

**STAKEHOLDERS' ENGAGEMENT IN THE CORPORATE
SOCIAL RESPONSIBILITY REPORTING OF
TELECOMMUNICATION FIRMS IN AFRICA: *THE CASE OF
MOBILE TELEPHONE NETWORK (MTN)***

**L'ENGAGEMENT DES PARTIES PRENANTES DANS LA
COMMUNICATION SOCIETALE DES FIRMES DE LA
TELECOMMUNICATION EN AFRIQUE: *LE CAS DE MOBILE
TELEPHONE NETWORK (MTN)***

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Abstract

The production of stand alone corporate social responsibility reports is gradually gaining ground in the corporate social responsibility practice of firms in Africa especially in the domain of telecommunication. One of the firms that distinguish itself in this domain in Africa as far as the production of stand alone sustainability reports is concerned is the MTN Group. The aim of this paper is to evaluate the extent to which stakeholders are engaged in the corporate social responsibility reporting of MTN Group using the stakeholder engagement model of Arnstein's ladder of citizen participation. To this effect, content analysis was realised on four sustainability reports of the year 2017 to 2020. The analysis reveals that the engagement of stakeholders in corporate social responsibility reporting has gone beyond the stage of placation to situate itself at the level of degree of involvement; implying a transition from the management of stakeholders' expectations to the initiation of effective stakeholder engagement.

Keywords: Corporate social responsibility; Corporate social responsibility reports; Stakeholder engagement; Content analysis and Placation.

Résumé

La production de rapports autonomes sur la responsabilité sociale des entreprises gagne progressivement du terrain dans la pratique de la responsabilité sociale des entreprises en Afrique, en particulier dans le domaine des télécommunications. L'une des entreprises qui se distingue dans ce domaine en Afrique en ce qui concerne la production de rapports de développement durable autonomes est le Groupe MTN. L'objectif de cet article est d'évaluer dans quelle mesure les parties prenantes sont engagées dans le reporting de responsabilité sociale d'entreprise du groupe MTN en utilisant le modèle d'engagement des parties prenantes de l'échelle de participation citoyenne d'Arnstein. À cet effet, une analyse de contenu a été réalisée sur quatre rapports de développement durable de l'année 2017 à 2020. L'analyse révèle que l'engagement des parties prenantes dans le reporting de responsabilité sociale des entreprises a dépassé le stade de conciliation pour se situer au niveau du degré d'implication ; impliquant une transition de la gestion des attentes des parties prenantes à l'initiation d'un engagement efficace des parties prenantes.

Mots-clés : Responsabilité sociale des entreprises ; Rapports sur la responsabilité sociale des entreprises ; Engagement des parties prenantes ; Analyse de contenu et Conciliation.

Introduction

For the past two decades, sustainability issues have captured the attention of firms and governments. This growing concern is manifested via the disclosure of economic, social and environmental information by companies voluntarily or due to pressure from external parties such as governments and Non-Governmental Organisation. Organisations of now a day are under increasing pressure to demonstrate and integrate their financial operations with the engagement of social and environmental considerations for the benefit of its stakeholders in order to develop a sustainable and true presence (Chen, Feldman & Tang, 2015). The concepts of corporate sustainability reporting, stakeholder engagement and corporate social responsibility are so entangled that one of them cannot be discussed without mentioning the others. As Strand (2008) pointed out that CSR¹ in business is so interrelated to SE² that the former is virtually unachievable without the latter. This is because organisations give account of their responsible actions by communicating to their stakeholders and for this communication to possess some degree of credibility; stakeholders ought to participate in the reporting process (Manetti, 2011).

The studies on corporate social responsibility reporting which started in the early 1980s were mostly tailored towards investigation of management motivations for social and environmental reporting practices. As explained by Islam and Deegan (2008), researchers who have investigated the motivations behind disclosures have sought to explore why organisations report social and environmental information via corporate media such as annual reports and according to the same author, this area of research has particularly shown that an organisation reports social and environmental information to manage its stakeholders (see for example Deegan & Blomquist 2006; Arnold 1990; Ullmann 1985), to secure or maintain legitimacy or to meet community expectations (see for example a series of voluminous studies as documented in Deegan, 2002), These studies simply brought to broad day light the importance of stakeholders in the disclosure of social and environmental information as Zadek (2004) argues that organisations need to predict and credibly respond to changing and sometimes volatile stakeholder views and expectations of corporate responsibility³.

¹ Corporate Social Responsibility

²Stakeholder engagement is also viewed as stakeholder involvement and stakeholder participation by Lingenfelder and Thomas (2011) and Gendron and De La Porte (2009) respectively.

³ Few studies specifically examine reporting quality which is a central issue for providing a true and fair view of a company's sustainability performance.

This acknowledgement led to a heightened level of broader stakeholder involvement in different social and environmental accountability issues which appears to have drawn the attention of many researchers to find out whether and why specific stakeholder groups influence corporate accountability and related disclosure practices (see for example Tilt 1994; Deegan & Blomquist 2006). In that same direction, Owen (2004) holds that it is in the late 1990s that some social accounting scholars began to produce a steady stream of deeply perceptive and well-designed studies which investigated stakeholder needs, recognitions and perceptions in relation to social and environmental disclosures. Never the less, O'Dwyer (2005b) emphasises the limited existence of research works that focus on evaluating the level of stakeholders' participation in corporate social and environmental reporting as well as the role that different categories of stakeholders might play in the sustainability reporting process. Islam and Deegan (2008) points out that some recent works have directly investigated the influence of particular stakeholder groups such as non-government organisations on corporate social and environmental disclosure practices such as the works of Deegan and Blomquist (2006). However, it is worth noticing that, the area of stakeholder engagement has received less attention on the part of social accounting scholars given that it is only in the early 2000s, that researchers started showing interest on issues related to stakeholder engagement in SR.

