

Perceptions regarding corporate citizenship behaviour in a developing country

EE SMITH

(Nelson Mandela Metropolitan University)
[Elroy.Smith@nmmu.ac.za]

NE MAZIBUKO

(Nelson Mandela Metropolitan University)
[Noxolo.Mazibuko@nmmu.ac.za]

I MUZVIDZIWA

(Cohglan Investments, Harare, Zimbabwe)

Abstract

This article sets out to examine perceptions regarding corporate citizenship behaviour within a province in Zimbabwe. A quantitative research approach was followed.

A non-probability sampling technique by means of a convenience and judgemental sample of 500 respondents was drawn from the designated population. A survey was conducted by means of a self-administered structured questionnaire. A total of 419 usable questionnaires were received from respondents. Various statistical analysis techniques were used such as descriptive statistics and frequency distributions, exploratory factor analysis, Cronbach's alpha reliability testing and correlation analysis and regression analysis. Seven null-hypotheses were initially developed to test the relationship between the independent, mediating and dependent variables.

The findings indicated that three independent variables were related to strategic planning issues regarding corporate citizenship (CC) behaviour, namely organisational social responsibility, personal characteristics and market orientation, while only two dependent variables were related to operational planning issues regarding CC behaviour, namely organisational social responsibility and personal characteristics. Perceptions regarding CC behaviour impacts organisational performance and organisational sustainability of organisations in Zimbabwe.

This study could assist organisations to strengthen and acknowledge its role in developing society through good CC behaviour and to pressurise the government to play a significant role in developing CC programmes and to inform policy formulation.

Key phrases

citizenship; corporate citizenship behaviour; social responsibility

1. INTRODUCTION

Organisations are a public culture, in their own right, in terms of being politically, socially and economically focused (Birch 2001:53). It is evident that worldwide, organisations are prioritising corporate citizenship (CC) for their organisations and uses annual reports to inform stakeholders about the performance of the organisation (Mirvis & Googins 2006:1). The most prevalent concept to date is corporate social responsibility (CSR) which is regarded as the flagship of contemporary organisational-societal relations. CSR manifested in the 1950s and the concept became a topical issue around 1970s (Carroll 1999:263).

The original definition of modern CSR is found in the four-part model of CSR by Carroll (1979:497). CC has arisen as a conspicuous term in the literature dealing with the social role of business. CC has been implemented among various consultants and government units in reference to an organisation's social and environmental policies (Roberts, Keeble & Brown 2002:Internet). Furthermore, from the 1990s onwards, the existence of the new term CC gradually contends with and acts as a substitute for this and other existing philosophy in the management domain of theory and practice. The surfacing of CC rendered the old terminology of stakeholder management and CSR inappropriate in the current discourse (Noeiaghahi 2009:7).

According to Van Luijk (2001:9), the developments pointed out that the way in which organisations had been conducted was not favourably in the industry, due to the absence of the concepts of CSR and organisational ethics in the world of business. Admittedly, these terms were used as a reminder to organisations that they should give back to society. Waddell (2000:107) posits that citizenship's focal point is the rights and responsibilities of all members of the community, as communally interlinked. An analysis of the research in these related areas suggests that CC can be defined as the extent to which organisations undertake the compulsory economic, legal, ethical, and discretionary responsibilities imposed on them by their stakeholders (Maignan & Ferrell 2001:38).

Although both CSR and CC refer to conduct of organisations in society, the former centres solely on the responsibility aspect of the organisation while the latter focuses on an organisation as a social player by virtue of both its rights and responsibilities as a citizen (Du, Bhattacharya & Sen 2007:145). In support of these primary changes, the term CC recognises organisations as legal persons with certain rights and responsibilities as members of a community (Du *et al.* 2007:145). In addition, Lockwood (2004:Internet) asserts that the upsurge in undertaking acts of social responsibility illustrates that CC tends to be a

strategic measurement that investors use to consciously align ethical concerns with publicly held organisations. However, Matten and Crane (2003:111) hypothesise that CC appears as a branding or re-launching of existing facts in order to be more appealing to the organisation as CSR lacks a clear normative trait. Against this background, KPMG (2005:5) and Welford (2004:31) postulate that Zimbabwe as a developing country lags behind first world countries and many other African countries in the adoption of CC practices.

The first part of this article covers the problem statement, objectives, hypothetical model of the study and the hypotheses. Thereafter, a theoretical overview of CC and the research methodology are provided. The last part highlights the main empirical results and conclusions and recommendations.

2. PROBLEM STATEMENT

CC became an essential part of any successful organisational plan; it affects its share price, long-term viability and bottom line (D'Amato, Henderson & Florence 2009:8). In most cases, organisations find that they are not participating in citizenship; the literature has however suggested that there are organisations which have mastered the reporting aspect of CC and may be proactive in their programmes, but lag behind in transparency (Mirvis & Googins 2006:8). There appears to be acceleration in the growth of CC to integrate organisational responsibility and the organisation in society (D'Amato *et al.* 2009).

Despite this notion there seems to be no common understanding about the precise definition of CC with limited reference that it makes usage of the term "citizenship" beyond being part of a common community (Matten & Crane 2003:4). It further appears that most research on philanthropy and citizenship are based on organisations and institutions in developed market economies, yet very little is known about the role, operations and innovative potential of philanthropy in other parts of the world (Anheier, Simmons & Winder 2007:3).

However, it is clear that expectations of organisations have grown over the last two decades and are expected to contribute to society. Many developing countries are at the elementary stage in terms of CC because CC activities seem to be intermittent and undeveloped (Smit 2013:270). Most organisations focus on obeying the law and protecting the organisation's reputation and, in many cases, these organisations take a defensive standpoint against outside pressures (Mirvis & Googins 2006:7).

In Zimbabwe, to a certain extent, CC in some organisations has made progress, even though there is a distance yet to be travelled to complete the journey toward making CC a reality, and

toward expanding the purview and impact of the organisation in society (Kakava, Mbizi & Manyeruke 2013:678). Conversely, a lot has to be done among organisations to continue the progress of CC, in both intellectual and practitioner realms. An equally significant point to note is that, in order for it to be successful an effort has to be made in promoting CC by both the private sector and the government of Zimbabwe (United Nations Zimbabwe 2011:1).

Against this background, the main research question to be addressed in this study is: *What are the perceptions regarding CC behaviour in Zimbabwe as a developing country?*

3. OBJECTIVES

3.1 Primary objective

The main objective of this study is to investigate perceptions regarding CC behaviour in Zimbabwe.

3.2 Secondary objectives

To address the primary objective, the following secondary goals have been formulated:

- to provide a comprehensive literature overview of CC;
- to develop a measuring instrument to empirically assess the perceptions regarding CC behaviour in Zimbabwe;
- to empirically assess CC behaviour in Zimbabwe; and
- to provide managerial guidelines for implementing CC in Zimbabwe.

