

The Effect of Philanthropic Corporate Social Responsibility on Local CSR Awareness: Examining the Role of Corporate Transparency in Ghana

Karikari Timothy Kwakye & Shimin Liu

Abstract

Corporate Social Responsibility (CSR) refers to a broad spectrum of an organization's societal responsibilities. Philanthropic CSR initiatives, which go beyond legal and ethical duties, are increasingly seen as critical to improving CSR outcomes. However, the extent to which such initiatives influence local CSR awareness, particularly in emerging economies such as Ghana, and the role of corporate transparency in mediating this relationship leaves a gap in literature. This study used a quantitative research approach to estimate the effect of philanthropic CSR on local CSR awareness among Chinese companies operating in Ghana, with a particular emphasis on the mediating role of corporate transparency. Data was collected using a standardized questionnaire. Confirmatory Factor Analysis (CFA) and Covariance-Based Structural Equation Modelling (CB-SEM) were used to investigate the hypothesized relationships and assess the proposed model's fit. There is a significant positive relationship ($\beta = 0.202$, $p < 0.001$) between philanthropic CSR and local CSR awareness. The relationship between philanthropic CSR and CSR awareness was also found to be mediated by corporate transparency, with a substantial indirect effect ($= 0.268$, $p 0.001$). The study concludes that philanthropic corporate social responsibility has a partial mediation effect on local CSR awareness via corporate transparency. The findings provide practical insights for corporations working in emerging economies, emphasizing the significance of improving their stance on corporate transparency in regards to undertaking philanthropic CSR initiatives with an expected outcome of raising local CSR awareness.

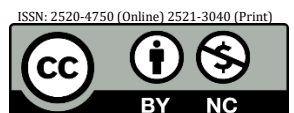


IJSB

Accepted 15 February 2024

Published 20 February 2024

DOI: 10.58970/IJSB.2318



ISSN: 2520-4750 (Online) 2521-3040 (Print)
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Keywords: *Philanthropic CSR, Corporate Transparency, CSR Awareness, Structural Equation Model, Mediation.*

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1. Introduction

Corporate Social Responsibility (CSR) is a corporate strategy that encourages companies to make beneficial contributions to society beyond their core mandates of profit-making (Wirba, 2023; Narayanan & Singh, 2024). CSR has several dimensions, including economic responsibility to generate money, legal obligation to follow laws and regulations, and ethical responsibility to do the right thing even when it is not required by the language or spirit of the law (Carroll, 1991). Philanthropic CSR is a subset of Corporate Social Responsibility that focuses on voluntary charity giving and community participation (Cha and Rajadhyaksha, 2021). This type of CSR extends beyond economic, ethical, and legal requirements. According to Brin and Nehme (2019), the importance of an organization's philanthropic initiatives is to demonstrate a positive citizenship image and boost the company's reputation. Studies have shown increasing number of businesses that are willing to spend large financial resources to improve their public image, with the goal of strengthening relationships with important stakeholders such as customers, workers, investors, the government, and the general public (Rahat, 2023; Abbas et al., 2019). On the other hand, the literature also shows that a progressive margin of customers has opted to use the social responsibility rating of companies as a basis to patronise goods and services produced by these organizations (Deshmukh, & Tare, 2024; Narayanan, & Singh, 2023; Brobbey, & Domfeh, 2020; Le et al., 2023) and are willing to pay even higher prices for products of socially conscious organizational entities. These findings validate the argument that customers are more conscious of organisations' corporate social responsibility (Le, 2023; Kim et al., 2018). The issue of whether corporate social responsibility (CSR) directly or indirectly promotes local awareness has far-reaching repercussions for a company's CSR decision-making processes. Depending on the expected derived importance of CSR, businesses can accomplish a variety of desired results through their commitment to socially responsible practices (Asante Boadi, He, Bosompem, Opata, & Boadi, 2020). For example, participation in CSR initiatives may result in favourable responses and actions from stakeholders, such as purchase intentions (Liu, & Xu, 2023), creditworthiness and investment in the firm (Sun & Cui, 2014), and job-seeking behaviour (Bachrach et al., 2022). Furthermore, it improves the company's brand image, deepens connections, and boosts advocacy behaviours including word-of-mouth, employee citizenship, and commitment (Raza, Saeed, Iqbal, Saeed, Sadiq, & Faraz, 2020; Ahmad, Shahzad, & Gul, 2019). CSR activities improve a company's financial performance (Kong, Antwi-Adjei, & Bawuah, 2020), customer trust and loyalty (Islam et al., 2021; Fandos-Roig et al., 2020; Perez & del Bosque, 2015; Walsh & Bartikowski, 2012), firm performance (Bhattacharyya, & Rahman, 2019), and favorable customer attitudes and behaviors towards its products (Ahmad, Shahzad, & Gul, 2019). Among the many outcomes, local corporate social responsibility awareness is an important outcome of CSR activities, and many studies in the past have reported a relationship between CSR and CSR Awareness (Carlini, & Grace, 2021); however, there is a limited understanding of the underlying mechanism through which a corporation's social responsibility, specifically the philanthropic dimension of corporate responsibility, have an effect on local CSR Awareness. There remains a gap in theoretical establishment concerning CSR initiatives and outcomes. This is especially relevant because the vast majority of previous research on the CSR-CSR Outcomes nexus have been contextualized in the world's more developed economies, with very less attention placed into emerging markets (Hameed and Anwar, 2018). Generalizing CSR findings across geographical regions may not be effective due to differences in corporate and national environments (González-Rodríguez & Díaz-Fernández, 2020; Fukukawa & Moon, 2004). Wu et al. (2018) found that transparency is critical in the link between green corporate social responsibility and innovation performance. The literature also emphasizes the importance of openness in the implementation of CSR policies (Mehmood & Hanaysha, 2022; Heinberg, Liu, Huang, & Eisingerich, 2021). As a result, Heinberg et al. (2021) emphasized that CSR operations

