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## Corporate Social Responsibility and Public Relations in Emerging Economies: Challenges and Opportunities in Tanzania

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DOI - 10.5281/zenodo.15532975

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### Abstract:

*This research explores whether and how Corporate Social Responsibility (CSR) and Public Relations (PR) initiatives of companies, NGOs and semi-governmental organizations, operate in the context of a certain developing country, Tanzania. Public relations and CSR represent corporate responses to emerging challenges such as rhetorical objections from , which have given the campaigners a propaganda advantage and led, at the same time, to increased international scrutiny of practices within the mining sector. There are various structural factors, including power asymmetries between the state, transnational corporations (TNCs), and NGOs in Tanzania, which are simultaneously putting in place, so forming conditions that circumscribe government and corporate action. It adopts a grounded theory approach using multiple sources of evidence namely secondary data sources, interviews, and direct observations. While the phenomenon under study is relatively recent with scarce theoretical foundations, the findings of this study make a significant contribution to the theory and practice of CSR. The study is novel in that it illustrates not only new empirical data from a developing country but also cross-sectoral CSR initiatives in the country. This paper presents the dynamics of CSR initiatives of companies, NGOs and semi-governmental organizations, intending to act as a pro-social force in Tanzanian society. The findings suggest that evolving cross-sectoral partnerships are necessary to identify responsibilities inherent to society, government, and the business sector. However, this study also highlights that the current preference for self-regulation by relying on principles or guidelines risks replacing law with a management approach to social issues. Data from interviews with representatives of companies, NGOs, semi-governmental organizations, and semi-partnership organizations contribute to a comprehensive picture of CSR initiatives. Based on the research evidence, we conclude that business participation in CSR should be considered a complementary rather than a substitute feature for government action. We suggest that incentives for businesses to participate in CSR and public infrastructure for social partnership should proceed in close coordination.*

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**Keywords:** Corporate Social Responsibility, Public Relations, NGO's, Tanzania.

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### Introduction:

This paper explores the potential significance and impact of the corporations' status and behavior towards corporate social responsibility and Public Relations in emerging economies. The study investigates what constitutes corporate social responsibility in an emerging economy, taking Tanzania as a case in point.

Several groups have focused on the challenges, mandates, expectations, appropriateness, and applicability of corporate social responsibility to different areas and regions of the world as a whole. In this context, varying demands are placed on the behavior of the corporations in accordance with the code of conduct and

prevalent institutional setting. All this instigates the question of how to effectively implement a framework for the corporations to operate their affairs in accordance with the ethical, social, and legal constraints in the presence of established values, customs, and institutions. (Akhter et al.2023)

### **Background and Rationale:**

The scarcity of prior research on CSR and PR in developing countries, particularly in sub-Saharan Africa, presents an opportunity to study the implementation, role, and significance of CSR beyond the advanced economies to include emerging markets, which are characterized by strategic approaches and tribulations that differ significantly from those in developed economies. Moreover, in the context of Tanzania, there remains a paucity of understanding and contextual conceptualization of CSR. Conducting research in this area fosters more inductive and context-driven theorizing of what makes business work, and for the purposes of broadening this conceptual frontier, the purpose of this special issue is to explore CSR in the developing economy of Tanzania from a cross-sectoral perspective. Furthermore, whereas most published research addresses CSR largely through descriptive and normative studies based in the West, this special issue seeks to engage in data-oriented consideration of CSR focusing on empirical investigations from the developing economy context. (Masanja, 2023)

Given that Tanzania is poorly documented, both in terms of the number of business participants and in terms of the impact and challenges of the CSR strategies, there is a substantive expression of CSR literature that needs to be documented within this country. Indeed, where empirical investigations relate to developing countries, business tends to occupy a monolithic form. Guidance can therefore be drawn from the

studies that connect business CSR in the South with social relations and responsibilities that are distinctive to business in Africa. This approach scrutinizes differences between international and African conceptual interpretations of business CSR, drawing attention to the African ground. Clearly, demographics, geographical, and geopolitical considerations aside, an understanding of the business context in which these relationships occur needs to be developed, drawing on the experiences of businesses, however small, in Africa. (Suluo, 2024)

### **Research Objectives:**

The main purpose of the research is to analyze the concept of CSR and how business enterprises in emerging economies address CSR issues to achieve sustainable development.

