

# The Role of Corporate Social Responsibility (CSR) in Community Development in Tanzania

Flavianus B. Ng'eni<sup>1</sup>, Michael L. Bukwimba<sup>2,\*</sup>, Edwin M. Kwesigabo<sup>3</sup>, Indiel D. Kaaya<sup>3</sup>

<sup>1</sup>Department of Commerce and Business Administration, ANU

<sup>2</sup>Department of statistics, ANU

<sup>3</sup>Department of Engineering and Computer Science, ANU

**Abstract** Corporate Social Responsibility plays important roles in poverty reduction and in ensuring prosperity of the community surrounding its endeavors. This study uses desktop and library methodology to explore and present the Tanzanian context existing literature and actual facts on the role of Corporate Social Responsibility (CSR) in community development. The paper reveals that between 2001 and 2005 the mining Transnational Corporations (TNCs) along spent about US\$ 20.94 million for various community development projects through CSR. It further reveals that in two years 2008 and 2009 different companies across industries spent about US\$ 23.8 million for CSR initiatives 48.4% being on health, welfare and education in addition of cumulative amount US\$ 6.7 million incurred by five selected companies for five years. It further divulges that the most activities for which substantial Corporate Social responsibility expenditure is incurred are education, healthcare, education, infrastructure (roads) while relative low expenditure is incurred on microfinance, electricity, Youth and HIV AIDS programs. The results imply that that poverty reduction and sustainable development will not be achieved through government actions alone. It requires helpful hands from all stakeholders including the business entities through the CSR initiatives and the like. With this reality countries, developing in particular, should work closely and institute friendly environment(Policy inclusive) that encourage the CSR activities among corporations.

**Keywords** Corporate Social Responsibility (CRS), Community Development, Multinational Corporations

## 1. Introduction

Corporate Social responsibility (CSR) continues to be a dominant agenda of business entities, especially to the Multinational Companies (MNCs) and policy makers. This follows its prime mechanism which link state, company and society forming what we call a triangulation relationship. In regard to that, over the long time now, administrators, policy makers and researchers are increasingly focusing on the contribution of Corporate Social Responsibility (CSR) to the economic development and community social welfare. Strong efforts have been directed to the general mechanism of CSR; however, for a number of good reasons some of the social issues like environmental conservation are backed by environmental rules and regulations. For example in Tanzania CSR, the mining sector is governed by mining legislation, including rules and regulations which control environmental impact of mining under mining Act of 1998 together with Mining Environment and Protection Regulations of 1999. The main agenda behind these legislations is to accelerate, improve and guide the CSR

for Multinational Companies (MNCs) operating in mining sector.

Corporate Social Responsibility for Multinational Companies has been a necessity compelled by increasingly dynamic and competitive global business environment (Ismail, 2009); and a notional of aligning business interest against free market capitalism (Carroll and Shabana (2010). It is widely argued that the main objective of CSR framework is to enforce business organizations to work closely with local community and to assess the impact of their business activities on her major stakeholders (Pratic and Chandan (2009); Ismail (2009); the community inclusive. In effect, CSR has significantly raised the attention to the corporate and economic concerns due to the changing of global business environment and stakeholders' access to business information (Herrmann, 2004).

Carrol and Shabana (2010); make an assertion that business enterprises have significant roles to the society apart from making profit for their shareholders. The involvement of companies in social activities helps in enhancing corporate image and leads to improved publicity which in turn leads to expanding market niche (Mandina et al, 2014). The benefits that accrue to companies pending its involvement in CSR makes it consider not only the profit maximization objective but also how well the surrounding community can be integrated in its endeavors.

\* Corresponding author:

bukwimba74@yahoo.com (Michael L. Bukwimba)

Published online at <http://journal.sapub.org/economics>

Copyright © 2015 Scientific & Academic Publishing. All Rights Reserved

However, Consistent to Carrol (1991) and except for philanthropic responsibilities, Kawamura (2004) associate the Corporate Social Responsibility (CSR) to large extent with legal, economic, ethical, social contribution and environmental issues. Accordingly; according to Carroll (1991) the philanthropic responsibilities as depicted in the pyramid of Corporate Social Responsibility encourages Companies to work closely with local community as their key stakeholders and thence contribute resources to the community and improve quality of life. Undeniably, Corporations enormously influence our lives in a myriad ways (Mbirigenda, 2015); and plays important roles to companies, states and communities.

