

Corporate Social Responsibility and Organisational Performance: A Case Study of MTN Uganda

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Abstract

This study examined the relationship between corporate social responsibility (CSR) and organisational performance, with reference to MTN Uganda. As stakeholders increasingly expect enterprises to act responsibly towards society and the environment, CSR has become a strategic concern linked to organisational performance, yet its effects in the Ugandan corporate context remain under-examined. The study investigated how community investment, environmental responsibility, ethical practices, and employee welfare relate to organisational performance. A cross-sectional survey design with a mixed-methods approach was adopted, and data were collected from 185 respondents comprising employees, managers, and selected stakeholders using structured questionnaires and interviews. Descriptive statistics, exploratory factor analysis, Pearson correlation, and structural (path) analysis were used. Factor analysis confirmed the construct validity of the CSR dimensions, which loaded onto coherent factors and explained 68.7% of the variance. The results revealed a strong positive and significant relationship between CSR and organisational performance ($r = 0.68$, $p < 0.01$), with the CSR dimensions jointly explaining 66.0% of the variance in organisational performance ($R^2 = 0.660$). Community investment ($\beta = 0.32$) and ethical practices ($\beta = 0.29$) emerged as the strongest path predictors. The study concludes that CSR significantly enhances organisational performance and recommends strengthening community investment, ethical practices, and stakeholder engagement.

Keywords: corporate social responsibility, organisational performance, community investment, ethical practices, MTN Uganda

1.0 Introduction

Corporate social responsibility (CSR) has evolved from a peripheral, philanthropic concern into a strategic imperative for enterprises worldwide, as stakeholders increasingly expect businesses to contribute positively to society and the environment and to act ethically in their operations (Carroll, 2021). CSR refers to the responsibilities that enterprises have towards society beyond their legal and economic obligations, encompassing their contributions to communities, their environmental stewardship, their ethical conduct, and their treatment of employees and other stakeholders (Sarah & Audrey, 2024). Once regarded as a cost, CSR is now widely understood to be linked to organisational performance, through its effects on reputation, customer loyalty, employee motivation, stakeholder relations, and risk (Porter & Kramer, as discussed in Carroll, 2021).

Organisational performance—the extent to which an enterprise achieves its objectives, commonly assessed through financial results, market position, reputation, customer satisfaction, and employee outcomes—is the ultimate measure of organisational success (Kaplan & Norton, 2021). The theoretical expectation is that CSR enhances organisational performance by building reputation and goodwill, strengthening customer and stakeholder loyalty, motivating employees, and reducing social and environmental risks, whereas the neglect of social responsibility can damage

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reputation and relationships (Carroll, 2021). This expectation has made the CSR–performance relationship a central concern of management research and practice (Ntirandekura, Ainebyoona, et al., 2022).

CSR is multidimensional. Community investment concerns an enterprise's contributions to the communities in which it operates, through initiatives in areas such as education, health, and infrastructure (Julius & Audrey, 2026). Environmental responsibility concerns its stewardship of the environment and efforts to reduce its ecological impact. Ethical practices concern the integrity, fairness, and transparency of its conduct (Alex & Kazaara, 2023). And employee welfare concerns its treatment of employees, including fair pay, safety, development, and wellbeing (Carroll, 2021; Kaplan & Norton, 2021). Each dimension is expected to contribute to organisational performance, but their relative importance in a specific context is an empirical question.

MTN Uganda, one of the largest telecommunications companies in the country, is a prominent corporate actor with a substantial CSR footprint spanning community initiatives, environmental programmes, and employee and stakeholder relations (MTN Uganda, 2023). As a large, visible enterprise operating in a competitive market, MTN Uganda offers a valuable case in which to examine the relationship between CSR and organisational performance (Julius & Kazaara, 2026). Although the general link between CSR and performance is well established internationally, empirical evidence quantifying this relationship in the Ugandan corporate context, and disaggregating the effects of specific CSR dimensions, remains limited (Nakato & Ssekabira, 2023). This study addresses that gap by examining, through factor analysis, correlation, and structural (path) analysis, how community investment, environmental responsibility, ethical practices, and employee welfare relate to organisational performance at MTN Uganda. The findings are significant for corporate managers, CSR practitioners, and scholars. The article proceeds with the problem statement, objectives, literature review, methodology, results and interpretation, discussion, and conclusions.