4. HYPOTHETICAL MODEL AND HYPOTHESES OF THE STUDY

The initial literature study has revealed a number of CC factors that could enhance its practice in the Zimbabwean organisations. Based on such factors, the following hypothesised model is proposed.

Figure 1 illustrates the link between the independent variables, which are the internal organisational factors, external factors and personal factors. However, these factors have a bearing on the moderating variable which, in this case, perceptions regarding CC behaviour. This moderating variable has an impact on the dependent variables which will result in a company yielding competitiveness, high performance, portraying a positive image and sustainability. Seven null-hypotheses were formulated and tested.

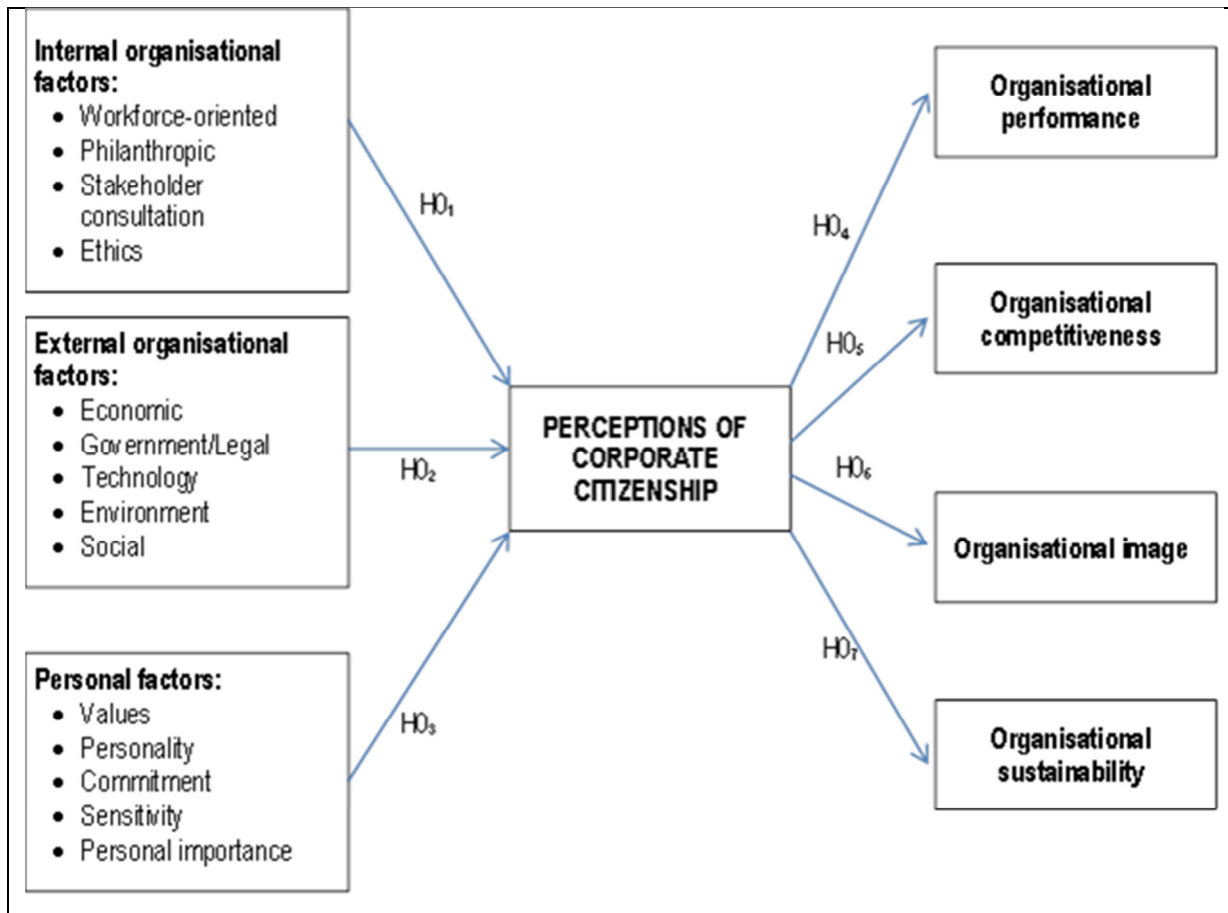


FIGURE 1: Hypothetical model of the study

Source: Author's own construction

5. THEORETICAL OVERVIEW OF CC BEHAVIOUR

5.1 Clarification of key concepts

▪ *Corporate citizenship (CC)*

Crane, Matten and Moon (2008:83) define CC as a lifeline of the society that shows progress and they investigate three dimensions of the organisation as a citizen, as a citizenship proprietor and as a citizenship field for stakeholders. In support of this notion, Shkolnikov and Sullivan (2004:3) postulate that being a good corporate citizen means taking care of the short-term profits, taking into consideration the desires and anxieties of diverse stakeholders, pressing forward principled standards and encouraging superior organisational surroundings. According to Johnstone (2008:7), CC is defined as surpassing philanthropic acts in terms of economic and social contribution.

▪ ***Corporate social responsibility***

CSR has been referred to as organisational ethics, in the workplace, government, communities and the media (Lockwood 2004:Internet). The World Business Council for Sustainable Development (WBCSD) (2001:Internet) defines CSR as the organisational obligation and benefaction to the calibre of life its employees, their relations together with the entire humanity to be financially viable in terms of social growth.

5.2 Nature of CC behaviour

Apart from focusing on fulfilling their economic and legal obligation, organisations have some responsibility to society as well (Carroll & Shabana 2010:85, Sarbutts 2003:340). CC is a structure of an organisation in which self-regulation is incorporated into an organisational model (Lam 2009:137, Maxfield 2008:367, Torres-Baumgarten & Yucetepe 2009:217). CC is defined as an organisation engaged in activities that develop a common plan beyond what is expected by regulation (Siegel & Vitaliano 2007:773).

Emphasis has been placed on the incorporation of CC into an organisation's policy in order to make sales and gain profits. However, organisations participate in a social context for accountable patrons by unambiguously connecting their collective input with artefact sales (Baron 2001:7). However, a variety of subject matters restarting the affiliation involving the organisation and the general public as well as the innate milieu has since been developed (Martí-Ballester, Rovira-Val & Drescher 2013:2).

Alongside the expansion of diverse subject matter and terms, organisations inspect their community and natural undertakings; consequently, divergent advancement in these proceedings have thrived as well (Garriga & Melé 2004:51, Porter & Kramer 2006:78). CC and the role of organisations in society have been discussed for centuries by various organisations (Locke 2003:Internet).

Furthermore, Harribey (2011:23) is of the opinion that it is a significant risk for an organisation not to take CC on board since it has now become convention to integrate a framework of sustainable development into business practice. The WBCSD is in support of this notion, it cites that organisations cannot linger on one side, since they form a fundamental component of the society and cannot go on with the production of affluence if the adjoining world is disintegrating (WBCSD 2001:16). CC embraces all the facets of corporate social responsibility, responsiveness and performance (Carroll & Buchholtz 2008:60). It is thus proposed that CC can be applied to remedy the decline of CSR by

launching the regularising agenda essential for the discretionary parameter (Whitehouse 2003:312).