may be ineffective if openness is lacking. Firm transparency refers to stakeholders' perceptions of an organization's operations and behaviors, as well as its communication with stakeholders being simple and unambiguous (Mehmood & Hanaysha, 2022). The literature suggests that corporate transparency may play a mediating function (Lee & Chung, 2023), between CSR, especially the philanthropic dimension of corporate social responsibility, and local CSR awareness. The paper addresses this knowledge gap by conducting an empirical study on the mediating role of corporate transparency in the philanthropic CSR-CSR Awareness nexus in the context of Chinese enterprises operating in African emerging countries, particularly Ghana. The study draws upon two essential theories to assist us comprehend and establish the relationship between these constructs. DiMaggio and Powell (1983) proposed the institutional theory, which holds that organizations adapt to institutional norms and practices in order to gain legitimacy in their environment. This theory, in the context of our study, argues that Chinese companies operating in Ghana comply to societal expectations about corporate social responsibility (CSR) in order to improve their reputation and legitimacy in the local community. Mediating through corporate transparency is consistent with this theory since it facilitates the transmission of information (Lee & Chung, 2023), regarding philanthropic CSR projects, eliminating possible uncertainty and establishing trust among stakeholders. Companies may close information gaps and ensure that local stakeholders, particularly the community, gain a thorough understanding of the company's commitment to social responsibility by publicly discussing their CSR initiatives (Lee & Chung, 2023; Maignan, Ferrell, and Ferrell, 2005). Second, the study employs the stakeholder theory (Freeman, 1984), which states that firms should consider the interests and well-being of all stakeholders, including the local community. The assumption is that when philanthropic CSR projects are publicized, stakeholders' impressions are more likely to be positive (Mu & Lee, 2023). Corporate transparency, as a framework, guarantees that information about philanthropic CSR efforts is available and understandable to stakeholders (Lee & Chung, 2023). This study adds to the current body of literature in three different ways. The first contribution investigates the effect of philanthropic CSR on CSR awareness. Second, this study examines if corporate transparency plays a mediation role between philanthropic CSR and CSR Awareness. Third, we use contextual novelty to undertake research on Chinese enterprises operating in a rising African nation, Ghana. The findings provide practical insights for businesses, particularly Chinese corporations working in emerging markets such as Ghana, emphasizing the significance of combining philanthropic CSR programs with open communication to raise local CSR awareness. Given China's rising interconnectedness with Africa, our study highlights the need for a more solid understanding of CSR dynamics in this unique setting. The study is organized as follows: The next section provides a review of the available literature and proposes a hypothesis. The third section outlines the methods employed in this article. Next, the study's findings are presented. Finally, findings, recommendations, and implications (both theoretical and managerial) are offered, along with future study recommendations.

2. Literature Review and Hypotheses

2.1 Philanthropic CSR

Philanthropic corporate social responsibility (CSR) is an important aspect of a company's commitment to societal welfare in addition to its primary profit-making goals (Carroll, 1991). Philanthropic CSR, which is based on the core principles of ethical behavior and community participation, refers to volunteer actions aimed at improving society. Carrol, (1991) defines CSR as four primary obligations for corporations: economic responsibility to generate profit, legal responsibility to follow regulations, ethical responsibility to uphold moral standards, and philanthropic responsibility to engage in socially beneficial activities. CSR is viewed as the economic, legal, ethical, and philanthropic demands that society imposes on organizations

(Carroll, 1991). According to Esen, (2013) philanthropic CSR is charitable in character, with the goal of promoting a favourable company image and improving organisational repute. Corporations express their commitment to social responsibility beyond legal or ethical demands by actively participating in philanthropic activities such as sponsoring community events, supporting charity organisations, and organising volunteer programmes (Esen, 2023). Furthermore, Visser (2008) claims that in emerging economies such as Ghana, philanthropy is increasingly important in the CSR environment. Unlike in industrialised countries, where CSR concerns are more fairly dispersed across economic, legal, ethical, and environmental realms, Visser contends that in developing countries, such as Ghana, philanthropic activities frequently take the centre stage (Visser, 2008). This insight highlights the different CSR dynamics present in emerging economies, where philanthropy is a fundamental means of company interaction with local communities (Visser, 2008). Furthermore, Visser indicates that philanthropy in developing nations is a deliberate reaction to societal expectations and cultural norms, emphasising its importance in the CSR paradigm (Visser, 2008). Furthermore, the growing presence of Chinese companies in Africa has increased interest in their CSR efforts. As China cements its position as Africa's largest commercial partner, the CSR initiatives of Chinese firms operating in Ghana and other African countries deserve deeper examination (Damoah et al., 2019; Jackson, 2012). Given the cultural and historical linkages between China and Africa, there is a compelling need to investigate how Chinese enterprises negotiate CSR duties in the African environment (Jackson, 2012). Furthermore, as emerging economies, Chinese firms may have unique CSR practices shaped by their national setting and institutional frameworks (Jackson, 2012). As a result, understanding the philanthropic CSR activities of Chinese enterprises in Ghana has important implications for both theory and practice, particularly in terms of improving our knowledge of CSR dynamics in developing countries.