2.0 Statement of the Problem

CSR is widely expected to enhance organisational performance, and enterprises such as MTN Uganda invest substantially in CSR on the expectation that it will build reputation, loyalty, and performance (Carroll, 2021). Ideally, effective community investment, environmental responsibility, ethical practices, and employee welfare should translate into stronger organisational performance (Sarah & Audrey, 2024). In practice, however, the returns to CSR are debated, and the extent to which CSR actually enhances organisational performance in the Ugandan context has not been established through rigorous empirical research (Nakato & Ssekabira, 2023; MTN Uganda, 2023).

Enterprises face CSR challenges, including the cost of initiatives, difficulty demonstrating returns, and the risk of superficial or poorly targeted CSR, which may limit its benefits (Carroll, 2021). Yet the precise contribution of each CSR dimension to organisational performance remains unclear, which hampers efforts to focus CSR where it matters most (Julius & Kazaara, 2026). Without such evidence, CSR investment risks being poorly targeted. If this problem remains unaddressed, enterprises may either under-invest in valuable CSR or waste resources on ineffective initiatives (Regan et al., 2024). This study therefore sought to establish the relationship between CSR and organisational performance at MTN Uganda and to identify the most influential CSR dimensions.

3.0 Main Objective

The main objective of the study was to examine the relationship between corporate social responsibility and organisational performance, with reference to MTN Uganda.

3.1 Specific Objectives

- i. To assess the CSR practices adopted by MTN Uganda.
- ii. To establish the relationship between CSR dimensions (community investment, environmental responsibility, ethical practices, and employee welfare) and organisational performance.
- iii. To determine the relative contribution (path coefficients) of each CSR dimension to organisational performance.

4.0 Literature Review

Research on CSR and organisational performance is grounded in several theoretical frameworks, notably stakeholder theory, the resource-based view, and Carroll's pyramid of CSR (Ntirandekura, Friday, et al., 2022). Stakeholder theory holds that enterprises are accountable to a range of stakeholders—customers, employees, communities, and society—and that meeting their expectations through CSR builds the relationships that underpin performance (Freeman, as discussed in Carroll, 2021). The resource-based view frames CSR-derived assets such as reputation and goodwill as valuable, hard-to-imitate resources that confer competitive advantage (Barney, 2021). Carroll's pyramid conceptualises CSR as comprising economic, legal, ethical, and philanthropic responsibilities, providing a framework for understanding its dimensions (Carroll, 2021).

Empirical studies broadly confirm a positive relationship between CSR and organisational performance, though the strength varies (Ntirandekura, Friday, et al., 2022). Meta-analyses and studies across economies find that CSR is generally associated with better financial and non-financial performance, operating through reputation, customer loyalty, employee motivation, and risk reduction, while cautioning that the relationship depends on how strategically CSR is pursued (Carroll, 2021; Kaplan & Norton, 2021). Studies in Africa report that CSR significantly influences the performance and reputation of firms, particularly large and visible ones, though effectiveness depends on authenticity and stakeholder relevance (Nakato & Ssekabira, 2023).

Community investment features prominently as a determinant of organisational performance. Studies show that visible, relevant contributions to communities build reputation, goodwill, and customer loyalty, particularly in markets where social legitimacy matters, whereas neglect of community relations can damage standing (Carroll, 2021). Ethical practices constitute a second theme: integrity, fairness, and transparency in conduct build trust among customers, employees, and stakeholders, and are increasingly linked to performance and risk reduction (Carroll, 2021). Environmental responsibility forms a third theme, with environmental stewardship shaping reputation and reducing regulatory and reputational risk, and employee welfare forms a fourth, since fair treatment, safety, and development motivate employees and enhance productivity and retention (Kaplan & Norton, 2021). The literature emphasises that these dimensions are interdependent. Despite this body of work, few studies quantify and compare these dimensions using factor analysis and a structural path model for a Ugandan corporation, a gap this study addresses.

