legal, ethical and philanthropic dimensions. All these components are in focus of the research. Geographically the study is delimited to Mekelle city Mesebo cement factory as the study site. The methodology scope encompasses collecting primary data through structured interviews. Also the researcher has tried to address the issue using descriptive research design.

1.7. Limitations of the Study

In research study, researchers are believed they have to be skilled full, knowledgeable, and systematic enough. To make applicable researchers should run through a considerable time of experiences in the research area. But, because of the study's purpose is academic fulfillment with time bounded and the researcher is beginner the study could face some flaws that affect the quality of the thesis. Although it is important to include all the stakeholders for the sake of reliability and validity of the investigation the study is covered only management and non-management staff members and the nearby community of Mesebo Cement Factory in Mekelle city, therefore, this could affect the quality of the thesis. Another very important limitation of this study is that, since the study is supposed only to investigate the corporate social responsibility practices of Mesebo Cement Factory in Mekelle city this may limit the representativeness of the findings to other parts of Manufacturing Firms. Also since the study were employed a cross-sectional survey design, it did not check the situation through a longitudinal survey.

1.8. Organization of the Paper

The study has five chapters. The first chapter deals with the background of the study. The second chapter presents a literature review. The third chapter explains the research methodology and study setting followed by chapter four, which is devoted to the presentation of the findings. And the last but not the least fifth chapter provides discussion, conclusion and finally, recommendations are presented.

CHAPTER TWO

2. LITERATURE REVIEW

2.1. Introduction

This component of the inquiry deals with the existing knowledge, unique nature and arguments of the concept of corporate social responsibility. It introduces leaders with the meaning, trends, advancement, application and activities of the notion of corporate social responsibility. This section of the paper is comprehensive that involves the practical differences of CSR practices between developed and developing nations. Details of all domains of corporate social responsibility are covered in this part of the study. The domains of CSR are economic, ethical, legal and philanthropic.

2.2. Basic Concepts of Corporate Social Responsibility

2.2.1. Definitions

The main purpose of companies is making a profit, "the business of business is business", according to Friedman's view (1970) is the profit the only purpose of it? Can a business exist without consumers, resources, society? Therefore, do the companies have a responsibility to make a positive influence on the surroundings in order to provide conditions for better business? Should companies make decisions about additional activities by themselves or should those activities be stipulated? Are the consequences of those actions justified? To answer those, companies should employ the concepts of corporate social responsibility practices (Stojanovic et al., 2016).

In July 2001, the European Commission presented a Green Paper "Promoting European Framework for Corporate Social Responsibility"; CSR is "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis". The goal is to manage CSR activities in a strategic manner and to set the instruments and measurements for this. Business for Social Responsibility (BSR) defines CSR as "...operating a business in a manner that meets or exceeds the ethical, legal, commercial and public expectations that society has of business accessed (Stojanovic et al., 2016).

Besides, Jonker (2006) stated that corporate social responsibility is a new phenomenon, in which profit-oriented organizations are dealing with voluntary engagement in philanthropic activities of socially, environmentally, legally and morally beyond profit making. In contrary, Carroll and

Shabana (2010) stated that the history of corporate social responsibility can be traced back to the end of the Second World War despite the practice for centuries of some aspects of its principles. And currently, its importance is growing. The idea of social responsibility of business is based upon the concept that business is something more than a merely economic institution (Bell, 1973). The businesses that are very easily and eagerly call themselves socially responsible are already in the arena. Mainstream businesses will get there, too, but they are very, very careful. Social responsibility is a comparatively new concern of the business community. Similar to a child maturing through adolescence on the way to adulthood, the idea of corporate social responsibility is evolving (Gaines, 1996).

In the speech of Bowen (1953), Social responsibility refers to the “obligations (of businessmen) to follow those policies, to make those decisions or to pursue those lines of action which are desirable in terms of the objectives and values of our society.’ According to Koontz and O'Donnell (1977), the meaning of social responsibility is: “the personal obligation of the people as they act in their own interests to assure that the rights and legitimate interests of others are not invaded.” “Corporate social responsibility is a devotion for improving community well-being through discretionary business practices and contributions of corporate resources” (Kotler and Lee, 2005).

Businesses are becoming socially concerned in many creative ways. Opportunity is restricted only by management's thoughts and desire to make the world a better place in which to live, work, and do business. The main driving forces for corporate responsibility are an investor and consumer demands and governmental and public pressures. It has been said that business is bound by an iron law of responsibility, which states that “in the long run, those who do not use power in a way that society considers responsible will tend to lose it” (Davis and Frederick, 1984). Most of the current companies are introducing different strategies to apply social responsibility to enjoy the various advantages from stakeholders’, e.g. shareholders, employees, customers, suppliers, government and society as a whole. If any corporate sector has introduced social responsibility, they can enjoy so many long-run benefits like retention of highly skilled employees, improved community living standards for employees, convincing public opinion against government interference, attracting socially mindful investors, repetitive customer base, increase creditworthiness in the financial market, confident suppliers support, increase public image, etc. (Kreitner, 2001).

2.2.2. Arguments on corporate social responsibility

The notion of social responsibility is questionable. There are different groups on different activities of corporate social responsibility. Some individuals asked that: are firms responsible out of the economic aspect (profit-making) anything for? Some also argue on the scope of CSR (Paula, 2004). In contrary others raise the question of what are companies responsible for. Do others ask that for whom companies are taking responsible?

The manner how and why firms or companies could take CSR is subjective and debating (Keinert, 2008,). Companies and scholars do not see eye to eye on CSR aspects, philosophy and performance. Some say companies are not responsible to engage in social and environmental programs, while others support companies obliged to the taker of the life and safety of the society at large and the nearby community (Scheck, 2015). The most common arguments on corporate social responsibility are briefly discussed below.

Profit is what matters: various people argue, for example, Hetherington (1973) as cited by Aras (2008) says "firms that are established for profit are not obliged to think of the corporate, not profit activities." They believe that profit is all matters. Individuals with such hypothesis reveal their view towards CSR spending cost on social and environmental issues, which are not contributing to shareholders is not acceptable. For example, Paula (2004) states that profit entities would not engage in CSR if it hurts its bottom line. It decreases the dividends of the shareholders as of the thoughts of the people, who are in opposition to CSR. Hence they worry on the selfish and reluctant thoughts that the company should not damage its shareholders so as to benefit the external shareholders. But this is a short term consequence analysis. Spending on external issues such as environmental and socially sustainable development is not a cost rather it is a long term social capital.

Companies are parts of the society: on the contrary of just profit seekers, there are many individuals who are highly argue firms should engage in the sustainable development of the community. Those individuals trust and lobby that corporations or firms, despite their purpose either they are for profit, or not for profit are parts of the society. The early CSR Theorist Carol stated that business should in compass economic, legal, ethical and philanthropic expectations that society has of companies at a given period of time (Aras, 2008).

Companies are obliged to take care of social and environmental issue: moving farther from the above arguments, some authors and scholars argue that CSR is the legal obligation of firms.

Similar to this, the United Nations argued that nations should have a policy of CSR in regard to the firm's establishment and investment.

CSR is a voluntary activity: Although some scholars believe that firms are obliged to participate in social and environmental issues for sustainable development, others argue it is the voluntary activity to engage in CSR issues (Paula, 2004).

CSR is neither voluntary nor obligatory activity: others argue that CSR is neither lawfully obliged nor charitable activities of firms. It is not a matter of option. Rather, it is forced by marketing and profit-making principles. The nature of transforming inputs to outputs and selling of these outputs leads companies to engage in CSR activities. Firms are in the hands of society. The survival of the organization is dependent on the permission of the nearby community. Without the permission of the public, it is doubtful to survive companies producing goods and services and generating profit (Florence et al., 2009). This connotes that companies produce goods and sell to society. The society also needs an advantage. For its advantage, the societies compare and contrast different companies in regard to their contribution to its life. Hence the society prefers to buy and use goods and products of companies, which they take care of its life and answer its questions faster than firms which are selfish and grid and reject its question. If so companies have to care to the people. Consequently, they get acceptance of their products by the people to generate more profit and can live long.

2.2.3. CSR as a strategy for stakeholder engagement

In the modern world, the relationship between society and companies is characterized by engaging in all stakeholders. The task of the stakeholders might be tangible or intangible. So the task should be identified clearly. Stakeholders might also be internal or external. Therefore, stakeholders should be engaged in the process of formulation of the social contract. An organization or an enterprise is a dynamic composed of stakeholder groups. This means the whole organization exists only if there is coordination between it and its internal and external stakeholders (Fryzel, 2011).

The meaning of corporate social responsibility used in this book, assumes that it is an approach to management where the enterprise needs to find a balance between the interests of all the stakeholders in a way which does not only maximize the value of the company but also contributes

to the wellbeing of a society and the generation of common good including wealth. The concept of corporate social responsibility (CSR) postulates exceeding standard compliance with the law and as such, it becomes an expectation that companies will actively engage in fulfilling their duties towards the stakeholders. It is an expectation that corporate code of conduct will be backed up by more profound strategic deeds (Fryzel, 2011).

The above statement implies that companies are dependent on both internal and external stakeholders. Without the consent of the internal and external stakeholders Firms or companies, life is at risk. Therefore, to minimize the risk, companies need to engage stakeholders in holding a stake and getting a share. As a result, stakeholders develop a sense of belongings in their mind. If so, there is a joint benefit and strong connection between stakeholders and companies. Finally, there will be along with the survival of the companies and maintainable improvement of society.

2.2.4. CSR strategy for organizations merit

There are tremendous advantages of good CSR policy of corporations. It helps to build a good relationship with all stakeholders. Stakeholders can develop a sense of belongingness on corporations with good CSR policy, and practice. It is also advantageous to build a good image of corporations. It helps to increase its sells volume and this increase in sells leads to generate more profit for the shareholders of the organizations. CSR helps companies and companies' shareholders to win on the market place over their competitors. Analyzing the practice of CSR makes employees trust their company and they consider it as their own if good CSR activities are performed. CSR is a good strategy for achievement of labor relations (Keinert, 2008).

Corporations and enterprises are currently changing their look. They are involving in activities beyond profit making. They are given focus for the external factors including the society, environment and climate change. This is due to different factors, including globalization, social and economic development, change in employee's performance, and competition with other market players are the most important forces behind the involvement of corporations and enterprise in caring out the social, cultural and environmental issues. The law of the state and stakeholder expectation to companies also forces corporations to engage in CSR (Fryzel, 2011).

Economic power grows with sales volume, profits, and shareholder value and market capitalization. Economic power space to grow from a societal perspective, power is intermediated by norms and eventually, bylaws, which have a reciprocal relation with individual values, these

connecting to personal perspective. At the same time, norms and laws influence organizational roles within the organizational structure, authority and individual attitudes, needs and perceptions (Fryzel, 2011).

2.3. Historical Development of CSR

The history of CSR can be traced hundreds of years back. According to Paula (2004), the concept of CSR was in practice since 1870s, but not logically. The origin of CSR certainly extends before World War I Carroll and Shabana (2010). Scholars for instance, Fryzel (2011) blames corporations and business organizations abuse human rights. For the advantage of a few numbers of people, the mass is disadvantaged. Owners or members of corporations exploit the wealth of citizens. Employees in organizations are loaded that they are less paid, but work longer hours. Ignoring the needs and wants of their employees and mass of the society, corporations give huge money for a donation of political parties. The nearby community and the society as a whole are getting disadvantaged by the corporations investing around. Water is poisoned, the climate is polluted. There is also sound and air pollution, because of gas and sound emission from the businesses. In addition, states also suffer from abuse of corporations. Corporations do not pay appropriate tax for the state they are investing in. As time goes, peoples become aware of corporations' conspiracy and unethical acts. Citizens start taking urgent action towards the immoral deeds of corporations. Customers initiate to embark on harmful and powerful boycotts over corporations' goods, products and services whom they do immoral activities. Civil societies such as media, non-governmental organizations (NGOs) also start supporting the consumers' movement against unethical corporations. Following this, corporations turn their concern to some social and environmental issues. It can easily be perceived that consumers are not always powerless. The life span license of corporations is in the hand of the citizens. It is impractical to live any corporation or organization without the consent of the society (Fryzel, 2011).

This implies that corporate social responsibility is developed as a response to a growing corporate power. Civil societies, individual consumers, activists, NGOs, and scholars contributed to CSR development. In practice, Carroll categorized CSR practice as traditional and modern practice.

2.3.1. The Traditional outlook of CSR

The old-fashioned view of corporate social responsibility states that Firms are not accountable for any want of the public or for the environment and climate change prevention. The traditional sight assumes that corporations are focus only on manufacturing of products to please for the need of the market in a competent manner. The only accountability of the company is to produce more goods and services to make more profit for the shareholders Keinert (2008). In the 80s and 90s a series of major corporate scandals, fraud and white-collar crimes even of human and environmental disasters caused by irresponsible ill-informed or ignorant companies (Keinert, 2008).

The self-absorbed attitude type of Firms and managers on CSR had no longer time to live. Because of increasing social awareness, civil societies such as NGOs, mass media, activists start to penalize immoral companies. After that, peoples refuse the products, goods, and services of unethical companies. Therefore, the grid and self-centered behavior of managers and shareholders of companies started to adjust. Then through time stakeholders are becoming an important part of the firm. Following this type of thought full and action according to Tran, (2015), beginning from the 18s and 19s the subjects of CSR had been given concentration by organizations.

2.3.2. The contemporary outlook of CSR

Corporate social responsibility is recently coming as a careful function of companies all over the world. CSR shapes the principles of social responsibility, corporate responsiveness determines the process of responding to social stress or demands and corporate social performance measures the result of this performance (Keinert, 2008).

Currently there is an interesting development of companies' perception towards CSR. There is a fast-growing section of the capital market called socially responsible investment. This index listing companies active in social and environmental issues have been established. The fast changes and developments in consumers' and investors' perception in regard to the firm's duties and responsibilities show that CSR is gaining ground. Now a day's there are only a small number of companies which would reject the existence of firm's responsibilities towards social and environmental issues. However, the problem is the scope or the state of social and environmental responsibilities companies should take on (Keinert, 2008).

2.3.3. CSR on the global situation

In some section of literature, there is a supposition for both Public relations theories and multinational organizations with regard to the practice of serving the host community. It is like that. 'Hiring PR practitioners means that messages are "localized' and tailored towards the needs of the public's in the host country. In this sense, MNOs adapt to the culture of the host country through PR and international PR becomes domestic PR" (Yeoman's, 2006). In addition, there is a concept about international theories of PR: In international PR, it is especially important to evaluate carefully on theory and whether it accurately translates across borders and socioeconomic and political systems in other places different from its country of origin.

As of Willis (2014), corporate social responsibility is affected by context. Similarly, Wright (2010) stated that CSR application varies with social, political, economic, cultural and religious conditions of each concept. Even in the globalizing world context matters. The essence of CSR based on contextual variables (White, 2008). Going from the global context towards developing countries' context, the practice of CSR varies (Peter Lund-Thomsen, 2016). This implies that the notion of CSR is spreading from the international arena to the local context. That means the emerging place of CSR is the developed nations and extended to the nations in developing or under development.

Globalization, a growing concern for environmental degradation and the bold social inequality present CSR as global agenda (Willis, 2014).

2.3.4. CSR in developing countries

In developing countries, CSR is not much applied. The application of CSR in developing nations is not effective (Peter Lund-Thomsen, 2016). There is slight work done concerning CSR in 18 developing nations. Investigation on CSR even is not significant in nations of developing group (Willis, 2014). This argument also proved by Tom Børsen (2017) that the actions of CSR by companies in developing nations count small fractions.

Developing nations are characterized by ambiguity and unforeseen changes in rule and contracts. The activity of companies in developing nations is encountered by social problems, such as poverty, illiteracy, and social exclusion, political and economic insecurity. The weakened practice of CSR in developing nations is due to the weakness of governments that they give little or do not give focus for environmental and social issues (Peter Lund-Thomsen, 2016). This indicates that governments

of developing nations due to instability in politics, they only give focus on their goals of staying in power for life. To do so, they harm society and exploit the resource of their nation.

Similarly, companies in developing nations ignore the issue of social development and environmental protection. In developing countries, companies ignore the issue of CSR, because governments are more bureaucratic than in developed countries (Willis, 2014).

2.3.5. Corporate social responsibility in Ethiopia

It was not simple to get the literature of corporate social responsibility in the Ethiopian context. Even if there is some literature of the issue of CSR from the countries of sub-Saharan countries of Africa, most of the time it is about Ghana, Nigeria, Cameroon, Kenya, and South Africa not about Ethiopia. The investigator attempted to find and contextualize the subject of CSR into the Ethiopian perspective, but it is inadequate to very few examination regarding documents. One study indicates that in Ethiopia private sectors are established after 1991, but ever before, because the nation was following communism, there were no private sectors and there was no practice of CSR (Nigatu, 2015).

Ethiopia is one of the developing countries motivated to develop private sector role in its development. Being under the challenge of poverty, governance gaps, and access to social services, etc., there is a distracted need for the role of private firms in various sectors. Until 1991, the country was socialistic and private ownership of firms did not exist. A market-oriented economy was affirmed in 1991 which brought the emergence of private companies in various sectors with the intention to reverse a decade of economic decline. When the economic restructuring was done, big private sector responsibility is attached to create jobs, improve production, raise export and reduce poverty which is the challenge to the nation (Nigatu, 2015).

In addition, this study added that since the economic system of the country is the agrarian economy, the country works to promote industrialization. It is following agriculture-lead-industrialization policy. Let us have a look at the following idea from the study.

Ethiopia's economy is a primarily agrarian based economy, and its major products are coffee, meat, and animal hides. Following the deregulation and privatization policy with the existing regime, firms entered to different kinds of industry except for the service industry. With its national development policy, Agricultural Development Led Industrialization (ADLI), the country works to enhance the manufacturing industry basing advantageous agricultural inputs. In this respect, the

private sector is expected to be the dominant actor in the economy with a favorable investment environment created. Nevertheless, many people trust that companies are not shouldering their responsibility to their employees, environment, and society. Among the most common claims raised in the country's private sector are low wage, poor working condition, and environmental impacts. Firms learn and adopt CSR elements for strategic business reasons and by external pressure or both. Some of the factors driving corporate social responsibility in a developing country context are different from advanced nations where CSR is believed to come from. CSR in a developing country is influenced by national and international motivators Visser (2008) ranging from socio-economic priorities and governance gaps to supply chain and compliance to international standards (Nigatu, 2015).

Mohana Rao and Fentaye (2016) studied the corporate social responsibility of the beverage factory in Ethiopia, but they were only giving focus on the environmental aspects. Their study shows in Ethiopia the practice of CSR is inactive and inappropriate. And this is because of different reasons. The inactive and inappropriate practice of CSR is not only in Ethiopia but in all African nations and all developing countries of the world. Most importantly the economic aspect of CSR is boldly seen in Ethiopian CSR practice.

Because of such inactive and inappropriate practice CSR issues in the countries as a whole the researcher is motivated to conduct research on corporate social responsibility practices.

2.3.6. Ethiopia's corporate social responsibility policy

A. "Environmental Pollution Control Proclamation No.300/2002"

According to this declaration, "environment" means the sum of all materials whether in their natural state, or modified because of human interferences or other living beings including, but not limited to land, atmosphere, weather and climate, water, living things, sound, odor, taste, social factors and aesthetics Article 6 of EPRDF (2002, p. 1959).

This announcement also defined what harmful material mean is. And accordingly, harmful material' means any matter either in solid, liquid, or gaseous state, or any plant, animal or microorganism that harms the environment or the health of the society (Article 8).

This environmental pollution control declaration clearly defined what pollution means is. It is directly stated the definition hereunder. "Pollution" means any condition which is dangerous or

potentially hazardous to human health, safety, or welfare or to living things created by changing any physical, radioactive, thermal, chemical, biological or other property of any part of the environment in breaking of any condition, limitation or restriction made under this Proclamation or under any other relevant law (Federal Negarit Gazette of the Federal Democratic Republic of Ethiopia, 2002, pp. 1960, Article 12). This declaration, therefore, stated that no one individual, group or organization should pollute, or cause anyone to pollute the environment. Anyone, who pollutes, or causes someone else to pollute the environment, is liable and the case is taken into legal proceedings.

B. "Prevention of Industrial Pollution Council of Ministers Regulation: No 159/2008"

According to EPRDF (2009) "An existing factory" means a factory, which operates, or a project to which an application has been submitted so as to get the permission of industrial establishment, before or on the date of the entry into force of this regulation. This announcement also defined what pollution mean is. But the definition is the same as stated in the above-stated proclamation of environmental pollution control. The decree states the following obligations to industries operating in Ethiopia. (1) A factory subject to this proclamation shall prevent or, if that is impossible, shall minimize the generation of every pollutant to an amount not exceeding the limit set by the relevant environmental standard and dispose of it in an environmentally sound manner. (2) Even a factory shall have the obligation to handle equipment, inputs, and products in the manner that prevents harm to the environment and to the human and animal health (EPRDF, 2009). Both the above-stated proclamations basically, revolve in the legal aspects of Carroll's CSR model. In this case, both environmental and social issues are given concern. The economic, ethical and philanthropic aspects of CSR are not addressed in these proclamations.

2.4. Theories to Explain CSR

Theory can be defined as a prediction of how situations and actions are related. It is difficult to think to study without a theoretical framework. In our research theoretical framework helps us as a guide to know what to concern on when we are conducting a research (Anfarara, 2008).

2.4.1. Stakeholder theory

What is a stakeholder? This is a critical question. "A stakeholder is any group or individual that can affect or be affected by the objectives of companies. Aras (2008). A complementary paradigm parallel to the evolution of the concept of CSR is the stakeholder theory, which was developed by

R. Edward Freeman in 1983. It shows that it is not only the owners of a firm to have a legitimate interest in and claims on the firm, but everyone or any group that can affect or be affected by the company's activities has a right to be considered in the process of decision making (Keinert, 2008). Stakeholders should be involved in the decision making the process of the organizations and be protected, because of three reasons: (1) it is morally and the ethically correct way to behave it; (2) doing that benefits the shareholders and (3) it shows what actually is happening in the organizations. Stakeholder theory shows that organizations are meaningless without their internal and external publics. The life of companies is the summed makeup of executives, managers, employees, customers, suppliers, whole sellers, retailers, government and the general public's. The lifetime license of companies is approved by the signature of all these parts. To get companies licensed by all these groups, there must be a smooth and mutual relationship with all groups. The best mechanism to build a good relationship is to use CSR.