5.3 Fundamental characteristics and components of CC

The core characteristics of CC are features of the concept that tend to place CC in the limelight. CC does not have a clear definition and the term is often used interchangeably with other concepts, previously mentioned, and these have also been addressed as components of each other without being precisely defined and distinguished from one another (Grit 2004:97, Sharma 2004:116; Verschoor 2006:21). The following are some of the core characteristics of CC and various researchers concur with this notion (Küskü & Zarkada-Fraser 2004:59 and Waddock 2002:5):

- **Voluntary** – activities of the organisational citizenship go beyond financial commitment (Margolis & Walsh 2001:13, McWilliams & Siegel 2001:120).
- **Internalising or managing externalities** – comprehend the organisation as a component of society, contributing to the well-being of society (Ward 2003:1).
- **Multiple stakeholder orientation** – managers have to consider the needs of other stakeholders when formulating choices (Greenley, Hooley & Rudd 2005:1483).
- **Alignment of social and economic responsibilities** – organisations are expected to relate to sustainability principles in regards to the manner in which they carry out their pursuits; that signifies the enclosure of community and biodegradable interests in organisational performance and in communication with stakeholders (Marrewijk 2003:95).
- **Practices and values** – organisations are fashioned by the general public and draw their legality from the social order in which they function and they are required to be proficient in order to articulate their objectives as well as identify with their packed societal and ecological impacts and undertakings (McIntosh, Thomas, Leipziger & Coleman 2003:16).
- **Beyond philanthropy** – CC is moving beyond the boundaries of legal compliance and long-established patronage to become a more central factor in shaping organisational success and legitimacy, with implications for organisational strategy, governance and risk management (Nelson 2004:2).

Huniche and Pedersen (2006:29) outline four main components of CC behaviour as economic, philanthropic, legal and ethical responsibilities. The principal role of organisations

is to produce goods and services that consumers needed and wanted and to make an acceptable profit in the process.

Business is expected to comply with the laws and regulations promulgated by government as the ground rules under which businesses must operate. Ethical responsibilities embody those standards, norms, or expectations that reflect a concern for what consumers, employees, shareholders, and the community regard as fair, just, or in keeping with the respect or protection of stakeholders' moral rights (Corrigan & Farrell 2010:53). Philanthropy encompasses those corporate actions that are in response to society's expectation that businesses be good corporate citizens. This includes actively engaging in acts or programs to promote human welfare or goodwill (Podnar & Golob 2007:326).

5.4 Drivers for corporate citizenship (CC)

According to Ward and Duray (2000:123) and DeSimone and Popoff (2000:47), external expectations of organisations are changing rapidly and consumers are reportedly adding up demands concerning how the commodities that they procure were manufactured; this has the propensity to turn into hasty procedures which are less likely to be of assistance to progress in the vicinity of sustainability.

The external forces that influence an organisation include the socioeconomic and socio-political factors (Mirvins & Googins 2006:119). The external drivers have an inclination towards large-scale foundations and refer to forces from outside the nation, while the internal drivers point to forces emanating from within the state (Mirvins & Googins 2006:119, Visser 2008:481). These drivers consist of international standardisation; crisis response stakeholder activism; investment incentives and supply chain.

Additional internal forces include risk management and fortification of organisational renown, as well as improvements in economic values (Lantos 2001:595). Mirvis and Googins (2006:123) reiterate that consumers and customers have the potential to influence the development by putting pressure on organisations to reveal how they manufacture the commodities they buy; at the same time, they possess the power to choose which services or products are manufactured. One of the main drivers in large organisations has been ethical leadership (Szekely & Knirsch 2005:628). Table 1 indicates the main internal and external drivers of CC behaviour.

TABLE 1: Drivers of corporate citizenship (CC)

Internal motivators	External pressures
Traditions and values	Customer and consumers
Reputation and image	Expected in the community
Strategy and competitiveness	Laws and political pressures
Founding purpose and time	NGOs and stakeholder pressure

Source: Mirvins & Googins 2006:123

6. RESEARCH METHODOLOGY

6.1 Research paradigm

A quantitative research approach was used in this study to collect data in order to establish the relationship between pre-defined variables. The research has to employ strategies of inquiry using a survey to collect data on predetermined instruments that yield statistical data.

6.2 Research approach

As quantitative research was used, both an exploratory and descriptive approach were employed as to describe the perceptions regarding CC behaviour in Zimbabwean organisations.

6.3 Population

In this study, the population comprised of all managers and employees of multinational organisations, major institutional investors and small and medium enterprises. The target population consists of all the managers and employees from a total of 2405 listed organisations (Zimbabwe Business Directory 2014:Internet; Zimbabwe Stock Exchange 2013:Internet).

6.4 Sampling

In this study, a total sample of 500 organisations was drawn from managers and employees in 250 multinational organisations, 150 major institutional investors and 100 small and medium enterprises within the designated region in Zimbabwe. The study was mainly conducted in the Harare Mashonaland Province of Zimbabwe, where most private and public organisations' headquarters are situated. The sampling method applied in this study was non-probability sampling, by which respondents were selected on the basis of convenience and their accessibility. The type of sampling technique used was convenience and judgmental sampling.

6.5 Data collection methods

▪ Secondary data

Secondary data is composed of the existing literature on CC which will form the basis for the conceptual framework, upon which the frame of reference of the study will be built. Text books, journals and the Internet were used to collect secondary data.

▪ Primary data

The primary data collection method used in this study was the survey method through the use of a self-administered structured questionnaire.

A total of 500 questionnaires were distributed and 419 usable questionnaires were received from respondents, resulting in a response rate of 83.8%.

6.6 Questionnaire design

A seven-point Likert-type interval scale (1 = *strongly disagree* and 7 = *strongly agree*). This study employed an ordinal scale using non-dichotomous data consisting of a spectrum of values by means of a seven-point Likert type scale with opinion-related factual questions for Sections A to E.

A nominal scale was used to assess the biographical data of the respondents.

The measuring instrument consisted of six sections:

- Section A to C related to *organisational, external and personal factors* impacting CC behaviour (independent variables).
- Section D, which focused on a mediating variable associated with the *perceptions regarding CC behaviour*.
- Section E, which focused on dependent variables, related to the *impact of CC behaviour on performance outcomes*.
- Section F of the questionnaire sought *demographic information* relating to both the respondents and the sector in which they operate.

Table 2 depicts a brief summary of the sections contained in the measuring instrument.