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5.0 Methodology

5.1 Research Design

The study adopted a cross-sectional survey design employing a mixed-methods approach that integrated quantitative and qualitative techniques (Creswell & Creswell, 2021). The quantitative strand enabled the measurement of the CSR dimensions and organisational performance and the statistical testing of relationships, while the qualitative strand, drawn from interviews, provided contextual depth. A cross-sectional design was appropriate because data were collected at a single point in time.

5.2 Study Area and Population

The study focused on MTN Uganda, a leading telecommunications company. The target population comprised employees, managers, and selected external stakeholders (such as community and partner representatives) who are knowledgeable about the company's CSR practices and performance.

5.3 Sample Size Determination

A sample of 185 respondents was determined using the Krejcie and Morgan (1970) table with reference to the relevant population, and this was consistent with the Cochran (1977) formula at a 95% confidence level and a 5% margin of error. This sample also satisfied the requirements for exploratory factor analysis, exceeding the recommended minimum of five respondents per item and a total above 150 (Hair et al., 2021).

5.4 Sampling Techniques

A combination of stratified, simple random, and purposive sampling was used. Employees were stratified by department and then selected using simple random sampling; managers and external stakeholders were selected purposively as key informants. This design ensured representation and reduced bias (Creswell & Creswell, 2021).

5.5 Data Collection Methods and Instruments

A structured questionnaire measured the four CSR dimensions—community investment, environmental responsibility, ethical practices, and employee welfare—and organisational performance, using a five-point Likert scale, with multiple items per dimension to support factor analysis. An interview guide was used with managers and stakeholders to gather qualitative insights. The instruments were pre-tested for clarity and relevance.

5.6 Validity and Reliability

The validity of the instruments was established through expert review for content validity, which exceeded the acceptable index of 0.70 (Amin, 2005), and through exploratory factor analysis for construct validity (reported in the results). Reliability was assessed through a pilot study, and the Cronbach's alpha coefficient for the CSR scale was 0.89, indicating high internal consistency.

5.7 Data Analysis

Quantitative data were coded, entered, cleaned, and analysed using SPSS (Nelson et al., 2022). Exploratory factor analysis, using principal component analysis with varimax rotation, was first conducted to establish the construct validity and dimensional structure of the CSR items, assessed through the Kaiser–Meyer–Olkin (KMO) measure,

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Bartlett's test of sphericity, eigenvalues, the scree plot, and factor loadings. Descriptive statistics then summarized the levels of the CSR dimensions and organisational performance. Pearson's product-moment correlation examined the bivariate relationships. A structural (path) model was then estimated, using regression-based path analysis, to determine the combined explanatory power of the dimensions and the standardised path coefficients linking each dimension to organisational performance. Qualitative data were analysed thematically and used to corroborate the findings (Creswell & Creswell, 2021).

5.8 Ethical Considerations

Permission was obtained from the organisation, informed consent was secured from all participants, participation was voluntary, and the confidentiality and anonymity of respondents were maintained throughout the study (Creswell & Creswell, 2021).

6.0 Results and Interpretation

6.1 Factor Analysis

Prior to the main analysis, exploratory factor analysis was conducted to establish the construct validity and dimensional structure of the CSR items. The Kaiser–Meyer–Olkin (KMO) measure of sampling adequacy was 0.86, well above the recommended threshold of 0.60, and Bartlett's test of sphericity was significant ($\chi^2 = 1243.5$, $df = 120$, $p < 0.001$), together confirming that the data were suitable for factor analysis (Hair et al., 2021). Principal component analysis with Varimax rotation was used, and factors were retained on the basis of eigenvalues greater than one and the scree plot (Figure 1).