Stakeholders of companies are seen as of two categories. These classifications are based on the contribution or effect of the groups. First, the closest and contributor groups are called primary stakeholders (Caremark, 2013). These groups include employees, executives, managers, shareholders, suppliers, customers, whole sellers, and retailers are categorized under primary stakeholders. Second, the general public, government, and nearby communities are grouped under the secondary stakeholder. Aras (2008) classified stakeholders as internal and external stakeholders.

The main objective of stakeholder theory is to show firms as the set of identifiable interested groups to whom management has responsibilities and to set the task for the corporation as the most dominant social institution to respond as fully as possible to the needs of its stakeholders.

Stakeholder theory gives a theoretical foundation to public relations practitioners so as to extend their understanding of how individuals, groups, and external organizations affect their company. Stakeholders are important for public relations professionals since they are basically the "public" in public relations (Heath, 2005). Stakeholder theory is an outgrowth of general systems and resources dependent perspectives suggesting that organizations should forge links with stakeholders to get important resources or stakes and minimize uncertainty (Heath, 2005).

One of the central tenets of stakeholder theory is that organizations should attend to the needs of a broader set of stakeholders that reaches beyond stockholders. From a public relations perspective, stakeholder theory seeks to identify and manage the diverse needs, values, and interests of various

stakeholders and the potential communication tensions between these groups. Organizations and stakeholders can and should mutually influence one another in an ongoing process of accommodation. Since organizations are dependent upon stakeholders for resources, these groups have the ability to withhold their resources if they disagree with the organization on important issues (Heath, 2005).

The stakeholder theory answers the questions with whose one organization can work and for whose takes responsibility. Any organization works with and takes responsibility for different stakeholders namely, employees, the nearby community, the society, supplier, retailers, wholesalers, partners, investors, environment, customers, media and so on. In this study, the researcher focuses on the nearby community, government, and employees of Mesebo cement factory. It would be better to cover all stakeholders. But due to time constraint and limited manpower, it is difficult to include all stakeholders. Therefore, the researcher chose three representative stakeholders from the whole. Most of CSR activities can be done with the stakeholders of employees, community, and government.

2.4.2. Corporate Social Responsibility Model

Corporate social responsibility was developed in 1999 by Archie B. Carroll in the form of the pyramid. His pyramid of corporate social responsibility includes four domains. The four domains of the CSR pyramid of Carroll are economic, legal, ethical and philanthropic (Figure 2.1). The CSR model from the intention of Carroll's model interpretation answers the question for what activities can any organization be accountable. Carroll himself developed his model of CSR at different times. For example, in his book of "Business and Society" stated CSR as corporate citizenship interpreted it as follows.

“Corporate social responsibility—emphasizes obligation, accountability

Corporate social responsiveness—emphasizes action, activity

Corporate social performance—emphasizes outcomes, results” (Carroll, 1995)

Currently there are only very few companies, which would refuse the existence of a firm's responsibilities towards social and environmental issues. However, the problem is the scope, or the state of social and environmental responsibilities companies should take on (Keinert, 2008). People are demanding more from companies. Managers and company owners are also aware of the

awareness of the society and what the community demand them and why. Companies, which are socially responsible are more trusted and rewarded. Companies that are socially not responsible are punished and criticized by the community. Companies know that they could not live without the consent of society. They believe in the Saying of "the wealth of any organization is its people". The scientific CSR is developed by Carroll who is the earliest theorist of CSR and known as the founder of the model of CSR in the form of a pyramid with four components. The CSR model according to Carroll (2016) easily answers the question "what responsibilities to society May businessmen reasonably be expected to assume?" The four dimensions of CSR according to Carroll are discussed as follows.

1. The economic aspect of CSR: the economic aspect of CSR deals with continual profit generation to the shareholders of the company. "CSR model primarily seemed to them like a pyramid, the base of which is economic responsibility. Economic responsibility for Carroll is a basic duty of the organization to carry out its functions in the market for the provision of services and products to society and profit" (Madrakhimova, 2013). Companies require creating profit for the sake of sustained and stabled survival. It is doubtful to enhance and promote the life of both the company and employees if enough profit is not gained. Thus, to continue with good performance and to make sure the life of employees, companies should work hard to increase revenue. If there is more income, it is possible to involve in CSR activities by paying much taxes to the state and by sustaining the existing employees and recruiting new entrant employees. Then the ability of companies to compete and win in the market increases.

Generally, the economic aspect of CSR is companies' first (Carroll, 2016).

While thinking about its' economic responsibilities, businesses employ many business concepts that are directed towards financial effectiveness– attention to revenues, cost-effectiveness, investments, marketing, strategies, operations, and a host of professional concepts focused on augmenting the long-term financial success of the organization. In today's high competitive global business environment, economic performance and sustainability have become critical topics. Those firms that are not successful in their economic or financial area go out of business and any other responsibilities that may be incumbent upon them become debatable considerations. Therefore, the economic responsibility is a baseline prerequisite that must be met in a competitive business world (Carroll, 2016).

Generally, the economic domain of corporate social responsibility implies that companies should work on continual profit-making, generate revenue sustainably, contribute to other businesses as a result of earning abundance of revenue, need to have capacity of producing and providing high quality of goods and services to the society, and have to win within the competitive market.

2. The ethical aspect of CSR: before directly going to the ethical components, it is better to define what business ethics is. Business ethics can be defined as a set of rules lay down what is good or bad. Ethics includes honesty, respect, confidence, and fair acting in all places. In general, ethics is the overall basic principles and practices to improve the wellbeing of society Aras, (2008). Nonetheless, it is not easy to define and identify ethics as Aras stated. Let us see for example some direct ideas from Aras.

Ethics is the natural and structural process of acting in line with moral judgments, standards, and rules. Being a concrete and subjective concept "business ethics" can be discussed with differing approaches and in varying degrees of importance in different fields. Indeed, it is highly difficult to define ethics and identify its limits and criteria. Accordingly, there are difficulties in discussing this concept in literature as it is everywhere in business life, at the business level, and in human life. According to what, how, how much and for whom ethics is or should be are important questions. It is not always easy to find answers to these questions (Aras, 2008).

As per of Carroll, taking the ethical aspect of CSR, organizations should hold standards, norms, activities, and practices of the society even though they are not codified into law. It is important for companies to work in a manner reliable with expectations of social moral and ethical values. Companies are accepted by society if they respect and accept the moral and ethical values of the public. Companies should work on ethical codes and standards. They should respect the right behaviors and condemn the wrong behaviors. They have to list and pursue some values and philosophies. Businesses should work their affairs in a fair and objective manner. The goal of these expectations is that businesses will be responsible for and responsive to the full range of norms, standards, values, principles, and expectations that reflect and honor what consumers, employees, owners and then community regard as consistent with respect to the protection of stakeholders' moral rights. The difference between legal and ethical expectations can often be complicated. Legal expectations certainly are based on ethical premises. But, ethical expectations carry these further. In

essence, then, both contain a strong ethical dimension or character and the difference hinges upon the mandate society has given business through legal codification (Carroll, 2016).

The above concept complies the overall concepts of the ethical domain of corporate social responsibility relies with the assumptions that: companies should promote honest, condemn theft, reward for companies if they condemn lie and cheating, promote integrity, treat all equally without prejudice based on religion, gender, power, race and other differences, respect all ethical and moral values of the society, loyal to all stakeholders and accountable for their acts, and helps to people with disability and vulnerable groups.

3. Legal aspects of CSR: Legal responsibility can be defined as the need for the organization to exist in law and work within the legal framework (Madrakhimova, 2013). Companies are obligatory to perform under the law of the state. They should not challenge with the law of the state when companies outline internal rules and regulations. It is important for companies to work complying with government expectations (Verè, 2000). It is also compulsory companies to agree with different federal, state, regional and local rules and regulations. Companies should produce and provide goods and services that at least meet the minimal requirement of the law and policy of the nation operate in. Companies need to be a law-abiding corporate citizen. A company in any nation is defined as successful if and only if it fulfills its legal obligations (Carroll, 2016). This idea complies with the Ethiopian constitution. The FDRE constitution stated that anyone has the right to protection (FDRE, 1995).

From the concept of the model of corporate social responsibility, the following interpretative concepts are included. As per the overall content of the model, companies are required to operate based on the following legal obligations work within the legal framework, appropriate tax collection, fight corruption, ensure human rights, prevention of water, air and sound negatively, Respecting all legal obligations of the country.

4. Philanthropic aspect of CSR: Madrakhimova stated that the philanthropic domain of Carroll's CSR pyramid is the highest point of the pyramid. According to Carroll, this domain of CSR is much more based on volunteer activities. Others say this is the inherently driven activity of companies to build a smooth relationship with stakeholders. This component of CSR includes activities such as giving donations for art, culture, education, and peace and stability promotions. It is important for companies to work in a manner that persistent with charitable outlook of society. It is a necessity to

assist the fine and performing arts. Companies necessitate working on charitable activities within the local communities. In addition, it is critical for companies to provide support for private and public educational institutions. It is also essential for companies to work willingly on projects, which enhance a community's quality of life. In general, the overall soft tissue of the philanthropic domain of corporate social responsibility is made up of plenty of variables. The most visible and important ones are listed herewith.

Generally, this domain of CSR describes Companies need to work on environmental protection, rewarding to participate in education system of the society, participating in sport and entertainment facilities give advantages for companies, build a smooth relationship with stakeholder by giving infrastructural facilities and attributing to social development, work on gender issues, Employers must handle wisely for their employees, and Industries should engage in healthcare.

In summary, the corporate social responsibility of business entails the simultaneous fulfillment of the firm's economic, legal, ethical, and philanthropic responsibilities. Stated in more practical and managerial terms, the CSR firm should strive to make a profit, obey the law, be ethical, and be a good corporate citizen.

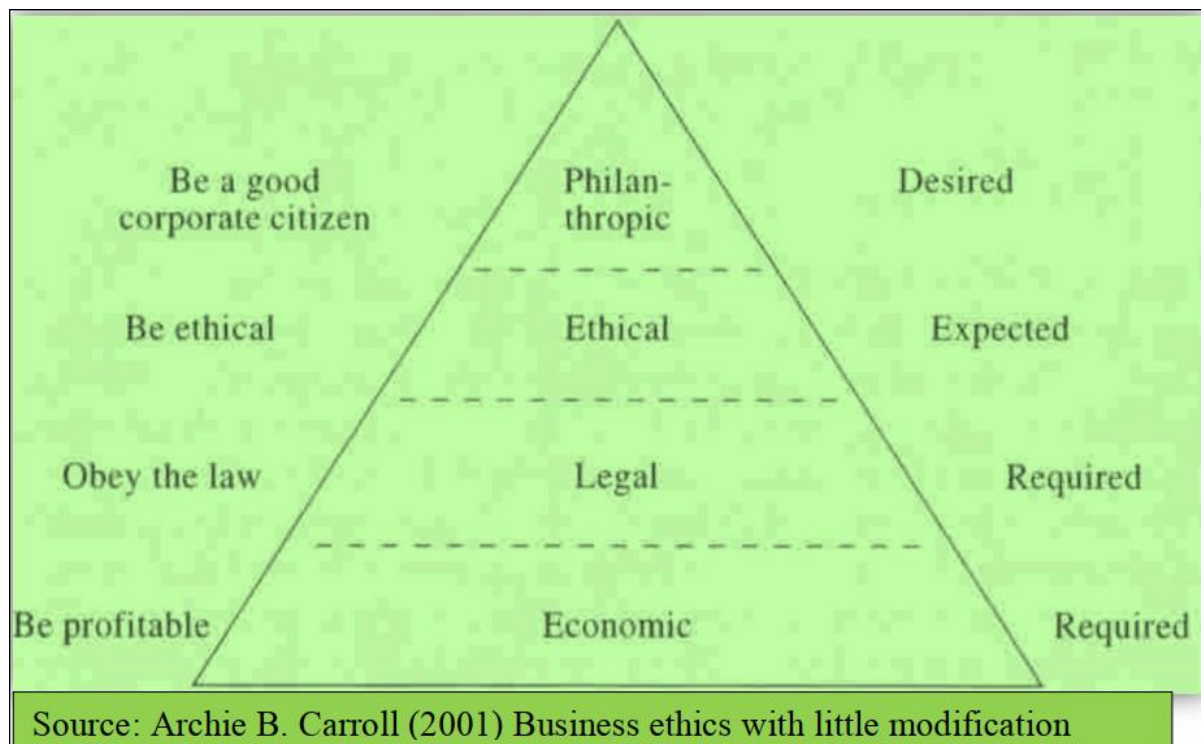


Figure 2.1: Carroll's pyramid of CSR

2.5. Empirical Evidence

This part assesses observed results on the subject of the practice of the phenomenon of corporate social responsibility. As much as possible the investigator reviews documents against some criteria. Even if it is difficult to critic others' work, many types of research account many problems as the researcher's level of understanding. The investigator tried to illustrate the gaps in all analyzed papers and the distinction of this study from the previous studies.

As to the intensity of the researcher's review, kinds of literature in regard to corporate social responsibility are not that a good deal in developing nations. Especially, in Ethiopia, there is a lack of literature and scholarly papers of corporate social responsibility. In recent times, very limited studies on the Source: Archie B. Carroll (2001) Business ethics with little modification phenomenon of CSR are emerging in Ethiopia. Of course, studies show that the concept of CSR is a newly emerging phenomenon all over the world. But there are great CSR's literature scarcity and problems in developing nations than in developed nations. Even the limited studies in quantity are also superficially studied.

From the international arena corporate social responsibility is growing fast. Many associations give concentration to CSR issues. The 24th international public relations research symposium in 2017 was on corporate social responsibility. The topic was “corporate social responsibility in the hypermodern timer”. Researches were done intensively in the phenomenon of corporate social responsibility. Internationally, Willi (2014) studied corporate social responsibility in developing nations. It is an institutional analysis.

According to Willi, the application of corporate social responsibility in developing nations is improper. Willi came up with findings, which have parallel with the Ethiopian context of corporate social responsibility as per the study by (Deyassa, 2016) studied. Geographically Willis's study was limited in Argentina. It is difficult to say this study is representative of all developing nations' CSR practice. Methodologically, both Willis's and Deyassa researches relied only on the qualitative research approach but also limited to an in-depth interview by applying the purposive sampling method.

This reveals the studies lacked methodological triangulation and sample representativeness.

Similarly, Nigatu (2015) studied a thesis entitled "Corporate Social Responsibility Learning in the Ethiopian Leather and Footwear Industry". Findings of Nigatu's study show corporate social responsibility in Ethiopia is strange. Methodologically, his study was limited to a qualitative case study. The study was carried out as a qualitative case study, informed by the selected leather and footwear firms, industry association and leather industry development institute. Interviews and content analysis of policy/regulatory documents were the main methods employed. The firms and the state were at the center of the analysis. The issue of analysis was empirical CSR practice and how regulative, normative and strategic motives shape firms learning towards responsible business (Nigatu, 2015).

In the same way Abdulhamid (2013) studied on practice and determinants of corporate social responsibility practices in tannery firms in Ethiopia. It was carried out on Awash and Addis Ababa leather industries. In his findings, a positive perception of corporate social responsibility is shown. Similarly, Tilahun (2011) conducted a thesis on "corporate social responsibility in sustainable environment management in Ethiopia". Tilahun study's objectives are listed here under and criticized against the model of corporate social responsibility.

- (1) To assess how multinational corporations, local companies, and social entrepreneurs are contributing to the achievement of sustainable environmental management in Ethiopia.
- (2) To describe the major kinds of environmental tools those are used by multinational corporations, local companies, and social entrepreneurs to preserve the environment in Ethiopia.
- (3) To identify the factors that obliged multinational corporations, local companies, and social enterprises to engage in environmental preservation in Ethiopia.
- (4) To examine the implications and possible lessons that could be learned (Tilahun, 2011)

The CSR model as discussed in the theoretical section composed of four components, viz. economic, legal, ethical and philanthropic aspects. Tilahun (2011) studies but as seen from the above-listed objectives, focuses on multinational corporations' role on environmental management.

On the similar issue of the environmental domain of CSR, but in a different case, Mohana Rao and Fentaye (2016) studied the corporate social responsibility of the beer industry in Ethiopia. They gave attention to one component (environmental from the philanthropic subcomponent) of the four

CSR aspects. In addition to the concept gap methodologically they have employed a convenience method based survey study. Convenience method is highly vulnerable to biases.

It would be better to use a triangulated method of study for data validation and reliability. The summary of reviewed empirical pieces of evidence is given in Table 2.1.

In addition, the conceptual framework of the study, adopted from Carroll (2019), is indicated in Figure 2.2.

Table 2.1: Summary of reviewed empirical pieces of evidence

Author & year	Country of study	Purpose of the study	Theory used	Study method
Willi (2014)	Developing nations (Argentina as a case)	To study the role of multinational companies on local corporate social responsibility practice	Institutional theory	Qualitative: in-depth open ended interviewees
Asemamaw (2011)	Ethiopia	Knowing the major roles of corporations' and entrepreneurs' corporate social responsibility role for environmental management in Ethiopia	Theories of Entrepreneurship	-----
Mathias (2015)	Ethiopia	Investigating and analyzing CSR learning in Ethiopian leather & footwear industry	-----	Qualitative: Interview and content analysis
Mohana Rao & Fentaye (2016)	Ethiopia	Examining the perception of employees towards environmental corporate social responsibility of beer industries in Ethiopia	Quantitative method: survey based on Convenience method, which is easily exposed to biases.	
Abdulhamid (2013)	Ethiopia	Analyzing the condition of CSR practices in Addis Ababa and Awash Tanneries	Stakeholder theory	Qualitative: observation and in-depth interview Quantitative; survey
Kassaye (2016)	Ethiopia	To investigate and analyze the concept of CSR from Ethiopian perspective	Institutional and stakeholder theory	Qualitative: field study and personal interviews and dialogue

Figure 2: Conceptual frame work

Source: adopted from Carroll with little modification 2019

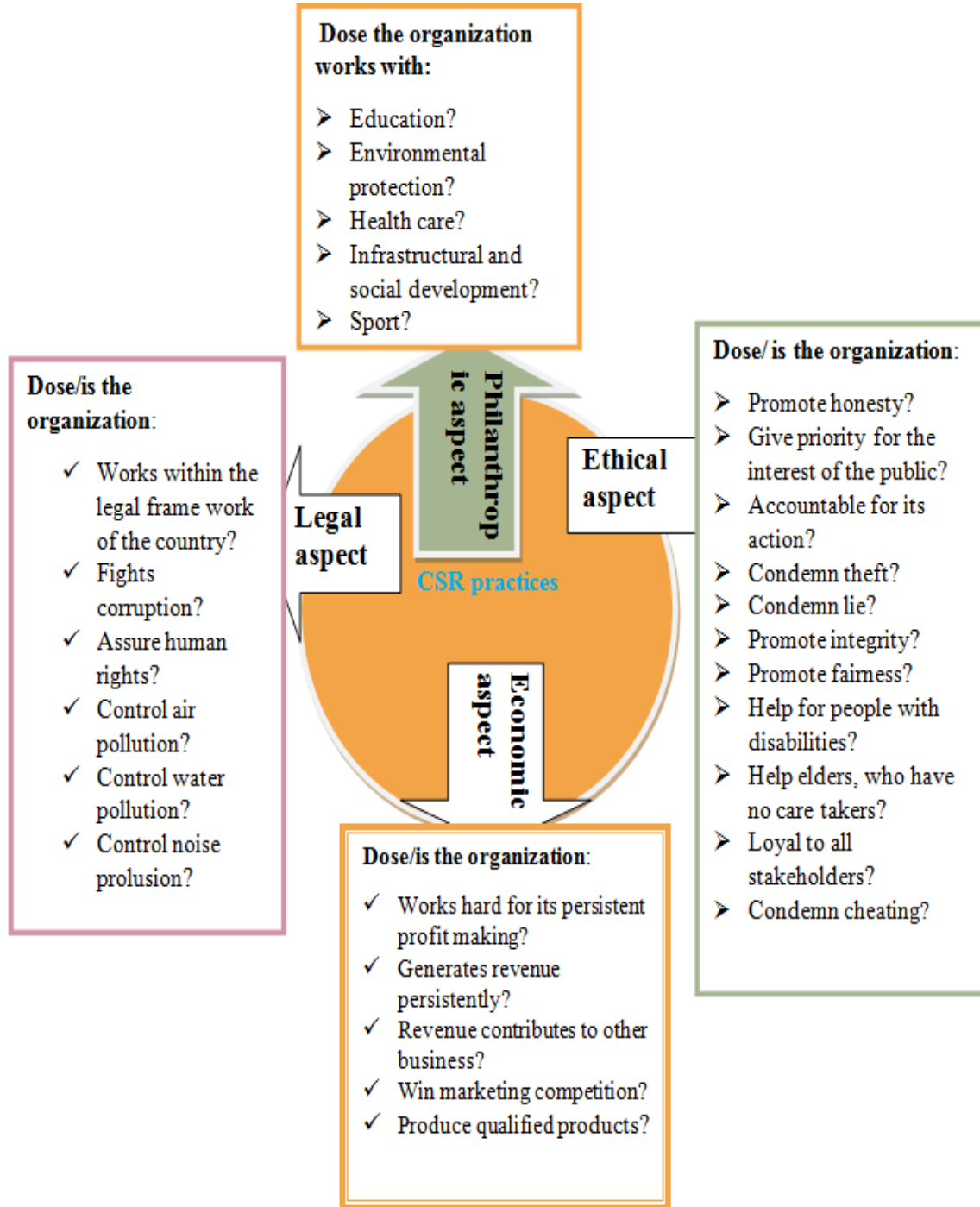


Figure 2.2: Conceptual framework of the Study

CHAPTER THREE

3. RESEARCH METHODOLOGY

Research methodology according to Kothari (2004) is a way that shows how researchers systematically and scientifically conduct research or solve the research problem. This includes the study of what is existed (ontology) and how to dig out the facts or the truth (epistemology). As far as the researcher's searching and reading level, more or less most of researchers do not show this part in their research. But, many research books show this part is the foundation of all researches despite of the type. That is why; the researcher wants to show it briefly here.