TABLE 2: Measuring instruments: number of items per variable

Variables	Attributes	Number of items
Internal organisational factors	Workforce-oriented (WO)	5
	Philanthropic (PHIL)	5
	Stakeholder consultation (SC)	5
	Ethics (ETH)	5
	Market-oriented (MO)	7
External organisational factors	Economic (EC)	5
	Government/legal (GOV)	5
	Technological (TEC)	5
	Environmental (ENV)	5
	Social (SO)	5
Personal factors	Values (VAL)	5
	Personality (PERS)	5
	Commitment (COMT)	5
	Sensitivity (SENS)	5
	Personal importance (PI)	5
Mediating variable	Corporate citizenship behaviour	16
Outcomes	Organisational performance (OP)	5
	Organisational competitiveness (OC)	5
	Organisational image (OI)	5
	Organisational sustainability (OS)	7
Demographics	Biographical information:	9
	Position	
	Gender	
	Age group	
	Educational level	
	Years in organisation	
	Sector	
	Employees in organisations	
	Existence of organisation	
Annual turnover		

Source: Own construct

6.7 Data analysis

Data was analysed by means of the Statistica computer programme. Data was analysed by means of descriptive statistics (mean and standard deviation) and frequency distributions. Advanced statistics was used to assess validity and reliability and to test for relationships between the variables in the hypothetical model. To conduct a factor analysis, exploratory factor analysis was used. Cronbach's alpha values were calculated to determine internal reliability. Regression analysis and correlation analyses were conducted to test for relationships between the variables.

6.8 Validity and reliability of the measuring instrument

Exploratory factor analysis was conducted to ensure construct validity as to measure convergent and discriminant validity of the measuring instrument. Expert judgement, such as a management researcher, expert in ethics and a statistician and a pilot study was conducted among 30 managers to enhance face and content validity of the questionnaire. To confirm internal reliability of the measuring instrument, Cronbach's alpha values were calculated.

7. EMPIRICAL RESULTS

7.1 Demographic profile of the respondents

A summary of all of the demographic information gathered from the 419 usable questionnaires is presented in the tables and paragraphs to follow.

Table 3 summarises the demographic profiles of the respondents in this study and describes the demographic profile of the respondents of this study, according to the nine categorical variables. It shows that 51% of respondents are in senior or middle management positions. The majority were males (55%) between the ages of 31 and 40 (40%). Fifty-five per cent have a bachelors or post-graduate degree with tenure of 11 to 20 years (49%). Thirteen per cent are employed in both the manufacturing and financial sectors and 35% are employed in organisations with 200 or more employees. Thirty-four per cent are employed in organisations that have been in existence for 11 to 20 years and 43% have a turnover in excess of US\$2 000 000.

TABLE 3: Demographic profile of respondents

Characteristic	Category	Amount	%
Position	Senior management	137	33

Characteristic	Category	Amount	%
	Middle management	116	28
	Supervisory	81	19
	Employees	85	20
	Total	419	100
Gender	Female	187	45
	Male	232	55
	Total	419	100
Age	21-30	72	17
	31-40	166	40
	41-50	128	31
	51-60	44	10
	60 and over	9	2
	Total	419	100
Educational/level	O' level	24	6
	A' level	109	26
	Bachelor's degree	132	32
	Post graduate degree/diploma	148	35
	Other	5	1
	Total	419	100
Tenure	1-5	141	34
	6-10	126	30
	11-15	78	19
	16-20	47	11
	21 and above	27	6
	Total	419	100
Sector	Manufacturing	56	13
	Agriculture	25	6
	Mining	26	6.
	Tourism	32	8
	Energy	16	5
	Financial	56	13
	Natural resources	9	2
	Information communication technology	39	9
	Infrastructure development	22	5
	Other	138	33
	Total	419	100
Number of employees	Less than 50	102	24

Characteristic	Category	Amount	%
	51-100	76	18
	101-150	51	12
	151-200	44	11
	200 and above	146	35
	Total	419	100
Years in existence	1-5	58	14
	6-10	69	16
	11-15	66	16
	16-20	76	18
	Over 21	150	36
	Total	419	100
Annual turnover	Less than US\$ 500 000	70	17
	US\$500 000- 999 999	54	13
	US\$1 000 000-1 499 999	54	13
	US\$1 500 000-1 999 999	43	10
	US\$2 000 000	182	43
	Not answered	16	4.
	Total	419	100

Source: Own construction

7.2 Exploratory factor analysis

Table 4 provides the empirical factor structure (influences and outcomes) of the re-specified model and identifies which items were used to define each construct.

Only loadings greater than 0.5 were considered significant and many items were thus deleted and not considered for further analysis. Following the reliability and validity assessment, five independent variables: organisational social responsibility (OR), personal factors related to personal importance (PF1), personal factors related to personal characteristics (PF2), environmental involvement (EI), market oriented (MO), two intervening variables (corporate citizenship related to strategic planning (CC1), corporate citizenship related to operational planning (CC2) and two dependent variables (organisational sustainability (OS) and organisational performance (OP) remained in the empirical model.

Respondents did not perceive 'corporate citizenship' as a single construct but as a two-dimensional construct. This means that respondents view 'corporate citizenship' as consisting of a dimension related to 'strategic planning' on the one hand and 'corporate citizenship' related to 'operational planning' on the other.

TABLE 4: Empirical factor structure

Variables	Items	Minimum loadings	Maximum loadings
Organisational social responsibility (OSR)	PHIL3, PHIL4, PHIL5, ETH1, ETH3, VAL1, VAL2, VAL3, SO1, SO2, EC2, EC3, GL4, COMPT5	0.052	0.719
Personal factors - personal importance (PI1)	PI1,PI4,PI5,	0.717	0.757
Personal factors - personal characteristics (PI2)	SEN1, SEN2, SEN3, SEN4, PERS1, PERS2, PERS3, PERS4, PERS5, COMT1, COMT2,COMT3, COMT4, PI 2	0.508	0.705
Environmental involvement (EI)	ENV1, ENV2, ENV3, ENV4, ENV5	0.538	0.833
Market-oriented (MO)	MO1, MO2, MO3, MO4, MO5, MO6, MO7, WO3, WO4, SC2, SC3, ETH5, TEC1, TEC2, TEC3, GL3, GL5, SO3, SO4, EC4	0.501	0.745
Corporate citizenship-strategic planning (CC1)	CC1, CC2, CC4, CC5, CC6, CC7, CC8, CC9, CC10	0.540	0.729
Corporate citizenship-operational planning (CC2)	CC11, CC12, CC13, CC14, CC15, CC16	0.659	0.823
Organisational sustainability (OS)	OS1, OS2, OS3, OS4, OS5, OS6, OS7, OI4, OI5	0.686	0.806
Organisational performance (OP)	OP1, OP2, OP3, OP4, OP5, OP6, OC1, OC2, OC3, OC4, OC5, OI1, OI2, OI3	0.612	0.705

Source: Own construct

All six items expected to measure 'organisational performance' and all five items expected to measure 'organisational competitiveness' as well as three of the five items (OI1, OI2, OI3) expected to measure 'organisational image' loaded on factor four (4) and were termed 'organisational performance'. All the items that loaded onto factor 5 were deleted due to the lack of sufficient validity for further analysis. Based on these findings, the hypotheses were reformulated and the hypothetical model adapted. The empirical factor structure was then subjected to regression analysis.