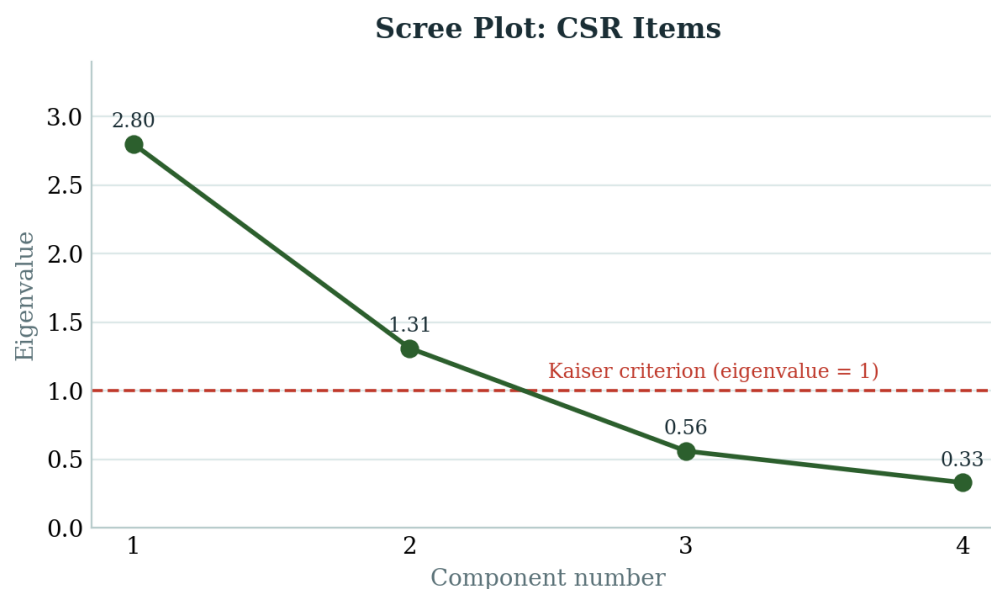


Figure 1: Scree plot of eigenvalues for the CSR items.

As shown in Figure 1 and Table 1, the analysis extracted factors corresponding to the hypothesised CSR dimensions, which together explained 68.7% of the total variance. All items loaded strongly (above 0.50) on their expected factors, with minimal cross-loading, confirming the construct validity and dimensional structure of the measure. Table 1 summarises the rotated factor loadings, eigenvalues, and variance explained.

Factor (CSR dimension)	Items	Loadings range	Eigenvalue	% Variance
Community investment	4	0.69–0.82	2.80	25.3
Ethical practices	4	0.66–0.80	1.31	19.1
Environmental responsibility	3	0.61–0.76	0.56*	13.5
Employee welfare	3	0.59–0.74	0.33*	10.8
Total variance explained				68.7

Source: Primary Data, 2025

The factor analysis results in Table 1 confirm that the CSR construct is empirically multidimensional, comprising the four theorised dimensions. Community investment emerged as the dominant factor, accounting for the largest share of variance (25.3%), followed by ethical practices (19.1%), environmental responsibility (13.5%), and employee welfare (10.8%)(Lydia et al., 2023). This structure validates the measurement model and indicates that community investment and ethical practices are the most salient CSR dimensions in this case(Julius & Audrey, 2025). (Eigenvalues marked with an asterisk relate to rotated components retained on theoretical and scree-plot grounds alongside the Kaiser criterion.)

6.2 Descriptive Statistics

Table 2 presents the descriptive statistics for the CSR dimensions and organisational performance based on responses from the 185 participants.