3.1. Research Approach

There are two types of research approaches, viz. qualitative and quantitative approaches for collecting, analyzing and mixing both qualitative methods and in a single study, or series of investigation to have an understanding of issues and problems. The quantitative approach usually applies numeric data, and it uses survey and questionnaire as a method and instruments of data collection respectively.

While the qualitative approach focuses on the personal opinion of analysis and it does allow interviewees to express detail information about the phenomenon under investigation. It uses In-depth interview, focus group discussion and observations as methods and interview guide as a data collection instrument. Both approaches have their own weaknesses. To alleviate the problems of qualitative and quantitative approaches researchers develop another third approach of research called mixed/triangulation approach (Holloway, 2002). Hence, the researcher believes that it is helpful applying different but relevant methods of data collection to come up with the valid and reliable result, for that reason this study is conducted through the use of triangulated research approach in gathering, processing and analysis data.

3.2. Research Design

According to Admassie (2010), when data are collected at one point of time from selected samples to explain the larger population's perspective at a specific period of time, it is called cross-sectional sample survey. Since this study focuses on the practice of CSR by Mesebo Cement Factory, or it is a study of stakeholders' perception of the practice of MCF engagement on CSR it is conducted through the use of cross-sectional survey design.

As far as this study is concerned, it was explored the position of CSR engagement by a particular factory and the public responses towards the practice using a cross-sectional survey.

3.3. Data Type

In this study, primary and secondary data was applied so as to achieve the overall objectives of the study. Primary data were collected through key informant interview, in-depth interview and questionnaire from both the nearby communities and employees of Mesebo Cement Factory at Mekelle Tigray Regional state. In addition, the document review was employed so as to collect secondary data.

3.4. Population and Sample Design

3.4.1 Population of the study

Related to the study the source population is the current management and non-management permanent employees and the nearby community of Mesebo Cement Factory in Mekelle city. The total number of permanent employees was 1567 as of the information obtained from human resource department of the factory (September 2025) and the list of the population of all permanent employees is used as a sampling frame. In addition, there are two Tabias around the factory, Tabia Mariam Dehan which locates to the surrounding area of the company and Tabia Mahbere Genet, which is located to the western part of the company, and the researcher selected Tabia Mariam Dehan purposefully because of the nearness of the Tabia to the company. As of the data gained from the administrative body of the Tabia, there are 1150 households in the Tabia and the list of the population of the Tabia has been used as sampling frame. Therefore, the target total population of the study is 2717.

3.4.2. Sampling size determination

As to the sample size determination, from among different methods, the one which is developed by Carvalho (1984) is used by the researcher. The method is preferred because it is well-known and highly applied as can be seen in many papers and journals (e.g. International Journal of Food Microbiology and Oxford Journals). The method is presented in Table 3.1.

Table 3.1: Carvalho Sample Size Determination Table

Population size	Sample size		
	Low	Medium	High
51-90	5	13	20
91-150	8	20	32
151-280	13	32	50
281-500	20	50	80
501-1200	32	80	125
1201-3200	50	125	200
3201-10000	80	200	315
10001-35000	125	315	500
35001-50000	200	500	800

Source: Issues, and Challenges of Rural Water Scheme (Zelalem, 2005)

As indicated in Table 3.1, the population size of the study is 1567 the staff and non-staff of the factory employees and 1150 the nearby community. The first population which is 1567 lies in the range between 1201-3200 and according to Carvalho sample size determination indicated in Table 3.1. Similarly, the second population lies between 501 and 1200. Thus, taking in to account a small population size variance and the cost of taking samples and time consuming for large sample size, the medium sample size is applied in accordance with the given population size. Therefore, the sample size which is used for the study under consideration is 125 employees and 80 nearby community, the total sample size being 205.

3.4.3 Sampling technique

From the specified population of the company and nearby communities' appropriate samples for questionnaire administration is determined by using systematic simple random sampling technique to give equal weights for each participant. Because the systematic random sampling method is the simplest form of probability sampling techniques; however, simplicity is also the strength of this technique. In addition, the sample is unbiased and the inferences are most generalizable among all probability sampling techniques (Bhattacharjee et al., 2012). The other most important reason is that quantitative data often involve random sampling, so that each individual has an equal probability of being selected and the sample can be generalized to the larger population. In qualitative data collection, certain individuals are selected, who have the knowledge and are experienced on the overall functioning of Mesebo Cement Factory.

3.5. Data collection methods

3.5.1. In-depth interview

To check up the data gathered by questionnaire the investigator deployed an in-depth and key-informant interview. The interview is made to understand how CSR is practiced in the company. The in-depth interview has been carried out with three (3) internal stakeholders (employees) and two (2) external stakeholders (nearby community) they are selected by using purposeful sampling method and the snowball method. Some interview participants from the Factory are selected intentionally by using purposeful method and some are by using snowball method, in which some individuals suggested about from where the researcher can get relevant data.

3.5.2. Key informant interview

Key informants are people, who know a lot about the issue and they are willing to share ideas according to Bernard (2006) as cited by Hadis (2017). There are some people, who are being considered that they have knowledge of CSR. The researcher was assumed that individuals who are in the position of stakeholder management and higher management positions have special knowledge of CSR. Accordingly, key informant interview is conducted with the vice manager of Mesebo Cement Factory, health officer of MCF and community leader of the selected Mariam Dehan tabia.

3.6. Data gathering instruments

Questionnaire according to Kothari (2004) is the most important and widely used instrument in quantitative data gathering method. It is a series of questions about a specific title. It is given/ask in printed or soft copy form for respondents so as to get data about the title was chosen already or to answer the research questions. For this study, the researcher explored various literatures that used questionnaire as an instrument and significant contextualization changes and modifications are made to let it suit to the purpose of this research. The adopted list of questions customized and modified in conformance to the local context and cultural aspects of the society. After the final step of adoption of the questionnaire, it is translated to the local language Tigrigna, the language that is widely spoken in Tigray regional State. The questionnaire was tested before the final distribution to employees and community members. After getting the questionnaire tested, the researcher made some modifications that give it is final shape for full scale data collection. Finally, the questionnaires were distributed for the expected data collection purpose.

3.7. Data collection procedures (Survey Questionnaire)

The questionnaire is structured that composes open and closed ended questions. Then after it is developed, it has been given to colleagues for comment. Having taken all the comments, the researcher considered the given comments and rearranged it to include some important ideas and exclude irrelevant ideas and questions. Then after receiving all constructive comments, the questionnaire was translated to the local language Tigrigna. At this time again the researcher also has been pretested the questionnaire by distributing some sample questionnaires both to the colleagues and non- actual respondents from the study area. From the pretest phase, the researcher got some important things and has taken adjustment on the measurements used that would minimize the errors that might be happened. Taking himself the researcher as a supervisor trained data collectors assigned to deal with the data collection on the external stakeholders (nearby communities). To the internal stakeholders, the researcher collected the data by himself. During qualitative data collection procedures, the researcher conducted, key informant, and in-depth interview. Different Digital recorders are used for the purpose of alleviating the problem of missing information (Table 3.2).

Table 3.2: List of questionnaires distributed including 10% for non-response and incomplete papers

No	Sampling units and size of samples	Number of questionnaires based on actual sample size	Added questionnaires for assumed non-response and spoiled papers (10%)	Total distributed questionnaire	The response of the respondents	The response rate in percentage (%)
1	Employees	125	13	138	122	88.40
2	Neighbouring community	80	8	88	78	88.60
	Total	205	21	226	200	88.49

3.8. Interview guide

For qualitative data collection, the researcher conducted an interview with the help of an interview guide that include with a list of elements to be investigated during the interview. This guide was employed during the key informant and in-depth interview with the selected individuals (Table 3.3).

Table 3.3: List of in-depth interview participants

S.N	Representation	No. of Participants
1	Employees/Internal stakeholders	3
2	External stakeholders	2
	Total	5

3.9. Data analysis method

This is the backbone of the research. The researcher analyzed the gathered data both qualitatively and quantitatively. To analyze the attitude based qualitative data converted in to quantitative data, SPSS version 20 software is applied. The quantitative data is analyzed using descriptive statistics presented in the form of tables, graphs, pie-charts, and bar graphs.

3.10. Reliability and Validity of the research

The reliability test is an important instrument to measure the degree of consistency of an attribute which is supposed to measure. As stated by Mahon and Yarcheski (2002) the less variation of the instruments produces in repeated measurements of an attribute the higher it's the reliability. Reliability can be equated with the stability, consistency, or dependability of a measuring tool.

The researcher used Cronbach's alpha to test the reliability of the research.

Cronbach's alpha is one of the most commonly accepted measures of reliability. It measures the internal consistency of the items in a scale. It indicates that the extent to which the items in a questionnaire are related to each other. It also indicates that whether a scale is one dimensional or multidimensional. The normal range of Cronbach's coefficient alpha value ranges between 0-1 and the higher values reflects a higher degree of internal consistency. Different authors accept different values of this test in order to achieve internal reliability, but the most commonly accepted value is 0.70 as it should be equal to or higher than to reach internal reliability (Hair *et al.*, 2003).

3.11. Cronbach's Alpha for each field of the questionnaire

The Cronbach's coefficient alpha was calculated for each field of the questionnaire. Table 3.4 shows the values of Cronbach's Alpha for each field of the questionnaire and the entire questionnaire. For the fields, values of Cronbach's Alpha ranged from 0.701 and 0.901. This

range is considered high as the result ensures the reliability of each field of the questionnaire. Cronbach's Alpha equals 0.801 for the entire questionnaire which indicates very good reliability of the entire questionnaire. Therefore, based on the test, the results for the items are reliable and acceptable.

Table 3.4: Values of Cronbach's Alpha for selected fields

NO	Field	Number of items	Cronbach's alpha
1	Legal aspects	6	0.843
2	Ethical aspects	15	0.901
3	Economic aspects	5	0.702
4	Environmental aspects	4	0.750
5	Educational activities	6	0.834
6	Health issues	6	0.735
7	Sport activity	5	0.701
8	Infrastructure activities	4	0.777
9	Questions to employees	9	0.822
	Total	60	0.801

CHAPTER FOUR

4. DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.1. Introduction

As discussed in the prior chapters, this investigation focuses on the topic of factory's involvement in corporate social responsibility in Tigray regional state, taking Mesebo Cement Factory as a case. The idea of corporate social responsibility encompasses four domains that include legal, ethical, economic, and philanthropic. Therefore, in this chapter result of respondents against each domain is presented in tables and figures. Then, all results are analyzed and interpreted. And finally, findings are discussed by synthesizing all data with pieces of literature and theoretical assumptions against Mesebo Cement Factory. As shown in the method of study, from the calculated sample size of respondents the actual participants that returned the completed questionnaire are 200 of 226 of selected participants. Therefore, everything in this chapter is discussed based on the actual responses.

4.2. Background Information and Demographic Characteristics

Mesebo Cement Factory private Limited Company (MCF PLC) is one of the EFFORT' (Endowment Fund for rehabilitation of Tigray) group companies established in accordance with commercial code of Ethiopia. The company is located in Mekelle town in the regional state of Tigray, 780 km from Addis Ababa, capital city of Ethiopia. The plant is located 15 km to the north-west of Mekelle town near Mesebo hills. The machineries of the plant are designed and supplied by world renowned cement technology supplier FL Smidth of Denmark. The investment capital of the first line was about ETB 1.3 billion and the second line was ETB 2.2 billion. The company is now producing Ordinary Portland Cement (OPC), Portland Limestone Cement (PLC) and Low heat high sulfate Resistance (LHHS).

As indicated in Table 4.1, 55 percent of the respondents of study were male while the remaining 45 percent of the respondents were female. From this we can infer that female participation in the study was almost equal relative to male. Further, 61 percent of the study were internal respondents and 39 percent were external respondents (from the surrounding community).

Another description is the age interval of respondents. 64.5 percent of the respondents of MCF were found in the age interval of 26-30 (32.5%) and 31 to 45 (32%) years. The remaining 25.5 percent were found in remain age of intervals. This indicates that the majority of the age of respondents was young and middle aged.

As far as the educational qualification of respondents is concerned in table5 above 42% percent of the respondents of MCF were BA degree holders, 28% percent were diploma holders, and the remaining 15, illiteracy 7.5 masters, 5.5, secondary school 1.5, elementary school and 0.5 percent preparatory school holders respectively.

Another description observed in Table 4.1 is the marital status of respondents of MCF is 55.5% of the respondents are married, and the remains 42.5% and 2% of respondents are Not-married and divorced respectively.

As far as the job of respondents is concerned in Table 4.1 above more than 60.5% of the respondents are employees of Mesebo Cement Factory. And the remains 39.5% of the respondents are i.e.16.5% I don't have, 11% government employee, 10.5 trades, and 1.5% of NGO employees respectively. From this we can infer that majority of the respondents are employees of the company under study.

Table 4.1: Demographic characteristics of respondents

Demographic variables	Measurements	Frequency N=200	Percent (%)
Sex of respondents	Male	110	55.0
	Female	90	45.0
	Total	200	100.0
Type of stakeholder	Internal	122	61.0
	External	78	39.0
	Total	200	100.0
Religion of respondents	Orthodox	171	85.5
	Muslim	23	11.5
	Catholic	2	1.0
	Protestant	4	2.0
	Total	200	100.0
Age of respondents in years	20-25	23	11.5
	26-30	65	32.5
	31-40	64	32.0
	41-50	36	18.0
	Above 50	12	6.0
	Total	200	100.0
Educational status of respondents	Illiterate	30	15.0
	Elementary school	3	1.5
	Secondary school	11	5.5
	Preparatory school	1	5.0
	Diploma	56	28.0
	Degree	84	42.0
	Master and above	15	7.5
	Total	200	100.0
Marital status of respondents	Married	111	55.5
	Divorced	4	2.0
	Not married	85	42.5
	Total	200	100.0
Job of respondents	Trade	21	10.5
	Government employee	22	11.0
	Employee of Mesebo	121	60.5
	NGO employee	3	1.5
	I don't have	33	16.5
	Total	200	100.0

4.3. Legal Aspects of CSR

This section shows how the Factory is responding to legal obligations. This part of CSR is measured by different variables. To measure this area of CSR the researcher applied 6 variables namely, the status of working within the legal framework, fighting corruption, assuring human rights, controlling noise, air and water pollution. These variables are derived from the legal aspects of CSR model. All variables that the researcher used to measure the legal practices of the factory are presented here under the table related to the participant's agreement.

As indicated in Table 4.2, it can be perceived that Mesebo Cement Factory works within the legal framework of the country. The data in the above table illustrates that 100 (50%) responds "agree" and 18 (9%) "Strongly agree" the majority of participants with the totality of 118 (59%) replied positively to the question "does the Factory works within the legal framework or not?" "This indicates that the Factory complies with the legal framework of the nation. To check this researcher made interviews and reviewed documents. Therefore, documents and interviewees tell that the Factory performs its operation complying with the law, rules, regulations, and policies of the country. For example, one study that had been done by Moges (2007) shows the Factory's socio-economic, environmental impact assessment and legal feasibility of the Factory. It says that the expansion of Mesebo Cement Factory has multidimensional advantages. Its impact on the environment is positive. It is also feasible economically, socially, legally, and environmentally based on the investment policy of the country. In addition, all key informants stated that Mesebo Cement Factory is an admired company it works with the legal framework of the country.

For instance, one key informant said this: Mesebo Cement Factory works its function with no slight paradox to the legal obligation of the country. Even it goes beyond the obligation of the legal frameworks. This indicates that the factory works that it is obeying to the legal frameworks that the government of the country requires (KIII).

Respondents were also requested to rank the position of the Factory concerning fight against corruption. And respondents' responses show that there is a gap among the measurements. The frequency distribution of respondents' agreement is like this: 94 (47%) 'Agree' and 11 (5.5%) "Strongly agree". On the contrary, 31 (15.5%) saying "disagree" 14 (7%) strongly disagree reacted negatively. But in fact, the number of respondents, who replied positively exceeds to those of negatively responded.

However, qualitative data tell that the Factory is weak in fighting corruption. One interviewee stated like this:

Let us leave the state of fighting corruption it encourages and commits corruption the Factory by itself. When there is a job, people in the Factory call to their families and tell them to get ready themselves and to get the job opportunity. But, individuals like me have no access information cannot be joined to the factory. Although you have access, you cannot pass the exam unless you have any relative or close person in the factory. I am talking because I am telling the truth. I do have real evidence. Sometimes, it was posted a vacancy and we applied. Then they called us for an exam and we have taken the exam. Then we were waiting for months until they will post the result. But when we ask some of our friends, they laughed on us. We confused why they are laughing on us. And we asked them why they are laughing. And they said us people are selected secretly and they are taking their salary for the second time. (ID11).

This indicates Mesebo Cement Factory is not fighting corruption. Rather, the Factory by itself involves systematically in corrupted practices. It can be summarized that there are secret practices done by peoples in Mesebo Cement Factory only exposed to a few individuals, but secret to the mass community. There is no transparency and precision of organizational practices. Participants were also asked to respond on how MCF is working on assuring human rights? As is indicated in Table 4.2, more than 70% of the respondents reacted positively with the frequency distribution of 93 (46.5%) “Agree”, and 10 (5%) “Strongly agree”. Documents and interviews also show similar results that the Factory ensures human rights. One key informant explained the state of safeguarding human rights by MCF as below presented.

Mum: As far as I know, anyone is enjoying his/her human rights. As I have said, no one is forced to work overtime unless he/she is paid overtime payment. If there is overload there will be overtime payment. (KII2).

The above concept is supported by another key informant. He explained as follows:

In our Factory, no one is depressed about his/her natural rights. Mesebo Cement Factory does not violate the rights of employees as well as all public. Fundamentally, there is no condition to let Mesebo Cement Factory violate human rights of the public with regard to the employee's anyone is enjoying all inviolable and inalienable rights(KII3).

All evidence from respondents and informants revealed that there is a practice of ensuring human rights in MCF. From both qualitative and quantitative data, it is possible to say MCF is not violating the rights of humans. Mesebo Cement Factory ensures human rights. On the contrary, participants show their disagreement with the question "does Mesebo Cement Factory control noise, air, and water pollution?" As we see from the above table 107 (53.5%) respondents responded negatively towards the status of noise control of the Factory.

In the same way, 104 (52%) of the total participants replied disagreed on air pollution control by the company. With no significant difference to the state of water pollution controlling by MCF respondents reacted negatively with the rate of 64 (32%) of the respondents said "Disagree" and 40 (20%) "Strongly disagree", respectively.

Qualitative data from the in-depth interview also comply with the above result. For example, one informant said the following. We are living at the wall of Mesebo Cement Factory compound. We get nothing positive except negatives. I am not saying it has to give us money or anything, but since we are its neighbors, it has to be considering us. With issue related to water the company is taking water like a child for itself. In the earlier times there was natural source water around the company; but the company turned the water into its own operation and the Company know the water becomes dry because of that. Now we are drinking a highly polluted water with lots of insects in which I don't know what will happen to us. In relation to noise pollution, if you are sick, you cannot sleep; there is always noise as the Company works day and night. At midnights, children wake up hearing the sound, and they cry and disturb the whole household in the room. Then all members of the family are disturbed. It is never seen Mesebo Cement Factory working either in controlling air, water or noise pollution. (IDI4).

Table 4.2: Frequency distribution of respondents on the legal framework of CSR

		Descriptive analysis							
Sample = 200		Percentage of respondents under each weight (%)							
S. N	Legal aspects of CSR	1	2	3	4	5	Total Freq. (%)	Mean	Standard deviation
1	Mesebo Cement Factory works within legal frameworks required by the country	9.0	13.5	18.5	50.0	9.0	100	3.95	1.20
2	Owners of Mesebo cement Factory fights against corruption like nepotism	7.0	15.5	25.0	47.0	5.5	100	3.60	1.30
3	Owners of Mesebo Cement Factory assure human rights	8.0	16.5	24.0	46.5	5 %	100	3.75	1.25
4	Mesebo Cement Factory controls noise pollution that disturbs the surrounding area	20.0	32.0	16.0	26.5	5.5	100	2.85	1.67
5	Mesebo Cement Factory controls air pollution that pollutes the surrounding atmosphere	20.0	32.0	19.0	23.5	5.5	100	2.65	1.63
6	Mesebo Cement Factory controls water pollution	17.5	35.0	13.0	29.5	5.0	100	2.85	1.55

* The numbers for the responses designated from 1-5, represent the following: 1=Strongly disagree; 2=Disagree; 3=Not sure; 4=Agree; and 5=Strongly agree. This is the same for the subsequent results.

4.4. The Ethical Domain of CSR

This is the second question of the research posed to be answered in this part. The researcher used 15 variables to address this matter against Mesebo Cement Factory (MCF). These variables have been taken from the ethical aspects of CSR. All variables of this aspect of CSR are presented parallel to responses, frequencies, and percentage in the table below.

According to Table 4.3, the frequency distribution shows that, the mode is “negative” for the first measurements 111 (55%) of respondents negatively replied. For the second measurement of ethical domain of CSR, respondents replied negatively. Based on the data from the above Table, 86 (43%) of respondents with 60 (30%) said “Disagree” and 26 (13%) said “strongly disagree”, forwarded negative responses to the variable does the company works on giving priority for public interest?

This implies MCF neglects public interest; rather it works for its ultimate goal. The pie chart below depicts the distribution of respondents answer for the state of MCF’s public concern thought.