Similarly, unlike in the developed world especially in western Europe, North America and Japan where large companies have incorporated corporate social responsibility policy into their business strategies, such that these companies have gone beyond the production of integrated annual reports to the production of stand-alone sustainability reports, in developing countries especially in Africa, the practice of corporate social responsibility reporting is still at its early stage. Notwithstanding, some large companies in Africa do not intend to be left behind in the race of sustainable development and one of those companies is MTN Group that has been disseminating social and environmental information in stand-alone sustainability report since the year 2012.

But referring to the work of Tegofack and Kamgang (2021), Manetti (2011) posits that the quality and credibility of a corporate social responsibility report is guaranteed via the effective involvement of stakeholders. That is when some powers have been delegated to stakeholder representatives according to Arnstein ladder of citizen participation. Mindful of the fact that MTN group has been producing sustainability reports, which quality and credibility depends on the engagement level of stakeholders and given that it has subsidiaries in many parts of the world, MTN Group may be viewed as possessing the attributes of a country, where stakeholders

are considered to be citizens who need to participate in the affairs of the country (company), one may be prone to pose the following research question; **Where can we situate on Arnstein's ladder of citizen participation the engagement of stakeholders in MTN Group's corporate social responsibility reporting?**; in other words, **To what extent are stakeholders engaged in the corporate social responsibility reporting of MTN Group?**

The principal aim of this work is to determine whether MTN Group's sustainability reporting regarding stakeholder engagement situates itself at lower level on Arnstein's ladder of citizen participation representing stakeholder management or at higher level on Arnstein's ladder of citizen participation reflecting effective stakeholder engagement. In our quest to achieve this goal, this paper consists of three sections. The first section makes a review of existing literature, the second section dwells on the methodology employed and the last section relates to the discussion of result.

1. Literature Review

There are efforts to explain sustainability practices along side stakeholder engagement in theory, but the most prolific theories are stakeholder theory and legitimacy theory. Stakeholder theory explains why and how firms disclose sustainability information. Stakeholder theory suggests that firms' stakeholders' interest have to be taken into account when strategy for operating is set (Freeman, 1984). Legitimacy theory states that a company needs to have legitimacy to have a "license to operate" (Deegan, 2002). This license to operate creates a greater acceptance by the society to operate business. Stakeholder and legitimacy theory, which are called socio-political theories, are the relevant theories for this paper, given that according to Gray et al. (1995a), these theories provide insightful theoretical perspective on corporate social responsibilities reporting and they equally take into consideration both the financial and non-financial stakeholders.

1.1. Stakeholder theory

Stakeholder theory is concerned with the relationship of the organisation and its environment (Freeman, 1984). The theory does not view the environment as a whole; rather it focuses on the specific relationships between the organisation and its various stakeholders who make up the environment. Stakeholder theory also believes that different stakeholders have different levels of impact on the firm. The expectations from stakeholders can be diverse, and also conflicting. Therefore, stakeholder theory argues that the challenge for management is concerned with how to balance unequal stakeholders and their potentially conflicting expectations.

Stakeholder theory views corporate social responsibility disclosure as a way for managers to demonstrate their commitment toward meeting the expectations of different groups of stakeholders. Groups of stakeholders have different levels of influence and areas of interest. According to Freeman (1984), management must conform to the needs, demands and expectations of their stakeholders by providing information that is valuable and relevant; thus creating the necessary support from stakeholders for the firm to survive. Stakeholder theory stresses the importance of management fulfilling as many of their stakeholders needs as possible.

According to Freeman (1984), successful communication between the organisation and its stakeholders requires willingness from the firm to communicate and compromises from both the stakeholders and the firm. Thus, sustainability disclosure could be initiated by the firm, yet over time, provide information that is more interesting or relevant to specific stakeholder groups. Moreover, in order for managers to please their stakeholders, communication must be two-way; this will allow for both sides to understand each other's intentions and expectations (Freeman, 1984).

1.2. Legitimacy theory

Legitimacy theory is closely related to stakeholder theory and both find their origin in political economy theory (Gray et al., 1996). Legitimacy theory broadens stakeholder perception by the whole society. Firms need a “license to operate” as Deegan (2002) stated. Organisations need to legitimate their activities by getting the approval of the society. Organisations need to respond to changing norms and values over time, by legitimating their selves. The society has an expectation and the organisations need to interact by meeting the expectations of the society, in order to survive (Deegan, 2002). The difference between legitimacy theory and stakeholder theory is that legitimacy concerns about the whole society, whereas stakeholder theory only concerns about a specific group (stakeholders) within the society (Deegan, 2002). Various groups of stakeholders have different expectations from organisations. Organisations in fact, legitimate their selves by meeting those expectations. But, the management has to make decisions to choose which stakeholders are most important.

1.3. Stakeholder engagement and corporate social responsibility reporting

Stakeholder engagement emphasises the need for engagement to be “far reaching, inclusive and balanced” (Amaeshi & Crane, 2006, p. 249). The literature defines stakeholder engagement as the process of getting involved individuals and groups that are affected by the activities of the company in a positive way (Greenwood, 2007; Sloan, 2009). According to the Institute of

Social and Ethical Accountability (ISEA) stakeholder engagement is a “process of seeking realistic stakeholder views on their relationship” (p. 91) the aim of which is to improve an organisations “social and ethical accountability and performance” (Cumming, 2001, p. 45).

Effective stakeholder relationship management is achieved by engaging in dialogue and building relationships with many different groups in order to find the best ways of carrying business operations (Preble, 2005). Engagement is the act of managing the relationship between the organisation and different stakeholders in order to enhance the effectiveness of the decisions, strategies and behaviour (O’Riordan & Fairbrass, 2008; Swift, 2001). An organisation’s success depends on creating real dialogue with its diverse stakeholders. (Freeman, 1984). As a result, Hughes and Demetrious (2006) maintain that dialogue is the focal point of stakeholder participation given that the process allows managers to find ways of measuring, addressing and balancing stakeholder demands (O’Riordan & Fairbrass, 2008)

Companies announce publicly its sustainability efforts and impacts by publishing sustainability reports (Cooper & Owen, 2007). Since 2000, several non-financial reporting standards and guidelines have been developed and gained acceptance from companies all over the world (Porter, Simon, & Hatherly, 2008). These standards and guidelines advise managers on how to develop sustainability reports. The two leading frameworks for sustainability reporting are the Global Reporting Initiative (GRI) and AccountAbility’s AA1000, which both stress the importance of stakeholders (Cooper & Owen, 2007). According to the GRI, a sustainability report is, a report published by a company or organisation concerning the economic, environmental and social impacts caused by its everyday activities. It also presents the organisation’s values and governance model, and demonstrates the link between its strategy and its commitment to a sustainable global economy (Global Reporting Initiative, 2014).