7.3 Descriptive statistics

Descriptive statistical results are presented and briefly discussed in Table 5.

TABLE 5: Descriptive statistics

Variable	Mean	Standard deviation
Internal factors (WO, PHIL, SC,ETH, MO)	5.21	0.98
External factors (EC, TEC, ENV,SO)	4.13	1.19
Personal factors (VAL, PERS, COMT, SENS, PI)	5.60	0.84

Corporate citizenship (CC)	5.76	1.11
Organisational sustainability (OS)	5.91	1.00
Organisational performance (OP)	5.81	0.98

Source: Own construct

Table 6 highlights the descriptive statistics of each variable that was measured on a seven point Likert scale. In addition, options 5, 6 and 7 on the scale represented an agreed statement which the respondents would choose. Options 1, 2 and 3 represented the level of disagreement and scale 4 indicated neutrality. It appears that for all the variables the mean values cluster around point five (somewhat agree) and six (agree), except for external factors which is neutral. The standard deviation scores are all below point one, indicating not much variability around the mean scores, expect for external factors.

7.4 Reliability of the measuring instruments

The internal consistency of each of the factors was assessed by calculating Cronbach's alpha and the value >0.8 was considered to represent a sufficient standard of reliability in this study. Table 6 indicates that the Cronbach's alpha values obtained in this study were all above the cut-off point of 0.8 except for the organisational image (OI) and organisational competitiveness (OC) variables which were regarded as inadequate for further analysis and were subsequently deleted from the empirical model.

**TABLE 6: Cronbach's alpha values of measuring instruments:
theoretical model**

Measuring instrument	Initial value	Final value
Internal organisational factors (IOF)	0.96	0.96
External organisational factors (EOF)	0.80	0.80
Personal factors (PF)	0.88	0.88
Corporate citizenship related to operational plan (CC1)	0.90	0.90
Corporate citizenship related to strategic plan (CC2)	0.91	0.91
Organisational sustainability (OS)	0.94	0.94
Organisational performance (OP)	0.96	0.96
Organisational competitiveness (OC)	Did not load	Deleted
Organisational image (OI)	Did not load	Deleted

Source: Own construct

7.5 Regression analysis

Two sets of regression analyses were conducted and outlined below.

▪ **The influence of perceptions regarding CC related to strategic planning and operational planning**

Table 7 indicates the regression analysis results of the influence of management and employee perceptions on CC related to strategic and operational planning. Table 7 indicates that there is a statistically significant relationship between organisational social responsibility, personal factors measured by personal characteristic dimensions (individual personality, sensitivity and commitment) and market-orientation and corporate citizenship related to strategic planning.

▪ **The influence of perceptions regarding corporate citizenship behaviour related to strategic and operational planning on dependent variables (outcomes)**

TABLE 7: Regression analysis results: influence of perceptions on CC behaviour related to strategic and operational planning

Regression summary for dependent variable: corporate citizenship – strategic planning						
Parameter	Beta b*	Std error	B	Std error	T value	P-value
OSR	0.181	0.063	0.155	0.054	2.886	0.001***
MO	0.261	0.061	0.248	0.058	4.273	0.001**
ENV	-0.020	0.051	-0.016	0.039	-0.411	0.6812
PERS – PI	0.009	0.039	0.006	0.026	0.251	0.8021
PERS – PC	0.367	0.043	0.431	0.051	8.489	0.001***
R 67%	R ² 0.44363749		F 65.864		Std error of estimate P 0. p< .00000	
Regression summary for dependent variable: corporate citizenship – operational planning						
Parameter	Beta b*	Std error	B	Std error	T value	P-value
OSR	0.548	0.057	0.570	0.059	9.648	0.001***
MO	0.087	0.055	0.101	0.064	1.578	0.1152
ENV	-0.003	0.046	-0.003	0.043	-0.069	0.9448
PERS –PI	0.048	0.035	0.038	0.028	1.371	0.1709
PERS- PC	0.194	0.039	0.277	0.056	4.959	0.001***
R 74%	R ² 0.54191977		F 97.718		Std error of estimate P 0.82475 p< .00000	

* = p < 0.05; ** = p < 0.01; *** = p < 0.001

Organisational social responsibility (OSR); Environmental involvement (ENV); Market orientation (MO); Personal importance (PERS-PI); Personal characteristics (PERS-PC)

Source: Own construct

Table 7 also indicates that organisational social responsibility ($b = 0.570$, $p < 0.001$) and the personal factors as measured by dimensions of personal characteristics (individual personality, sensitivity and commitment) ($b = 0.277$, $p < 0.001$) are positively related to corporate citizenship behaviour related to operational planning.

Table 8 shows the regression analysis results of the influence of perceptions regarding CC behaviour related to strategic and operational planning on the dependent variables (outcomes). Table 8 shows that organisational performance has a strong positive relationship with corporate citizenship behaviour related to strategic planning and operational planning. Table 8 further shows that organisational sustainability has a strong positive relationship with corporate citizenship behaviour related to operational planning.

TABLE 8: Regression analysis results: Influence of perceptions regarding CC behaviour related to strategic and operational planning on dependent variables

Regression summary for dependent variable: organisational sustainability						
Parameter	Beta b*	Std error	B	Std error	T value	P-value
CC – Strategic planning	-0.572	0.040	0.571	0.040	14.246	0.001***
R	R ²		F		Std error of estimate P	
57%	0.32738691		202.97		0.81728 p<0 .00000	
CC – Operational planning	0.499	0.043	0.410	0.035	11.766	0.001***
R	R ²		F		Std error of estimate P	
49%	0.24925356		138.45		0.86345 p<0 .00000	
Regression summary for dependent variable: organisational performance						
Parameter	Beta b*	Std. error	B	Std error	T value	Parameter
CC – Strategic planning	0.636	0.038	0.629	0.037	16.829	0.001***
R	R ²		F		Std error of estimate P	
64%	0.40446934		283.22		0.76330 p<0 .00000	
CC – Operational planning	0.595	0.039	0.485	0.032	15.124	0.001***
R	R ²		F		Std error of estimate P	
60%	0.35422357		228.73		0.79485 p<0 .00000	

* = $p < 0.05$; ** = $p < 0.01$ *** = $p < 0.001$

Source: Own construct

7.6 CORRELATION ANALYSIS OF THE HYPOTHESES

Table 9 indicates correlations between the variables of the study.