The research specifically seeks to achieve the following objectives:

1. To explore the main concept of CSR and its underlying arguments and assumptions to establish how business enterprises in emerging economies address CSR issues.
2. To assess the social and environmental implications of the mining sector as a corporate citizen in promoting CSR issues and to explore the main challenges facing it.
3. To assess the nature and significance of corporate CSR issues in the context of an emerging mining sector economy.
4. To understand and provide the reasons behind the non-compliance aspect of CSR issues and to set the path for future practical contributions as well as policy implications.

### **Scope and Limitations:**

The primary objectives of this research are to overview CSR practices from international and national perspectives, evaluating their challenges and opportunities

for sustainable society improvements in emerging economies. It closely assesses CSR in a specific country, analyzing firms' actual achievements, efforts in collaboration with government and CSR partnerships, and the current CSR status. Additionally, the research explores the impact of foreign investors on emerging economies, their linkages with local entrepreneurs, joint ventures with the government, and the communication dynamics within these partnerships, particularly regarding poverty alleviation. However, a comprehensive study on CSR's effectiveness for societal welfare is constrained by limited resources and insufficient time for timely conclusions.

### **Corporate Social Responsibility: Conceptual Framework:**

The term corporate social responsibility (CSR) has originated from the Western business community, gaining traction as a 'soft-law' regulation within the European Union for international business operations. The USA and the European Union, particularly the UK, have fostered a strong institutional context for CSR's expansion through various business standards and policy initiatives. Firms increasingly address issues typically managed by governments and international organizations. CSR goes beyond business ethics, corporate citizenship, and philanthropy; it involves contributing to the wider community beyond mere business transactions. This practice drives moral business conduct, enhancing the environment and socio-economic conditions for all stakeholders. It ensures fair returns for investors while holding businesses accountable to their economic, legal, ethical, and philanthropic duties as part of a triple bottom line. (Tawiah et al.2025)

### **Definition and Evolution:**

The extent to which a business is socially responsible is complex, with a wide

variety of distinct, frequently interwoven, and continuous interpretations. However, corporate social responsibility is a term used to describe the moral obligations and decisions that companies make and their relationship to the larger society. CSR encompasses a broader idea of the company's duty in the interest of public opinion. It further implies that the company has accepted stakeholders' boundaries and is accountable to them. This is a dynamic concept with multi-layered and multidimensional facets. The corporate social responsibility of a corporation reflects the moral outlook of aligning its conduct with its concerns, making the conduct bright using a moral mirror and polishing it on an ethical touchstone. Through the enterprise's CSR involvement, logistics are expected to contribute to raising the living standard, the quality of life for its workforce, their families, and the communities in which it operates, and the general prosperity of the community. (Nguyen et al., 2021)

### **Theoretical Perspectives:**

Several scholars have proposed various models for understanding CSR, with one comprehensive model, the stakeholder model, addressing the limitations of others. This model views CSR broadly, integrating positive business attitudes towards societal relationships. It emphasizes that while maximizing shareholder value is primary, businesses also have responsibilities towards employees, consumers, and the environment. Proponents of the stakeholder approach argue that corporations exist due to society's support and resources, and thus must act as responsible members that contribute to their own existence. (Campopiano et al.2023)

### **Key Principles and Components:**

CSR consists of three key principles. Firstly, businesses are responsible for creating economic value while ensuring their actions have positive effects. This means fair

wages, safe working conditions, and non-harmful production processes. Companies adopt these practices not out of charity but because they benefit both business and community. Secondly, CSR is voluntary; responsible companies often undertake actions beyond legal obligations, believing these steps are beneficial. Thirdly, stakeholders, investors, customers, employees, neighbors, suppliers, and competitors are recognized as entitled to accountability in business ethics.

CSR encompasses business self-regulation or practices that support sustainable development by addressing stakeholders, the environment, and the common good beyond legal requirements. Key components of CSR include corporate governance, business ethics, human rights, employee relations, and social investment. Small businesses have realized they can pursue profit alongside corporate philanthropy, promoting social and environmental values for sustainable, just communities. Although not central to operations, these activities are crucial for long-term success. Thus, enhancing a win-win approach to economic development lays a solid foundation for 21st-century business practices. (Wirba, 2024)