The link between stakeholder engagement and CSR reporting is that CSR reports are usually geared to satisfy the aspiration of all stakeholders both primary and secondary stakeholders and according to an international guidelines, a sustainability reports gains credibility in the eyes of stakeholders once they are active participants in the elaboration process (GRI, 2006).

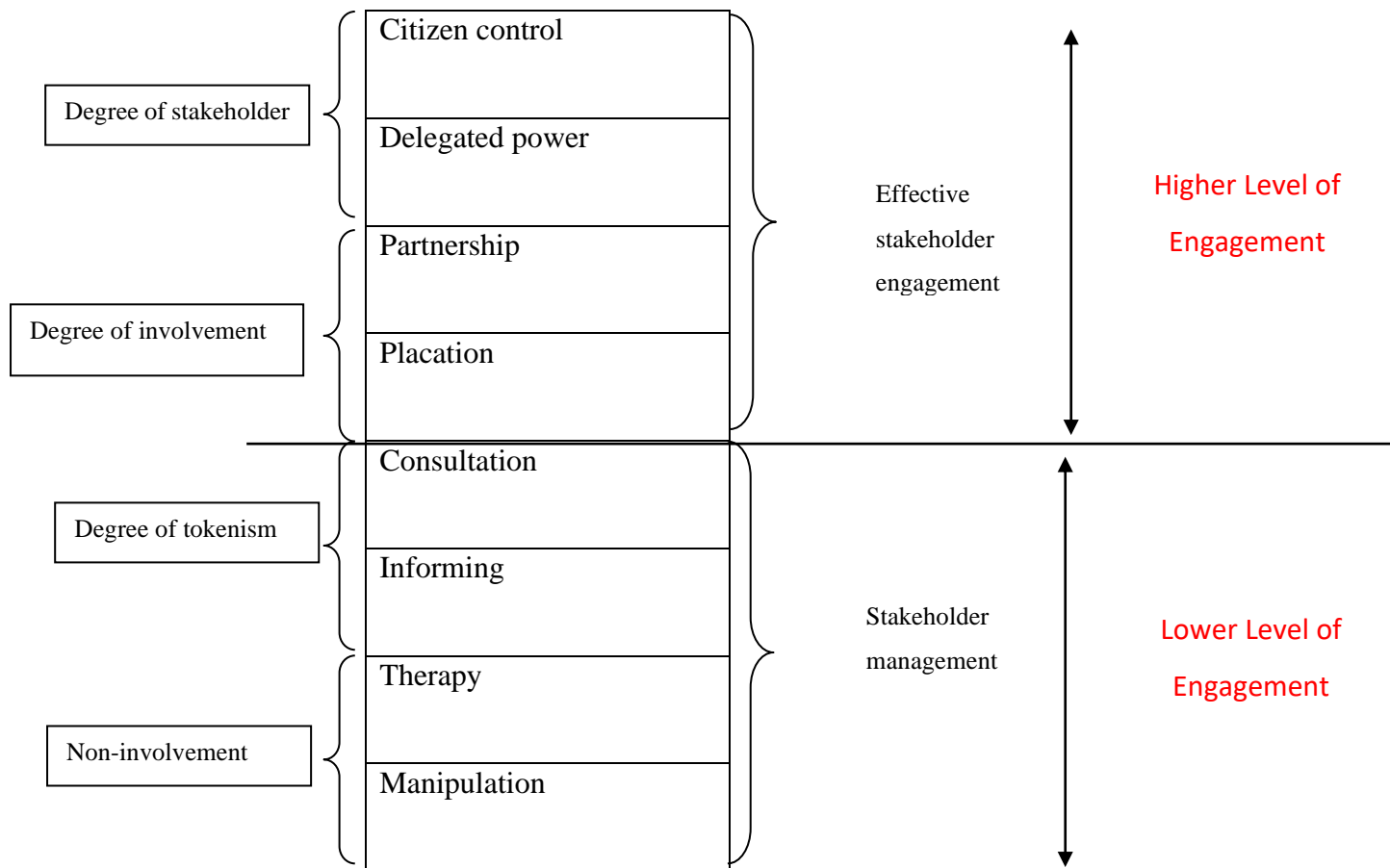
1.4. Approaches used in social accounting literature to evaluate the extent of stakeholder engagement in corporate social responsibility reporting

Since the years 2000s, a good number of approaches have been employed to empirically test the engagement of stakeholder in CSR reporting via the concept of stakeholder management and effective stakeholder engagement. The most prominent is Arnstein’s Ladder of Citizen

Participation⁴. Friedman and Miles (2006) present a model of SE evaluation that aimed at illustrating the quality of stakeholder engagement from the stakeholders' perspective. The model is based on Arnstein's Ladder of Citizen Participation (1969) that conceptually represents the degree of power given to citizens in community decisions, ranging from a paternalistic to a more participatory system (Manetti, 2011) The ladder comprises eight categories (stages) as shown in the figure below:

⁴Arnstein points out that, each level of empowerment in a citizenship participation process demonstrates the real objective for the participation process. Though her study was on engagement of citizens in public governance, the concepts are applicable to business organisations, with corporations playing the role of government or power holders while stakeholders play the role of citizens (Ihugba & Osuji, 2011).