TABLE 9: Correlation matrix of variables of the study

Variable	OSR	PERS-PI	PERS-PC	ENV	MO	OS	OP	CC1	CC2
OSR	1.000	0.096	0.477***	0.664***	0.755***	0.369**	0.422***	0.540***	0.709***
PERS-PI	0.096	1.000	0.151*	0.096*	-0.093	0.018	0.034	0.056	0.122*
PERS-PC	0.477** *	0.151*	1.000	0.389**	0.467***	0.539***	0.548***	0.569***	0.503***
ENV	0.664** *	0.096*	0.389**	1.000	0.616***	0.318**	0.348**	0.404***	0.495***
MO	0.755** *	-0.093	0.467***	0.616***	1.000	0.439***	0.479***	0.555***	0.586***
OS	0.369**	0.018	0.539***	0.318**	0.439***	1.000	0.802***	0.572***	0.499***
OP	0.422** *	0.034	0.548***	0.348**	0.479***	0.802***	1.000	0.636***	0.595***
CC1	0.540** *	0.056	0.569***	0.404***	0.555***	0.572***	0.636***	1.000	0.677***
CC2	0.709** *	0.122*	0.503***	0.495***	0.586***	0.499***	0.595***	0.677***	1.000

*** Strong correlation; ** Moderate correlation; * Weak correlation

Organisational Social Responsibility (OSR) Market Orientation (MO) Environmental Involvement (ENV) Personal Importance (PERS-PI) Personal Characteristics (PERS-PC)	Organisational Sustainability (OS) Organisational Performance (OP) Corporate Citizenship – Strategic Planning (CC1) Corporate Citizenship – Operational Planning (CC2)
--	---

Source: Own construct

Table 9 clearly indicates that there is a strong positive correlation between most of the variables in the matrix. Only a few variables indicated a weak correlation or no correlation.

7.7 FINDINGS ON HYPOTHESISED RELATIONSHIPS

Table 10 shows the findings on the hypothesized relationships of the study.

TABLE 10: Findings on hypothesised relationships

No	First set of original and renamed/new hypotheses	Accepted/ rejected
H0 ₁	Internal organisational factors, as measured by workforce orientation, shareholder participation, employees and work ethics do not influence CC behaviour in Zimbabwe.	Rejected
H0 _{1.1}	Organisational social responsibility does not influence CC behaviour related to strategic planning in Zimbabwe.	Rejected
H0 ₁	Market orientation does not influence CC behaviour related to strategic planning	Rejected

No	First set of original and renamed/new hypotheses	Accepted/ rejected
	in Zimbabwe.	
H0 ₂ H0 _{2.1}	External factors, as measured by global economic, legal, technological and government do not influence CC behaviour in Zimbabwe. Environmental involvement does not influence CC behaviour related to strategic planning in Zimbabwe.	Rejected
H0 ₃ H0 _{3.1} H0 _{3.2}	Personal considerations, as measured by individual, values, commitment, sensitivity and personal importance do not influence CC behaviour in Zimbabwe. Personal factors related to personal importance do not influence CC behaviour regarding strategic planning in Zimbabwe. Personal factors related to personal characteristics do not influence CC behaviour regarding strategic planning in Zimbabwe.	Accepted Rejected
H0 ₄ H0 _{4.1}	Perceptions regarding CC behaviour do not influence organisational performance in Zimbabwe. CC behaviour related to strategic planning does not influence organisational performance in Zimbabwe.	Rejected
H0 ₅	Perceptions regarding CC behaviours do not influence organisational competitiveness in Zimbabwe.	Not tested Accepted
H0 ₆	Perceptions regarding CC behaviours do not influence organisational image in Zimbabwe.	Not tested Accepted
H0 ₇ H0 _{7.1}	Perceptions regarding CC behaviours do not influence sustainability in Zimbabwe. CC behaviour related to strategic planning does not influence organisational sustainability in Zimbabwe.	Rejected
No	Second set of original and renamed/new hypotheses	Accepted/ rejected
H0 ₁ H0 _{8.1} H0 ₈	Internal organisational factors, as measured by workforce orientation, shareholder participation, employees and work ethics do not influence CC behaviour in Zimbabwe. Organisational social responsibility does not influence CC behaviour related to operational planning in Zimbabwe. Market orientation does not influence CC behaviour related to operational planning in Zimbabwe.	Rejected Accepted
H0 ₂ H0 ₉	External factors, as measured by global economic, legal, technological and government do not influence CC behaviour in Zimbabwe. Environmental involvement does not influence CC behaviour related to operational planning in Zimbabwe.	Accepted
H0 ₃ H0 _{10.1} H0 _{10.2}	Personal considerations, as measured by individual, values, commitment, sensitivity and personal importance do not influence CC behaviour in Zimbabwe. Personal factors related to personal importance do not influence CC behaviour regarding operational planning in Zimbabwe. Personal factors related to personal characteristics do not influence CC behaviour regarding operational planning in Zimbabwe.	Accepted Rejected

No	First set of original and renamed/new hypotheses	Accepted/ rejected
H0 ₄ H0 ₁₁	Perceptions regarding CC behaviour do not influence organisational performance in Zimbabwe. CC behaviour related to operational planning does not influence organisational performance in Zimbabwe.	Rejected
H0 ₅	Perceptions regarding CC behaviours do not influence organisational competitiveness in Zimbabwe.	Not tested Accepted
H0 ₆	Perceptions regarding CC behaviours do not influence organisational image in Zimbabwe.	Not tested Accepted
H0 ₇ H0 ₁₂	Perceptions regarding CC behaviours do not influence sustainability in Zimbabwe. CC behaviour related to operational planning does not influence organisational sustainability in Zimbabwe.	Rejected

The hypotheses tested had to be reformulated as a result of the formulation of the adapted model. The hypotheses regarding perceptions of CC behaviour related to strategic planning and operational planning were subjected to empirical verification.

8. RECOMMENDATIONS

The empirical results and revised hypothetical model of the study show that there are three influences on perceptions of CC behaviour in Zimbabwe. These influences are categorised as: organisational social responsibility; personal characteristics and market-orientation. The intermediating variable was split into perceptions regarding CC related to strategic planning and operational planning. These perceptions seem to impact on organisational performance and organisational sustainability (outcomes).

Management should inspire employees to participate in CC initiatives and their values should be clearly defined in terms of good CC behaviour. A socially responsible organisation has to be held accountable for its actions regarding the promotion of ethical and moral values in order to implement CC initiatives in the areas in which they operate. Being a responsible organisation could bring changes in the perceptions of CC by looking beyond passive philanthropy.

CC should be seen as a discretionary activity beyond that which is expected of business – it is a choice to put something back into the community, in contrast to organisations which appeal to charity simply for the sake of it. Organisations should go beyond what is mandated by law to make an optimistic impact on the general public and the surroundings. There should be commitment to improve community wellbeing through discretionary organisational practices and contributions of corporate resources. All employees deserve to be treated fairly and respectfully, regardless of gender or ethnic background and should care for the

community so as to be socially responsible. It appears that personality could have an influence on one's orientation and commitment to CC. Employees should be willing to accept job assignments and exercise a great deal of effort, beyond what is expected, in order to participate in initiating and implementing CC initiatives

Organisations should adopt a philosophy of societal marketing to enhance the well-being of the society. There should be tolerance towards different cultural groups, build and nurture employee diversity and ensure that steps are taken against all forms of discrimination in the work place. Table 11 indicates some managerial guidelines regarding CC practices.