2.2 CSR Awareness

Local CSR awareness refers to the level of knowledge, understanding, and acknowledgment among individuals, communities, and stakeholders in a given geographic region about corporate social responsibility (CSR) actions carried out by enterprises in their area (Munro, 2013). It comprises the amount to which local stakeholders are aware of and involved in many areas of CSR, such as charity activities, ethical practices, environmental initiatives, and community engagement efforts carried out by surrounding enterprises (Munro, 2013). Understanding local CSR awareness is critical because it represents local stakeholders' knowledge and participation with the CSR actions of businesses in their neighborhood. This understanding can affect people's thoughts, attitudes, and behaviours towards these enterprises, as well as the companies' general reputation and validity in the local community (Yumei, Iqbal, Nurunnabi, Abbas, Jingde, and Chaudhry, 2021). Furthermore, it acts as an important measure of corporate transparency and accountability, since organizations that actively communicate and engage with local communities are more likely to raise CSR awareness among stakeholders (Bernardino, 2021). According to literature, several factors influence CSR awareness, including the communication channels used by companies to convey their CSR messages, the relevance of CSR issues to stakeholders, and the extent of media coverage of CSR activities (Bhattacharya et al., 2011; Katz, 1959; Einwiller et al., 2010). Individuals who actively seek CSR information or are responsive to CSR messaging through mass media channels are likely to have a greater degree of knowledge of CSR actions and concerns (Eberle et al., 2013; Skard and Thorbjørnsen, 2014). Local CSR awareness is important in the context of Chinese companies operating in Ghana, given the country's growing Chinese investment and presence. Understanding the degree of awareness and understanding of Chinese companies CSR actions among local stakeholders is critical for developing positive connections, building trust, and improving company reputation in Ghana. Furthermore, given

the cultural and contextual differences between China and Ghana, it is critical to investigate how these aspects may affect local CSR awareness and involvement in Ghanaian settings (Visser, 2008).

2.3 Corporate Transparency and CSR Awareness

Corporate transparency pertains to how freely a firm shares information about its operations, policies, procedures, and performance with stakeholders such as customers, investors, workers, and the general public (DeBoskey, Luo, and Wang, 2018). It entails the broadcast of accurate, timely, and pertinent information about many elements of business behaviour, such as CSR activities, governance processes, financial performance, and environmental effect. Transparency is essential for establishing trust, encouraging responsibility, and sustaining strong relationships between organisations and their stakeholders (Reynolds and Yuthas, 2008). According to Willmott (2003), transparency, together with communication and perceived good citizenship, are important components of brand trust, all of which contribute to the formation of a positive view of the firm and increased awareness among consumers. According to Waddock and Bodwell (2007), accountability to stakeholders is a key component of corporate social responsibility, with transparency acting as a basic feature of accountability and corporate visibility. Furthermore, transparency includes the alignment of a company's behaviour with its declared beliefs and commitments (Van der Wiele, Kok, McKenna, and Brown, 2001). Companies with public CSR activities seeking to expand brand awareness must acquire customer trust not just via clear communications, but also by displaying real intentions to behave in a socially responsible manner (Van der Wiele et. al 2001). Transparency may not always be motivated by self-interest, since it occasionally reveals CSR failings in the public eye while emphasising the company's commitment to accountability and ethical behaviour (Schwartz, 2011). Transparency is especially important in the context of corporate social responsibility when dealing with labour conditions, sweatshop difficulties, and other activities in manufacturing, production, and sourcing processes (Packer, 2020). Companies that publicly communicate information about their CSR activities may build strong connections with stakeholders, reduce reputational concerns, and contribute to sustainable business practices through improved community awareness. Therefore, based on these findings, the current study proposes the following hypotheses:

H1: *Corporate transparency positively affects CSR Awareness*

2.4 Philanthropic Corporate Social Responsibility - CSR Awareness Nexus and Corporate Transparency

The relationship between philanthropic corporate social responsibility (CSR) initiatives and CSR awareness among Chinese companies operating in Ghana is a topic of increasing interest and importance in the field of business ethics and corporate sustainability (Khuong, Truong An, and Thanh Hang, 2021; Carroll, and Shabana, 2010; Mandina, Maravire, and Masere, 2014; Safwat, 2015). This study aims to explore this relationship through the lens of stakeholder theory and institutional theory, providing a theoretical foundation for understanding the dynamics at play. The stakeholder theory (Freeman, 1984) posits that organizations must consider the interests and demands of all stakeholders to ensure long-term success and sustainability. Drawing from this theory, philanthropic CSR initiatives can be seen as a response to stakeholder pressure, as stakeholders, including local communities, government bodies, and NGOs, may exert influence on firms through power, legitimacy, and urgency. When Chinese companies engage in visible philanthropic activities in Ghana, it not only addresses pressing social needs but also enhances their legitimacy and reputation within the community, ultimately increasing CSR awareness among stakeholders. This perspective is supported by studies such as those by Brammer & Millington (2003), Darnall et al. (2010), and Surroca et al.