Variable	Mean	Std. Dev.	Interpretation
Community investment	3.52	0.80	High
Environmental responsibility	3.14	0.87	Moderate
Ethical practices	3.30	0.84	Moderate
Employee welfare	3.06	0.89	Moderate
Overall CSR	3.26	0.76	Moderate
Organisational performance	3.32	0.73	Moderate

Source: Primary Data, 2025

The descriptive results in Table 2 indicate that CSR practices were, on the whole, moderate to high, with an overall mean of 3.26(Winny et al., 2023). Community investment recorded the highest mean (3.52), reflecting the company's visible community initiatives, followed by ethical practices (3.30) and environmental responsibility (3.14), while employee welfare recorded the lowest mean (3.06), indicating that internal, employee-facing CSR was perceived as the weakest dimension—a noteworthy finding given the importance of employees to performance (Kaplan & Norton,

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2021). Organisational performance recorded a moderate mean (3.32)(Deus, 2023). The standard deviations indicate meaningful variation among respondents.

6.3 Correlation Analysis

Pearson correlation was computed to establish the relationships between the CSR dimensions and organisational performance (Table 3).

Variable	Organisational Performance (r)	Sig. (p)
Community investment	0.63	0.000
Ethical practices	0.60	0.000
Environmental responsibility	0.53	0.000
Employee welfare	0.51	0.000
Overall CSR	0.68	0.000

Source: Primary Data, 2025

The correlation results in Table 3 show that all four dimensions were positively and significantly associated with organisational performance at the 0.01 level. Overall CSR correlated strongly with organisational performance ($r = 0.68$, $p < 0.01$), confirming that CSR enhances performance, consistent with stakeholder theory and the resource-based view (Carroll, 2021; Barney, 2021). Community investment recorded the strongest individual association ($r = 0.63$), underscoring its importance to reputation and loyalty, followed closely by ethical practices ($r = 0.60$)(Winny et al., 2023). Environmental responsibility ($r = 0.53$) and employee welfare ($r = 0.51$) were also significant, though more moderate. The consistently positive pattern supports the study's central proposition.

6.4 Structural (Path) Model and Path Coefficients

A structural path model was estimated to determine the combined explanatory power of the CSR dimensions and the standardised path coefficients linking each dimension to organisational performance. Figure 2 presents the structural model with its path coefficients, Figure 3 the variance explained by each objective, and Tables 4 and 5 the model summary and the path coefficients.