TABLE 11: Managerial guidelines regarding CC practices

Number	Recommendations regarding ...
Organisational social responsibility	
1	Progress beyond a vision of moral principles, through maintaining the values regarding CC initiatives and encouraging the workforce to display the same values.
2	Continue to inspire employees to participate in CC activities, because the more committed an organisation is to the extension and profundity of CC programming, the more hands-on employees can be leading to higher commitment.
3	Provide opportunities for employees to get involved in influencing the core proficiencies of the organisation by means of generating organisational value and positive social change.
Personal characteristics	
4	Both management and employees should show sensitivity to the needs and feelings of others regarding being a good corporate citizen.
5	The workforce should display a willingness to put in a great deal of effort to go beyond what is normally expected in order to be successful in their CC activities, indicating a sign of deeply caring for the community which will in turn allow the organisation to remain socially viable.
6	In order to remain competitive in the market economy, organisations need to be sensitive to the concerns of a range of stakeholders.
Market orientation	
7	Encourage innovation as a way of providing services to the poor by creating new products using the latest technology which creates value for all stakeholders.
8	Organisations should be interested in the effects of their daily operations and in the costs of introducing market oriented programmes which improve the safety and efficiency of products for customers.
9	Organisations should ensure that adequate steps are taken against all forms of discrimination in the workplace and marketplace by showing tolerance towards different cultural groups, customers and employees.
Organisational performance	
10	Organisations are encouraged to engage in ethical practices that enhance the growth of business, such as defining business strategies that are aligned with societal needs and focusing on safety

Number	Recommendations regarding ...
	that improves employee productivity.
11	Organisations that participate in socially responsible activities impact upon the financial performance of their business and are regarded as leaders in the development of human capital.
12	Organisations involved in improving the community's quality of life are also likely to gain sustainable profitability.
Sustainability	
13	Organisations should understand sustainability as a strategic management approach that integrates economic, environmental and social performance, and to develop strategies that are ultimately more value creating.
14	The ability to attract capital and trading partners and revealing organisational practices related to organisational sustainability is critical so as to remain relevant in the future.
15	Organisations should encourage the application of innovative approaches that result in investing in community projects that improve the organisation's image among customers.

Source: Own construct

Management should ensure that organisations meet the requirements of employment health and safety laws and ethical decision-making procedures should be reflected in a code of ethics. Organisations are expected to be good corporate citizens through philanthropic initiatives, and are expected to contribute financial and human resources to the global community and to give back so that the quality of life may be enhanced and sustained.

There should be total commitment from all in the organisation toward CC behaviour planning strategies and that the vision and mission must be centered on conducting business in a socially responsible manner. Top management must be highly supportive of the CC engagements of organisations. Organisations must have the financial resources as well as human capacity to engage in CC initiatives. Table 12 highlights some general guidelines regarding CC implementation.

9. CONCLUSION

The empirical results of this study demonstrated that three independent variables namely, organisational social responsibility, personal characteristics and market orientation influenced management perceptions of CC behaviour in Zimbabwe, which could ultimately impact on organisational performance and sustainability. It is imperative for organisations to consider these perceptions when engaging in CC activities. The findings of the study also offer organisations of all sizes compelling evidence for the establishment of an integrated corporate citizenship strategy as part of their overall organisational plan. This, ultimately, makes it easier for organisations to do business.

REFERENCES

- ANHEIER HK, SIMMONS A & WINDER D.** 2007. Innovation in strategic philanthropy. New York, NY: Springer.
- BARON DP.** 2001. Private politics, corporate social responsibility and integrated strategy. *Journal of Economics and Management Strategy* 10(1):7-45.
- BIRCH D.** 2001. Corporate citizenship - rethinking business beyond corporate social responsibility. Sheffield, UK: Greenleaf.
- CARROLL AB.** 1979. A three-dimensional conceptual model of corporate social performance. *Academy of Management Review* 4(4):497-505.
- CARROLL AB.** 1999. Corporate social responsibility: evolution of a definitional construct. *Business & Society* 38(3):268-95.
- CARROLL AB & BUCHHOLTZ AK.** 2008. Business and society: ethics and stakeholder management. Louisville, KY: South-Western-Cengage Learning.
- CARROLL AB & SHABANA KM.** 2010. The business case for corporate social responsibility: a review of concepts, research and practice. *International Journal of Management Reviews* 12(1):85-105.
- CORRIGAN RH & FARRELL ME.** 2010. Ethics: a university guide. Gloucester, UK: Progressive Frontier Press.
- CRANE A, MATTEN D & MOON J.** 2008. Corporations and citizenship. Cambridge, UK: Cambridge University Press.
- D'AMATO A, HENDERSON S & FLORENCE S.** 2009. Corporate social responsibility and sustainable business: a guide to leadership tasks and functions. Greensboro, NC: Centre for Creative Leadership.
- DESIMONE LD & POPOFF F.** 2000. Eco-efficiency: the business link to sustainable development. Cambridge, MA: MIT Press.
- DU S, BHATTACHARYA CB & SEN S.** 2007. Reaping relational reward from corporate social responsibility: the role of competitive positioning. *International Journal of Research Marketing* 24:224-241.
- GARRIGA E & MELÉ D.** 2004. Corporate social responsibility theories: mapping and territory. *Journal of Business Ethics* 53:51-74.
- GREENLEY G, HOOLEY G & RUDD J.** 2005. Market orientation in a multiple stakeholder orientation context: implications for marketing capabilities and assets. *Journal of Business Research* 58:1483-1494.
- GRIT K.** 2004. Corporate citizenship: how to strengthen the social responsibility of managers. *Journal of Business Ethics* 53:97-106.
- HARRIBEY L.** 2011. Strategic value of corporate citizenship: theory and practice of corporate social responsibility. London, UK: Springer.
- HUNICHE M & PEDERSEN ER.** 2006. Corporate citizenship in developing countries: new partnership perspectives. Copenhagen, DNK: Narayana.
- JOHNSTONE B.** 2008. Corporate citizenship: profiting from a sustainable business: a report from the Economist Intelligence Unit Limited. London, UK: The Economist.
- KAKAVA NZ, MBIZI R & MANYERUKE J.** 2013. Beyond philanthropy to sustainable community development – evaluation of corporate social responsibilities activities in Zimbabwe. *Interdisciplinary Journal of Contemporary Research in Business* 4(12):678-679.
- KPMG.** 2005. KPMG International survey of corporate responsibility reporting 2005. Amsterdam, NL: KPMG.
- KÜSKÜ F & ZARKADA-FRASER A.** 2004. An empirical investigation of corporate citizenship in Australia and Turkey. *British Journal of Management* 15(1):57-72.