(2013). Furthermore, institutional theory (DiMaggio and Powell, 1983) complements stakeholder theory by emphasizing the role of external pressures and societal expectations in shaping organizational behavior. Philanthropic CSR initiatives align with institutional norms and practices related to corporate responsibility, thereby enhancing the legitimacy of Chinese companies in Ghana. By conforming to institutional pressures and societal expectations, these companies contribute to the diffusion of CSR awareness and practices within the local business community. Studies by Jennings & Zandbergen (1995), Doh & Guay (2006), and Montiel & Husted (2009) provide empirical evidence of how institutional factors influence responsible behavior and CSR practices. Corporate transparency enables stakeholders to access information about CSR initiatives and practices, fostering greater awareness and accountability among the local community (Isacowitz, Schmeidl, and Tabela, 2022). Also, Pomeroy and Dolnicar, (2009) highlight the importance of effective communication in enhancing CSR awareness and influencing consumer behavior. Additionally, institutional theory suggests that transparency is essential for organizations to gain legitimacy and ensure survival in their business environment. By considering the interests of stakeholders, conforming to institutional norms, and fostering transparency, these companies can enhance their reputation, legitimacy, and CSR awareness within the local community, ultimately contributing to sustainable business practices and societal welfare. Thus, based on these arguments, the current study proposes the following hypotheses:

H2: *Philanthropic CSR Dimension has a positive association with corporate transparency*

H3: *Philanthropic CSR positively affects local CSR awareness*

H4: *Corporate transparency mediates the relationship between philanthropic CSR and local CSR awareness.*

2.5 Research Model

Drawing from the literature review and the specific context of Chinese companies engaging in philanthropic CSR in Ghana, this study proposes a research model to examine the effect of philanthropic CSR on local CSR awareness, with a focus on the mediating nature of corporate transparency.

Proposed Research Model

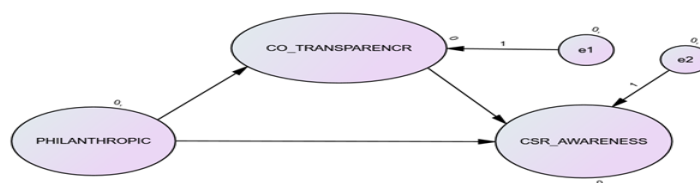


Figure. 1: Conceptual Framework

The proposed model assumes that philanthropic CSR activities implemented by Chinese enterprises in Ghana would have a positive effect on local CSR awareness. Based on current research on stakeholder theory (Freeman, 1984), and institutional theory (DiMaggio and Powell, 1983), we estimate that, the CSR actions will improve firms’ reputation and legitimacy in the local community, resulting in increased awareness of their CSR operations. Furthermore, we believe that corporate transparency plays an important mediating role in this connection. Transparency allows stakeholders to learn about CSR projects and practices, raising awareness

and accountability in the local community. Chinese enterprises may also raise local awareness of their CSR activities by carefully conveying them to local stakeholders.

3. Research Methods

The research questionnaire has been adopted and modified from prior literature to match accepted metrics of philanthropic business Social Responsibility (CSR), local CSR awareness, and business transparency. The questionnaire items were chosen based on their relevance to the research aims and because of their ability to capture key latent variables of interest. Seven questions related to the philanthropic dimension of Corporate Social Responsibility (CSR) were sourced from Maignan (2001), Lee and Shin (2010), and Zapata-Ramos and Kim (2018). Similarly, nine measures assessing local CSR knowledge were selected from prior studies known for effectively measuring awareness levels across multiple demographics. Furthermore, five corporate transparency indicators from Hustvedt and Kang (2013) were chosen to assess the transparency level of corporations in their CSR initiatives. These measured items were considered suitable for assessing how organisations reveal information about their philanthropic initiatives and practise transparent communication.

Table 1: Instruments

Construct/Items	Coding	Source
Corporate Transparency		
If I wanted to, I could easily find out about labor conditions in the factories the Chinese company uses to make their product.	CT1	
Companies would be honest and sincere in addressing the issue of sweatshop labor.	CT2	(Hustvedt and Kang 2013)
I believe Chinese companies don't have anything to hide.	CT3	
I can rely on companies to solve the problem of sweatshops.	CT4	
Companies would make any effort to improve poor labor conditions in their workplaces.	CT5	
AWARENESS OF CSR PRACTICES		
I am very well aware of their local economic development programs	AW1	Maignan (2001)
I am very well aware of their consumer protection programs	AW2	
I am very well aware of their social welfare programs	AW3	
I am very well aware of their charitable donation programs	AW4	
I am very well aware of their educational programs	AW5	
I am very well aware of their environmental protection programs	AW6	
I am very well aware of their cultural activities	AW7	
I am very well aware of their local community development programs	AW8	
I am very well aware of their local community involvement programs	AW9	
Philanthropic CSR		
I believe Chinese businesses must help solve social problems.	PH1	Lee &Shin (2010) and by Zapata-Ramos& Kim (2018)
I believe Chinese businesses must participate in the management of public affairs.	PH2	
I believe Chinese businesses must allocate some of their resources to philanthropic activities.	PH3	
I believe Chinese businesses must play a role in our society that goes beyond the mere generation of profits.	PH4	
I believe Chinese businesses must be good corporate citizens just as individuals are.	PH5	
I believe Chinese businesses must engage in variety of giving forms such as gifts of monetary resources, products and service donation.	PH6	
I believe employees and management of Chinese businesses must engage in volunteerism to help in community development.	PH7	