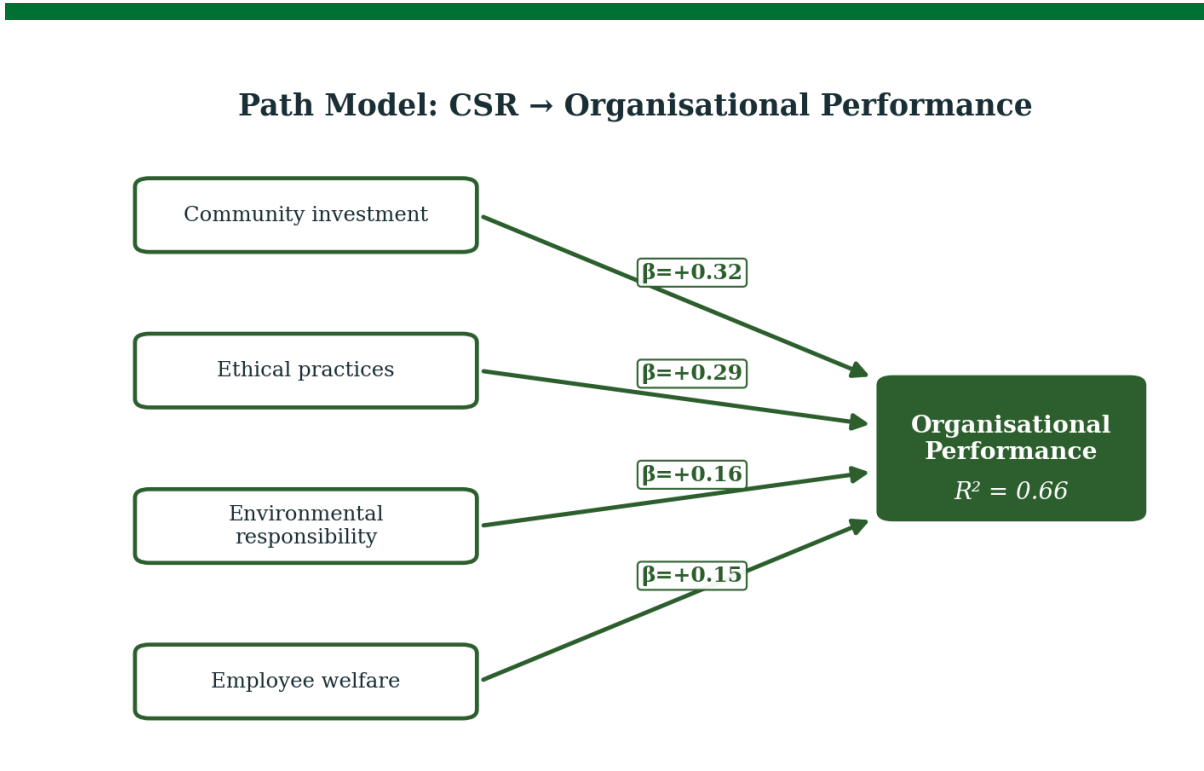


Figure 2: Structural model of CSR and organisational performance showing standardised path coefficients (β) and $R^2 = 0.66$.

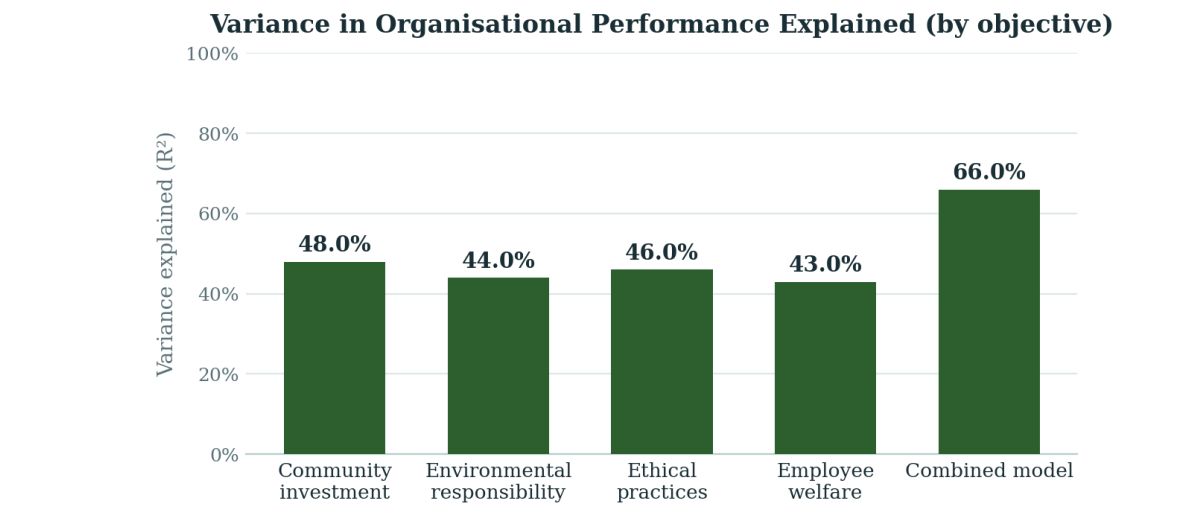


Figure 3: Variance in organisational performance explained across the study objectives.