Figure 1: Stakeholder engagement approach based on Arnstein’s Ladder of Citizen Participation



Source: Adapted from Friedman and Miles (2006)

The position of an organisation on the ladder depends on the style of dialogue between stakeholders and the organisation, the involvement of stakeholders, the level of influence of stakeholders. Each stage of ladder is explained by Manetti (2011) as follow:

“Manipulation and Therapy (stages 1 and 2): These first two levels refer to the control, skillful management, or manoeuvring of stakeholders’ opinion. In this context, managers try to brainwash stakeholders through intensive bombardment of self-laudatory corporate information until they are indoctrinated with the same principles of the corporation. Informing, Consultation, and Placation (stages 3, 4 and 5); the emphasis is either on a one-way flow of information or, where there is two-way communication; the received views may not be used or acted on. Managers maintain the right of decision. Partnership (stage 6); at this level stakeholders are involved in planning and in the decision-making processes. Delegated power

(stage 7); stakeholders have sufficient decision-making authority and the intention of the engagement is minority representation of stakeholders in decision-making process through multi way dialogue, such as board representation. Citizen Control (stage 8); stakeholders obtain the majority of decision-making seats or full managerial power in an organisation”.

Apart from the approach used above to measure and evaluate the engagement of stakeholder in CSR reporting, other studies carry out in the research programme of stakeholder engagement and sustainability reporting evaluate the engagement level of stakeholder in CSR reporting based on the characteristics of stakeholder engagement which correspond to GRI guide lines on stakeholder engagement. Social and environmental accounting researcher such as Lingenfelder & Thomas (2011); Manetti & Toccafondi (2014) and Gunawan & Yudani (2017) investigated on the engagement level of stakeholders in CSR reporting by verifying whether sustainability reports contain information which is related to the features of stakeholder engagement such as:

The first feature relates to the identification and prioritisation of stakeholder with whom to engage. This consist of a process where by firms identify its stakeholder groups and determine which groups to involve in the corporate social responsibility process. The second hallmark concerns the approaches to SE, including frequency of engagement by type and by stakeholder group. Most often, this concern engagement media such as; surveys, focus groups, community panels, advisory panels, written communication, management/union structures, and other avenues. Thirdly, key topics and concerns that have been raised through SE, and how the organisation has responded to them. The last characteristic corresponds to the indication of stakeholders’ representatives who have been appointed to governing bodies.

By comparing the different ways used by social and environmental accounting researchers to investigate on the quality or extent of stakeholder engagement in CSR reporting, some similarities are found between the use of Arnstein’s ladder of citizen participation and the features of stakeholder engagement (otherwise considered as stakeholder engagement path) as shown on the table below:

Table 1: Similarities between Arnstein’s ladder of citizen participation and GRI guidelines of stakeholder engagement

Arnstein's Ladder of Citizen Participation Cumming (2001), Friedman & Miles (2006) and Manetti (2011)	Non-participation <i>(Manipulation & Therapy)</i>	Degree of tokenism <i>(Informing & Consultation).</i>	Degree of involvement <i>(Placation & Partnership).</i>	Degree of stakeholder power <i>(Delegated powers & Citizen control).</i>
	-Educate’ or ‘cure’ the ‘powerless’. -Knowledgeable about decisions	-Powerless’ can hear and be heard, but have no assurance of being heeded by ‘powerful’. -Being heard before a decision.	-Responsive, ‘powerful’ have continued right to decide, but ‘powerless’ can advise. -Having an influence on decision.	-Increased levels of decision making Power. -Forming or agreeing to decisions.
	Stakeholder management		Effective Stakeholder engagement	
Characteristics of stakeholders’ engagement / GRI guidelines Lingenfelder & Thomas (2011); Manetti & Toccafondi (2014) and Gunawan & Yudani (2017)	The identification and prioritisation of stakeholder with whom to engage with. This consist of a process where by firms identify its stakeholder groups and determine which groups to involve in the corporate social responsibility process.	Approaches to SE. Most often, this concern engagement media such as; surveys, focus groups, community panels, advisory panels, written communication, management/union structures, and other avenues.	Key topics and concerns that have been raised through SE, and how the organisation has responded to them	The indication of representatives of stakeholders’ categories that were appointed to governing bodies.

Source: By our own means

Arnstein’s ladder of citizen participation and GRI guidelines⁵ (being characteristics of SE) will simultaneously be used as our model for evaluating the engagement of stakeholders in the dissemination of non-financial information owing to the similarities that exist between the two approaches as shown on the table above and discussed below:

⁵The GRI guidelines on stakeholder engagement corresponding to the characteristics of stakeholder engagement has been technically referred as stakeholder engagement path by some social accounting scholars such as Andriof, J. & Waddock, S. (2002).

Manipulation and therapy consist of altering stakeholders' expectations and curing them of their preconceived beliefs (Friedman & Miles, 2006). A company can actually achieve this once they have identified their stakeholders. Also having an idea on what some stakeholders think about the company implies that there was prioritisation of stakeholders.

Informing and consultation comprise the flow of information which can be one way or two flow information. The exchange of information is usually done via surveys, focus groups, community panels, advisory panels, and written communication and this effectively correspond to the GRI guidelines of channel or approach to stakeholder engagement.

Regarding placation and partnership, Friedman and Miles (2006) consider placation as a direct respond to stakeholders' unrest (stakeholders' concern) which requires some forms of appeasement in order to contain the situation. This matches perfectly to the guideline of "issue and concerns raised by stakeholders and how organisation responded to them". Also, the respond to stakeholders' concern by organisation implies that, the opinion of stakeholders are at least taken in account in decision-making process, hence we talk of partnership.

Delegated powers and citizen control correspond to the characteristic of "stakeholder representatives appointed to governing bodies". This is because Delegated power means stakeholders have sufficient decision making authority via minority representation of stakeholder in decision making process through multi-way dialogue such as board representation meanwhile citizen control implies that stakeholders have obtain the majority of decision control or full managerial powers in the organisation (Manetti, 2011).