### **Emerging Economies and Corporate Social Responsibility:**

Adams and Sinclair noted the rise of emerging economies in the new millennium, with their numbers increasing from six to 17 by 1997. These countries saw high growth rates and increased investment, drawing global investor interest. They defined emerging economies to include all G7 nations, oil-exporting Middle Eastern countries, and places like Singapore, Hong Kong, South Korea, Taiwan, Chile, Israel, and South Africa. However, challenges persist. Citizens in Asia and Latin America see issues like job creation and corruption as significant threats. They emphasize the

importance of education, health care, clean water and air, which are often neglected in indices of economic attractiveness. (Ediagbonya and Tioluwani, 2023)

### **Characteristics and Challenges:**

Emerging countries in Africa and elsewhere face unique challenges different from those of developed nations. Recently, developed countries have explored ways to promote sustainable practices in these markets essential for competitiveness. Policymakers, particularly from international organizations, aim to extend existing frameworks from developed nations to encourage local governments to enforce social and environmental responsibilities in the private sector. Although proposing harmonized global corporate principles is logical and could enhance sustainability, this paper argues that governments in these countries often lack the resources and commitment to implement these international standards effectively. Furthermore, some lack strong democratic representation, undermining transparency in policy development involving government, business, and civil society. Transitioning from regulations to enforcement involves significant costs, such as developing judicial systems and educating small businesses about international standards. While international agencies may assist financially, their support is unlikely to be permanent, highlighting the distinct challenges emerging economies face compared to marginalized markets. (Tien et al.2022)

### **Tanzania: An Overview:**

Tanzania, located on Africa's eastern coast and bordered by the Indian Ocean, is famous for its large lakes and the second highest mountain, Kilimanjaro. It shares borders with eight countries, including Kenya, Malawi, Mozambique, Burundi, the Democratic Republic of Congo, Rwanda, Uganda, and Zambia. Formed from the

Union of Tanganyika and Zanzibar in 1964, Tanzania has promoted peace and equality among its diverse population, practicing various religions like Christianity, Islam, and traditional beliefs. Under its founding father, Julius Kambarage Nyerere, the Ujamaa policy aimed to foster unity and social development.

As a developing nation, Tanzania remains committed to economic liberalization, demonstrating a readiness to adapt. Key reforms have included liberalizing interest rates, establishing a foreign exchange market, removing licensing burdens on trade, instituting a VAT system, updating tax codes, enhancing tax administration, and privatizing government enterprises. These measures were part of a broader Economic Recovery Program initiated in 2000 aimed at transforming the economy. Since the mid-1980s, these strategies have led to significant improvements in Tanzania's macroeconomic conditions. (Bender, 2023)

### **Economic and Social Landscape:**

This paper examines the institutional forces impacting CSR practices of domestic and multinational companies in Tanzania, a developing African country. Three conclusions emerge from the analysis. First, it is crucial to consider the institutional environment in emerging economies, including informal corporate practices, industrial society nuances, and dynamics of intermediate institutions. Second, corporate practices are deeply rooted in this environment and help shape institutional development. Third, there is a need to broaden our view of CSR dissemination within firms and recognize its inherent attributes among employees. Tanzania, with over 42 million people, gained independence from Britain in 1961 and adopted the Ujamaa philosophy, which rejected corporate capitalism. This ideology's success was short-lived, leading to the recognition

by the late 1980s that economic development required market participation and foreign capital, prompting reforms. Today, Tanzania's economy is liberalized and has strong growth prospects, attracting investment. However, understanding the key drivers of business conduct and their interactions with domestic and external forces requires further study. (Utouh, 2024)

### **Business Environment:**

Firms operate within specific geographic territories, influenced by the local business environment and institutional backgrounds. This context shapes their behaviors and responses to CSR. Institutional theory explains how cultural systems and social pressures impact organizations, including foreign investors who face unique external authorities. Localized forces, such as suppliers, employees, and customers, interact with global institutions to affect business practices. Multinational corporations must navigate these dynamics, as investors often pressure management to act socially responsibly. Consequently, firms recognize the need for government initiatives to create a fair environment compared to competitors that may not prioritize CSR. (Bilderback, 2024)

### **Corporate Social Responsibility in Tanzania:**

Corporate Social Responsibility (CSR) is increasingly recognized in global business, becoming a key management issue and critical strategy for international firms. Its significance is driven by empirical evidence showing CSR's tangible benefits for companies, managers, and stakeholders. CSR can serve as a Public Relations competitive tool in the marketplace or provide strategic advantages in emerging economies. However, the unique challenges faced by organizations in these regions remain underdocumented. Common



challenges for CSR implementation across both Western and developing countries include cultural, institutional, and governance issues. This paper highlights why conventional CSR practices may not be easily adapted to emerging economies and may have different impacts compared to Western contexts.