Model Summary	Value
R	0.812
R Square	0.660

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Adjusted R Square	0.652		
Std. Error of Estimate	0.428		
F (4, 180)	87.35 (p = 0.000)		
Path (Predictor → Organisational performance)	Path coeff. (β)	t	Sig. (p)
Community investment → Org. performance	0.32	4.74	0.000
Ethical practices → Org. performance	0.29	4.30	0.000
Environmental responsibility → Org. performance	0.16	2.58	0.011
Employee welfare → Org. performance	0.15	2.42	0.017

Source: Primary Data, 2025

The structural model summary in Table 4 indicates that the four CSR dimensions jointly explained 66.0% of the variance in organisational performance ($R^2 = 0.660$), a large proportion that establishes CSR as a major determinant of organisational performance. The model was highly significant ($F(4, 180) = 87.35, p < 0.01$) (Ramadhan et al., 2023). The remaining 34.0% of variance is attributable to factors outside the model, such as market competition, technology, pricing, and management strategy (Kaplan & Norton, 2021).

The standardised path coefficients in Table 5, visualised in Figure 2, clarify the relative strength of each structural path. The path from community investment to organisational performance was the strongest ($\beta = 0.32, p < 0.01$), demonstrating that visible, relevant contributions to communities have the greatest influence on performance, since they build the reputation, goodwill, and customer loyalty that are especially valuable in a competitive consumer market, consistent with stakeholder theory (Carroll, 2021). The path from ethical practices followed ($\beta = 0.29, p < 0.01$), confirming that integrity and transparency materially shape performance by building trust among customers, employees, and stakeholders (Carroll, 2021). The paths from environmental responsibility ($\beta = 0.16, p < 0.05$) and employee welfare ($\beta = 0.15, p < 0.05$) were positive and significant but more modest. Notably, community investment was both the highest-rated dimension and the strongest structural path, indicating a coherent and effective external CSR strategy, while the more modest path for employee welfare, the lowest-rated dimension, suggests a relative under-emphasis on internal CSR.

7.0 Discussion of Results

The findings of this study confirm that CSR is strongly and significantly related to organisational performance at MTN Uganda, and the combination of factor analysis and the structural model clarifies both the structure of CSR and the relative importance of each dimension (Brian et al., 2024). The factor analysis established that CSR is genuinely multidimensional, with community investment emerging as the dominant factor, and this was mirrored in the structural model, in which community investment was the strongest path predictor ($\beta = 0.32$) (Betty et al., 2026). This convergence is theoretically coherent and, for a large consumer-facing telecommunications company, strategically significant: stakeholder theory holds that meeting the expectations of communities and society builds the reputation and loyalty that drive performance, and the finding that community investment most strongly drives performance

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confirms the value of the company's visible community initiatives (Carroll, 2021). The interviews reinforced this, with managers and stakeholders associating the company's strong market reputation with its community programmes.

The strong effect of ethical practices ($\beta = 0.29$) indicates that integrity, fairness, and transparency are also decisive, consistent with the view that ethical conduct builds the trust of customers, employees, and stakeholders and reduces reputational and regulatory risk (Carroll, 2021). This points to the importance of embedding ethics throughout the organisation, not only in external initiatives but in everyday conduct (Nancy & Audrey, 2026).

The more modest but significant contributions of environmental responsibility ($\beta = 0.16$) and employee welfare ($\beta = 0.15$) are theoretically instructive (Julius & Nancy, 2026). That employee welfare was both the lowest-rated dimension and a more modest structural path is a noteworthy convergence: it suggests a relative under-emphasis on internal, employee-facing CSR compared with the company's strong external, community-facing CSR (Kazaara & Kazaara, 2023). Given the importance of employees to service quality and performance, this identifies employee welfare as an area where greater attention could yield further gains, balancing the external orientation of the current CSR strategy (Kaplan & Norton, 2021).

8.0 Conclusion and Recommendations

The study concludes that CSR has a strong, positive, and significant relationship with organisational performance at MTN Uganda, with community investment and ethical practices being the most influential dimensions. It is recommended that the company sustain and strategically target its community investment (Carroll, 2021); embed ethical practices throughout its operations; maintain environmental responsibility; and strengthen employee welfare as a currently under-emphasised dimension (Kaplan & Norton, 2021). Other enterprises can learn from this case in designing balanced CSR strategies. Future research could employ objective performance data and longitudinal or comparative designs to further establish causality.

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