Source: Author's Construct, 2024

The survey used a seven-point Likert scale (1 = strongly disagree; 7 = strongly agree) to assess respondents' perceptions and attitudes. Cronbach's alpha coefficient and composite reliability (CR) were determined for each latent variable to verify scale reliability. The results were above the required threshold of 0.70, as suggested by Hair et al. (1998) and Sekaran (2000). The research population was made up of officials and workers from the Accra Metropolitan Assembly (AMA), which is recognized as a major District Assembly (DA) in Ghana's economic framework. This study's sample size was 365 respondents. Convenience sampling was used to

collect data because it was suited to the officials' hectic schedules. This technique made it easier to identify individuals who were readily available and informed about CSR activities in Ghana (Boateng, 2014). Table 1 provides a detailed list of the measures used in the study. 430 questionnaires were distributed to faculty members, and 365 were returned. Thus, the study's response rate was 85%. The questionnaire data were coded using SPSS version 23 and Amos version 26.0. Demographic data were analysed using basic frequencies. The demographic features of the 365 respondents are shown in Table 2. The hypotheses were examined using Covariance-Based Structural Equation Modelling (CB-SEM). In addition, confirmatory Factor Analysis (CFA) was used to evaluate model fit, using indices such chi-square (χ^2) to degrees of freedom (df) ratio, Root Mean Square Error of Approximation (RMSEA), and Comparative Fit Index (CFI) against predefined criteria (Hair et al., 1998). CB-SEM was used to investigate directional hypotheses, making way for the examination of nexus between philanthropic CSR, transparency and CSR awareness.

4. Results and Discussion

4.1 Descriptive Analysis

The descriptive analysis provides critical information about the sample's demographic characteristics. While the gender distribution is somewhat skewed towards males, the age distribution shows a predominance of those aged 20 to 30, presumably indicating a young labour or participation pool. Furthermore, the educational profile shows a high proportion of responders with at least a first degree, indicating a well-educated group. Occupation-wise, the dominance of Public/Civil Servants and Private Sector Employees emphasizes their relevance in the research setting.

Table 2: The descriptive analysis of the study respondents is discussed below.

Frequency Table			
		Frequency	Percentage
Gender	Male	199	54.5
	Female	166	45.5
	Total	365	100.0
Age	Below 20	17	4.7
	20 – 30	180	49.3
	30 – 40	113	31.0
	40 – 50	43	11.8
	50 – 60	11	3.0
	60 and above	1	.3
	Total	365	100
Academic Qualification	SSSCE/WASSCE	37	10.1
	HND/Diploma	109	29.9
	First Degree	179	49.0
	Post Graduate Degree	39	10.7
	Others	1	.3
	Total	365	100.0
Occupation	Public/Civil Servant	167	45.8
	Private Sector Employee	117	32.1
	Non-Governmental Organisation Employee	18	4.9
	Business Owner	30	8.2
	Media Practitioner	29	7.9
	Other	4	1.1
	Total	365	100.0
Marital Status	Single	215	58.9
	Married	150	41.1
	Total	365	100.0

Source: Author's Construct, 2024

4.2 Confirmatory Factor Analysis and Structural Equation Modelling

The analytical approach used for this study involved Structural Equation Modelling (SEM) with AMOS version 26 software. SEM evolved as the preferred approach due to its ability to analyze causal links between numerous variables while accounting for measurement errors within the model (Kline, 2005). A two-step process was strictly followed, as per Anderson and Gerbing's (1988) typical SEM approach. First and foremost, a measuring model was developed and submitted to Confirmatory Factor Analysis (CFA). This thorough examination was used to confirm the validity of measures, find and correct any measurement mistakes, and assure the reliability and validity of all constructs under consideration. Following that, a structural model was developed and validated to illustrate the linear connections between the focus constructs, establishing the framework for hypothesis testing and more insights into the study hypotheses (Anderson and Gerbing,1988).

4.3 Measurement Model

Within the measurement model, three latent variables were examined, as well as their related indicators. The confirmatory factor analysis (CFA) was carried out using maximum likelihood estimation (MLE). No items were eliminated from the constructions because their factor loadings were above the 0.70 criterion. Nonetheless, the measurement model was refined using modification indices, which included the covariance of certain error components (e13 and e14; e11 and e12). Modification indices, which are used to assess changes in model fit, indicated possible improvements in fit after adopting proposed adjustments (Steiger, 1990; West, Taylor, & Wu, 2012). The measurement model matched the data well, satisfying the required standards of a p-value of Chi-square more than 0.05, standardized root mean square residual (SRMR) less than 0.08, and root mean square error of approximation (RMSEA) less than 0.10 (Kline, 2005). Table 3 provides a complete detail of the measuring model's reliability and convergent validity.