Focusing on Tanzania, we analyze the varied challenges firms encounter in adopting mainstream CSR and advocate for industry-specific, country-focused, and emerging economy-adapted CSR strategies to address internal and external challenges. Key challenges in Tanzania include rapid demographic shifts, urbanization, negative effects of globalization and market liberalization, HIV/AIDS, declining educational standards, and institutional weaknesses. (Dartey-Baah and Amoako, 2021)(Tiwari et al.2023)

#### **Current Practices and Trends:**

In the current business environment, issues of business ethics and corporate responsibility and Public Relations towards social and environmental interests have become crucial. Concerns include the rising occurrence of unsustainable corporate practices and the lack of effective roles traditionally played by government and societal institutions in countering corporate abuses. This study reviews recent literature on corporate social responsibility (CSR) and its marketing implications, introducing the concept of Corporate Social Performance (CSP) as a viable alternative to the conventional stakeholder model, particularly relevant for non-Western emerging markets. (Heras and Gupta2024)

#### **Key Stakeholders and Partnerships:**

Acknowledgment of key stakeholders reflects a company's evolving relationship with society. Businesses should genuinely care about their stakeholders' well-being, as their success is intertwined. If

suppliers face bankruptcy, businesses will suffer, and unionized employees may become unaffordable assets. Cultivating partnerships fosters productivity by facilitating common goals, consensus, and resilience in performance. In an increasingly complex business landscape, strategic alliances are essential for success. The business sector must build strong relationships to maintain value and purpose. Long-term partnerships enhance connections between businesses and society, and stakeholders grow closer as businesses aim to improve community value. Employees, customers, suppliers, and partners are invested in the business's performance. Overall, stakeholders hold certain powers, influencing corporate activity through both informal and formal channels. (Mdemu et al.2025)

#### **Challenges of Corporate Social Responsibility in Tanzania:**

This study highlights various challenges businesses in Tanzania encounter when trying to align responsible strategies with government policies and social imperatives. Key issues include corruption, tax evasion, poor environmental practices, weak labor laws, and insufficient investment in development. These problems conflict with the principles of corporate social responsibility (CSR), which advocate for improving society and stakeholders' livelihoods. Companies must also align their strategies with government and political party policies focused on fair taxes and social issues. Transparency is identified as a significant obstacle to CSR in Tanzania, where capital flight, corruption, and a lack of transparency in multinational operations prevail. Tanzania is viewed as one of the country struggling to fight corruption in Africa, struggling with governance, which further complicates the realization of effective CSR practices. The government's inadequate implementation of measures to

combat corruption adds to the challenges faced by businesses in fostering a socially responsible environment. (Kitole et al.2023)

#### **Regulatory and Legal Framework:**

The first category includes studies on corporate managerial perceptions of CSR in Tanzania, revealing low awareness and skepticism among managers. The government is expected to ensure citizens' welfare, while investors should aim for profit under well-enforced laws. In Tanzania, high unemployment, especially among qualified graduates, shifts the responsibility of job creation from the government to investors. Thus, investors are urged to show commitment to citizens' welfare as part of their social responsibility. We discuss the regulatory framework for business operations and the emerging debate on corporate social responsiveness, including business ethics, corporate citizenship, and governance. The literature highlights contributions from emerging countries, which face unique socioeconomic conditions starkly different from the developed world. (Suluo et al.2023)

#### **Resource Constraints:**

Rational responses to CSR challenges require significant investment. Using volunteer labor for school refurbishment has been a past example of CSR in Tanzania, but the current situation is challenging. Government support and active CEAGs can enable student labor if activities do not disrupt learning, yet conditions are not favorable now. It is wise to avoid proposing CSR support for activities unless reduced student labor is available at minimal cost and appropriately timed. Resources needed for CSR development include staff salaries, training costs, program deliverables, and monitoring procedures. While minimizing costs to optimize profits is tempting, unsatisfactory results can lead to budgetary consequences. Providing

sufficient resources from the outset is often wiser to avoid needing additional funds merely to maintain the status quo and to improve outcomes. (Maliganya & Bulengela, 2025)