Table 4.3: Frequency distribution of respondents on the ethical framework of CSR

		Descriptive analysis							
Sample = 200		Percentage of respondents under each weight (%)							
S.N	Ethical domain of CSR	1	2	3	4	5	Total Freq. (%)	Mean	Standard deviation
1	Mesebo Cement Factory promotes honesty	17.0	39.5	32	17.0	4.5	100	2.95	1.85
2	Mesebo Cement Factory gives priority for the interest of the public	13.0	30.0	28	20.0	9.0	100	2.90	1.35
3	Mesebo Cement Factory is accountable for its action	13.0	38.5	25	19.0	4.5	100	2.75	1.65
4	Mesebo Cement Factory condemns theft	4.0	9.5	29	49.0	8.5	100	3.65	1.35
5	Mesebo Cement Factory condemns lies	8.0	43.5	29	13.5	6.0	100	2.65	1.63
6	Mesebo Cement Factory promotes integrity	8.0	41.0	25	20.5	5.5	100	2.85	1.55
7	Mesebo Cement Factory promotes fairness that avoids religion based prejudice	5.0	13.0	30	44.5	7.5	100	4.25	0.76
8	Mesebo Cement Factory helps elders, who have no care taker	18.0	35.5	20	26.5	0.5	100	2.75	1.45
9	Mesebo Cement Factory supports vulnerable group	8.0	32.5	25	28.5	6.0	100	3.25	1.65
10	Mesebo Cement Factory employees	6.5	14.5	41	31.0	6.0	100	3.75	1.23

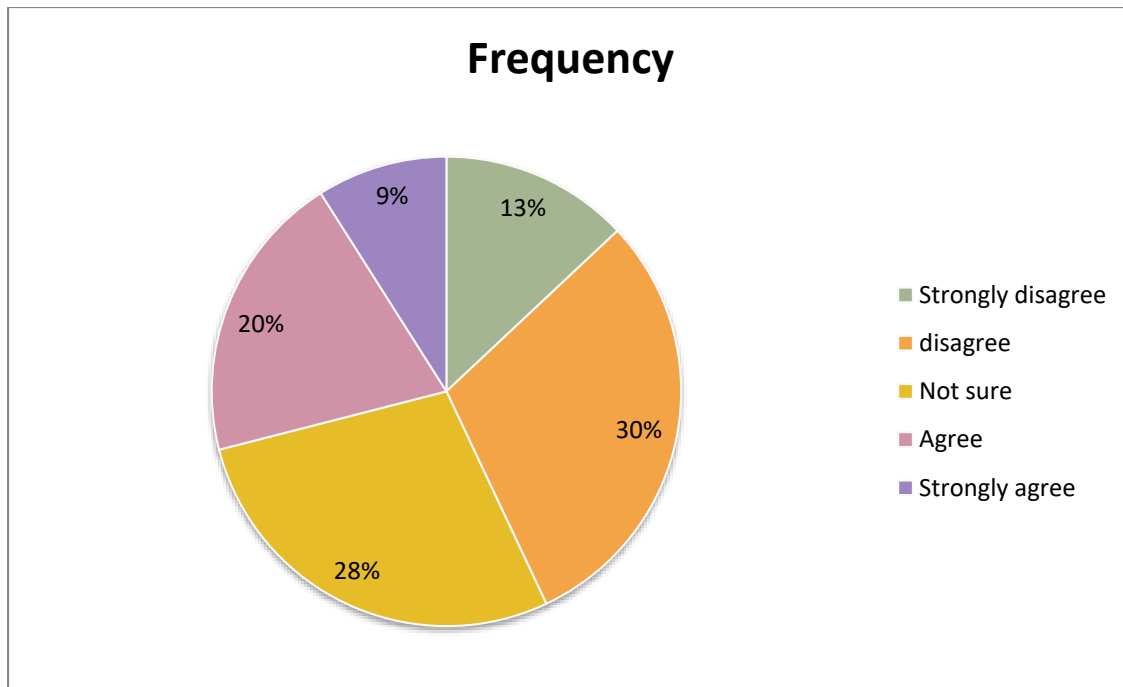


Figure 4.1: The status of the factory in giving precedence for public interest

Respondents of the research were requested about the accountability of the organization for its action. Regarding this measurement, the data from the above table tells most of the respondents disagreed that the organization is not accountable for its acts. The above mentioned tabular presentation of data shows that 77 (38.5%) respondents saying ‘disagree and 26 (13%) ‘Strongly disagree’ totally 114 (51.3%) participants responded negatively. This implies that the Factory is not accountable and not responsible for the actions it does. In related to the next forth measurement of ethics, participants’ response tends to positive. To this variable, a total of 117 (58.5%) respondents forwarded their agreements that the organization condemns theft. From the total agreed respondents, 98 (49%) said ‘agree’ 19 (9.5%) said ‘strongly agree’ and 58 (29%) answers “Not sure “for the question whether MCF condemns and makes effort to give up theft or not.

This reveals the organization tries to show that theft is ethically wrong and legally a crime. With regard to the state of giving credit to the value of the society in condemning lie, the result shows the Factory is not working on that issue. From the table above it shows that 103 (51.5%) of the respondents responded that the Factory is not condemning lie. With regard to organizational integrity of Mesebo Cement Factory, participants show that

MCF does not promote integrity. According to the data above 98 (49.5%) of respondents replied negatively with 82 (41%) and 16 (8%) 50 (25%) saying 'Disagree', strongly disagree 'and Not sure' respectively. In addition, that one in-depth-interviewee said the following.

Integrity! Integrity from Mesebo! It is never! MCF is the child of EFFORT. And EFFORT is the focal point for conspiracy and intrigue. There is no slight humanity and ethics in EFFORT. No one expects integrity and ethics from EFFORT as well as from MCF. To tell you explicitly, if you tell to EFFORT or to MCF the truth or you try to go into the legal proceedings to ask your democratic rights, they change the case and accuse you and leave you in charge of any crime even you are the victim of their conspiracy (IDI3).

Disability was posed as a variable to measure MCF's practices on assisting people with disability. Respondents were asked to rate on does MCF support for disabled people? And as shown from the preceding table, a large number of respondents give their disagreement on this measurement. The data tells more than half of the respondents forwarded their response negatively. 99 (49.5%) of respondents said that MCF does not support for people with disability. Participants show similar responses on variables of the state of serving to elders and vulnerable groups by MCF. The statistics tell that 97 (48.5%) of respondents reacted 'strongly disagree and disagree' for the question "does MCF aid to elders?" Likewise, 101 (50.5%) of the respondents said 'strongly disagree and disagree' for the measurement that asks "does or not MCF help for vulnerable groups? "Even though the survey implies the company does not support for vulnerable groups/individuals, qualitative data shows that the Factory supports for some orphan children.

In addition to the survey, the researcher reviewed some relevant documents. And accordingly, there are some points found in a quarterly magazine listed as core ethical values that the organization is ambitious to make them real. These include: (1) Integrity, commitment, and hard work; (2) Innovation and learning culture; (3) Teamwork; (4) Integrity and transparency; (5) Trust and development; and (6) Accountable and socially responsible.

Overall, when we see the ethical aspect of CSR, there is more or less likeness with legal engagement. Like in the legal aspects, here in the ethical aspects of CSR respondents identified in which aspects MCF works and not. And accordingly, regardless of working with condemning theft,

promoting in avoidance of religion, gender and race prejudice, respondents show that the company does not give concern to the most of the ethical values.

Participants tell that the factory is not honest and it does not give concern for public interest when it works. Instead, it works only for the immediate goal of making a profit. In addition, respondents show that the company is not accountable for its action. Similarly, the Factory is not working on teaching integrity and fairness for its employees as well as to the general public. Both the survey data and the data collected qualitatively shows the factory is not participating in helping people with different disabilities.

4.5. The Economic Domain of CSR

This part of the study deals with internal state and organizational strength and its contribution to other businesses of the country. It is directly associated with economic achievement and creative mechanisms for extended life of entity as well as for their employees and as a result, the role for sustainable development. To determine the economic aspects of CSR of MCF the examiner has chosen five variables from the economic parts of the CSR model, which assess (1) The factory's state of hardworking (2) whether it generates persistent revenue, or not? (3) Its revenue contributes to other businesses, (4) the status of winning marketing competition and (5) its capacity to produce and provide qualified Factory's products the next table shows the participants' ratings on each measurement.

Table 4.4: Frequency distribution of respondents on the economic domain of CSR

		Descriptive analysis							
Sample = 200		Percentage of respondents under each weight (%)							
S.N	Economic domain of CSR	1	2	3	4	5	Total Freq. (%)	Mean	Standard deviation
1	Mesebo Cement Factory works hard for its profit-making objective	3.5	1	5	57.5	33	100	4.55	1.2
2	Mesebo Cement Factory generates revenue persistently	1.5	3	17	50	28.5	100	6.15	1.3
3	Mesebo Cement Factory revenue contributes to the other business of the country	3	6	14.5	49.5	27	100	4.05	1.25
4	Mesebo Cement Factory wins marketing competition	5	6.5	10.5	47	31	100	3.95	1.25
5	Mesebo Cement Factory produces qualified and strong products	11.5	15	12.5	33	28	100	3.65	1.15

The preceding Table 4.4 indicates that most of the respondents notify that MCF is working well with the economic component of CSR. To the first measurement that asks the condition of hard working of MCF, 115 (57.5%) and 66 (33%) replied ‘Agree’ and ‘strongly agree’ respectively, 181 (90.5%) of participants replied that the Factory is hardworking. Although this is the primary aim of the Factory in addition to that it helps employees to feel confident on their employers. The following picture shows the dispersion of respondents ranking on the status of hardworking through Mesebo Cement Factory.

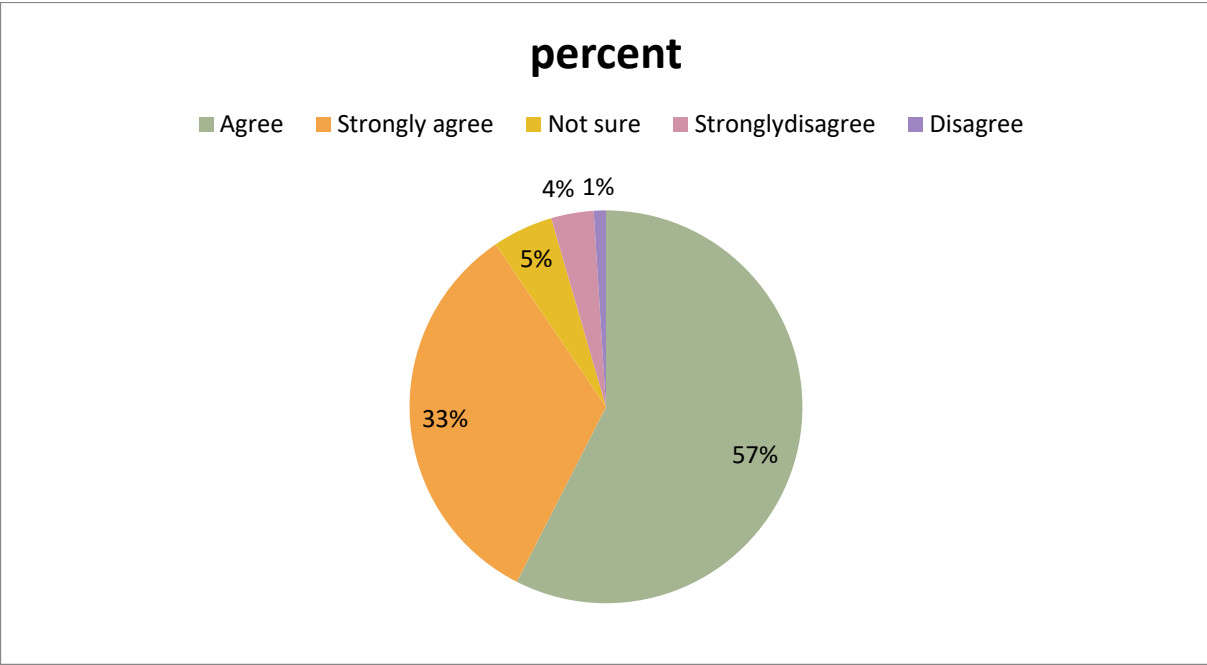


Figure 4.2: The state of hard work of the factory

By the same token, participants were asked to weigh the status of the company’s revenue if it is subsidizing on other businesses. And, consequently, 99 (49.5%) expressed their agreement by saying ‘Agree’ and 54 (27%) ‘Strongly agree’ totally 153 (76.5%) of the participants have a positive view towards the question does Mesebo Cement Factory contribute on other businesses as a result of generating persistent revenue? This suggests that the company contributes to other businesses.

The above data indicates that the company is contributing to other businesses. The survival of the company is supportive for the survival of other businesses.

In similar manner, participants had been asked to reply to "does it win on marketing competition or not?" So, as can be looked from the Table 4.4, 94 (47%) replying ‘Agree’ and 62 (31%) ‘Strongly agree’ totally 156 (78%) of participants agreed that the company is capable enough. This shows the company computes in the market extremely (Figure 4.3).

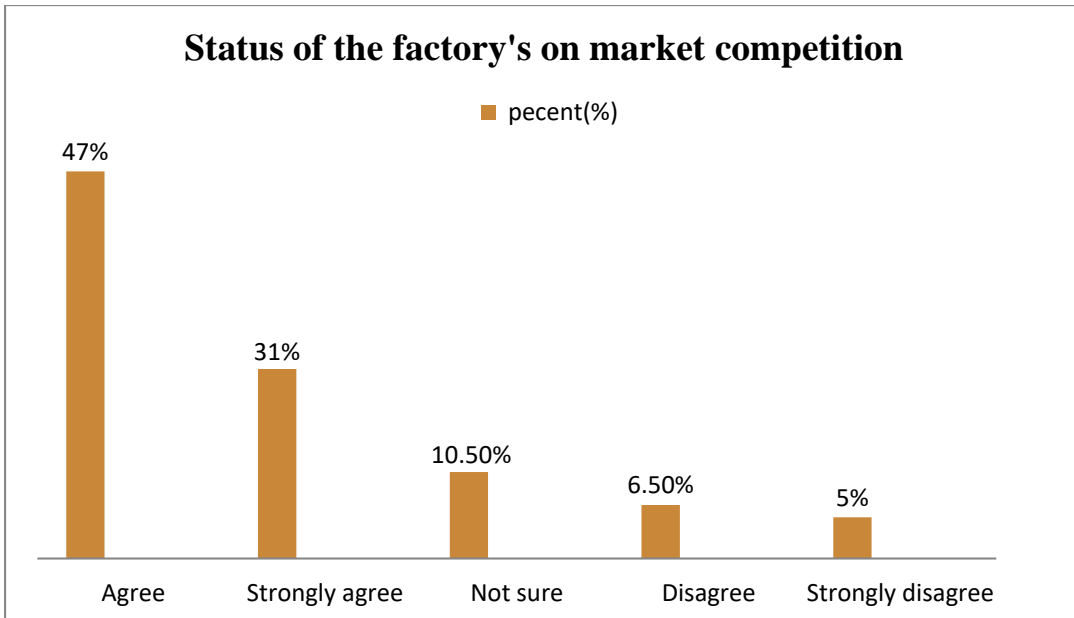


Figure 4.3: The factory's market competition

Respondents were requested to rank on the state of MCF's capacity of producing and providing qualified products. The information in the above table portrays that 76 (38%) forward their agreement by saying 'Agree' and 46 (23%) 'Strongly agree'. Hence, with a total of 122 (61%) participants are certain on the quality of products produced and provided by Mesebo Cement Factory (Figure 4.4).

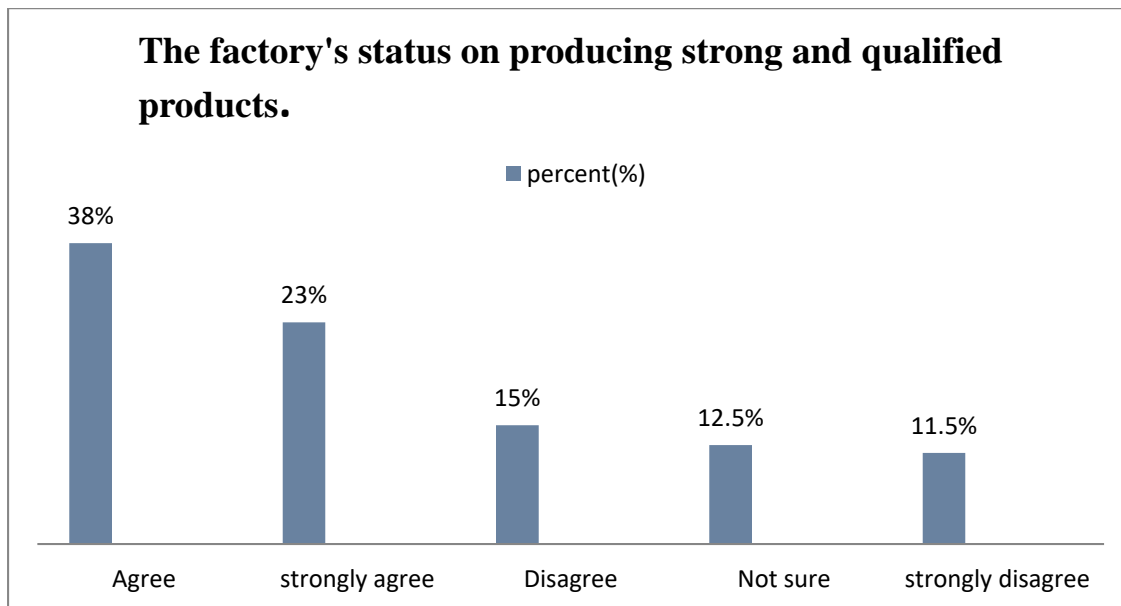


Figure 4.4: The factory's status of producing quality of products

As shown from the above data, more of the participants tell positive reactions to all economic variables, which determine the Factory's status on economic aspects of CSR. From the above result, it is feasible to conclude the company works in a better way than other CSR practices.

4.6. Philanthropic Aspects of CSR

This is a wide classification of corporate social responsibility component. Hence the investigator made other subcategories under this issue. And consequently, the major issues posed here are ecological (environmental) and social protection. Social protection is also categorized in to different subtopics like healthcare, education, sport, and infrastructure and internally employee's management.

4.6.1. Environmental protection

This deals with how Mesebo Cement Factory affects the environment in which it operates. Under this, the researcher used 4 variables taken from the CSR model to measure MCF's engagement on the environmental protection. Every variable is presented parallel to the given responses.

Table 4.5: Environmental protection practices by MCF

		Descriptive analysis							
Sample = 200		Percentage of respondents under each weight (%)							
S.N	Environmental aspects of CSR	1	2	3	4	5	Total Freq. %	Mean	Standard deviation
1	Mesebo Cement Factory is effective in its solid waste management that affects the surrounding area	27.5	31.5	16.5	20	4.5	100	2.95	1.2
2	Mesebo Cement Factory is good in its energy utilization	28.0	39.0	14	16	3	100	2.75	1.3
3	Mesebo Cement Factory is well participating in rainwater harvesting	24.5	34.0	13.5	24.5	3.5	100	2.9	1.25
4	Mesebo Cement Factory planting trees that improve water levels and greenery	6.5	22.5	%	64	7	100	3.85	1.55

For the first variable of Table 4.5, most of the participants are charging that the firm is not working on environmental management. As one measurement of environmental protection, respondents were asked to rank on the request ‘does MCF work on city solid waste management? This variable endeavored to measure does or not MCF work on protection the surrounding area of the company clean or not? Nevertheless, as the data from the above table indicates 63 (31.5%) saying negatively through ranking” disagree” followed by 55 (27.5%) "Strongly disagree” (Figure 4.5).

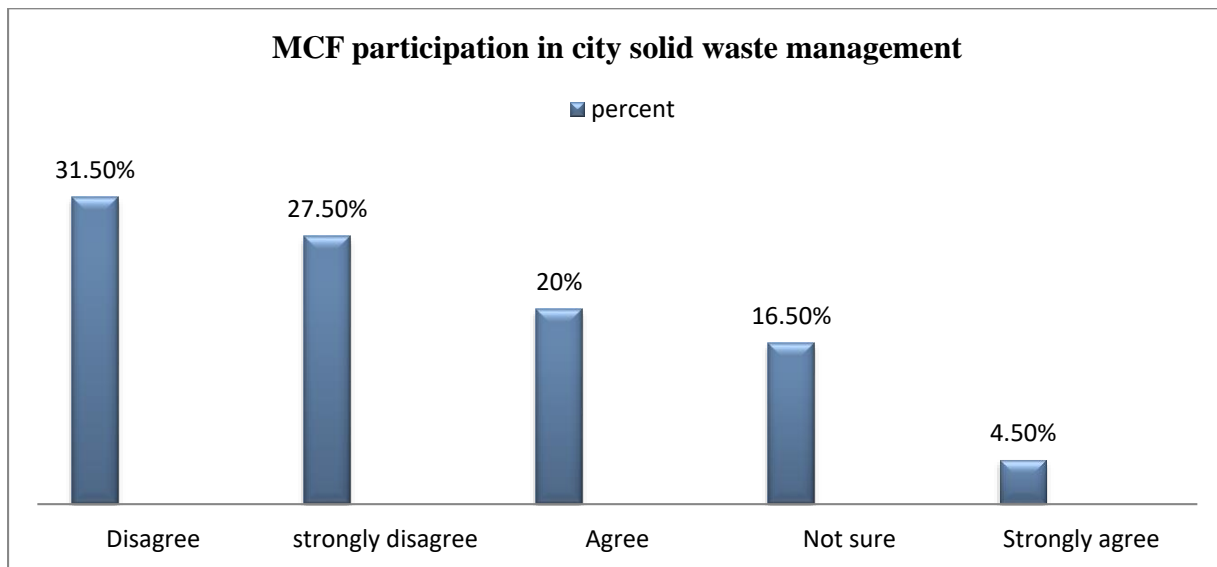


Figure 4.5: Factory's participation in city solid waste management

Source: Own survey (2025)

This shows that the Factory is not working on environmentally friendly. In principle, any institute has a duty to keep safe the environment bounded it and its resources for sustainable progress. As shown from the above graph respondents rated the company’s practice in environmental protection negatively. This is also supported by the qualitative data from in-depth-interview. One in-depth-interviewee explained as follows.

I ‘m familiar with all about Mesebo it is a greedy corporation. It has not the human element it is run by human beings. It only believes that if there is money everything can be done and anything will be ok. But it should not be in reality. I can express Mesebo as an evil company it is not the building to be evil, but the people who are working there. They do not give concern to society let us leave the environment (IDI13).

It can be concluded that Mesebo Cement factory avoids the environmental concern yet it becomes like a burning issue in the international field. Working environmentally friendly aids companies to create a good image in the mind of the community. However, Mesebo does not apply this for its advantage.

In a similar way, participants were asked: “does MCF use resources in a way it saves energy”? However, as shown from the above table the data tells that the company does not use resources in a way it saves energy. To this measurement 78 (39%) participants replied “Disagree” and 56 (28%) “Strongly disagree”. Totally, 134(67%) which means more than half of the participants have a negative view of the company’s proper usage of resources (Figure 4.6).

Look the following figure for detail information.