-
- LAM MLL.** 2009. Beyond credibility of doing business in China: strategies for improving corporate citizenship of foreign multinational enterprises in China. *Journal of Business Ethics* 87(1):137-46.
- LANTOS G.** 2001. The boundaries of strategic corporate social responsibility. *Journal of Consumer Marketing* 18(7):595-630.
- LOCKE R.** 2003. Note on corporate citizenship in a global economy. Sloan School of Management and Department of Political Science, MIT. [Internet: www.mitsloan.mit.edu; downloaded on 17 February 2014.]
- LOCKWOOD NR.** 2004. Corporate social responsibility: HR's leadership role. *SHRM Research Quarterly*. [Internet: www.shrm.org; downloaded on 10 December 2004.]
- MAIGNAN I & FERRELL OC.** 2001. Antecedents and benefits of corporate citizenship: an investigation of French businesses. *Journal of Human Resources* 51:38-51.
- MARGOLIS JD & WALSH J.** 2001. People and profits? The search for a link between a company's social and financial performance. Mahwah, NJ: Lawrence Erlbaum Associates.
- MARREWIJK MV.** 2003. Concepts and definitions of CSR and corporate sustainability: between agency and communion. *Journal of Business Ethics* 44:95-105.
- MARTÍ-BALLESTER CP, ROVIRA-VAL MR & DRESCHER L.** 2013. Do the best European socially responsible companies perform better financially? Barcelona, ES: University of Barcelona (Business Economics Department, Center for Studies and Research in Humanities).
- MATTEN D & CRANE A.** 2003. Corporate citizenship: towards an extended theoretical conceptualization. Nottingham, UK: Nottingham University (International Centre for Corporate Social Responsibility, Business School).
- MAXFIELD S.** 2008. Reconciling corporate citizenship and competitive strategy: insights from economic theory. *Journal of Business Ethics* 80(2):367-377.
- MCINTOSH M, THOMAS R, LEIPZIGER D & COLEMAN G.** 2003. Living corporate citizenship. London, UK: Prentice Hall.
- MCWILLIAMS A & SIEGEL D.** 2001. Corporate social responsibility: a theory of the firm perspective. *Academy of Management Review* 26(1):117-127.
- MIRVIS P & GOOGINS BK.** 2006. Stages of corporate citizenship: a developmental framework monograph. *California Management Review* 48(2):104-126.
- NELSON J.** 2004. Corporate citizenship in a global context: corporate social responsibility. Initiative Working Paper No. 13. Cambridge, MA: John F. Kennedy School of Government.
- NOEIAGHAEI N.** 2009. Corporate social responsibility in UAE: a case study of Jumeirah group's CSR practices. Dubai, UAE: The British University in Dubai.
- PODNAR K & GOLOB U.** 2007. CSR expectations: the focus of corporate marketing. *Corporate Communications: An International Journal* 12(4):326-340.
- PORTER M & KRAMER M.** 2006. Strategy and society: the link between competitive advantage and corporate social responsibility. *Harvard Business Review* 84(12):78-92.
- ROBERTS S, KEEBLE J & BROWN D.** 2002. Business case for corporate citizenship. Arthur D. Little Limited. [Internet: www.weforum.org/; downloaded on 11 February 2002.]
- SARBUTTS N.** 2003. Can SMEs "do" CSR? A practitioner's view of the ways small- and medium-sized enterprises are able to manage reputation through corporate social responsibility. *Journal of Communication Management* 7:340-347.

- SHARMA S.** 2004. Living corporate citizenship: strategic routes to socially responsible business. *Journal of Corporate Citizenship* 14:116-118.
- SHKOLNIKOV L & SULLIVAN JD.** 2004. The business case for corporate citizenship. Center for International Private Enterprise, Economic Reform. Issue Paper No. 0410. [Internet: www.developmentinstitute.org; downloaded on 7 Dec. 2004.]
- SIEGEL D & VITALIANO D.** 2007. An empirical analysis of the strategic use of corporate social responsibility. *Journal of Economics and Management Strategy* 17:773-792.
- SMIT A.** 2013. Shaping CSR in sub-Saharan Africa: Guidance notes from mapping survey. Berlin, DE: GIZ.
- SZEKELY F & KNIRSCH M.** 2005. Responsible leadership and corporate social responsibility: metrics for sustainable performance. *European Management Journal* 23(6):628-647.
- TORRES-BAUMGARTEN G & YUCETEPE V.** 2009. Multinational firms: leadership role in corporate social responsibility in Latin America. *Journal of Business Ethics* 85(1):217-224.
- UNITED NATIONS ZIMBABWE.** 2011. Zimbabwe United Nations development assistance framework 2012-2015. Harare: United Nations Zimbabwe.
- VAN LUIJK HJL.** 2001. Business ethics in Europe: a tale of two efforts. Munich, DE: Rainer Hampp.
- VERSCHOOR CC.** 2006. Good corporate citizenship is a fundamental business practice. *Strategic Finance* 87(9): 21-22.
- VISSER W.** 2008. Corporate social responsibility in developing countries. Oxford, UK: Oxford Press.
- WADDELL S.** 2000. New institutions for the practice of corporate citizenship: Historical, inter-sectorial and developmental perspectives. *Business and Society Review* 105(1):107-26.
- WADDOCK S.** 2002. Leading corporate citizens: vision, values, value added. New York, NY: McGraw-Hill.
- WARD H.** 2003. Legal issues in corporate citizenship. Prepared for the Swedish partnership for global responsibility. London, UK: International Institute for Environment and Development.
- WARD PT & DURAY R.** 2000. Manufacturing strategy in context: environment, competitive strategy and manufacturing strategy. *Journal of Operations Management* 18(2):123-138.
- WBCSD** see **WORLD BUSINESS COUNCIL FOR SUSTAINABLE DEVELOPMENT**
- WELFORD RJ.** 2004. Corporate social responsibility in Europe and Asia: critical elements and best practice. *Journal of Corporate Citizenship* 13:31-47.
- WHITEHOUSE L.** 2003. Corporate social responsibility, corporate citizenship and the global compact: a new approach to regulating corporate social power. *Global Social Policy* 3(3):299-318.
- WORLD BUSINESS COUNCIL FOR SUSTAINABLE DEVELOPMENT.** 2001. Making good business sense. [Internet: www.wbcsd.org; downloaded on 12 April 2001.]
- ZIMBABWE BUSINESS DIRECTORY.** 2014. Listings of top companies in Zimbabwe. [Internet: www.importers.africa-business.com; downloaded on 1 June 2014.]
- ZIMBABWE STOCK EXCHANGE.** 2013. Listings of companies in Zimbabwe. [Internet: www.zimbabwe-stock-exchange.com; downloaded on 28 August 2013.]