2. Research Methodology

As far as the research paradigm of this study is concerned, it adheres to the interpretivist paradigm given that this paradigm focuses mainly on naturalistic methods such as interviews, observation and analysis of existing texts. Secondary data research is also popular with interpretivism philosophy. Interpretive researchers believe that the reality consists of people's subjective experiences of the external world; thus, they may adopt an inter-subjective epistemology and the ontological belief that reality is socially constructed (Tegofack and Kamgang, 2021). Consistent to our paradigm, this paper employs a qualitative research strategy given that it focuses on the qualitative aspects of CSR reporting, that is the hallmarks of stakeholder engagement. Regarding the research method, this work is a single case study⁶

⁶ A case study is an empirical inquiry which help to investigate a contemporary phenomenon in its real-life context (Yin, 1994),

where the CSR reports of MTN Group running from the years 2017 to 2020 are analysed. The technique of sampling used is the non- probability, purposive sampling. Zikmund (2003) describes this as a technique in which an experienced individual chooses the sample based on his or her judgment about some appropriate characteristics required of the sample members. The data gathering instrument is the documentary analyses; which comprise analyzing the information content of sustainability reports with the aim of identifying information related to stakeholder engagement characteristics by means of content analysis. Hence, the data analysis method is content analysis which is defined as a systematic, replicable technique for compressing several words of text into fewer content categories based on explicit rules of coding (Pillay, 2010).

2.1. Justification of the area of investigation

MTN is a multinational telecommunication company created in 1994 and based in South Africa. In 1997 it began international expansion and today is one of the telecommunication network leaders operating in Africa where it operates in over 16 countries⁷, but also has ties with a few countries in the Middle East. In 2001, MTN created in South Africa the MTN foundation, which is a corporate social responsibility management structure present in some of MTN subsidiaries such as MTN Cameroun, Nigeria and Ghana. Indeed, MTN, like most of the large companies in Africa, has subsidiaries spanning across multiple countries. The subsidiaries have to comply with the same commitments as the parent company based in South-Africa. In its letter of commitment as a United Nations Global Compact member (UNGC) in 2012, MTN has agreed to fully assume its social responsibility for sustainable development. This commitment involves the respect of UNGC principles; include Sustainability Report (SR) in their annual report. Not following these commitments can lead to sanctions.

The choice for MTN group amongst other companies as our case study is because it is one of the main companies in the past years in Africa in the telecommunication sector, which has been praised for its involvement in local sustainable development. Secondly, MTN Group's sustainability report is produced in accordance to the GRI⁸ which is an independent non-profit international organisation that works with companies, NGOs and other stakeholders and has as their mission to promote sustainable development. Thirdly, this choice is explained by the fact

⁷ Benin, Cameroon, Congo-Brazzaville, Guinea-Bissau, Guinea-Conakry, Ghana, Côte d'Ivoire, Liberia, Nigeria, Rwanda, South Africa, Sudan, South Sudan, Uganda, Zambia, and MTN Enterprise operations in Kenya and Namibia.

⁸ GRI has developed sustainability reporting guidelines that provide companies with a global framework for reporting on their economic, environmental and social performance, which is widely used around the world.

that MTN Group is one of the fewest African based corporation in the telecommunication sector that has been producing stand-alone CSR reports. In addition, MTN is the leading firm in the domain of mobile telephone network in the country of origin of the researchers. Finally, the results of the ASCOMT's⁹ survey on the perception of CSR practice carried out in the country of origin of the researchers, places MTN at the top of the list of responsible companies in Cameroon and it has been named as leader in the practice of CSR in Cameroon for the year 2013, 2014 and 2017. MTN came second in the in 2015 and 2016.

2.2. Aspects of disclosures to be observed in sustainability reports

The Global Reporting Initiative (2006) has promulgated guidelines to promote routine and comparable CSR reporting by business in order to ensure that both a minimum standard is maintained with respect to the content. One of the guideline to comply with in sustainability reporting process is stakeholder engagement. According to GRI, (2006), the quality and credibility of a sustainable report depend on stakeholder participation in the decision making process (Tegofack & Kamgang, 2021).

Hence the extent of stakeholders' engagement in CSR reporting is measured base on the information present in CSR reports relating to stakeholder engagement according to GRI requirements which correspond perfectly to the characteristics of stakeholder engagement identified in the social accounting literature. Given that each feature pertaining to SE also correspond to a pair of stages of Arnstein's ladder of citizen participation, thus, the existence of stakeholders' engagement features in MTN Group's CSR reports will be classified on Arnstein's ladder of citizen participation owing to the similarities between Arnstein's ladder of citizen participation and GRI guideline on CSR reporting as shown in table 1. The disclosed aspects to be observed in MTN Group's CSR reports that will help in evaluating the extent of stakeholder engagement is shown on the table below:

⁹ Association pour la communication sur les maladies tropicales

Table 2: Aspects of disclosures to be observed in sustainability reports

Characteristics of Stakeholder Engagement	Stages of Arnstein's ladder of citizen participation	Extent of Engagement
The identification and prioritisation of stakeholder with whom to engage with	Stages 1 & 2 Manipulation and Therapy	Stakeholder management
Approaches to SE	Stages 3 & 4 Information and consulting	
Key topics and concerns that have been raised through SE	Stages 5 & 6 Placation and partnership	Effective stakeholder engagement
The indication of representatives of stakeholders' categories that were appointed to governing bodies.	Stages 7 & 8 Delegated power and Citizen control	

Source: By our own means

3. Results and Discussion

The aim of this section is to discuss the findings obtained from the content analysis of MTN group's CSR reports for a period of four years; from 2017 to 2020. The content analyses focused essentially on information related to stakeholder engagement characteristics.