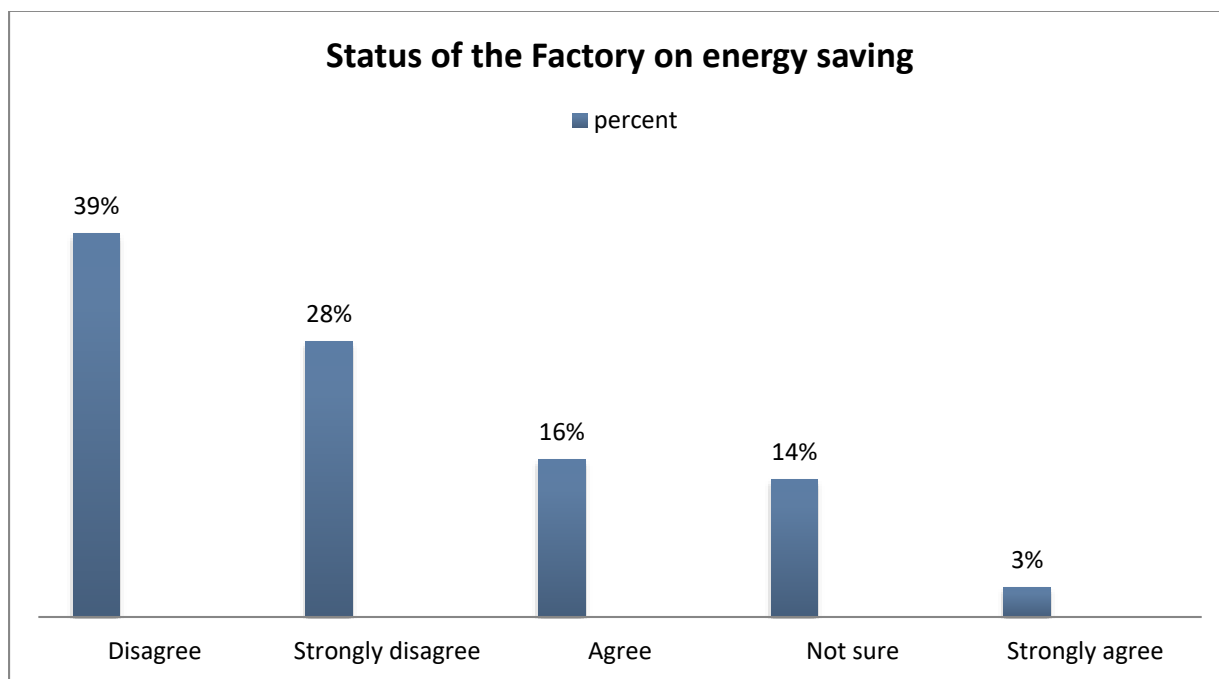


Figure 4.6: Status of the Factory on energy saving

Concerning this, many respondents’ and non-respondents of the study blame the corporation. They do not sense good at their wise use of territory resources. This indicates that the company is not wise in using resources. There is resource domination by the company as can be understood from the above data. This suggestion indicates not only resource control but also market control. In addition to that survey data one in-depth interview also added the following:

Umm....good Mesebo Cement Factory is following the long years back to the traditional way of manufacturing. I don't believe it is using resources and energy properly. It is exploited by human and physical resources. It does not mean resource obtain only from the environment It also includes human energy. As a result, Mesebo Cement Factory is exploiting the workforce. It recruits workers for the contract for three or four months. And these workers renew their agreement over three or four months. At any time if it needs, it fires these workers with no endowment. But its main goal is endowment fund for rehabilitation of Tigray. It is not only monopolizing, but also exploiting man power. It is like this (IDI5).

This implies that Mesebo Cement Factory is not working in cooperation with the community. It does not request the permission of the people for manufacturing establishment or expansion of investment. Any business is indebted to ask to the public for their permission of its establishment or expansion and if there is any harmful impact as a result of its establishment, it should give payment to the ill-treated ones. Though ideology says this, MCF does not follow it. The other variable, which was used to evaluate if the factory is collaborative on rainwater harvesting? Like to the other dimensions, respondents explain that the company does not work on harvesting rainwater. As the above data shows, 68 (34%) and 58 (29%) of participants said “Disagree” and “Strongly disagree” respectively. Hence the total number of 126 (63%) responded negatively to the question "does Mesebo Cement Factory corporate in rainwater harvesting? (Figure 4.7).

Accordingly, it can be concluded that Mesebo Cement Factory does not take initiatives to cooperate and encourage rainwater harvesting. *Correspondingly, key informants from the management also admit that the companies never ever contribute in such activities. According to the informants, the issue of rainwater harvesting never been taken as an issue to be discussed as a social problem before but at this time we consider it as a strategic issue (KIII).* You can see simply from the following chart.

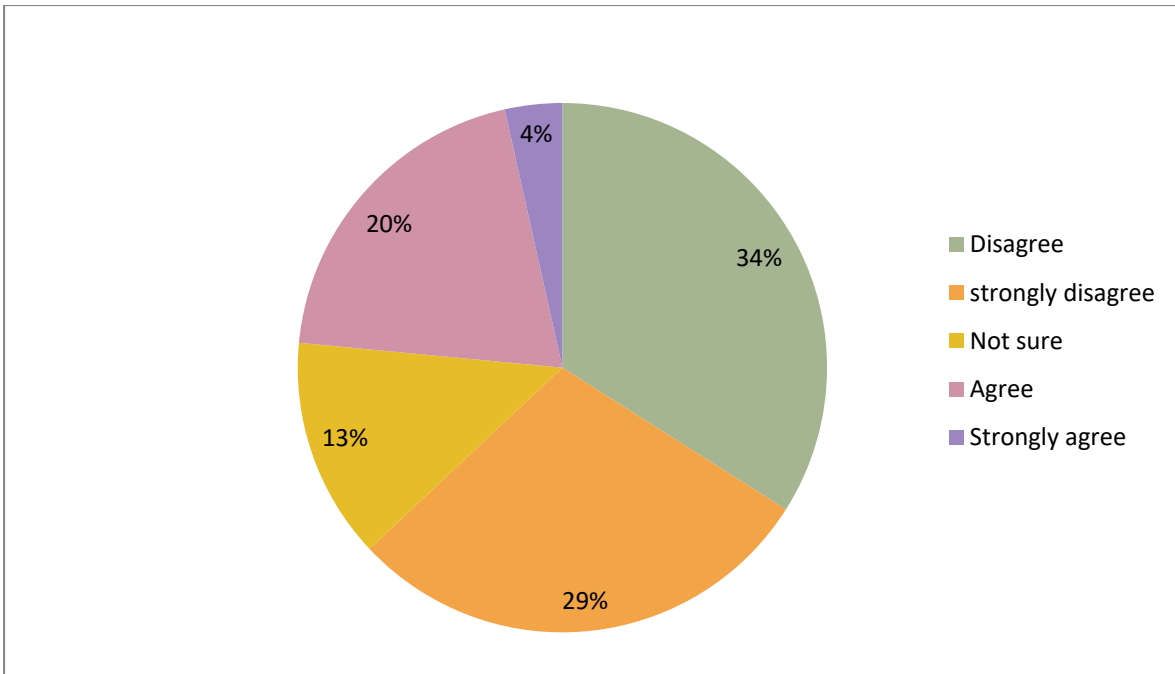


Figure 4.7: Factory's cooperation on rainwater harvesting

One in-depth-interview-informant stated the following while the examiner asked her about the company participation in rainwater harvesting.

It is must for companies to participate and corporate in rainwater harvesting. It is possible for the company's participation in rainwater harvesting. In different places, a lot of shack dames are built. But the public does not and never demand companies to build the shack dame. The societies only demand proper and honest use of resources and to free the investment for all investors. It is obvious that there has to be a mutual benefit relationship between companies and the community. But I don't see this from MCF (IDI13).

Participants were also asked if the company plants trees for environmental greenery and water level development. And consequently, 112 (56%) of participants replied “Agree” and 14 (7%) “Strongly agree”, majority of the participants show the company is well participating in planting trees (Figure 4.8). In contrary to the above environmental protection measurements there is a practical work of planting trees. This was supported by the data collected through qualitative methods from all in-depth-interview and key informant interviews as well as document reviews. All types of data indicate that the company is participating well in planting trees, building shack dams.

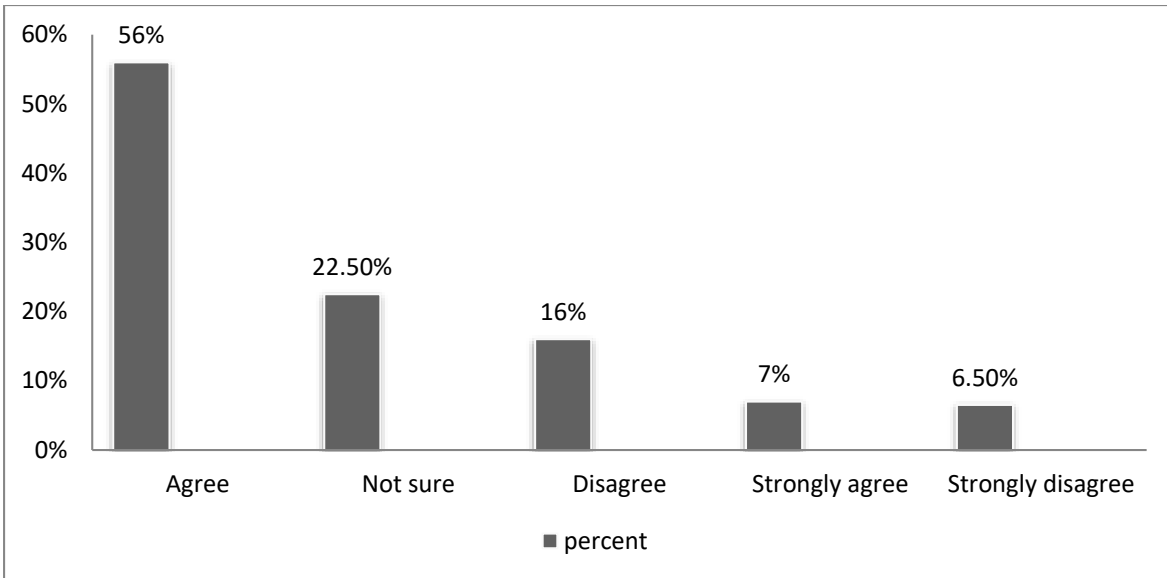


Figure 4.8: The Factory’s participation in planting trees

In general, in relation to the company's engagement in protecting and keeping the safety of the environment a significant number of participants show negative perception to all environmental variables except the company's participation in planting trees in which majority of the respondents positively reacted. This implies that the company does not involve in environmental safety protection. Even though environmental issues are globally recognized issue to be addressed by companies, it is ignored by Mesebo Cement Factory. The environment is a vital issue for the existence of all living organisms and all entities are dependent on the environment. Therefore, they have to take care of the environment in which they are operating. But this is not given value by organizations.

4.6.2. Practices for social developments

This part mainly has issues specifically represent philanthropy or voluntary activities and contribute to the sustainable development of society. The investigator had chosen some issues; these include infrastructural practices, healthcare, education, and sport activities engagement by the company’s. The examiner also tried to observe how the factory treats its employees? All these are discussed in the following pages.

4.6.2.1. Infrastructural practice

In this subtopic of the philanthropic part of CSR three aspects are presented on the table below. The other aspects are discussed one by one. The variables presented below are road works, water supply, and electric works for electricity providers.

Table 4.6: Infrastructural practices by MCF

		Descriptive analysis							
		Percentage of respondents under each weight (%)							
S.N	Infrastructural practice	1	2	3	4	5	Total Freq. (%)	Mean	Standard deviation
1	Mesebo Cement Factory participates in constructing roads	15	37	16.5	24.5	7	100	2.85	1.2
2	Mesebo Cement Factory helps in water supply	30	27	15.5	21	6.5	100	2.75	1.3
3	Mesebo Cement Factory helps in getting access to electrical energy	33.5	28.5	16	17.5	4.5	100	2.15	1.25

The first variable in Table 4.6 shows respondent rank in road work practices done by Mesebo Cement factory to the public. The data from the table above shows that the majority of 104 (52%) of participants are negatively replied to the question does MCF participate or not in road construction? With a response rate of 74 (37%) and 30 (15%) “Disagree” and “Strongly disagree” respectively. From the rest, the large number of respondents occupied 49 (24.5 %) “Agree”, 33 (16.5%), “Not sure” and 14 (7%) “Strongly agree respectively. For the second variable “does MCF contribute in water supply if lack of water is observed in the community?” most of the participants, that is, 114 (57 %) negatively reacted with a response rate of 60 (30%) "Strongly disagree" and 54 (27%) "Disagree" respectively. And for the third measurement “does MCF participate in electrical works for electricity provision if necessary?” 124 (62%) participants responded negatively by rating 67 (38 %) “Strongly disagree”, and 57 (28.5%) “Disagree”, respectively.

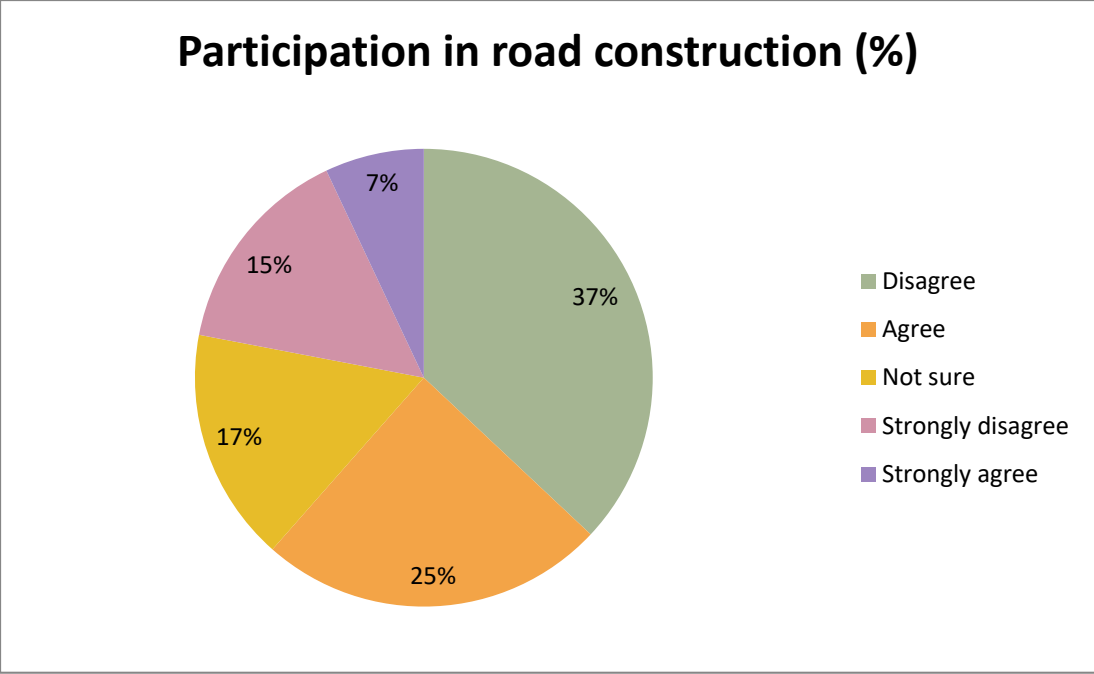


Figure 4.9: Factory's engagement in road construction

Source: Own survey (2025)

The data gathered through the interview also supported the above impression. There is a supplement between the result of qualitative and quantitative data. They show similarity in meaning and content. This indicates the company does not include in infrastructural facility provisions to the society. Generally, in this section the highest number of study participants rate on negative status to all the above variables that attempted to measure the company's contribution to infrastructural facilities.

4.6.2.2. MCF's contributions to healthcare

This part deals with does or not the company participate to make the society healthy. With regard to healthcare, the investigator selected six variables to measure the status of MCF in contributing to the health sector. The same measures and styles are applied to this sitting similar to the above settings.

Table 4.7: MCF's contributions to healthcare

		Descriptive analysis							
Sample = 200		Percentage of respondents under each weight (%)							
Q/ No .	MCF's contributions to the Health sector	1	2	3	4	5	Total Freq. (%)	Mean	Standard deviation
1	Mesebo Cement Factory cares for people who live with HIV/AIDS	14.5	37	20.5	21.5	6.5	100	2.85	1.20
2	Mesebo Cement Factory provide hospital buildings	18.5	36.5	20	19.5	5.5	100	2.9	1.30
3	Mesebo Cement Factory organizes blood donation events for staffs	16.5	15.5	18.	30	20	100	3.25	1.25
4	Mesebo Cement Factory donates medical instruments for public hospitals and clinics	5	29	37	25.5	3.5	100	2.95	1.67
5	Mesebo Cement Factory gives medical fund for those who are with special problems	9.5	36	25	26	3.5	100	2.85	1.63
6	Mesebo Cement Factory collaborates in giving education on HIV/AIDS	9.5	35.5	25	26.5	3.5	100	2.85	1.63

As indicated in Table 4.7, the data tells that majority of participants replied negatively to the first variable. From the total respondents 74 (37%) respondents replied “Disagree” and 29 (14.5%) “Strongly disagree” Totally 103 (51.5%) of respondents are negatively reacted. Qualitative data also show the company is not working on caring for people, who are living with HIV AIDS. For example, let us see one in-depth interview’s idea. It says like this:

There are many individuals who live with HIV AIDS in the surrounding area, but I don't think that Mesebo Cement Factory is supported any financial or moral support to them (IDI5).

This implies that the company is not working on HIV AIDS prevention. All data from qualitative and quantitative methods show a negative perception of the practice of the company in preventing HIV AIDS.

Participants have rated the company's status on cooperating to build a hospital or clinical buildings. And as shown from the above table, participants witnessed that the company does not supply hospital buildings for public health centers. As it can be seen on the table above to the second variable 110 (55%) indicate that the company does not give hospitals for public hospitals and clinics. See for example the following graph.

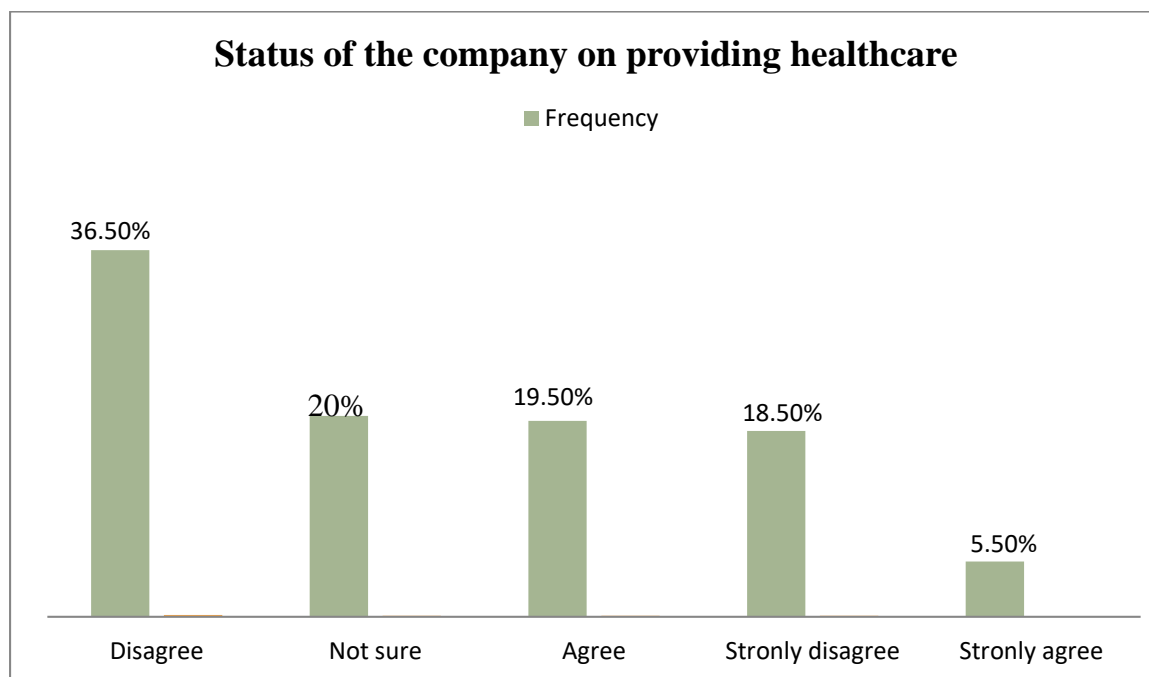


Figure 4.10: Status of MCF in providing healthcare

This is also supported by the qualitative data gathered from in-depth-interview and key informants from the management body told that the company does not take the role to build health centers.

He said that, in general, we didn't do so far about the social issues but currently we considered it as strategic issues from now onwards. This implies that the company does not involve in providing clinics. This might be because of a misunderstanding of the added value of participating in corporate social responsibility by providing hospital buildings to public hospitals (KII2).

Contrarily to the first and second variable most of the respondents replied positively to the third variable. As far as the above table 100, (50%) of the study participants agreed that the organization

is working to supply health care by organizing blood donation events for employees. This implies the company works on blood donation events by organizing its employees. The company organizes blood donation events for willing employees for the sake of saving passing away as a result of different hazards. For the next two variables, participants rating show that the organization does not participate in providing medical equipment to public hospitals and clinics and does not cover medical costs for people with special problems.

The data tells 110 (55%) and 115 (57.5%) of the participants are negatively replied as "Agree" and "strongly" disagree respectively.

4.6.2.3. MCF's contribution to Education

In this component of the study, the investigator tries to show the status of the factory in supporting the education system and educators. As we all familiar, this is a very wide issue, but the investigator tries to identify and focus on some important ones. The same as the preceding sessions some variables has been chosen based on Carrols CSR model to measure educational activities by the company.

Table 4.8: MCF's contribution to education

		Descriptive analysis							
Sample = 200		Percentage of respondents under each weight (%)							
S.N	MCF's contribution to Education	1	2	3	4	5	Total Freq. (%)	Mean	Standard deviation
1	Mesebo Cement Factory Support to primary/secondary education	4.5	8	19.5	43	25	100	3.95	1.2
2	Mesebo Cement Factory collaborates to help students get scholarships	23.5	42.	25	6	3.5	100	2.55	1.3
3	Mesebo Cement Factory buys furniture, equipment, etc. to schools/colleges	4	12	25	34.5	24.5	100	3.75	1.25
4	Mesebo Cement Factory provides fund for quality of education	15.5	37.5	25	18	4	100	2.85	1.67
5	Mesebo Cement Factory builds special school convenient to Physically Disabled Persons	13	38.5	25	20	3.5	100	2.75	1.63

As revealed in Table 4.8, participants had been asked to rate on the question "does Mesebo Cement Factory helps primary or secondary education? And most of the respondents replied positively. Related to the survey data from the above table, 86 (43%) and 50 (25%) of the respondents replied 'Agree' and strongly agree respectively. Totally 136 (68%) respondents ranked in positive view to the factory's contribution to education by supporting primary and secondary schools.