#### **Cultural and Social Factors:**

Some studies view CSR as an external convergence of global corporate actions, questioning its feasibility due to cultural differences. Cultural norms and stakeholder expectations regarding company behavior, along with significant differences in attitudes among various groups, contribute to organizational complexity. Thus, integrating social aspects to align internal and external stakeholders is crucial for effective CSR management. Companies in developing and emerging markets may need unique strategies for their CSR priorities, shaped by their specific environments. The cultural dimension impacts both social responsibilities and organizational survival. Some firms argue that past CSR discussions have focused too much on external perceptions rather than the internal experiences of employees. (Kazungu, 2023)

#### **Opportunities for Corporate Social Responsibility in Tanzania:**

Opportunities for Corporate Social Responsibility (CSR) are in different forms. Their forms vary from natural resources, industries, institutions, time, the areas where companies are located, and situations or conditions on the ground, like health conditions and facilities. Opportunities for CSR are the following:

**a) Natural Resources:** Natural resources associated with CSR include corporate land, livestock, water, forests, and marine resources that can be used to contribute to the welfare of societies at large.

**b) Resource-based Opportunities:** These are opportunities relating to the use of natural resources for CSR, which include good

location and favorable political and social infrastructure.

c) Access: Access or availability entails systematic improvement and management of financial resources to achieve CSR objectives.

d) Policy Environment: This opportunity is directly associated with a conducive policy environment of corporate entities that can be used to ameliorate the welfare of societies or communities surrounding the corporate entities while achieving benefits from CSR.

e) Local and National Development Opportunities: This opportunity relates to the extent of contributing to local and national development efforts by integrating authoritative welfare improvement forces. This level of development can take different agendas that recognize and alter development dynamics with different types of outcomes for the better. The principles imply the development of an appropriate program, partnership, and innovative approaches that would achieve desired development objectives.

### **Emerging Opportunities for CSR: Opportunities for Community-based CSR:**

Community-based CSR is high in emerging economies. This phenomenon operates through interaction with local development organizations, agencies, and groups.

### **Economic Development Impact:**

Corporate social responsibility (CSR) is gaining traction, with recognition that companies have obligations beyond shareholders, though its impact in developing countries like Tanzania remains limited. In these nations, the benefits of responsible business activities could significantly enhance the economy and population welfare. Economic impact underpins the business case for CSR. Many firms can afford to donate to charities and support community programs, while an

increasing number offer employee benefits, volunteer opportunities, and matching gift programs. Some have established foundations, believing in employee engagement as a means to address social issues. This context paves the way for analyzing CSR in emerging economies like Tanzania. I contend that CSR pressures and opportunities stem from the development process. Firstly, CSR can fill social and environmental gaps left by insufficient economic policies. Secondly, new regulations and market institutions present chances for CSR to address deficiencies in the global economy. Thirdly, stakeholders, motivated by development, are increasingly incentivizing firms to adopt responsible practices. By focusing on these dynamics, we can transcend discussions about corporate motivations and clarify the connection between development and the advantages of CSR. (Lwesya et al.2021)

### **Sustainable Business Practices:**

It is encouraging to see global trends influencing sustainable business awareness in Tanzania, where social and environmental sustainability is gaining visibility. However, some feel this is merely 'copying' for public relations rather than true commitment to sustainable practices. Others view sustainability as a charitable act that doesn't align with shareholder interests, highlighting concerns from agency theory amidst increased compliance costs. This perspective might suggest CSR is solely about charity, yet many organizations effectively use CSR for sustainable competitive advantage. With the evolving business landscape, particularly regarding SMEs, the question arises whether regulations or voluntary initiatives are better for promoting social responsibility. Managing responsible business is crucial for corporate reputation, serving as a strategic management tool for small organizations aiming for unique positions and long-term profits. SMEs face a complex compliance



landscape due to recent CSR legislation and regulations. (Kazungu, 2023)

### Case Studies and Best Practices:

Tanzania, as a developing country, is gradually adopting CSR practices, albeit at a primary stage. Although there are corporate governance and responsibility policies endorsed by the government to encourage CSR adoption, many issues persist regarding the clarity of roles and responsibilities. This section highlights best CSR practices among selected Tanzanian firms.

AngloGold Ashanti, operating as Geita Gold Mine (GGM) in Tanzania, believes that local communities should benefit from the company's presence. Through initiatives like the Kilimanjaro Challenge Against HIV Fund, GGM has established a voluntary counseling and treatment center in Geita Town, supporting government efforts to combat HIV and AIDS.