3.1. Aspect relating to the identification and prioritisation of stakeholders

Stakeholders' identification and prioritisation is the first step to comply with in stakeholders' engagement process. Stakeholder theory holds that firms need to meet the demands and expectations of different stakeholder in order to be successful not only in short term but also in the long term. MTN Group's sustainability strategy pays a lot of attention to this feature of stakeholder engagement owing to the fact that the analysed CSR reports indicate explicitly the various stakeholders who may in one way influence or be influenced by the activities of MTN Group. This is shown clearly from the first (2017) to the latest (2020) reports of our sample size as seen in the following extracts;

This report has been created for stakeholders that have shown the most interest in MTN's management of its sustainable business responsibilities, and include regulatory authorities, investors, shareholders and analysts, civil society, advocacy and activist organisations, current and potential customers, the media, suppliers and our employees. (2017 SR)

In serving the Group's strategic intent, the Strategy distinguishes between nine stakeholder categories based on their stake in the Company. These stakeholder categories vary from employees, customers, trade partners and suppliers in our value chain activities, to regulators

and peers in the industry, priority stakeholders in government, the media and civil society in the broader socio-political environment, and the investment community. (2020 SR)

As far as the prioritisation of stakeholder is concerned, MTN Group’s does that base on their three pillars of sustainability; sustainable economic value, sustainable society and eco-responsibility.

Table 3: Identified stakeholder categories

Sustainability pillars	Sustainable economic value	Sustainable societies	Eco-responsibility.
Priority stakeholders	<ul style="list-style-type: none"> -Subscribers/customers Government -Equity partners/investor community -Regulators/policy makers -MTN people -Suppliers/vendors -Media 	<ul style="list-style-type: none"> -MTN people -Civil society -Equity partners/investor -Community -Government -Regulators -Suppliers/vendors 	<ul style="list-style-type: none"> -Equity partners/investor community -Civil society -MTN people -Government -Regulators -Suppliers/vendors
Stakeholders’ expectations	<ul style="list-style-type: none"> -Fair and transparent billing -Revenue contribution -Business performance -Compliance -Fair terms and compensation -Reliable partnerships -Transparency and disclosure 	<ul style="list-style-type: none"> -Conducive workplace -Corporate governance and transparency -Socio-economic contribution -Compliance -Fair terms and compensation 	<ul style="list-style-type: none"> -Responsible practices and transparency -Compliance -Leadership

Source: 2019 MTN Group’s CSR report

The importance granted to stakeholders’ expectations depends on the sustainability approach adopted by the firm which usually comprises three sustainable policies called MTN’s sustainability pillars. In view of achieving the goals spelt out in each of these pillars, the firm has identified those stakeholders whose expectations appear to be most pressing with in each sustainability pillar. This implies that the prioritisation is done from the point of view of stakeholders’ expectation as shown by this extract of the 2019 CSR report;

At the core of our sustainability approach is stakeholder centricity and inclusivity, a lens that allows us to prioritise stakeholder concerns as we make business decisions and balance the needs, interests and expectations of material stakeholders and the organisation.

The analysed sustainability reports show that MTN Group effectively carries out the identification of stakeholders and their prioritisation. This is an important stage to overcome which correspond to manipulation and therapy on Arnstein’s ladder of citizen participation. This is because in order to brainwash and cure stakeholders of their preconceived ideas in

relation to the firm's activities, the firm ought to know with whom, it is dealing and this is possible via the identification and prioritisation of stakeholders.

3.2. Aspect related to approaches of stakeholder engagement

This concern the avenues through which the firm gets its stakeholders involved in their sustainability activities in order to meet the expectations of stakeholders accordingly. It is observed that MTN Group employs a variety of media in their sustainability policy as notice from the content analysis of the four CSR reports. The approaches most frequent in those reports are letters, regional workshops, emails, research, questionnaires and feedback from customers; which is explicitly shown in MTN CSR reports and an extract from the 2018 CSR report is given below:

Reports are compiled using information obtained from a variety of internal reporting, data management and storage systems. Oracle information systems, network management systems, social and ethics, risk and other management and committee reports, and the results of annual surveys are some of our key sources of data. Secondary data is obtained from external sources including industry specific and sustainable business research reports, benchmark surveys and assessments of MTN's sustainability performance undertaken by external organisations (2018 CSR report).

- *To determine the issues most material to MTN's sustainability, the following sources are considered:*
- *Feedback from all stakeholders who review the annual sustainability report;*
- *Engagement with all stakeholders through the e-mail addresses sustainability@mtn.com; investor.relations@mtn.com; MTNGroup.PressOffice@mtn.com; csi@mtn.com; e-mails to executives or other addresses, calls and other forms of communication;*
- *Information gained through engagements with regulatory authorities, media organisations, civil rights groups, community-based organisations, our customers, and general members of the public;*
- *Feedback from engagements with the JSE SRI, the CDP, MTN's investors and analysts, and research organisations that consult us or assess our responsible business performance and*

- *Information from third-party questionnaires and assessments of our publicly reported performance by universities and other third parties independent of MTN (2017 CSR report).*

MTN group in its stakeholder engagement process does not only consult but it equally inform stakeholders of their sustainability strategies and performance via its reputation index survey as displayed in the table below extracted from the 2020 CSR report.

Table 4: Sustainability performance obtained via feedback from stakeholders' representatives

MTN's sustainable performance	Percentage scored
MTN's impact on financial inclusion	76
Acknowledged contribution to local employment	80
MTN's operations stimulate economic growth	76
MTN's notable impact on digital inclusion	81
MTN is aligned with the national Agenda for Sustainable Development	78
Corporate social investment (CSI) initiatives are meeting real community needs	75
MTN's protection of the environment	72
MTN honouring the spirit and intent of the country's laws and regulations	76
MTN's commitment to good corporate governance	72
MTN's integrity (MTN does what is right)	71

Source: MTN 2020's CSR report

In line with the legitimacy theory, the group regularly carries out survey in order to assess the group's reputation toward its stakeholders in what it calls stakeholder reputation index, in the quest to legitimise its existence in the societies in which it operate. The survey intends to assess four key objectives: assess performance against reputation drivers; assess MTN's responsiveness on issues; assess the quality of MTN's stakeholder engagement as experienced by priority stakeholders and assess the health of relationships with priority stakeholders' material to the business. The results obtained from such survey via feedback from stakeholders are summarised in the table below:

Table 5: Results from MTN survey regarding the group's sustainability objectives

Issues investigated	Result of 2019	Result of 2020
MTN Reputation	75%	79%
Quality of engagement	73%	74%
Responsiveness on issues	73%	74%
Stakeholder relationship	74%	71%
Trust in MTN	Not carry out	73%

Source: MTN CSR reports of 2019 & 2020

It is observed that there is a relative improvement in its engagement quality, reputation and its ability to respond on issues raised by stakeholders. Obviously management get knowledge of issues raised by stakeholders through consultation with its priority stakeholders and informs them via regional workshops, by means of disclosures in sustainability reports, integrated reports and the group's internet websites. This depicts that stages 3 and 4 of Arnstein's ladder of citizen participation have effectively been attained by MTN Group.