Respondents have been also asked on the second variable as "does MCF collaborates to let students get scholarships? But the majority of the respondents negatively reacted with a response rate of 85 (42%) "Disagree and 47 (23.5%) of them "Strongly disagree". The respondents were also asked does the company buys and supplies equipment to schools or colleges. And their feedback shows that it is positive. As the above data reveals, the respondents replied as 69 (34.5%) agree and 49 (24.5%) strongly agree respectively. Thus from the total agreed that it supplies equipment. Another

issue raised was whether the company collaborates with quality of education and the respondents replied negatively. The respondents indicated that the factory does not fund money for researches that enhance quality of education.

The study revealed that, 106 (53%) participants blame that the company is not working on giving fund to researches to upgrade quality of education. The researcher investigated asking questions "does /not the factory offers schools for discriminated /challenged groups?"

In general, the result was that 103 (51.5%) of the participants indicates the factory is not concerned on this issue. So generally except to the first variable respondents replied negatively regarding the company's participation in education.

4.6.2.4. MCF's contribution on sport

This Section attempted to examine how the company participates and contributes in sport science. As all we know, it is common that giant companies engage themselves in sport activities. That is why the investigator wants to explore how Mesebo Cement Factory participates in and contributes to sport. The researcher selected four variables to measure the contribution of MCF in sport.

Table 4.9: MCF's contribution to sport development

		Descriptive analysis							
Sample = 200		Percentage of respondents under each weight (%)							
S.N	MCF's contribution on sport	1	2	3	4	5	Total Freq. (%)	Mean	Standard deviation
1	MCF gives incentives for youths to participate in sport	2.5	8	22.5	54	13	100	4.05	1.2
2	MCF rewards for youths who win sport medals	1	6	30.5	48.5	14	100	3.85	1.3
3	Mesebo Cement Factory has its own sport club	2.5	8	13.5	59	17	100	4.25	1.25
4	MCF builds entertainment centers	22	31.5	20	21.5	10.5	100	2.85	1.67

As shown in Table 4.9, except to the final variable majority participants assured that the factory works in sports development. The table presents that to the first variable 134 (67%) respondents of the survey agreed the company gives incentives to youths to let them participate in sport. in the same way, 125 (62.5%) indicate the company rewards for youths, who won sports medals. The following picture depicts the dispersion of respondents on the status of the factory in rewarding for youths to participate in sport.

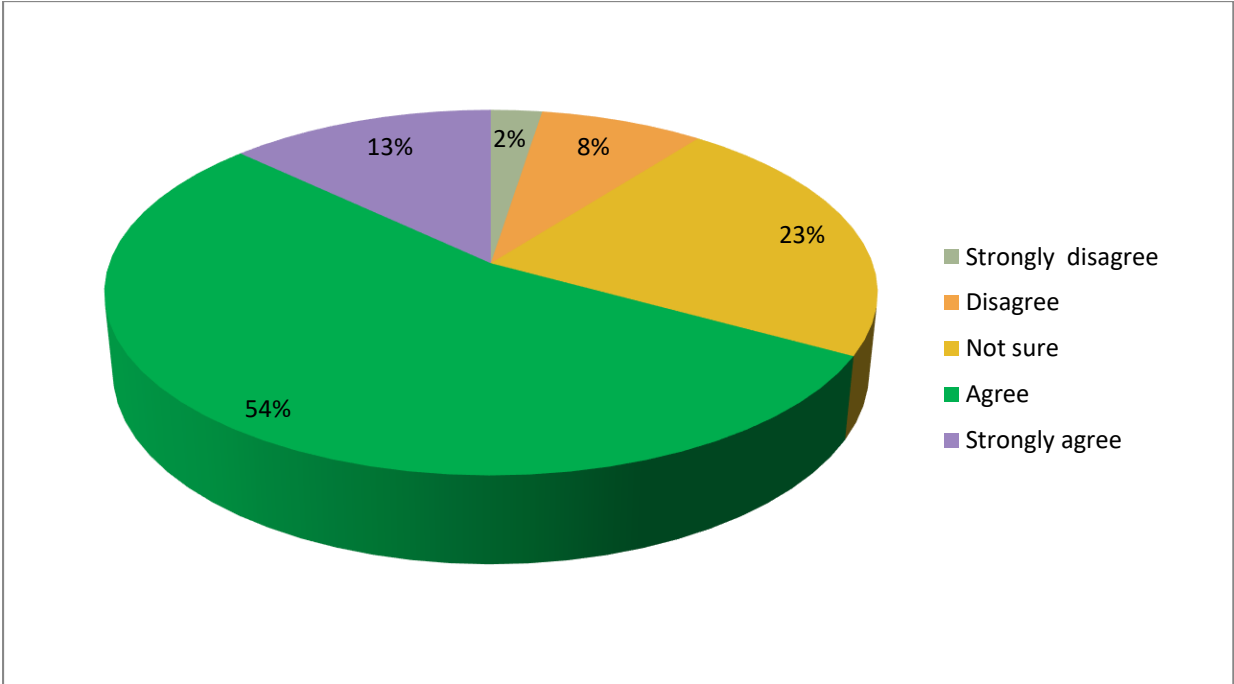


Figure 4.11: factory's status on rewarding youths to participate in sport

Respondents were also asked to rate whether the company does or does not the work by founding its own clubs. For this variable 152 (76%) forwarded their agreement. However, for the final variable that intends to determine if the factory builds entertainment centers for the nearby communities. Majority of the respondents expressed their disagreement. As can be seen from the table above 107 (53.5%) of the participants blamed that the company does not build entertainment centers for the public. Respondents tell that the factory participates in funding sports clubs, gives incentive to youths to encourage them to participate in sport, rewards youths, who win sports medals and it has its own sports clubs. But the data show that the company never built an entertainment center. This suggests the company has good practices in sport.

4.7. Employee Treatment by Mesebo Cement Factory

This part belongs only to employees as respondents that exclude the external stakeholders. This attempts to see how the factory treats its employees? The researcher had selected 8 variables at hand to measure the industry's employee's treatment approach.

Table 4.10: Employee treatment approach by MCF

Measurements	Responses	Frequency (N=122)	Percent (%)
Mesebo cement factory gives educational opportunities for its employees	Strongly disagree	8	6.55
	Disagree	12	9.83
	Not sure	20	16.4
	Agree	58	47.54
	Strongly agree	24	19.67
	Total	122	100.00
	Mean	4.05	
	Standard deviation	1.24	
Mesebo Cement Factory gives pieces of training for employees on capacity building	Strongly disagree	4	3.27
	Disagree	10	8.19
	Not sure	36	29.5
	Agree	58	47.54
	Strongly agree	14	11.47
	Total	122	100.00
	Mean	3.95	
	Standard deviation	1.34	
Mesebo Cement Factory gives house allowance for its employees	Strongly disagree	48	39.34
	Disagree	32	26.22
	Not sure	24	19.67
	Agree	13	10.65
	Strongly agree	5	4.09
	Total	122	100.00
Mesebo Cement Factory provides transport allowance for its employees other	Strongly disagree	4	3.27
	Disagree	4	3.27
	Not sure	15	12.29
	Agree	69	56.55
	Strongly agree	30	24.59
	Total	122	100.00
	Mean	4.35	
	Standard deviation	1.2	
Mesebo Cement Factory keeps the safety of its employees	Strongly disagree	6	4.91
	Disagree	8	6.55
	Not sure	10	8.19

	Agree	70	57.37
	Strongly agree	28	22.95
	Total	122	100.00
	Mean	4.35	
	Standard deviation	1.22	
Mesebo Cement Factory gives free medical service for its employees	Strongly disagree	2	1.63
	Disagree	5	4.09
	Not sure	15	12.29
	Agree	70	57.37
	Strongly agree	30	24.59
	Total	122	100.00
	Mean	4.4	
	Standard deviation	1.15	
Mesebo Cement Factory treats all employees equally	Strongly disagree	5	4.09
	Disagree	18	14.75
	Not sure	36	29.50
	Agree	41	33.60
	Strongly agree	22	18.03
	Total	122	100.00
	Mean	3.45	
	Standard deviation	1.45	
Mesebo Cement Factory provides affirmative action for females	Strongly disagree	3	2.50
	Disagree	11	9.01
	Not sure	40	32.78
	Agree	48	39.34
	Strongly agree	20	16.39
	Total	122	100.00
	Mean	3.55	
	Standard deviation	1.32	

Source: Own survey (2025)

As per the results in Table 4.10, most of the participants agreed that the factories give education opportunities to employees' professional development. From the total participants 82 (67.21%) participants responded positively by rating 58 (47.54%) "Agree" and 24 (19.67%) "strongly agree". this implies that the company is working on human resource development. it works to develop the skill knowledge and attitude of its employees. This also implies that the company believes that human resource is the lifeblood of companies. The next figure describes how respondents rate on the first variable.

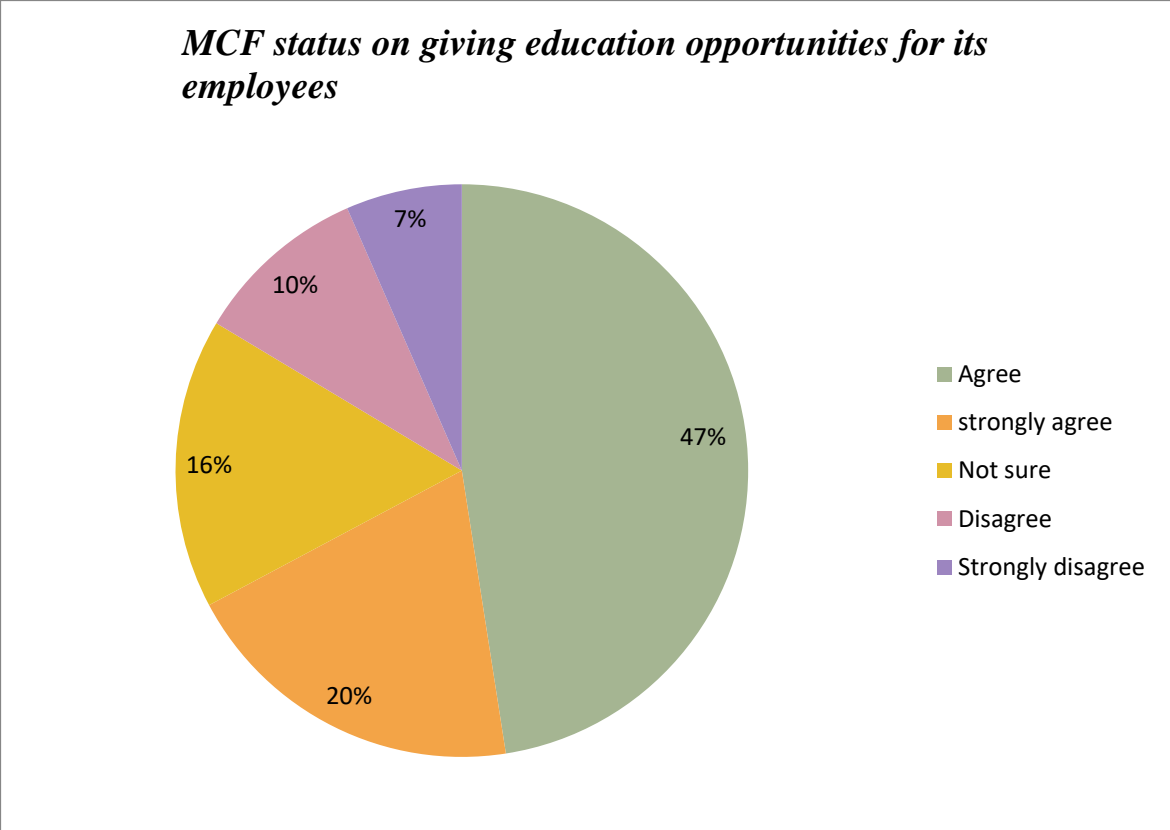


Figure 4.12: The factory’s status on giving education to its employees

Participants were also requested to rate whether the factory gives training of capacity building for its employees. And as we see from the above data a large number of respondents agreed that their employer i.e. MCF gives them training on capacity building. According to Table 4.10, 72 (59.01%) of respondents are positively replied to the question. See for instance the following graph.

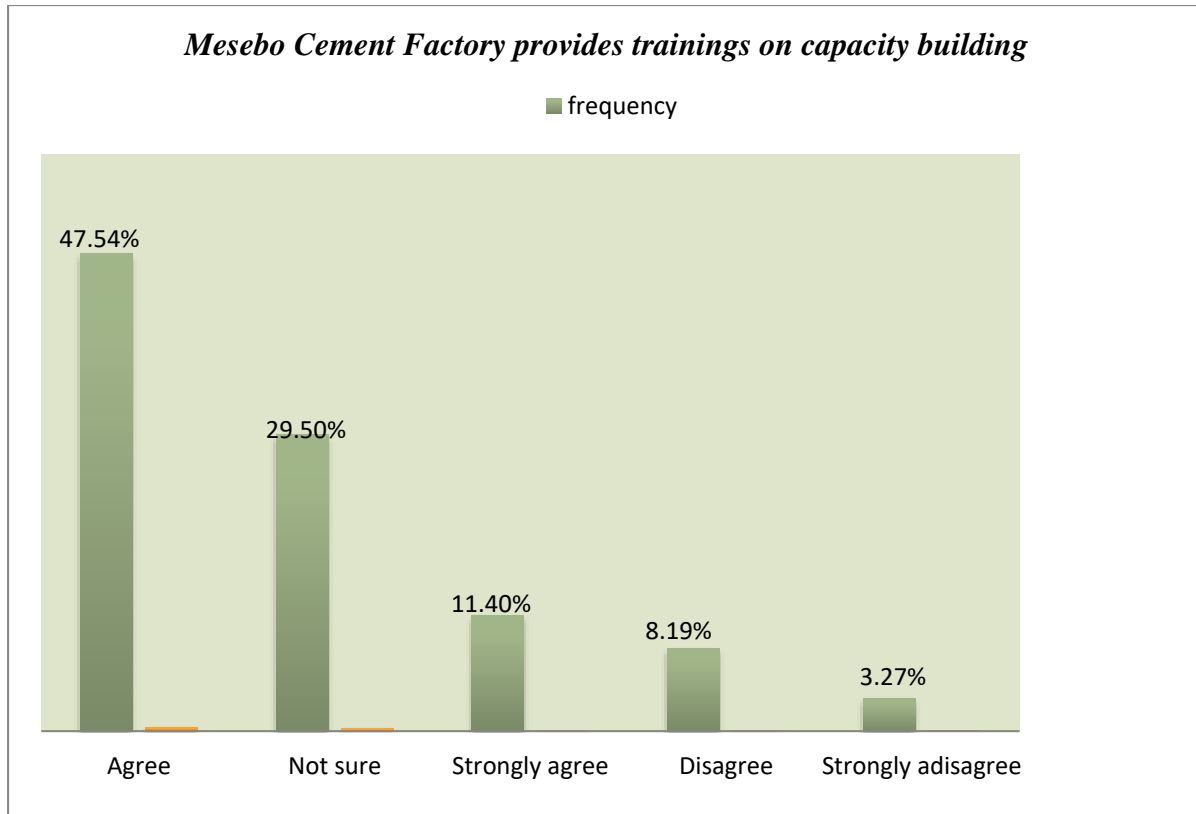


Figure 4.13: Factory's status on giving training to its employees

This shows that the factory builds its employees' professional skill by giving them training. Likewise, the interview data shows the company gives instruction to employees. According to one applicant, the company gives training for employees in diverse ways at different times. First, it gives technical training when it recruits employees before their actual tasks started. Employee participants were also asked if the Factory gives allowances of living and transport. And they guaranteed it gives them for transport allowances. As can be seen from the above table the majority of the respondents for the transport allowance responded positively by rating 69 (56.55%) "Agree" and 30 (24.59%) Strongly agree respectively. So in general, 99 (81.14%) of the respondents replied positively on the question Mesebo cement factory provides transport allowance. In contrarily majority of the respondents with a rate of 48 (39.34%) and 32 (26.22%) of respondents are negatively replied as Disagree and strongly disagree respectively for the question MCF provides house allowances.

In the same manner, the employee participants have been asked "does the factory keeps their security or not. On this issue, more than 80% of the respondents assured that the factory works on

preventing the safety of its employees. As indicated from the above table 70 (57.37%) and 28 (22.95%) replied agree and strongly agree to their employer or MCF keep them safe in the workplace. This indicates how much employees are kept safe in the factory. It can be understood easily how respondents replied to this issue from the following picture.

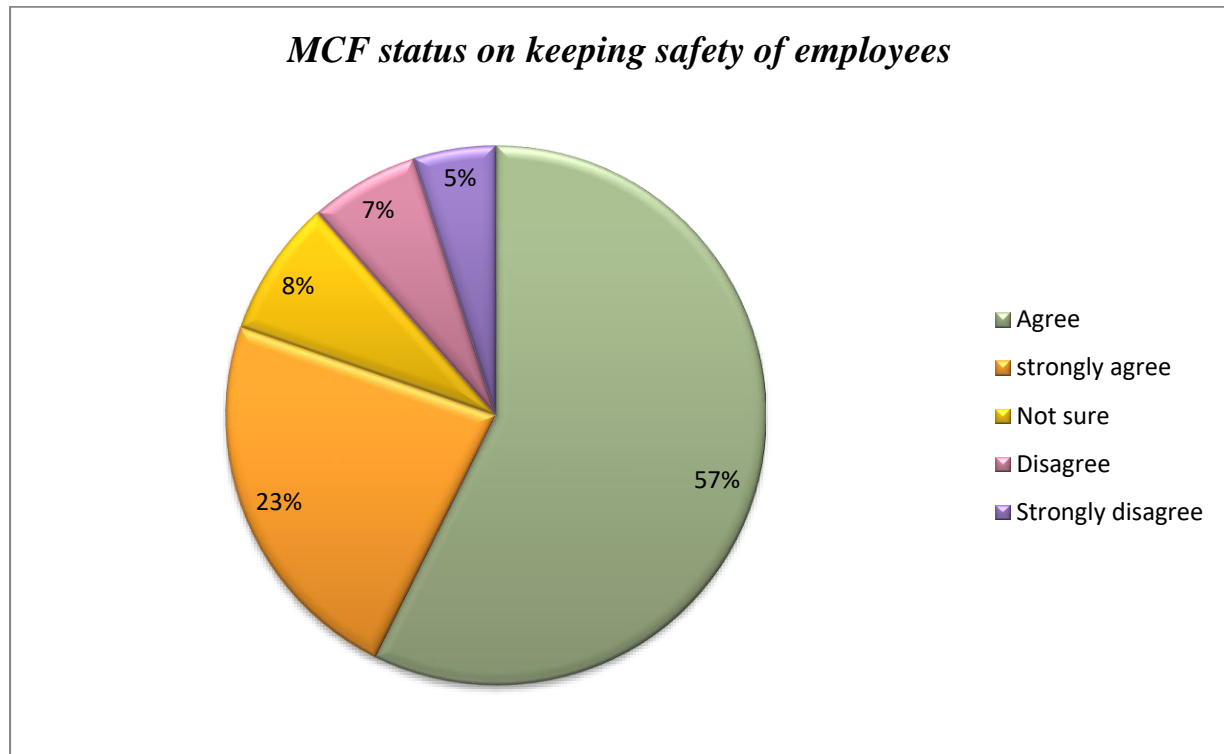


Figure 4.14: The status of the factory in keeping the safety of its employee

The survey data is also accompanied by qualitative data such as interview and document review. And accordingly, the data from interviewees supported to the quantitative data that the factory is good at keeping the safety of its employees. For example, let us see one key informant's idea:

With the recognition of workers' association, we have a safety manual. With WA's professionals, we acknowledged who needs what sort of safety materials. And based on that handbook, we buy all essential safety materials from a foreign country and local markets. Therefore, every employee who needs any safety material gets the best agreeable safety material with her/his function (KII3).

The investigator also tried to investigate how the company works in the medical assurance of its employees? So, employee participants were asked if the factory provide them free of medical services or not? Consequently, 70 (57.37%) and 30 (24.5%) replied agree and strongly agree

respectively in positive sense to the variable that posed to measure medical treatment to employees by the factory. You can see from the following figure how respondents replied to this issue.