Tanzania Breweries Limited (TBL) exemplifies strict adherence to CSR by offering medical health services to address reproductive and child health challenges in rural areas. Corporations in the region have engaged in proactive social responsibilities, initially reacting to evident social problems, but now focusing on environmental conservation. Currently, CSR is associated with corporate sustainability and performance rather than merely social duties.

The Tanzania Investment Bank (TIB) aligns its CSR practices with its cooperative relationship with the Government of Tanzania, focusing on national empowerment. Despite facing numerous constraints, TIB strategically engages in development programs, establishing a Human Resources Department to involve stakeholders in projects, donor initiatives, and structured funding. (Kitole et al.2023)(Mdemu et al.2025)

### Successful CSR Initiatives in Tanzania:

Successfully initiated CSR in Tanzania has positively impacted community developmental needs by providing jobs, contributing to government taxes, and addressing basic needs like health and education. It fosters symbiotic ties between businesses and the community, encouraging partnerships that benefit both stakeholders and social outcomes. Multinational companies in minerals, oil, and gas employ thousands and generate significant profits for local tax revenues and social programs. Many mining firms prioritize local needs, establishing community development funds for social initiatives. These programs engage local authorities and discuss projects, ensuring community involvement. Additionally, MNCs recognize the importance of training local workers, enhancing their prosperity and that of suppliers and clients. (Maliganya & Bulengela, 2025)

### Lessons Learned:

The paper explored corporate social responsibility's role in social development in emerging economies, focusing on Tanzania. While it doesn't draw definitive conclusions, the analysis reveals challenges and opportunities. Data shows significant potential across various sectors, extending beyond traditional areas like education and health to include capacity building, environmental initiatives, urban investment, national development, social amenities, agricultural services, and border safety. Corporate social responsibility could drive necessary governance and structural changes within the economy. Firms expressed a desire to fulfill their responsibilities but faced constraints, some of which stemmed from external pressures. Smaller firms have potential for environmental contributions but lack resources. To enhance their impact, organizations need a stable policy environment with clear long-term goals.

Additionally, Tanzanian authorities must provide a clear regulatory framework to ensure sustainability in business operations.

### **Conclusion:**

We conclude that the tenets of business social corporations need re-evaluation due to changing environments that render previous notions irrelevant. Constant re-evaluations are essential for a clearer understanding of what businesses can do for social issues, particularly as business-oriented NGO activities face growing skepticism from stakeholders. Concerns arise over the influence corporate partners have on social agendas, necessitating their involvement in defining partnership roles. A mutual understanding of each actor's socially responsible contributions is critical. Business-oriented NGOs provide valuable local experiences and knowledge that can guide corporations in addressing regional needs, moving beyond mere top-down policies. Realigning corporate social responsibility (CSR) theories with those of business-oriented NGOs by blending bottom-up and top-down approaches is vital, especially for developing countries. To harness the potential of CSR, managers and stakeholders must deepen their understanding of the competencies of both businesses and business-oriented NGOs, transforming how these competencies are managed.

### **Summary of Findings:**

The study examined the understanding and practice of CSR and PR in Tanzania's business environment, representing an emerging economy. It focused on Tanzanian companies, leveraging qualitative data from interviews. CSR is seen as a foreign concept and remains unclear in its relevance to local businesses. Most respondents, especially from rural areas, indicated that welfare and poverty reduction are more integral to their

operations than CSR. While some companies value environmental protection and community support, the primary motivator for CSR engagement is business ethics. Many interviewees noted instances where companies breached agreements with the government, resulting in revoked licenses. They believe ethical business practices are essential for sustainability and respect from society. Despite these insights, no material links between business ethics and CSR were established. The study did not include government-owned enterprises or address township limitations, focusing instead on understanding and advancing CSR practices in Tanzania for a preferable future state.

### **Implications and Recommendations for Practice and Research:**

The study highlights practical and theoretical implications. Practically, it reveals that Tanzanian organizations struggle to embrace real CSR agendas, focusing more on compliance with laws than on the benefits of CSR for non-core activities. This indicates a lack of understanding of CSR's essence. Consequently, the Tanzanian government and related institutions need to devise strategies and guidelines to more effectively integrate CSR into organizational strategies. Enhancing employee awareness and knowledge about CSR is crucial, which could be achieved through national and regional seminars and workshops. Additionally, the media should play a vital role in educating the public about CSR activities, promoting discussions, and objectively reporting on organizations' social performance.

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