Corresponding to Mbirigenda (2015); Pratic and Chandan (2009) in Indian context revealed that CSR plays important roles in ensuring prosperity of the community. They further argued that CSR programs and policies can act as a strategy leading to company profitability, risk management and long-term profitability strategy. No wonder (Jariwala (2013); Beltratti (2005) in their studies of corporate governance and CSR concluded that there is a need to promote CSR in public companies and also CSR policy need to be developed in each company in order to prioritize social activities in their planning and budgeting process. Notwithstanding Proti (2012) in African context investigated the role of CSR in the sustainable development. The study revealed that society is very important in the profitability life of the companies and thus companies should support its wellbeing.

Succinctly, based on the above grounds, whether the company's CSR influence positively the community's development and enhance peoples' well being is irrefutable reality. The only remaining truth to unveil is to what extent and how with emphasis to specific country experience such as Tanzania for which this paper is bestowed. The current study therefore intends to explore the role of corporate social responsibility in community development in Tanzania. This will be among of the few studies focusing on the developing economy. The study adds on the academic work stocks on CSR and Community development useful to Companies, policy makers and other stakeholders in revising the look on the CSR phenomenon. The rest of the paper is organized as follows; section 2, data and methodology; section 3, CSR and Community development, explication and retrospective reviews; section 4, Conclusion.

## 2. Data and Methodology

In order to achieve this end the authors conducted a rigorous review of literature and documentary information germane to the subject matter. The paper is thus purely based on desktop and library research methodology. This include reviewing of all published and unpublished materials related to corporate social responsibilities in Tanzania, such as journals and research papers, diagnostic study reports, annual reports and journal articles. In order to obtain supportive data from Tanzania, five companies were selected depending on availability of annual reports for five years

spanning from 2008 to 2013, this period is chosen because it represent the most recent data. The actual CSR expenditure for each company annually was then identified and presented in tabular form for easy analysis and comprehension.

## 3. CSR and Community Development, an Explication and Retrospective Review

### 3.1. The Corporate Social Responsibility, the Explication and Theories

Corporate Social Responsibility (CSR) is a concept which has become a dominant in corporate financial reporting (David et al., 2008). It is generally concerned with the relationship between global Corporation, Governments of respective countries and the community at which these companies operate. 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 European Union Commission (2002:5 pg.3471). In other words CSR is a "way in which companies achieve a balance of economic, environmental and social imperatives" (Rai and Bansal, 2014).

In effect many scholars and practioners define CSR to suit their perspectives and ideologies. For instance, (McWilliams et al., 2001, pg. 17) define CSR as "action that appear to further some social good beyond the interests of the firms and that which is required by law". Carroll (1979) came up with a good and clear definition of CSR which points out four main types of responsibilities that either a community may expect the corporate to assume or the corporate may expect they have duty to assume. Carroll, (1979) considers CSR as a framework which includes economic, legal, ethical and discretionary expectations that are expected to be accrued from the organization at a given point. Generally there is no what we call "TRUE" or rather "CLEAR" definition of CSR which suits economical, social and political aspects, rather it varies depending on the ideological beliefs behind it. It indeed, depends on how the corporation deals with its stakeholders (Mohamad, 2009).

Regarding the CSR theories, there are two main theories namely monetary theory and ethical theory (approach). The former contends that the corporation has to put more efforts on being responsible towards its shareholders by focusing more on the financial side of the responsibility issue. However, with time other group's plays superior role in the responsibility of the firm such as consumers, investors, suppliers, workers of the company and managers within the corporation (Kotler, 2000). In this regard, the main concern of the monetary approach for the corporation is to make profit, but should be done consciously in row with agreed norms such as legal constraints regarding property rights, free market to mention a few. This argument is supported by Milton Friedman the prominent economist in the 20<sup>th</sup> century who believed that, if the corporation maximizes profit according to society's legal framework, it would be in the

overall interest of the society and create wealth.