Table 3: Reliability and Convergent Validity

Variables/Constructs	Items	Standardized Factor Loadings	Cronbach Alpha	CR	AVE	MSV	MaxiR(H)
Philanthropic Dimension	PH7	0.889	0.958	0.958	0.767	0.401	0.961
	PH6	0.86					
	PH5	0.9					
	PH4	0.916					
	PH3	0.837					
	PH2	0.848					
	PH1	0.879					
Corporate Transparency	CT5	0.583	0.909	0.91	0.675	0.526	0.935
	CT4	0.892					
	CT3	0.914					
	CT2	0.858					
	CT1	0.815					
CSR Awareness	AW9	0.74	0.950	0.949	0.674	0.526	0.953
	AW8	0.72					
	AW7	0.818					
	AW6	0.878					
	AW5	0.854					
	AW4	0.875					
	AW3	0.865					
	AW2	0.829					
AW1	0.793						
Model Fitness: X ² =490.394, df=184, X ² /df= 2.665, RMSEA=0.068, RMR=0.0394, SRMR =0.041, CFI=0.959							

Source: Author's Construct 2024

Given the appropriate fit of the measurement model, thorough reliability and validity tests were performed. All metrics showed good reliability, with Cronbach's alpha (α) and composite reliability above suggested levels of 0.70 and 0.50 (Fornell and Larcker, 1981). Second, convergent validity was confirmed, indicating that each latent variable is well represented by its indicators. All CFA loadings above the 0.70 criterion, and all items had squared multiple correlations (SMC) more than 0.50 (Fornell and Larcker, 1981). Finally, discriminant validity (Table 4) was determined using the criteria proposed by Fornell and Larcker (1981) and Gaskin (2020). The average variance extracted (AVE) of each latent variable exceeded the squared correlations between latent variables, as shown in Table 4: Discriminant validity tests.

Table 4: Discriminant Validity

	Philanthropic	Transparency	CSR Awareness
Philanthropic CSR	0.876		
Transparency	0.633***	0.821	
CSR Awareness	0.618***	0.725***	0.821

Source: Author's Construct, 2024

4.4 Structural Model and Hypothesis Tests

After confirming the reliability and validity of the measurements, the fit of the structural model was subsequently measured. A test model was constructed in alignment with the proposed research model and hypotheses. Philanthropic CSR responsibility was designated as the exogenous latent variable, whereas CSR Awareness was positioned as the endogenous latent variable. Notably, Corporate Transparency assumed a dual role as both an endogenous and exogenous variable owing to its function as a mediator in the model.