3.3. Aspect regarding key topics and concerns that have been raised through SE and how they have been addressed by the firm

Topic and concern raised by stakeholders is one of the criteria that companies ought to consider when engaging stakeholders in sustainability reporting (Tegofack & Kamgang, 2021). This contributes in enhancing the quality and credibility of the report due to the fact that stakeholders will obviously have the impression that their worries and opinions are taken into consideration by the firm when designing the group's sustainability approach. This feature of stakeholder engagement has gain a lot of importance in the firm's sustainability strategy given that the firm has begun communicating on this aspect as far back as 2017. Below is an extract of stakeholders' concern with the corresponding solutions provided by MTN Group.

Table 6: MTN's response to stakeholders' concerns

Top issues	MTN's response
<i>Tightening our approach and transparency on digital human rights, privacy and information security</i>	<p>-MTN has clearly defined governance measures in the form of policies and procedures based on UN Guiding Principles for Business and Human Rights Framework (“Ruggie’s Protect, Respect and Remedy”)</p> <p>-We evolve our approach to test robustness of our processes and ensure lessons learnt are incorporated</p> <p>-We continuously engage and collaborate with stakeholders to reduce our digital human rights risks and impacts</p> <p>-We continue to benchmark and evolve our transparency and reporting to respond to the needs of our stakeholders</p>
<i>Responsiveness to climate change, defining appropriate greenhouse gas targets and disclosure</i>	<p>-We are actively pursuing various energy reduction and efficiencies initiatives and investing in renewable energy sources as part of our climate action response</p> <p>-We have joined the GSMA-led industry-wide plan to achieve net-zero greenhouse gas emissions by 2050 in line with the Paris Agreement. We are in the process of setting clearly defined targets and roadmap</p> <p>-As part of our disclosure efforts, we participate in the Carbon Disclosure Project in alignment with the taskforce recommendations on climate related financial disclosures on an annual basis</p>
<i>Operations in conflict markets</i>	<p>-We see significant potential in our markets to offer vital communication services despite some of the inherent risks. Such risks are factors of doing business in these markets and are not limited to MTN</p> <p>-We are continuously evolving and innovating our risk framework and the way we conduct our business. We also transfer lessons learnt from one market to another on an ongoing basis</p>
<i>Transparency and fairness in customer billing</i>	-MTN adheres to the principle of anonymity when using and managing customer data through data aggregation and masking of personal information data. Our position on treating customers fairly and content creation is available online
<i>Anti-bribery and corruption</i>	<p>-MTN has zero tolerance for any form of bribery and corruption</p> <p>-Our positions on anti-bribery and corruption, conflicts of interest, fraud management, gifts, hospitality and entertainment, and whistle blowing are available here</p>
<i>Governance, due diligence and risk management</i>	<p>-Impact assessments are crucial elements in MTN's due diligence framework and risk assessments</p> <p>-Due to the evolving nature of risks in digital communications, we update our risk and impact assessments on a periodical basis</p>
<i>Supply chain transformation</i>	MTN strives to conduct business with suppliers who share our commitment to high ethical standards and operate in a responsible and ethical manner. The code we require our suppliers to sign up to is available here

Source: MTN 2019's CSR report

However from the content analysis of the sustainability reports, it is observed that the firm began disclosing information related to issues and concern raised by stakeholders in its 2017 sustainability report but without exposing how it responded them. This became a routine as from the production of the 2019 sustainability report. It worth mentioning that the firm does not only limit itself to the dissemination of information regarding how it responded to the concern of its stakeholders; it also discloses areas for improvement as far as providing adequate responses to stakeholders' preoccupations. These areas for improvements are classified

according to the Group's sustainability pillars (economic value, sustainable societies, eco-responsibility and sound governance) in its 2020 CSR report.

The disclosure of information related to issues and concern raised by stakeholders and the manner in which the firm responded shows that MTN Group has attained the 5th stage of Arnstein's ladder of citizen participation which is placation. This because according to Friedman and Miles (2006), placation is a direct responds to stakeholders' unrest (stakeholders' concern) which requires some forms of appeasement in order to contain the situation. Partnership is an engagement level where stakeholders are involved in planning and in the decision-making processes (Manetti, 2011). As far as planning is concerned; the content analysis of the reports indicate that the expectations and concerns of stakeholders shapes to some extent the sustainability approach of MTN as seen in the extracts below;

A strong foundation of partnerships with our stakeholders has been key to our success over the past 25 years and is essential for delivering on our shared value approach now and long into the future. Understanding our stakeholders underpins the effectiveness of our BRIGHT strategy and is the basis of our commitment to being a responsible business partner (MTN 2019 CSR report).

The material issues important to MTN's sustainability are determined by reviewing the issues most important to our stakeholders, and the impact of these issues on the achievement of our business objectives..... (MTN 2017 CSR report).

The above extract shows that stakeholders' opinions are taken into consideration by the group when designing its sustainability strategy. It is important to mention that, this feature (partnership) of stakeholder engagement is mostly effective in the domain of mobile financial services. The group goes into partnership with firms in the banking sector, energy sector, pharmaceutical sector, micro-finance sector and transport sectors in order to permit these firms to make use of MTN mobile services in view of enhancing and facilitating the accessibility of their services to a wide group of customers. This is shown in the following extracts:

In Sudan, MTN in partnership with the Nile Bank launched a mobile cash service. This will enable users to perform money transfers, purchase electricity and pay bills and government fees using their handsets.