Ethical approach on the other hand, is any reasonably sophisticated well considered and cogent normative background which is informing, guiding and criticizing some practices. In isolation CSR should be in line to business practice that intends to follow at least some rules, principles, policies or values that in at least some cases are identifiable as socially responsible. One of the key ethical focuses is that; not only the corporate should maximize profit but also should think about not making the corporate worse tomorrow. In other words, under ethical perspective the corporation's short term objectives should not conflict the long term goals of being part of the society and securing the wealth for future generation (UN, 2000). For the purpose of this paper we do not make any recommendations and defend no particular theory but rather clarify some views and possibilities as to how morality and CSR can be said to go together (Okpara et al., 2013).

### **3.2. Corporate Social Responsibility (CSR) Concept, a Link with Economic Development**

With reference to prior sections; CSR refers to strategies in which corporations or firms conduct their business in a way that is ethical, society friendly and beneficial to community development (Ismail, 2009). It is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders. Companies' participation in CSR indicates that they are extending their responsibility to include the wellbeing of the communities and the community who get these benefits will feel as part of organization (Molewa, 2010).

Some specific examples of CSR community development roles include; sharing negative consequence as the result of industrialization with the community, such as mining companies' effect on the environments (Towers Perrin, 2009); to create closer ties between corporations and community which is a necessary social capital for the company; role of transfer of technology coupled with CSR processes in which targeted community would gain in the various aspects of product development and marketing.

A CSR program can be seen as an aid to poverty reduction for example in Tanzania Vodacom contribute to social development by promoting education, road infrastructure, water supply electricity, health and security initiatives (Vodacom Tanzania, 2009) while many other companies has Community support policy (Fluhman, 2005). In India, companies support local communities' through tax deductible donation (Rai and Bansal, 2014). In the same way the South Africa government encourages companies to help and create a socially balanced South Africa within the context of social responsibility (CSR) which is greatly appreciated.

It is against this background that one can assert that CSR plays a pivotal role in community economic development such that it cannot be overemphasised. Equally the CSR provides a platform for Corporation to be involved in

economic development in ways that can be much more powerful than has been hitherto through of (Hopkins, 2007). Hopkins (2007, pg. 9) further assert that CSR is concerned with treating the stakeholders of the firm ethically or in a socially responsible manner. In effect "Corporations enormously influence our lives in a myriad ways" (Mbirigenda, 2015). CSR among others contribute to economic development while improving the quality of the workforce and local community. Nevertheless, contribution of CSR in community development can be measured in terms of Corporations' expenditures directed towards local community development projects.

### **3.3. Results on CSR and Community Development in Tanzania Context**

Whether the company's Corporate Social Responsibility (CSR) programs influence positively the community's development and enhance peoples' well being is irrefutable reality. The only remaining truth to unveil is to what extent and how with emphasis to specific country experience such as Tanzania for which this section is dedicated. In this stance the section presents the results regarding CSR and community development in Tanzanian scene based on the existing literature and through analysis of results from selected companies.

#### **3.4.1. Results from Existing Literature**

Hopkins (2003) argues that "the aim of the CSR is to create higher and higher standards of living, while preserving the profitability of the Corporation for its stakeholders both within and outside the corporation". Accordingly there are three ways through which the Corporations promote community development (i) charitable donation (ii) development inside the company that initiate new product and (iii) Activities that promote sustainable development and antipoverty initiatives (Hopkins, 2013).