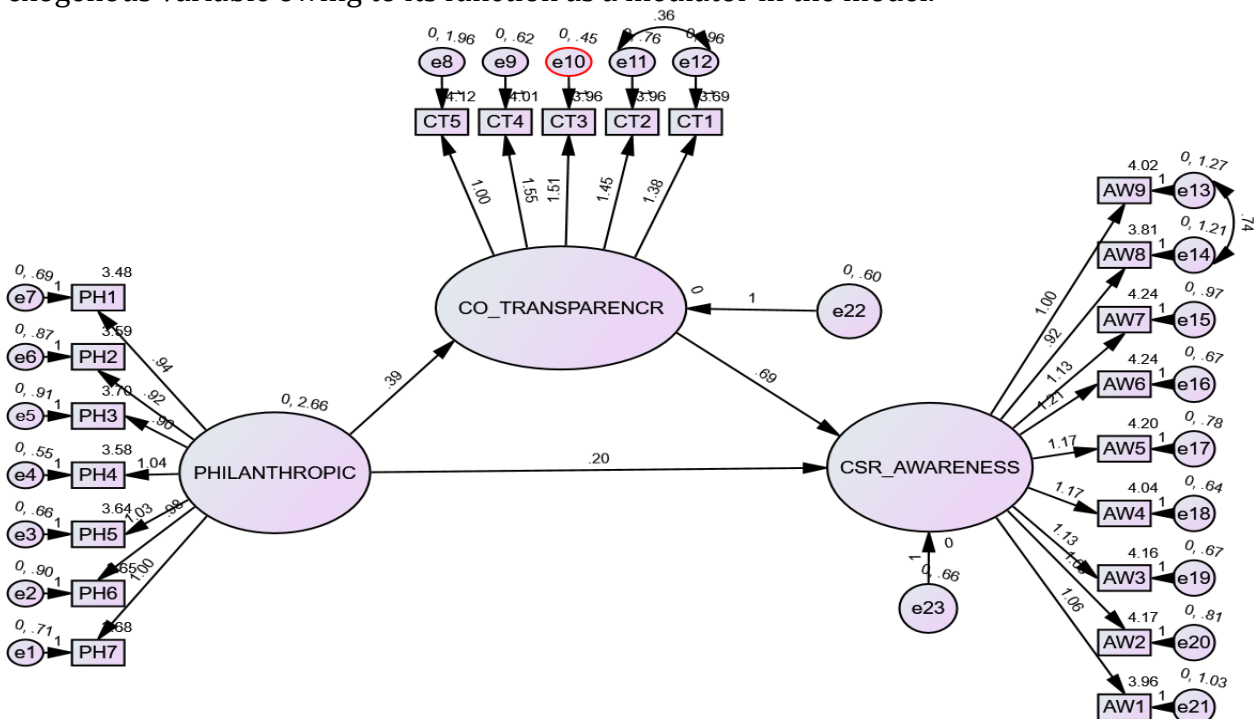


Figure 2: Structural Model-Results

Table 5 : Regression Weights

H. No.	Paths	Estimate	S.E.	C.R.	P	Remarks
H1	Philanthropic CSR Dimension > Transparency	.390	.041	9.486	0.000***	H1 Supported
H2	Philanthropic CSR Dimension > CSR Awareness	.202	.040	4.993	0.000***	H2 Supported
H3	Transparency > CSR Awareness	.687	.088	7.778	0.000***	H3 Supported
Model Fitness: X2=490.394, df=184, X2/df= 2.665, RMR=0.0394, CFI=0.959, RMSEA=0.068, SRMR =0.041						

***<.05, **<.01, *<.001

Source: Author’s Construct, 2024

The results from table 5 shows a good fit for the model proposed, with RMR of 0.0394, CFI of 0.959, and X2/df of 2.665. The RMSEA is likewise within the acceptable limits (<0.08) for model fitness. Overall, the structural model fit was satisfactory. Furthermore, modification indices (MIs) revealed no significant difficulties with mismatch. Figure 2 shows the structural model test results. Given a satisfactory model fit, linear or direct correlation between latent variables were investigated. Hypothesis H1 examined the relationship between the philanthropic CSR responsibility and transparency. The path coefficient was estimated to be 0.390, with a standard error of 0.041 and a critical ratio of 9.486. This estimate's p-value (p < 0.001) indicates a statistically significant relationship between the philanthropic CSR component and corporate transparency. Based on these findings, hypothesis H1 is validated, indicating a positive and significant relationship between the two constructs. This means that higher levels of philanthropic CSR activities should lead to increased organizational transparency. For Hypothesis H2, increasing the philanthropic CSR dimension by one unit enhances the transparency by 0.202 units, with a standard error of about 0.040. The critical ratio is determined as 4.993, indicating that the regression weight estimate is approximately 5 standard errors higher than zero. The likelihood of attaining a critical ratio of 4.993 is less than 0.001, indicating that the regression weight for philanthropic CSR in predicting transparency differs substantially from zero at the 0.001 level (two-tailed). This means that philanthropic CSR has a direct (unmediated) and statistically significant influence on a firms level of corporate transparency. For Hypothesis H3, increasing transparency by one unit improves CSR awareness by 0.687 units, with a standard error of around 0.088. The critical ratio of 7.778 indicates that the regression weight estimate is roughly 7.778 standard errors above zero. The likelihood of attaining a critical ratio of 7.778 is less than 0.001, implying that the regression weight for transparency in predicting CSR awareness is substantially different from zero at the 0.001 level (two-sided). This suggests that transparency has a direct (unmediated) and statistically significant influence on local CSR awareness.

4.5 Mediation Testing

The mediation study is based on an assessment of indirect effects using Baron and Kenny's (1986) classical technique. The study conducted mediation analysis using bootstrap techniques and a bias-corrected bootstrap confidence interval (95%). Bootstrapping, one of the most valid and powerful approaches for evaluating indirect effects, was utilized because bias-corrected bootstrap confidence intervals provide trustworthy indirect effect inferences (Arbuckle 1994; Hayes 2009). The findings are shown in the following table 6 below.

Table 6: Mediation Analysis

H. No.	Path	Total Effects	Direct Effects	Indirect Effects	Remarks
H4	PHIL>CT>AW	0.470***	0.202***	.268***	Hypothesis supported since indirect effects are statistically significant

*<.05, **<.01, ***<.001

Source: Author’s Construct, 2024

Philanthropic CSR recorded a total effect of 0.470 on CSR awareness. This value is the sum of the direct (unmediated) and indirect (mediated) benefits of philanthropic CSR on CSR awareness. As a result, every one unit increase in philanthropic CSR is expected to increase CSR awareness by 0.47 units. The indirect effect of philanthropic CSR on CSR awareness is evaluated at 0.268. This value shows philanthropic CSR's mediated impact on CSR awareness via the intervener variable. In other words, for every one unit increase in philanthropic CSR, CSR awareness is expected to rise by 0.268 units, in addition to any direct effects. The bootstrap approximations for the lower and upper limits of the confidence intervals for the total effect are 0.385 and 0.564, respectively, with a two-tailed significance level of $p = 0.000$. Similarly, for the indirect effect, the lower and higher confidence intervals are 0.195 and 0.360, respectively, with a two-tailed significance level of $p = 0.000$. These findings show that both the total and indirect impacts of philanthropic CSR on CSR awareness are statistically different from zero at the 0.001 level. The research validates the hypothesis of a mediation effect, revealing a substantial indirect relationship between philanthropic CSR and CSR awareness via corporate transparency. This is referred to as partial mediation since the mediator (corporate transparency) partially mediates the effect of the independent variable (philanthropic CSR) on the dependent variable (CSR awareness). The summary of hypothesis is presented in table 7 below.