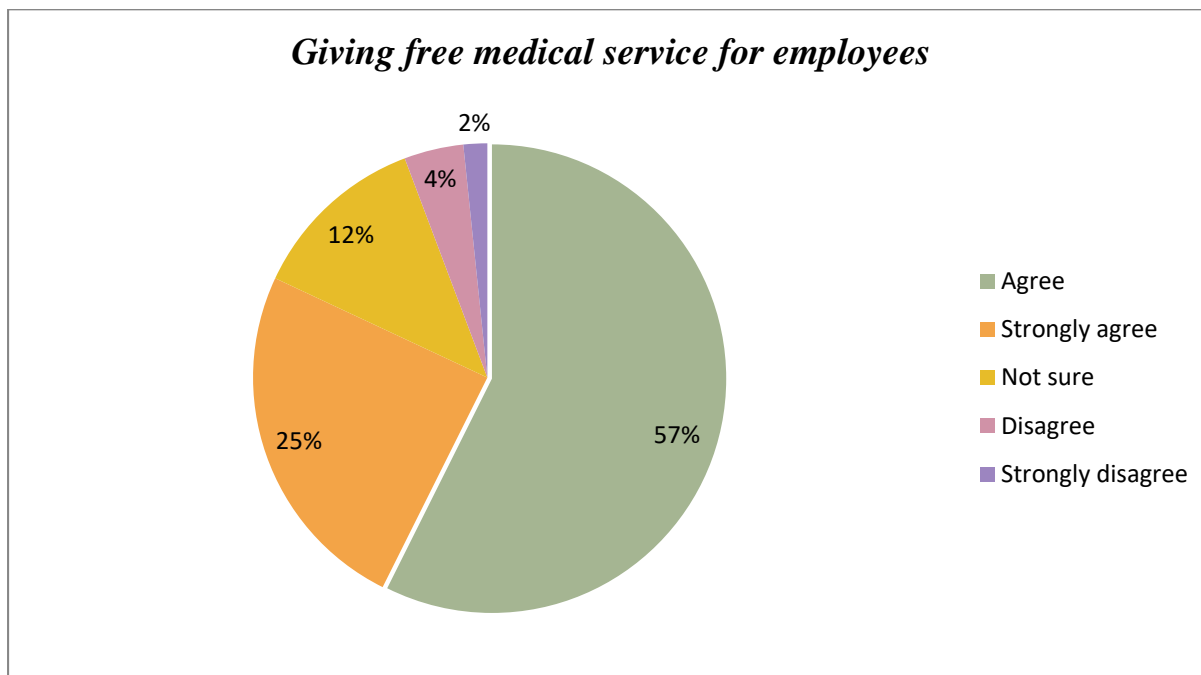


Figure 4.15: Organization’s status on providing incentives and free medical services

Participants were also asked how the company treats about them. This matter attempted to examine the status of the company does it greeting to all employees without any discrimination or it favors to some individuals by any racial or sexual or religious barriers. And consequently, the above table presented that 41 (33.6%) and 22 (18.03%) responded positively by rating Agree and strongly agree respectively. a total of 63 (51.63%) agreed that the factory cares all employees equally.

Referring to the employee respondents, the researcher investigated how gender issue is applied by the company. To get real data about this the examiner asked employee respondents does or not MCF assures positive discrimination for females? Participant’s replied as shown in the table above tells 48 (39.34%) and 20 (16.39%) replied “Agree” and “strongly agree” respectively. More than 55% of respondents agreed that there is a culture of empowering women in the factory. The following picture shows the respondents' frequency distribution of this measurement.

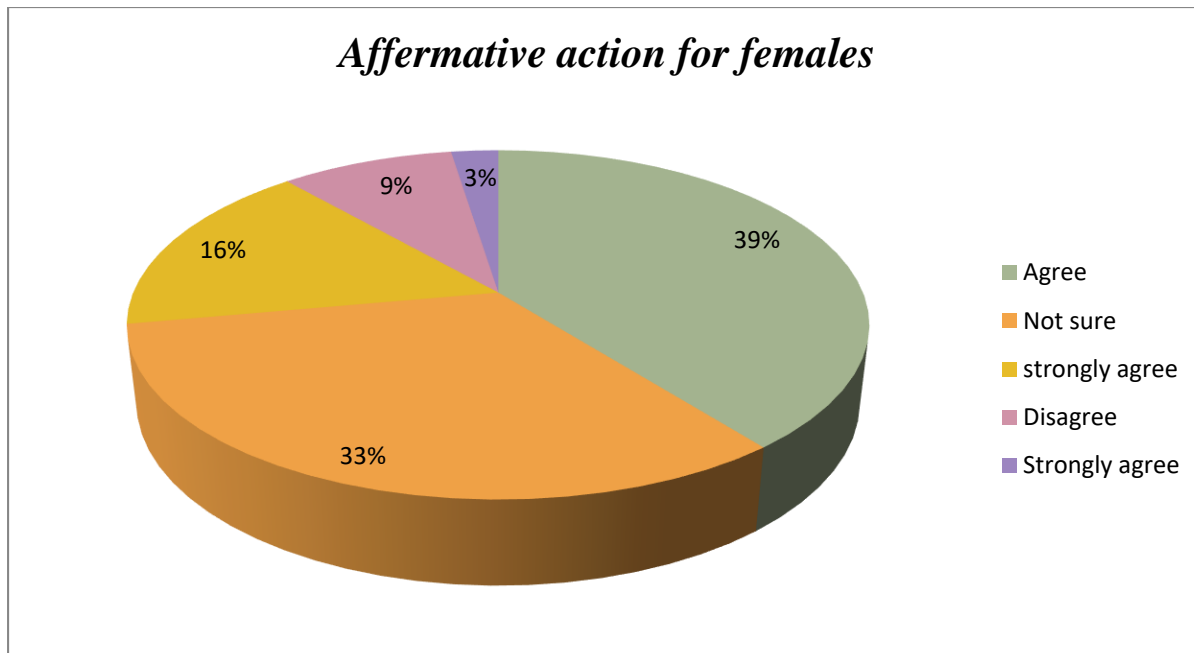


Figure 4.16: The status of the factory in affirmative action

This data is also backed up by the qualitative from the interview. For instance, one key informant said the following.

Mesebo Cement Factory is highly committed to female's encouragement. MCF believes and brings females to work in the fabrication in collaboration with males. Females are receiving equal benefit and participation in leadership, position and so on in MCF. (KIII).

This implies that the factory is effective in ensuring gender equality in its function. This can also, lead to the conclusion that the company gives value for gender issues. Generally, the company works well with employees handling and treatment. It is good employees' handling by the company as both qualitative and quantitative data portrays. Regarding this session, respondents' ratings go positively against all variables with higher frequency than that of external stakeholders. This implies the company more focuses on internal stakeholders.

4.8. Discussion of Major Findings

The study deals with CSR engagement of profit organization in Ethiopia particularly, in the regional state of Tigray taking MCF as a case. As it has been discussed in chapter two, the notion of CSR is arguable. There are different sides on different aspects of CSR. Some individual's request that "are company's responsible anything out of the economic aspect (profit making)?" Some also

argue on the scope of CSR Paula, (2004). On the other side, others pose questions what are firms responsible for? Others ask that for whom companies are taking accountability.

The way how and why industries or companies could take CSR is also subjective and debating Keinert, (2008). Thus, it is possible to take a broad view that the practice of CSR can be affected negatively as a result of not coming to consensus about its scope and boundaries.

Regardless of the different standpoints of CSR from different angles of the world and researchers, a fundamental growth is being observed starting from the classical view to the modern practice and perception of the theory. Even if studies show that there are some developments, they are with many gaps and limitations that practices and perceptions are trivial and narrow. This shows that the concept is filled with many problems. But in spite of the gaps, there are some developments.

For instance, many intellectuals standing from Carroll's model of CSR, they are trying to make it possible to have its own specific framework. As a result of these efforts, the concept of CSR gets its specification and clear cut values. At this time, almost across the world the CSR domains (legal, economic, ethical and philanthropic) are in concern when CSR issues are posed. Accordingly, the researcher takes CSR model under stakeholder theory. The CSR pyramid of Carroll includes legal, economic, ethical and philanthropic dimensions. Hence, the purpose of this research was to investigate these CSR domains' practice in Ethiopian context especially in Tigray, which is one of the nine regions of Ethiopia taking Mesebo Cement Factory, which is one of the giant companies.

Taking this in mind, the researcher tried to reveal questions like, (1) in what philanthropic CSR activities does/not the company participates? (2) What are the ethical aspects of CSR the factory performs? (3) What are the legal aspects of CSR that the factory works in?

(4) And how does the factory operate with the economic domain of CSR?

Based on these questions, the investigator tried as much as possible, to come up with concrete and evident findings for the issues at hand. As per of the result of the study, the company engaged in very few sides of the CSR domains. At a very basic thing the company has no department of CSR and devised strategy of corporate social responsibility. This indicates that the company is working randomly and superficially on practicing of corporate social responsibility. This result has similarity with the findings of Nigatu (2015) as he found that most of the industries he studied had no independent CSR department.

Regarding to the legal aspect of CSR, the data shows that the company works within the legal frameworks, ensures human rights, promotes gender equality and respects policies and regulations of the country. On the contrary, there are legal variables that the factory does not give concern. Respondents show that the company does not control noise, water, and air pollution. Correspondingly MCF does not fight corruption; instead, it involves itself in corrupted system. This makes similar with Fryzel (2011)'s argument that the nearby community and the society as a whole are getting disadvantaged by the corporations investing around. Water is poisoned, climate is polluted. There is also noise and air pollution, because of gas and sound emission from the industries. In addition, countries also suffer from abuse of corporations. Corporations do not pay appropriate tax for the state they are investing in.

With regard to the ethical aspects of CSR the firm is weak in preserving and promoting the ethical and moral values of the society as the result of the study shows. Although the survey indicates that it condemns stealing, it does not promote honesty, integrity all social values. As it has been discussed in chapter two, there are stand points advocated by some researchers and companies practiced them. For instance, let have a look on some point of view, which diminish companies should be engaged in CSR activities if it hurts them. For instance, Hetherington (1973) as cited by Aras (2008) says "corporations that are established for profit is not obliged to think of the corporate not for profit activities." They believe that profit is all matters. People with such assumptions reflect their stand towards CSR that spending cost on social and environmental issues, which are not contributing to shareholders, are not acceptable.

For example, Paula (2004) states that profit organizations would not engage in CSR if it harms their bottom line. It reduces the dividends of the shareholders as of the thinking of the people who are against CSR.

As a result, they stress on the selfish and grid thoughts that the company should not harm its shareholders so as to benefit the external stakeholders. But this is a short term consequence analysis. Spending for the external issues such as environmental and social sustainable development is not a cost; instead it is a long term social capital.

However, the researcher's perception is distinct with this stand. Companies must contribute in actions that support for sustainable development. The life span of firms is dependent on the environment. So, they have to concern for the environment. Without the permission of the people, it

is doubtful to live and operate as company. Therefore, companies should request public consent and the question should not be by cheating to the society, rather it has to be honest and frank. The society need to gain some compensation as a result of the industrial or company establishments. If not, people begin to refuse and forbid for companies.

Moreover, it is possible to see how the general public challenges to governments. In Ethiopia tremendous public revolutions are made from 2016 until the recent time (2019). Throughout the revolution, a lot of firms and organizations even public institutions are damaged. This is because people are annoyed at the government and companies. As a consequence of the public revolution, many government officials including Haile-Mariam Desalegn the Prime-minister of Ethiopian People Revolution Democratic Front (EPRDF) and other top officials resigned and substituted by others.

This indicates that the general public has a power to legitimize and remove from power and extinct companies and governments if they are careless to the society. Thus, organizations must be socially responsible and accountable and contribute to the security of the society.

With regard to the economic domains of CSR, the finding shows that it resemblances with many researchers' findings. The company works in a good way in the economic aspects of CSR than other aspects. This makes similar with Nigatu (2015)'s argument that he found the industries only contribute on economic parts of CSR. Unlike from the economic domains the company does not engage in environmental safety protection. This indicates that even if the company works very healthy in the economic domain of CSR, its economic development is not contributing to the environmental protection and sustainable development. Although environmental issues are globally accepted issues to be addressed by companies, it is not practiced by the company as results implies.

This shows similarity with the traditional outlook of CSR as discussed in the literature. For example, in the 80s and 90s a series of major corporate scandals, fraud, and white-collar crimes even of human and environmental tragedies caused by irresponsible and ignorant companies (Keinert, 2008).

In the same way, in the other parts of philanthropic CSR engagement of the company results revealed the company is weak in addressing infrastructural, and health issues. Even though the company works in some aspects of health issues like preparation of blood donation events with

employees and construction of education buildings in different parts of the region, it is inadequate according to the results.

In a similar way with the economic domains of CSR, results showed that the company works very well in sport activities. The company is appreciated by all internal and external stakeholders that it is good in handling employees.

CHAPTER FIVE

5. CONCLUSION AND RECOMMENDATION

5.1. Summary of Major Findings

Regarding to the legal aspect of CSR, the data shows that Mesebo Cement factory (MCF) works within the legal frameworks, ensures human rights, promotes gender equality and respects policies, rules, and regulations of the region or the nation in general.

However, there are legal variables that the company does not give attention too. A participant indicates the Factory does not control noise, water, and air pollution. Equally, MCF does not fight corruption; rather, it involves itself in a corrupted system. Similarly, as far as the qualitative data, MCF does not fight against corruption; rather, it involves itself in a corrupted system.

Similar to the legal aspects, in this ethical domain of corporate social responsibility participants identified in which activities does MCF works and not. And consequently, even though it works on some ethical values such as condemning theft, avoiding religion, gender, race-based prejudice. However, participants show that the Factory does not give attention to all asked ethical values. Participants indicate that the factory is not honest and it does not give attention to the community interest when it works. Instead, it works only for the ultimate goal of making a profit. Again, respondents show that the company is not liable for its action. Similarly, the factory is not working on teaching integrity for its employees as well as the general community.

Related to the economic domain of corporate social responsibility, the mass of the respondents replied positively to all economic variables, which measures the company's status on economic aspects of CSR. The result shows that the factory works in a better way than other CSR activities.

Generally, with regard to the factory's engagement in preventing and keeping the safety of the environment a large number of participants show negative perception to all environmental variables except the company tries to participate insignificantly in planting trees to improve the greenery of the surrounding area. This implies that the factory does not involve in environmental safety protection even though environmental issues are globally recognized issues to be addressed by companies.

Similarly, to the infrastructural activities, the majority of survey respondents rank on negative status to all variables that attempted to measure the company's participation in infrastructural activities.

This is checked from both quantitative and qualitative data that the company is not good at infrastructural activities except it participates in constructing education buildings and supplying equipment and furniture's as participants and informants from both internal and external stakeholders indicated.

Regarding to the health issues, the result shows that the factory works on some health issues like, preparation of blood donation events for its staffs, but not in most of other health issues. However, results show that the company does not give buildings to health centers, does not cover medical services to people with special problems and does not offer medical tools to public hospitals. This shows that even if the factory participates in some practice of health issues it is not satisfactory.

With regard to the company's contribution on education, the results show that the company does not work too much as the required, but it participates in some issues like, it supports for primary or secondary education, and provide furniture's and equipment for these.

In contrary, results indicate that the company contributes fund for sports clubs, offers an incentive to youths to encourage them to participate in sport, recognize youths who achieve sports medals and it has its own sports clubs. However, the results indicate that the factory is not built an entertainment center to the general public. There is a special result related to the employee's treatment approach to the factory. With extreme difference, results show that the factory is better in employee handling than all other activities to outside stakeholders.

5.2. Conclusion

Based on the outcomes, the researcher came up with some conclusions. Legal obligations are under one umbrella of legal CSR part. Hence, according to the result, although there are some limitations, the firm obeys with the legal frameworks of the country. This supports the investigator to come up with the general idea that companies obey and respect the law of the country since governments recommend them. However, despite governments' influence on companies through the investment laws, rules and regulations, companies manipulate the laws, rules, and regulations of the country in some cases.

With respect to the ethical parts of CSR results of the study show that the company is very fragile in encouraging social values. This entails to the wrapping up that companies are not prepared and volunteer to participate in encouraging the ethical and moral values of society. Having the needs and desires of shareholders of companies, employees and managers work hard to fulfill the wishes

and requirements of companies' shareholders, but overlook ethics, moral and social responsibilities. This entails that employees and managers of companies trust investing in promoting social values, having ethical codes and morality harms the profit of their owners.

Another additional aspect of CSR is the economic part, which is continuously addressed by companies since it is close to profit making. In this study, results expose that the company is hardworking and it donates to other businesses as a result of its internal growth. This indicates that employees and managers powerfully believe that it is possible for companies' success to work hard and create more revenues. Thus, this assumption let employees and managers overlook other social issues and they believe they are addressing social responsibilities by the time they run this session.

Philanthropic part of CSR occupies the widest part of the study. This includes environmental management, infrastructural activities, education, healthcare and sport. In addition, internally, employees' treatment approach of the company was explored.

And consequently, outcomes show that the company works in a better way in employees' handling and sport activities than other philanthropic activities. This shows that company shareholders are trying to continue their companies by having loyal employees and investing in sport. Workers and managers may depend on the life of their company by having loyal employees and by investing in sport, because it helps to advertise and promote the company. Results reveal that companies use sports to make promotions so as to build their reputations and create good image in the mind of the societies.

However, employees and management bodies of companies think that participating in more social issues and social problems may negatively affect the business of their companies. Companies are not ready to invest in education, healthcare, infrastructure, and solving social problems. This might be because company shareholders, employees and managers assume that participating in building schools, hospitals, funding for education researches and so, on have no positive impacts to their companies' image, reputation, and profit making. Rather, they believe that it is wasting money and missing objectives to work on no-profit activities to help the society. This might come from the wrong assumption that social issues belong to governments, but not to companies.

5.3. Recommendations

As it has been discussed in all part of the study, there are some hints in regard to corporate social responsibility that need to be addressed by different parts. And in view of that, the investigator suggested some corrective measures on the practice of corporate social responsibilities.

- ✓ The investigator recommends to see companies working in a way that advantaged or at least controlling to the minimum of any negative consequence on the general public or on sustainable development. It is prized and pleased for organizations to participate and engage in solving social problems, protecting environments and promoting social values and norms. Companies can get public agreement to work for long time if they care to the public. Therefore, the researcher recommends MCF need to work on promoting the values and norms of the society by engaging in constructing public schools and health stations since it is at the mercy of the public one or the other way.
- ✓ It is the researcher's proposition to the government to include in the investment law of the country or the region all corporate social responsibilities' components. It is essential to control companies if they harm the community by formulating policies on corporate social responsibility issues through investment policy.
- ✓ This study finds that civil societies are key to let companies contribute on sustainable development of the country. It is imperative that media and NGOs to set agendas of sustainable development and social development. Therefore, companies start to compete with companies of similar brands and in same rates. Therefore, the researcher gives a small piece of idea that media and NGOs need to facilitate issues for social and environmental protection.
- ✓ Governments are also taken as vital parts in this inquiry as big role-players to let companies take care of social and environmental issues. Governments may control how companies should work. Stimulating for companies, who are working within the legal frameworks and punishing for those, who are not working within the legal frameworks the government have a decisive role on letting companies benefit to the society and protect the environment.
- ✓ Researchers are also given values in this study that they do have the ability to expose the negative and positive impacts of companies towards the social and environmental sustainable development.

- ✓ The researcher intensely recommends that any company need to develop the perception that commitment in corporate social responsibility is vital for its image and reputation. Companies can build reputation and create good image through involvement in corporate social responsibilities.

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Appendices

Appendix1: Questionnaire for employees and beneficiaries (English)

MEKELLE UNIVERSITY
COLLEGE OF BUSINESS AND ECONOMICS
DEPARTMENT OF MANAGEMENT
Research Questionnaire

Dear Respondent,

My name is Rigbe Abrha. I am currently studying MBA in Master of business administration at Mekelle University. As a partial fulfillment of the requirements for the award of the master's degree, I am required to conduct a research. You are selected to participate in the research.

The general objective of the study is to investigate the corporate social responsibility practice of Mesebo Cement Factory. So, this questionnaire is constructed to collect data on corporate social responsibility practice of Mesebo cement factory. The data to be collected through this questionnaire is highly valuable to meet the objective of this study.

The questionnaire has three sections and you are kindly requested to fill in each section by using a tick mark (✓) inside the box of your best choice and/or writing down your response in the available blank space, where necessary. I would like to assure you that the information/data obtained will be kept confidential and will be used for academic purpose only.

The questionnaire contains six (6) pages. So, please check if all pages are available and try to fill all questions of all pages by simply selecting the appropriate responses for each of the questions according to the instructions stated below.

If you have any question, please give a missed call to this number 0914780964

General Instruction

- There is no need of writing your name
- In all cases where answer options are available please tick in the appropriate box
- For questions that demands your opinion, please try to honestly describe as per the questions on the space provided

Thank you in advance for your cooperation!

Section1. Demographic survey of respondents

1. Gender: Male Female
2. Type of stakeholder: External community Employee
3. Religion: Orthodox Muslim Catholic Protestant Other
4. Age: Below 25 26-30 31-40 41-50 above 50
5. Education: Illiterate Elementary school High school preparatory Certificate
Diploma Degree Master and above
6. Job: Trade Government employee Private employee Employee of Mesebo NGO Employee I don't have Other

2. Legal aspects of CSR

Guiding scale in each statement -Strongly Disagree (1), Disagree (2), Not Sure (3), Agree (4), Strongly Agree (5).

No	Activities	1	2	3	4	5
1	Mesebo Cement Factory (MCF) respects all legal obligations required of the country					
2	Owners of Mesebo Cement Factory (MCF) fights against corruption like Nepotism.					
3	Mesebo Cement Factory(MCF) assures human rights					
4	Mesebo Cement Factory (MCF) controls noise pollution in which that disturbs the surrounding area					
5	Mesebo Cement Factory(MCF) controls air pollution that pollutes the surrounding atmosphere					
6	Mesebo Cement Factory(MCF) controls water pollution					

Please give clarifications or examples for your answers of the ideas in the above table -----

3. Ethical aspects of CSR

Guiding scale in each statement -Strongly Disagree (1), Disagree (2), Not Sure (3), Agree (4), strongly Agree (5).

No	Activities	1	2	3	4	5
1	Mesebo Cement Factory promotes honesty					
2	Mesebo Cement Factory gives priority for the interest of the public					
3	Mesebo Cement Factory is accountable for its action					
4	Mesebo Cement Factory condemns theft					
5	Mesebo Cement Factory condemns lie					
6	Mesebo Cement Factory promotes integrity					
7	Mesebo Cement Factory promotes fairness that avoids religion, based prejudice					
8	Mesebo Cement Factory promotes fairness that avoids gender based prejudice					
9	Mesebo Cement Factory promotes fairness that avoids race based prejudice					
10	Mesebo Cement Factory helps for people with disabilities					
11	Mesebo Cement Factory helps elders, who have no care taker					
12	Mesebo Cement Factory supports vulnerable groups					
13	Mesebo Cement Factory is loyal to its employees					
14	Mesebo cement factory is loyal towards its communities					
15	Mesebo Cement Factory condemns cheating					

Please give clarifications or examples for your answers of the ideas in the above table -----

4. Economic domain of CSR

Guiding scale in each statement -Strongly Disagree (1), Disagree (2), Not Sure (3), Agree (4), Strongly Agree (5).

No	Activities	1	2	3	4	5
1	Mesebo Cement Factory works hard for its profit making objective					
2	Mesebo Cement Factory generates revenue persistently					
3	Mesebo Cement Factory revenue contributes to the societies business					

4	Mesebo Cement Factory wins marketing competition					
5	Mesebo Cement Factory produces qualified and durable products					

Can you please give clarifications or example for your answers of the ideas in the above table? -----

5. Philanthropic aspects

5A. Environmental protection

Guiding scale in each statement -Strongly Disagree (1), Disagree (2), Not Sure (3), Agree (4), Strongly Agree (5).