Correspondingly, it is generally accepted that CSR plays a notable role in addressing poverty and improving the community welfare as well as environment conservation (Pratic and Chandan (2009); Proti (2012); Mbirigenda (2015)). In this regard the CSR initiatives should be promoted by corporations as well as respective governments through enabling policies and the like (Beltratti (2005); Jariwala (2013)). As such corporate involvement in CSR activities contributes to capital or resources mobilization brings about public goods and improves the entire community development. In effect, participation of the Corporations in community development can be viewed and exhibited in a number of ways such as creating the public good such as; building schools and health centers, improving infrastructure such as roads, power supply facilities and electricity. In these lines then, community development will be viewed in consideration of expenditures of companies in these aspects.

Kweka (2009); for stance, present that Multinational Corporations (MNCs) have considerable beneficial impact on local communities' in Tanzania where they operate

through their obligation on CSR. Accordingly, they are observed to do much on local community by considering expenditures incurred on improvement of roads, health, education facilities and water supply systems. Table 3.1 below depicts the mining MNC's expenditures on community development initiatives in Tanzania for five years (2001-2005) on specific areas.

From the table above, the expenditure directed to community in identified key social and community sectors has a substantial contribution in development and reduction of object poverty that face most families especially in rural areas.

Notwithstanding, according to Tanzania Investment Report (TIR) (2011); the amount spent by various companies across industries in the country for CSR projects during the years 2008 and 2009 amounted to US\$12.3 and US\$ 11.5 millions respectively. Table 3.2 below, indicates that the activities which attracted significant CSR expenditure were health, welfare and education with an average of 48.4% of total expenditures.

Table 3.2; show that during the two years period the companies spent highly on health, welfare and education activities with the highest average percentage of 28.4 and 20 respectively. Other activities which attracted relatively high CSR expenditure were arts and culture (13.3%); roads (12.9%); safety and security (11.25%) the rest being other activities. This has an inference that the CSR has impact in addressing the activities which pose social and economic challenges to community. Accordingly, the report revealed that manufacturing sector emerged a main contributor on CSR compared to other sectors in the country accounting for 30.5% of the average amount spent for two years under review (2008 and 2009). Others and expenditures in bracket are; wholesale and retail trade (16.5%); the mining and quarrying (1.3%).

Furthermore, a CMI (2005) report that selected mining companies contributed about US\$ 17 million on community projects for the period of four years (1999-2002) 70% being spent on water and roads. This is again an evidence of the role of CSR in community development in Tanzania context.

With specific emphasis; the following are examples of CSR Community development projects which have been implemented by various companies in Tanzania. The North Mara Gold mines recently spent about US\$ 850,000 to construct a school and teachers houses in Tarime (Mwananchi newspaper, dated, 3/2015)<sup>1</sup>. However, Geita Gold Mines (GGM) had been contributing about US\$ 150 million annually for community development projects in sectors such as education, health, roads and water in the areas

where it operate Kolstad and Lange (2012, pg. 139). Accordingly, African Gem Resources (AFGEM) spent about US \$ 360,000 in community development in the periods between 2000-2003 for such activities as school, electrification of health centers, water taps, water dams etc (Kolstad and Lange, 2012).

Notwithstanding in the year 2011, the African Barrick Gold launched<sup>2</sup> the "maendeleo" (Development) fund to strengthen community investment in Tanzania with annual commitment of US\$ 10 billion. In the same way the GIZ survey (2012) report that BP and seven other corporations and small business project jointly established private sector initiative (PSI) project worth US\$1.2 million which enabled the SME to acquire financial resources, skills and business.

### 3.4.2. Results from Selected Companies

This section presents the analysis of the CSR expenditures for selected companies from Tanzania. The data are for five years spanning from 2009 - 2013 for five companies, namely Tanga Cement Company Limited; Tanzania Portland Cement Company Limited; Tanzania Cigarette Company Limited; NMB Bank Plc and Tanzania Breweries Limited. The review of annual reports revealed that majority of Companies has Mission and CSR policy. The policy spells out the recognition of Companies' responsibility and commitment in support of surrounding community. For example; Tanga Cement, Tanzania Cigarette Company and NMB Bank Plc. state on their CSR policy that 1% of net profit is set aside for CSR programs.