Users in Liberia can now pay their taxes using MTN Mobile Money. MTN Zambia has launched a 'Bank for Free' partnership with Stanbic Bank. Stanbic account holders who are also MTN subscribers can access the online banking portal and Stanbic websites without reducing their available data bundles.

In Rwanda we worked with the Commercial Bank of Africa to launch MoKash, enabling Mobile Money users to save, earn interest and obtain short-term financing. As in other countries, an agreement between MTN Rwanda and Canal+ now also allows customers to pay for their satellite television subscriptions using MTN Mobile Money.

MoMo Pay was launched in Benin, Cameroon, Ghana, Ivory Coast, Rwanda, Uganda and Zambia. This tap-and-go service allows pharmacies, petrol stations, travel companies and transport services to accept payments for their goods and services from customer handsets, and ensures merchants can pay their suppliers and their employee salaries also using mobile phones. Bank transfers are also facilitated.

Source: MTN 2017 CSR report

Beside collaborations with firms, MTN Group also works in partnership with governments and non-governmental organisations to promote human rights. Even though the analyses reveal that the sustainability approaches adopted are based on stakeholders' expectations and concern, contrarily to employees who may have a say in decision making due to the existence of union structure, the assurance as to whether other stakeholders (firms, governments and non-governmental organisations) actively participate in decision making is yet to be established.

3.4. Aspect related to the indication of representatives of stakeholders' categories that were appointed to governing bodies.

This refers to a situation where stakeholders have sufficient decision making authority and full managerial powers in an organisation. This correspond to stages seven and eight on Arnstein's ladder of citizen participation. This characteristic of stakeholder engagement is timidly applied by MTN Group. Firstly, this is explained by the fact that the group has stakeholder representatives in the market in which it operates, given that the main respondents to the reputation index survey regarding its sustainability activities are stakeholders' representatives identified by MTN Group based on their stake in the company. The reports do not explicitly spelt out the representatives of stakeholders' categories that constitute the sample of the reputation index survey. Secondly, even though the group tries to bring some balance in its different governing bodies (international advisory board, board of directors, executive committee) in terms of gender, race, country of origin of the members, experience and expertise, it does not clearly report on stakeholders' categories (customers, suppliers, trade partners, civil society government employees) represented in those governing bodies.

Conclusion

The principal goal of this paper was to determine whether MTN Group's corporate social responsibility reporting regarding stakeholder engagement in its sustainability reporting process situate itself at lower level on Arnstein's ladder of citizen participation representing stakeholder management or at higher level on Arnstein's ladder of citizen participation reflecting effective stakeholder engagement. The content analysis realised on four sustainability reports running from the year 2017 to 2021, reveal that the engagement of stakeholders in MTN CSR reporting has gone beyond the stage of placation representing stage 5 of Arnstein's ladder of citizen participation. This result is explained by the fact that since 2018 MTN has been disclosing the stakeholders' concern and the degree to which the group has provided solutions to those concerns. The group is yet to overcome stage 6 (partnership). This is because the group provides responses to stakeholders concern which are gathered via the group's relationship with stakeholders but the absence of these stakeholders in governing bodies simply shows that stakeholders' opinions may have little or no incidence on strategic decisions made by the group. The group is still far from stages 7 and 8 which correspond to delegating decision making authority to stakeholders.

This finding is consistent with those of Cumming (2001) and Manetti (2011). Manetti (2011) in its investigation of the quality of stakeholder engagement in CSR reporting established that, the content analyses of the majority of the sustainability reports revealed that stages 1 to 5 on Arnstein's ladder of citizen participation were attained by the companies that comprised the sample size. His findings came to confirm the result obtained 10 years back by Cumming; whose results equally posit that stakeholders' engagement was limited to stages 1 to 5 on Arnstein's ladder of citizen participation. Cumming's research identified only one case of partnership (stage 6) using bi-directional communication and no companies at all on levels 7 and 8 (Manetti, 2011).

Going back to our evaluation model, it can be said that MTN Group's stakeholder engagement has crossed the level of stakeholder management representing the lower level on Arnstein's ladder of citizen participation. The group situates itself at the higher level especially at the level of degree of involvement. The group is still to attain the level called the degree of stakeholder power. Also, we noticed that the sustainability approach of the group is supported by the stakeholder and legitimacy theories. This is explained in the first place by the fact that the group identifies and prioritises stakeholders in order to make business decisions that will go a long way to balance the needs, interests and expectations of material stakeholders (MTN CSR report,

2019). Secondly, being conscious of the fact that it operates in highly competitive environments, MTN Group regularly carries out reputation index survey in order to seek for stakeholders' opinions of its engagement approach as well as on areas where improvement ought to be carry out. This is geared toward legitimising its existence in the social system in which it operates.

The findings of this research are of great empirical, methodological and managerial significances. Empirically, this work contributes in enhancing the literature on CSR reporting and stakeholder engagement in the African continent given that the findings of this research cuts across many African countries in which MTN is established. From the methodological point of view, the single case study adopted in this work, enable us to have an in-depth understanding of the phenomenon (stakeholders' engagement) in our social context. Also, the content analyses of successive CSR reports render the result obtained reliable. Managerially, the findings of this paper may help MTN in particular and other firms operating in the telecommunication sector to improve on their stakeholders' engagement approach which will have a positive impact on the goodwill of the group. This is because the firm ought to recognise that the credibility and public acceptance of the sustainability reports that its produces rely heavily on the extent to which stakeholders are involved in the production of such reports.

The main limitation of this work relies on the fact that the analyses was carried out only on the information content of corporate social responsibility reports. Associating documentary observation to interviews could alter the result obtained from the content analyses realised in this work. This weakness opens the way for subsequent research works in which personal interview could be conducted with top management in order to add more value to the result of the content analysis of sustainability reports.

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