Table 7: Summary of Hypotheses

Hypothesis	Path	Status
H1	Transparency -> CSR Awareness	Supported ($p < 0.001$)
H2	Philanthropic CSR Dimension -> Transparency	Supported ($p < 0.001$)
H3	Philanthropic CSR Dimension -> CSR Awareness	Supported ($p < 0.001$)
H4	Philanthropic CSR -> Transparency -> CSR Awareness	Supported ($p < 0.001$)

Source: Author's Construct, 2024

5. Discussion of Findings

This study investigates the multifaceted relationship between philanthropic Corporate Social Responsibility (CSR), transparency, and CSR awareness among Chinese companies operating in Ghana. The findings support the hypotheses presented in the study model. Philanthropic CSR has a substantial effect on CSR awareness ($= 0.202, p 0.001$). These findings further validate previous studies, emphasizing the critical role of philanthropic endeavors in changing consumer attitudes and raising CSR awareness (Ko, Kim, and Choi, 2023; Hwang, Kim, and Lee, 2020; Walker and Kent, 2013). One of the study's key contributions is estimating the mediating role of corporate transparency in the philanthropic CSR-CSR awareness nexus. The indirect effect was 0.268, with a significant p -value of 0.001, indicating partial mediation (Gunzler, Chen, Wu and Zhang, 2013). Baraibar-Diez & Sotorrío (2018) also found that transparency is a mediator in the relationship between CSR and corporate reputation. This suggests that companies should disclose their CSR initiatives in a transparent way that is reliable, understandable, and timely. These findings, which fit with stakeholder theory (Freeman, 1984), highlight the importance of transparent communication. Organisations can overcome knowledge gaps by establishing transparent communication channels, allowing stakeholders to have a better understanding and appreciation for CSR projects. The findings have major implications for both theory and practice. Companies can prioritize transparent disclosure of their philanthropic initiatives in order to build confidence and generate positive stakeholder level of awareness.

6. Conclusions

The study's conclusion provides significant insights into the relationship between philanthropic corporate social responsibility (CSR) and CSR awareness, with a focus on corporate transparency as a mediator of the relationship in Ghana. The hypothesis testing

results show that the philanthropic dimension of CSR has a statistically significant pass-through effect on local CSR awareness, adding a new dimension to the existing literature on CSR in emerging economies. The study's findings also highlight the critical role of corporate transparency in improving the effectiveness of philanthropic corporate social responsibility (CSR) initiatives in achieving the appropriate level of local awareness. The study suggests that companies prioritize their commitment to transparency, ensuring that it goes beyond mere disclosure. Furthermore, the issue of social bias and its potential occurrence in our study was a major concern. According to Fiske (1998), social bias is a systematic and often unconscious preference or prejudice towards specific groups or individuals based on characteristics such as race, ethnicity, and so on. These biases can take many forms (Fiske, 1998). The concern in this study was against racial bias, as the study's focus was on assessing the CSR initiatives of companies owned by individuals from specific racial groups, particularly Chinese nationals operating in Ghana. To address this concern, the study followed the recommendations of Charles and Dattalo (2018) and Tourangeau, Rips, and Rasinski (2000) by using a self-administered survey with carefully crafted questions designed to avoid stereotypes, thereby mitigating bias in responses. Furthermore, the use of validity checks to assess the consistency and reliability of responses assisted in addressing any potential bias in data collection (Litwin and Fink, 1995). Therefore, this study uses robust methods to reduce potential biases, contributing to scholarly discourse and offering practical implications for companies operating in different or related contexts.

7. Application

The implications of this study extend to both theoretical contexts and empirical applications. Companies ought to encourage improved transparent disclosure methods to improve confidence from stakeholders and promote awareness of their philanthropic CSR efforts. By prioritizing dedication to openness, firms can bridge existing knowledge gaps and build a greater understanding and appreciation of corporate social responsibility initiatives among stakeholders. These ideas correlate with stakeholder theory, underlining the necessity of transparent communication channels in fostering CSR awareness and involvement.

8. Limitations and future research directions

While the study reveals significant insights, it is not free from limitations. The research's scope, limited to Chinese enterprises in Ghana, raises limitations on its generalizability. Future research could widen the scope to include varied multinationals and industries, permitting comparison evaluations across multiple environments. Additionally, overcoming social bias, particularly racial bias, surfaced as a key problem. While efforts were taken to eliminate prejudice during data collection, future research may explore other forms of social bias and estimate their effects in the CSR initiatives and outcomes nexus by using implicit bias measures such as implicit association tests (IATs), to capture subconscious prejudices among respondents. Finally, opportunities for future research may investigate the mediating and moderating effects of other variables in philanthropic CSR and CSR awareness nexus among other multinational organisations and industries, thus enriching understanding and informing more nuanced CSR initiatives.

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Cite this article:

Karikari, Timothy Kwakye & Shimin Liu (2024). The Effect of Philanthropic Corporate Social Responsibility on Local CSR Awareness: Examining the Role of Corporate Transparency in Ghana. *International Journal of Science and Business*, 33 (1), 105-122.
DOI: <https://doi.org/10.58970/IJSB.2318>

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