It is generally noted that the CSR focus for all companies is on the activities and programs which are community welfare based. The CSR expenditure is thus substantially channeled to support health sector; education sector; community development and environment conservation; water infrastructures; youth development programs; business against crime initiatives; road safety issues; promotion of sports; orphanage centers and children's with disability support; old people support initiatives; adult education and arts. All these programs are geared towards poverty reduction and improving the community lives. In effect, the specific purpose is to address the UN Millennium Development Goals (MDGs) which represents a globally accepted agenda for community needs in Tanzania. It is evident from selected companies' annual report that they are indeed committed towards surrounding community development such that they continuously year after year incur expenditure in community issues as narrated above. Table 3.3 below show the CSR expenditures for five years of five companies for five years (2009-2013).

<sup>1</sup> Source: [www.mwananchi.co.tz/.../2897050/-/blenle/-/index.html](http://www.mwananchi.co.tz/.../2897050/-/blenle/-/index.html).

<sup>2</sup> Source: [www.acaciainining.com/-/media/files/Acacia/press release/2011](http://www.acaciainining.com/-/media/files/Acacia/press%20release/2011).

**Table 3.1.** Mining TNCs Expenditure on CSR (Amounts in US\$ millions)

AREA	YEAR					Total
	2001	2002	2003	2004	2005	
Education	338,886.00	435,179.00	177,183.00	824,276.00	1,131,977.00	2,907,501.00
Health	1,032,583.00	271,000.00	170,516.00	662,372.00	741,815.00	2,878,286.00
Water	1,306,420.00	120,494.00	83,999.00	378,965.00	1,298,276.00	3,188,154.00
Roads	807,157.00	381,778.00	51,213.00	311,407.00	2,417,900.00	3,969,455.00
Microfinance	0.00	39,668.00	13,139.00	5,120.00	46,917.00	104,844.00
Electricity, Youth and HIV AIDS programmes	161,999.00	272,267.00	585,363.00	2,403,047.00	4,472,789.00	7,895,465.00
<b>TOTAL</b>	<b>3,647,045.00</b>	<b>1,520,386.00</b>	<b>1,081,413.00</b>	<b>4,585,187.00</b>	<b>10,109,674.00</b>	<b>20,943,705.00</b>

Source: Kweka (2009)

**Table 3.2.** Expenditure on CSR by activities in Tanzania (Amounts in US\$ millions)

ACTIVITY	2008	2009	AVG	% OF AVG
Health and welfare	2.8	4.0	3.4	28.4
Education	2.4	2.3	2.4	20.0
Arts and culture	2.2	1.0	1.6	13.3
Roads	1.9	1.1	1.5	12.9
Safety and security	1.4	1.2	1.3	11.2
Water	0.4	0.3	0.3	2.9
Environment	0.2	0.3	0.3	2.3
Religious	0.1	0.1	0.1	1.0
Others	0.7	1.1	0.9	7.8
<b>TOTAL</b>	<b>12.3</b>	<b>11.5</b>	<b>11.9</b>	<b>100</b>

Source: Tanzania Investment Report (2012)

**Table 3.3.** Actual expenditure on CSR projects for selected companies (figures in US\$)<sup>3</sup>

COMPANY	YEAR					TOTAL
	2009	2010	2011	2012	2013	
Tanzania Breweries Limited	222,221.85	204,685.25	202,382.27	308,447.95	274,643.91	1,212,381.24
Tanga Cement Limited	188,208.31	153,340.48	214,991.76	255,967.65	220,209.99	1,032,718.17
Tanzania Portland Cement Limited	158,729.90	167,911.29	117,898.71	75,692.75	186,188.78	706,421.42
NMB Bank Plc	377,928.32	349,005.70	359,370.39	562,018.66	648,877.18	2,297,200.25
Tanzania Cigarette Company	383,975.18	312,231.74	298,214.37	239,062.93	231,344.20	1,464,828.42
<b>TOTAL</b>	<b>1,331,063.56</b>	<b>1,187,174.47</b>	<b>1,192,857.49</b>	<b>1,441,189.94</b>	<b>1,561,264.06</b>	<b>6,713,549.52</b>

Source: Authors' compilation from respective Companies annual reports.