No	Activities	1	2	3	4	5
1	Mesebo Cement Factory is effective in its solid waste management that affects the city					
2	Mesebo Cement Factory is good in its energy utilization					
3	Mesebo Cement Factory is well participate in rain water harvesting					
4	Mesebo Cement Factory plants trees that improve water levels and greenery					

If you have can please give clarifications or examples for your answers of the ideas in the above table -----

5B. Educational activities

Guiding scale in each statement -Strongly Disagree (1), Disagree (2), Not Sure (3), Agree (4), strongly Agree (5).

No	Activities	1	2	3	4	5
1	Mesebo Cement Factory Support to primary / secondary education					
2	Mesebo Cement Factory collaborates to help students get scholarships					
3	Mesebo Cement Factory buys furniture, equipment etc. to schools / colleges					
4	Mesebo Cement Factory operates on giving trainings to students					
5	Mesebo Cement Factory provides fund for quality of education researches					
6	Mesebo Cement Factory builds special school convenient to Physically disabled Persons					

Would you please give clarifications or examples for your answers of the ideas in the above table? -----

5C. Healthcare activities

Guiding scale in each statement -Strongly Disagree (1), Disagree (2), Not Sure (3), Agree (4), Strongly Agree (5).

No	Activities	1	2	3	4	5
1	Mesebo Cement Factory cares for people who live with HIV/AIDS					
2	Mesebo Cement Factory provide hospital buildings					
3	Mesebo Cement Factory organizes blood donation events for staffs					
4	Mesebo Cement Factory donates medical instruments for public hospitals and clinics					
5	Mesebo Cement Factory gives medical fund for those who are with special problems					
6	Mesebo Cement Factory collaborates in giving training on HIV/AIDS					

Please Give clarifications or examples for your answers of the ideas in the above table -----

5E. Sport activities

Guiding scale in each statement -Strongly Disagree (1), Disagree (2), Not Sure (3), Agree (4), strongly Agree (5).

No	Activities	1	2	3	4	5
1	Mesebo Cement Factory gives incentives for youths to participate in sport					
2	Mesebo Cement Factory rewards for youths who win sport medals					
3	Mesebo Cement Factory funds for sport clubs					
4	Mesebo Cement Factory has its own sport club					
5	Mesebo Cement Factory builds entertainment centers					

5F. Infrastructural and community development

Guiding scale in each statement -Strongly Disagree (1), Disagree (2), Not Sure (3), Agree (4), strongly Agree (5).

No	Activities	1	2	3	4	5
1	Mesebo Cement Factory creates employment opportunity					
2	Mesebo Cement Factory participates in constructing roads					
3	Mesebo Cement Factory helps in water supply					
4	Mesebo Cement Factory helps in getting access to electrical energy					

If you have please give clarifications or examples for your answers of the ideas in the above table -----

Do you have any other general? -----

Appendix 2 questions only to employees

6. Guiding scale in each statement -Strongly Disagree (1), Disagree (2), Not Sure (3), Agree (4), Strongly Agree (5).

No	Activities	1	2	3	4	5
1	Mesebo Cement Factory gives educational opportunities for its employees					
2	Mesebo Cement Factory gives trainings for employees on capacity building					
3	Mesebo Cement Factory give house allowance for its employees					
4	Mesebo Cement factory provide transport allowance for its employees other					
5	Mesebo Cement Factory provides incentives for employees					
6	Mesebo Cement Factory keeps safety of its employees					
7	Mesebo Cement Factory gives free of medical service for its employees					
8	Mesebo Cement Factory treats all employees equally					
9	Mesebo Cement Factory provides affirmative action for females					

Please give clarifications/examples for your answers to the ideas in the above table-----

Do you have any other general? -----

I thank you so much in advance for your cooperation!

Appendix3: translated questionnaire for employees and beneficiaries (Tigrigna)

**መቐለ ዩኒቨርሲቲ
ቢዝነስ እናኢኮኖሚክስኮሌጅ
የሥራ አመራር ትምህርት ክፍል
MBA መደበኛ ፕሮግራም**

ብነበርቲ ጣብያታትን ሰራሕተኛታት መሰቦን ዝምላእ ቃለ-መሕትት ናይዚ ቃለ-መሕትት ዕላማ 'ኢፈጻፅ ማሕበ-ረሰባዊ ሓላፍነት ከም መስርሕ ምስ ሰብ-ድርሻ አካላት ርክብ ንምዕባይ፣ ብዓይኒ መትረፍቲ ትካላት፣Mesebo Cement Factory ጠመተ ብመሃብ (Corporate Social Responsibility practice as a Strategy for building relationship with stakeholders from profit organizations' perspective: Mesebo Cement Factory in Focus) ብዝብል አርእስቲ ንዝግበር መፅናዕታዊ ዕሑፍ ሓበሬታ ምእካብ እዩ።

ስለዚ ኣብዚ መፅናዕቲ ሓሳቦም/ሓሳብን ወሳኒ ኮይኑ ስለዝተረኸበ ናይዚ መፅናዕቲ ተሳታፊ/ት ኮይኖም/ነን አለዉ/ዋ ሓፈሻዊ መብራህርሂ

♥እዚ መፅናዕቲ እዚ ኣብ ዝኾነ ናይዚ መፅናዕቲ ተሳታፊ አካል ዝኾነ ዓይነት አሉታዊ ዕልዋ ከሕድረሉ ዝኸእል መንገዲ ፈጻሙ የለን።

♥ኣብዚ መፅናዕቲ እዚ ዝግበር ተሳትፎ ኣብ ድሌት ዝተመስረተ እዩ።

♥ኣብዚ መፅናዕቲ እዚ ንዝቐርብዎ/ኦ ሓሳብ ምስጢሩ ዝተሓለወ እዩ። ንዝኾነ አካል ተመሓኣሲፊ አይወሃብን።

♥ሽሞም/መን ምፅሓፍ አየድልን

♥እዚ ቃለ-መሕትት እዚ ሓሙሽተ(5) ገፃት ዝሓዘ ብም'ኳኑ በይዝኣም/በይዝአን ኩሎም ገፃት ምህላዎም የረጋግፁ/ፃ። ኩሎም ገፃት ንምምላእ 'ውን ይፈትኑ/ና።

♥በይዝኣም ስዒቦም ንዘለዉ ሕቶታት ትኸክለኛ መልሲ ይሕረዩሎም/ይሕረዩሎም

♥ዝኾነ ይኹን ሕቶ እንተሃሊዎም/ወን በዚ ስልኪ እዚ ይደውሉ/0914780964 ነቲ ንቕኑዕ ተሳትፎኦም/ን አቐዲመ ብልበይ አመስግን!

1.ናይ ተሓተትቲ መንነት ሓፂር መፅናዕቲ

ኣብቲ ዝስዕብ ሰደጃ ንዘለዉ ናይ መንነት አመልካትቲ ሓሳባት ይገልፅኒ እዩ ዝብልዎ/ኦ የኸብቡ

	ፆታ	ተባዕታይ	አንስታይ								
	ኩነታት ሓፂር	ምርዕው/ቲ	ፈቲሐ	ዘይተመርፀኹ							
	ሃይማኖት	ኦርቶዶክስ	ሙስሊም	ካቶሊክ	ፕሮቴስታንት	ካሊእ					
	ዕድመ	20-25	26-30	31-40	41-50	ልዕሊ 50					
	ደረጃ ትምህርቲ	አይተመሃር ኩን	ቀዳማይ ብርኪ	ካልኣይ ብርኪ	መሰናድኦ	ቲታኤ	ዲፕሎማ	ዲግሪ	ማስተርን		

									ልዕሊኡን
--	--	--	--	--	--	--	--	--	-------

ሐበሬታ፣ ስዒቦም ኣብ ዝቐረቡ ሃሳባት እንድሕር ዝስማዕሎ ኾይኖም ናይ tick (✓)

ምልክት ይዕሓፉ

2. መሰቦ ስሚንቶ ፋብሪካ ተሳትፎ ኣብ ምርግጎል ሕጊ

ተ-ቐ	መዕቀንታት	ፈጊመኣይስማዕማዕን	ኣይስማዕማዕን	ሞንጎኛ	ይስማዕማዕ	ብጣዕሚ ይስማዕማዕ
1	ስርሖኣብትሕቲሕጊብምኣን የክናውን					
2	እንፃርሙስና (ግዕዝይና)ይቃለስእዩ					
3	ሰብእዊ መሰልየረጋግዕእዩ					
4	ብኸለት ድምጺይቆፃፀር					
5	ብኸለት ኣየርይቆፃፀር					
6	ብኸለት ማይይቆፃፀር					

በይዝኦም/አንኣብላዕሊኣብዘሎሰደቐንዘለዉሓሳባትንዝሃብዎም/ ኣምመልስታት መብራህርሂ/ኣብነታት ይሃብሎም/ይሃባሎም። -----

3. ምስስነ-ምግባር (Ethics) ዝተተሓሓዙብመሰቦስሚንቶፋብሪካዝካየዱስራሕቲ

ተ-ቐ	መዕቀንታት	ፈጊመኣይስማዕማዕን	ኣይተስማዕማዕን	ሞንጎኛ	ይስማዕማዕ	ብጣዕሚ ይስማዕማዕ
1	ሓቃውነት የበረታትዕ					
2	ናይ ሕብረተሰብ ጥቕሚ ቅድሚት ሂቡ ይሰርሕ					
3	ንዝሰርሖም ስራሕቲ ተጠያቕነት ይወስድ እዩ					
4	ስርቂ ይቃውም/ የውግዝ እዩ					
5	ሓሰት ይቃውም/የውግዝ እዩ					
6	ቅንዕናየበረታትዕእዩ					
7	ፍትሓውነትብፀታየረጋግዕ እዩ።					
8	ፍትሓውነትብዓሌትየረጋግዕ					
9	ፍትሓውነትብስልጣንየረጋግዕ					
10	ፍትሓውነትብሃይማኖትየረጋግዕ					
11	ንጉድኣትኣካልይሕግዝ					
12	ጠዋሪዘይብሎምኣረጋውያ ንይሕግዝ					
13	ጥቕፃትንዝበዕሖምወገናት ኣገዝ ይገብርእዩ					
14	ንሰራሕተኛታቱ፣ንግማዊሎ፣ ንሕብረተሰብክምኡዎንን					

	ኸ-ሌ በዓል ድርሻተኝነት					
15	ምትላል ይቃወምን የውግዝን					

በይዘትም/አንድ ብላጥሎ/አብዛኛውን ደብዳቤ/አሳባትን ዝቅጥም/ አምመልስታት መብራህርሂ/አብነታት ይሃብሎም/ይሃባሎም :: -----

4. አብኢኮኖሚ መሰረት ዝገበሩ ተግባራት

ተ-ቹ	መዕቀንታት	ፈጻሚ ይስማማዎን	አይተስማማዎን	ሞንጎኛ	ይስማማዎ	ብጣዕሚ ይስማማዎ
1	ዘላቅነትን ዝለዎ መትረፍ ይነት ብልዑል ግዕድ ደሰርሕ					
2	ቀጻልነት ዝለዎ ኣታዊ ይኣክብ					
3	ልዑል ኣታዊ ብምርካብ ኣብካል ኣት ስራሕቲ ኣስተዋዕኦ ይገብር እዩ					
4	ናይ ዕዳጋ ተወዳዳሪ ይነት ክእለቱ ልዑል እዩ					
5	ብዕሬትን ግልጋሎትን ዝተኣማምኑ ውዕኢታት ኣንድስት ሪፖርትን የቐርብን					

በይዘትም/አንድ ብላጥሎ/አብዛኛውን ደብዳቤ/አሳባትን ዝቅጥም/ አምመልስታት መብራህርሂ/አብነታት ይሃብሎም/ይሃባሎም -----

5. ስራሕቲ ሰናይ ምግባር

5A. ከባብ ደዊክንክንብ መሰሪ ሰናይ ንጥፋብ ሪከ

ተ-ቹ	መዕቀንታት	ፈጻሚ ይስማማዎን	አይስማማዎን	ሞንጎኛ	ይስማማዎ	ብጣዕሚ ይስማማዎ
1	ናይ ከተማ ደረጃ ን ሕፍ መቐጻጸይ ደሰርሕ					
2	ኣብ ሃፍቲ ዕቅድ መተ ይገብርን ደሰርሕን					
3	ማይዘናብ ኣብ ጥቕሚ ንኸውዕል ይትሓባበር					
4	ናይ ክባቢ ሓምለ ወይ ንጥፋት ከባብ ደዊ ንምግባር ደሰርሕ					

በይዘትም/አንድ ብላጥሎ/አብዛኛውን ደብዳቤ/አሳባትን ዝቅጥም/ አምመልስታት መብራህርሂ/አብነታት ይሃብሎም/ይሃባሎም -----

5B. ኣብ ትምህርቲ ዙርያ ብመሰሪ ሰናይ ንጥፋት ሰናይ ምግባራት

ተ-ቹ	መዕቀንታት	ፈጻሚ ይስማማዎን	አይስማማዎን	ሞንጎኛ	ይስማማዎ	ብጣዕሚ ይስማማዎ
1	ቀዳማይ/ካልኣይ ብርኪቤት ትምህርቲ ትይሕግዝ					
2	ንተመሃሮና ይትምህርቲ ዕድል ንክርኸቡ ይሕግዝ					
3	ንቤት ትምህርቲ ትውጥዖት ምህርቲ ይሸፍነሎም					
4	ተመሃሮ ስልጠና ክርኸቡ ይተሓባባር					
5	ንተመሃሮና ይመንበሪ ወጻኢ ይሸፍን					

6	አብዕራት-ትምህርቲ መሰረት-ገይሮም ንዝካየዱ መዕናዕታ ዊዕሉፋትና ይገንዘብ ሓገዝይገብር					
7	ንዝተጎድኡ ወገናት ፍሉይ-ትምህርቲ ቲቤት ይሰርሕ					

በይዝኦም/አን ኣብ ላዕሊ ኣብ ዘሎ ሰደቓ ንዘለዉ ሓሳባትን ዝሃብዎም/ ኦም መልስታት መብራህርሂ/ ኣብነታት ይሃብሎም/ይሃባሎም -----

5C. ኣብ ሓለዎ ጥዕና ብመሰቦ ፋብሪካ ዝግበሩ ምንቅስቓሳት

ተ-ቁ	መዕቀንታት	ፈጊመ ኣይስማዕማዕን	ኣይስማዕማዕን	ሞንጎኛ	ይስማዕማዕ	ብጣዕሚ ይስማዕማዕ
1	ምስኤድስን ዝነብሩ ወገናት ይክናኸን					
2	ናይ ጥዕና ጣብያ ህንፃታት ይሰርሕ					
3	ናይ ደም ልገሳ ፕሮግራም የዳሉ					
4	ንናይ ህዝቢ ናይ ጥዕና ማእኸላት መሳርሕታት ንናውት ንሕክምና ንክማልኡ ይገብር					
5	ፍሉይ ዕገምን ዘለዎም ሰባት ናይ ሕክምና ድጋፍ ይገብር					
6	ኣብ ሕማም ኤድስ ዘድሀቡ ስልጠናታት ንክወሃቡ የተሓባበር					

በይዝኦም/አን ኣብ ላዕሊ ኣብ ዘሎ ሰደቓ ንዘለዉ ሓሳባትን ዝሃብዎም/ ኦም መልስታት መብራህርሂ/ ኣብነታት ይሃብሎም/ይሃባሎም -----

5. ስፖርት መሰረት-ገይሮም ብመሰቦ ፋብሪካ ዝወሃቡ ሰናይ ተግባራት

ተ-ቁ	ተግባራት	ፈጊመ ኣይስማዕማዕን	ኣይስማዕማዕን	ሞንጎኛ	ይስማዕማዕ	ብጣዕሚ ይስማዕማዕ
1	መናእሰይ ኣብ ስፖርት ንክሳተፉ መተባብዒ ይህብ					
2	ናይ ስፖርት ዋንጫ ንዘ ሸንፉ መናእሰያት ይሸልም					
3	ንናይ ስፖርት ክለባትና ይገንዘብ ድጋፍ ይገብር					
4	ናይ ባዕሉና ይስፖርት ክለብ መስሪቲ ይሰርሕ ሕእዩ					
5	ናይ መዛናግዒ/መዝናነዩ ማእኸላት ይሃንዕ					

በይዝኦም/አን ኣብ ላዕሊ ኣብ ዘሎ ሰደቓ ንዘለዉ ሓሳባትን ዝሃብዎም/ ኦም መልስታት መብራህርሂ/ ኣብነታት ይሃብሎም/ይሃባሎም -----

5E. አብ መሰረተል ምዓትን ስልጣነ ሕብረተሰብን ጠመተ-በምግባር ብመሰቦ ዝስርሑ ስራሕቲ

ተ-ቁ	ስራሕቲ	ፈ.ዲ.መ.አ.ይ.ስ.ማ.ዕ.ማ.ዕ	አ.ይ.ስ.ማ.ዕ.ማ.ዕ	ሞንጎኛ	ይ.ስ.ማ.ዕ.ማ.ዕ	ብጣዕሚ.ይ.ስ.ማ.ዕ.ማ.ዕ
1	ምፍጣር ስራሕዕድል					
2	መንገድታት ይስርሕእዩ					
3	አድላዩ.አብዘኾነሉግዜናይማይ አኸርቦትግልጋሎትይህብ					
4	አብቲ ከባቢ. ንዘለዉንአድላዩ. አብዘኾነሉካልኦትከባብታትንናይ ኤለክትሪክምትእትታውስራሕቲ ይስርሕ					

በይዝኦም/አንኣብላዕሊ.አብዘሎሰደቓንዘለዉ.ሓሳባትንዝህብዎም/ ኣምመልስታት መብራህርሂ/አብነታትይህብሎም/ይሃባሎም -----

ብሰራሕተኛታት መሰቦጥራሕዝምላእ

6. ንሰራሕተኛታቱብኸመይይንከባኸብ/ይሕዝ?

ተግባራት	ፈ.ዲ.መ.አ.ይ.ስ.ማ.ዕ.ማ.ዕ	አ.ይ.ስ.ማ.ዕ.ማ.ዕ	ሞንጎኛ	ይ.ስ.ማ.ዕ.ማ.ዕ	ብጣዕሚ.ይ.ስ.ማ.ዕ.ማ.ዕ
ንሰራሕተኛታቱናይትምህርቲዕድል ይህብእዩ					
ንሰራሕተኛታቱናይዓኸሚምዕባይ ስልጠናታትይህብእዩ					
ንሰራሕተኛታቱናይገዛውሕስና ይህብ እዩ					
ንሰራሕተኛታቱናይ መንግዝንካልኦት ኣገልግሎትንይህብ እዩ					
ንሰራሕተኛታቱጥኸሚይህብ እዩ					
ናይሰራሕተኛታቱድሕንነትክሕሎ ይገብርእዩ					

ንሰራሕተኛታቱነፃናይሕ ክምና ግልጋሎትይህብእዩ					
ኩሎምሰራሕተኛታቱብማ ዕረይግልገሉ እዮም					
ደቂአንስትዮየበረታትዕ					

በይዝኦም/አንኣብላዕሊኣብዘሎሰደቓንዘለዉኣሳባትንዝሃብዎም/ ኦምመልስታት

መብራህርሂ/ኣብነታትይሃብሎም/ይሃባሎም -----

--

ካሊእክብልዎ/ዝደልዩኣሳብእንተሃሊዎምብዛዕባመሰቦዝሰርሖምሰራሕቲታትቀፂሊ

ኣብዘሎቦታብዝርዝርየብራህርሖ -----

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Appendix3: interview guide for in-depth-interview

1. Legal: how do you explain the status of MCF in respecting the law of the country as well as regional laws and regulations?

The state of working within the legal frameworks

- ♥ Fighting corruption
- ♥ The status of assuring human rights
- ♥ Noise Pollution control
- ♥ Air pollution control
- ♥ Water pollution control
- ♥ Promoting gender equality
- ♥ Respects all legal obligations of the country

2. . Ethical: how can you define the company's ethics? With regard to:

- ✓ Promoting honesty
- ✓ Giving priority for the interest of the public
- ✓ Accountability
- ✓ Condemning theft, lie and cheating

- ✓ Promoting integrity, fairness, and loyal
 - ✓ Helping for people with disabilities, elders and vulnerable groups
3. Economic: Can you tell me your understanding of MCF contribution on economic developments?
- The state of:
- ✓ Hardworking
 - ✓ Innovation and adopting new technologies
 - ✓ Contribution on other businesses
 - ✓ Unemployment reduction
4. Philanthropic: How can you explain the factory's engagement on philanthropic activities? For instance, in the areas like:
- a. Education: giving scholarships, supporting schools, funding researches, giving schools for disadvantaged groups and so on...
 - b. Environmental protection: city solid waste management, rain water harvesting, energy saving, planting trees etc.
 - c. Healthcare: with regard to caring to people, who have HIVIDS in their blood, cooperating with public hospitals, providing medical instruments to public health centers, covering cost of medicine to those, who have no capacity and so on...
 - d. Sport: encouraging youths to participate in sport, rewarding sport participants funding to sport clubs etc.
 - e. Infrastructure: water supply in a condition, where it is necessary, cooperation during electric provision constructing roads and bridges and so forth...

Appendix4: key informant interview guide

1. How do you explain the status of MCF in respecting the law of the country as well as regional laws and regulations?
2. How can you define the company's ethics?
3. Can you tell me your understanding of MCF's contribution on economic developments?
4. How can you explain the factory's engagement on philanthropic activities?

Appendix 5

□ *List of key informant and in-depth interview participants.*

<i>No</i>	<i>Status of participants</i>	<i>Type of participation</i>	<i>Duration of time during the interview</i>
<i>1</i>	<i>Vice manager of the MCF</i>	<i>Key informant</i>	<i>21 minutes and 35 seconds</i>
<i>2</i>	<i>Health officer of MCF clinic</i>	<i>Key informant and in-depth</i>	<i>35 minutes and 21 seconds</i>
<i>3</i>	<i>Community leader of Tabia Mariam Dahn</i>	<i>Key informant</i>	<i>22 minutes and 15 seconds</i>