<sup>3</sup> The amounts were translated in US\$ using annual average rate from <http://www.ozforex.com.au/forex-tools/historical-rate-tools/yearly-average-rates>.

The table above depicts the amount spent by five companies for community development programs under the Corporate Social Responsibility (CSR) over the period of five years. It is clear that the expenditure taken as total from all companies has been on the rising trend from about US\$ 1.3 million in 2009 to about US\$ 1.6 million in 2013. From this scenario it can be argued that the CSR plays a pivotal role in community development in addition to maintaining good citizenship with the respective companies. The five companies thus contributed a cumulative amount of US\$ 6.7 million for the period of five years. This is indeed a big contribution towards poverty alleviation.

With the data supported discussion above it is clear that the Corporate Social Responsibility (CSR) initiatives are of paramount importance for community development and its sustainable welfare and therefore it is something to be encouraged. These contributions through CSR corroborate the assertion by (Iied, 2005) that poverty reduction and sustainable development will not be achieved through government actions alone. It requires helpful hands from all stakeholders including the business entities.

#### 4. Conclusions and Implication

The paper intended to review the role of Corporate Social Responsibility (CSR) in community development in Tanzania. The paper reveals that companies have contributed significantly in community development through CSR initiatives. Specifically, it is noted that between 2001 and 2005 the mining Multinational Corporation (MNC's) alone spent about US\$ 20.94 million for various community development projects through CSR. It reveals that between 2008-2013 five selected companies spent a cumulative amount US\$ 6.7 million on CSR projects. It further reveals that in two years 2008 and 2009 different companies across industries spent about US\$ 23.8 million for CSR initiatives 48.4% being on health, welfare and education. It further divulges and identify education, healthcare, infrastructure (roads), water and environment care as key CSR spending activities with relatively low expenditure on microfinance, electricity, Youth and HIV AIDS programs.

The results imply that that poverty reduction and sustainable development will not be achieved through government actions alone. It requires helpful hands from all stakeholders including the business entities through the CSR initiatives and the like. With this reality, the countries, developing in particular, should work closely and institute a friendly environment (Policy inclusive) that encourage the CSR activities among corporation. Drawing on from India experience the Government has the policy which requires any company having a profit above Rs 5 crores to use 3% of its profit to support community.

#### REFERENCES

- [1] Ayuso, S and Argandona, A (2007): "Responsible Corporate Governance: Towards a Stakeholder Board of Directors?" *Working Paper, No. 701*.
- [2] Barton, J. H. (2007): *New Trends in Technology Transfer: Implications for National and International Policy*, Issue Paper No. 18. Geneva: International centre for Trade and Sustainable Development (ICTSD).
- [3] Betratti, A (2005): "The complementarities between Corporate Governance and Corporate Social Responsibility" *The International Association for the study of Insurance Economics*; Geneva Paper; pp 373-386.
- [4] Carroll, A. B (1991): "The Pyramid of Corporate Social Responsibilities: Towards the Moral Management of Organizational Stakeholders" *Journal of Business Horizons*; pp. 39-48.
- [5] Carroll, A. B and Shabana, K. M (2010): "The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice" *International Journal of Management Review*.
- [6] Carroll A.B (1979). A three – dimensional conceptual model of corporate performance: *Academy of management Review* 4(4):497 – 505.
- [7] David C. and Güler (2008): *Corporate Social Responsibility*, Ventus publishing ApS.
- [8] Dahl R.A (1972): A prelude to corporate reform: *Business and Society Review*, spring 1972, 17 – 23.
- [9] Fluhman, (2005): *Corporate Social Responsibility (CSR) Mission and Policy Statement* [on line] (available on).
- [10] GIZ Survey (2012): *Shaping Corporate Social Responsibility in Sub-Saharan Africa*; Guidance Notes from a mapping survey.
- [11] Herrmann, K. K (2004): "Corporate Social Responsibility and Sustainable Development; The European Union Initiatives as a case study" *Indiana Journal of Global Legal Studies*; Vol.11; Issue 2.
- [12] Hopkins Michael (2007): *Corporate Social Responsibility and International developments, is Business Solution?* Barth Press, UK.
- [13] Hopkins Michael (1999): *The Planetary Bargain: Corporate Social Responsibility Comes of Age*, Basingstoke, Macmillan.
- [14] Hopkins Michael (2003): *The Planetary Bargain: CSR Matters*, Earth Scan, London, UK.
- [15] Ismail, M (2000): "Corporate Social responsibility and its role in community Development: An international perspective". [Online] <Available on> < [http://www.sosyal.arastirmalar.com/cilt2/sayi9pdf/ismail\\_maimunah.pdf](http://www.sosyal.arastirmalar.com/cilt2/sayi9pdf/ismail_maimunah.pdf) > (accessed on) (02/10/2015).
- [16] Ismail, M (2009): "Corporate Social Responsibility and its Role in Community Development; An International Perspective" *The Journal of International Social Research*; Vol.2; No.9.

- [17] Jariwala, V. S (2013): "Corporate Governance and Corporate Social responsibility (CSR); An Indian Perspective" *An International Multidisciplinary Peer Reviewed Journal*.
- [18] Kawamura, M (2004): "The Evolution of Corporate Social Responsibility in Japan; Parrels within the history of Corporate reform" NLI Research.
- [19] Karim Mader (2012): Corporate social Responsibility in Tanzania: An overview.
- [20] Kweka J (2009): The Role of Transnational Corporations (TNCs) in the extractive industry of the United Republic of Tanzania. *Transnational Corporation, Vol. 8(1), 94-123*.
- [21] Kotler P. (2000): Marketing Management, Prentice Hall, New Jersey.
- [22] Kolstad, I and Lange, S (2012): Comparative Community Involvement and Local Institutions: Two case Studies from the Mining industry in Tanzania. *Journal of African Business, Vol.13 (2), 134-144*.
- [23] Mandina, S. P, Mararire, C. V and Masere, V. S (2014): "Effectiveness of Corporate Social Responsibility in Enhancing Company Image" *Journal of Applied Business and Economic*; Vol. 16 (3).
- [24] Mohamad S. (2009): Analysing the concept of corporate social responsibility with the monetary and ethical approaches, Uppsala University.
- [25] Pratic, D and Chandan, B (2009): "The role of Corporate Social Responsibility in Developing Economies with special reference to India" Working Paper.
- [26] Policy Forum, 2015, Corporate Social Responsibility in Tanzania mining sector: An option or obligation? [Online] < Available on> <http://www.policyforum-tz.org/corporate-social-responsibility-tanzania-mining-sector-option-or-obligation> (accessed on) (02/10/2015).
- [27] Proti, N. P (2012): "Corporate Social Responsibility and Sustainable Development" *Scholarly Journal of Business Administration*, Vol. 2(4) pp. 68-75 *ijmr\_275*.
- [28] Rai, S and Bansal s (2014): An Analysis of Corporate Social Responsibility on line <available on><http://www.epw.in/web-exclusives/analysis-corporate-social-responsibility-expenditure-india.html> (accessed on 23 September 2015).
- [29] Tanzania Investment Report (2012): Report on The Foreign Private Investments and Investors perception, Dar es Salaam.
- [30] Towers Perrin (2009): *Corporate Social Responsibility: It's No Longer an Option*. Available on <http://www.towersperrin.com/tp/showdctmdoc.jsp>, (accessed on) (02/10/2015).
- [31] Vodacom Tanzania, (2009): Giving back to community [online] <available on> <http://www.vodacom.com/about-us/foundation/foundation-home> (accessed on) (02/10/2015).
- [32] [www.un.org/pubs/chronicle/2000/issues/0200p39.html](http://www.un.org/pubs/chronicle/2000/issues/0200p39.html), as retrieved on 04/10/2015.