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Community involvement and development: An inter-marriage of ISO 26000 and millennium development goals

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Community involvement and development

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An inter-marriage of ISO 26000 and millennium development goals

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Abstract

Purpose – The purpose of this paper is to explore how ISO 26000 inter-marries with millennium development goals (MDGs) with a view to demonstrate and recommend how businesses can successfully use this intermarriage to solve society problems.

Design/methodology/approach – Case methodology was used to investigate how a company can use the social responsibility standard, ISO 26000, to guide its corporate social responsibility (CSR) aimed at contributing to MDGs. The paper focussed on the CSR dimension of community involvement and development (CI&D) interventions in health-related MDGs (4, 5 and 6). Data collection was by semi-structured interviews with CSR managers of the studied company, plus non-participant observation of CSR activities and projects. In order to develop a framework within which the collected data could be analyzed, the authors employed pattern-matching, explanation building and time series analysis. For generalization purposes of findings, the authors were guided by the “adaptive theory approach.”

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Findings – The intermarriage is much revealed in health and wellness. This intermarriage also reveals cross-cutting issues which support universal access to health care and prevent illnesses. Lastly, the intermarriage is symbiotic in nature, that is, MDGs contribute what to achieve while ISO 26000 contributes how to achieve.

Research limitations/implications – The case study (Uganda Baati Ltd, - UBL) that informed this research is a subsidiary company of a multinational, SAFAL Group. This provided an indication that global or trans-national forces drive CSR/CI&D at UBL. Thus, the findings may not fit directly with a company that has a local/national focus of its CSR/CI&D.

Practical implications – The paper presents guidelines to use and localize this intermarriage so as to focus CSR on global socio-economic development priorities, identify strategic stakeholders, and pathways to solutions for complex CI&D issues.

Originality/value – This research advances the Post-2015 MDG Development Agenda suggested during the United Nations MDG Summit in 2010 which called for academic contributions on how MDGs can be realized even after 2015.

Keywords Development, Developing countries, Human development, Community, Well being, Health care

Paper type Research paper

Background

Efforts, initiatives and interventions (ISO 26000; OECD, 2008; United Nations – UN Global Compact, 2002; UN Millennium Declaration, 2000) to address socio-economic problems (poverty, unemployment, environmental degradation, health, fair trading practices, etc.) in the social-economic development arena seem to have gained recognition (Overseas Development Institute (ODI), 2010). For example, businesses (see, Nestle and Unilever) that embrace these efforts have consequently received greater scores and favorable performance on stock markets (like, FTSE4Good Index; Dow Jones Sustainability Index). In addition, they are required by Global Reporting Initiative to follow specific reporting guidelines if they are to remain recognized, alongside being competitive. Furthermore, in awake of realizing millennium development goals (MDGs), companies have been urged to develop innovative business models that achieve commercial success and yet contributing to solving socio-economic problems (Business Call to Action, 2013). Now, the emerging challenge is that socio-economic concerns are consistently changing shape to an extent that one effort/initiative/intervention may not easily address them. We think that has necessitated some of the aforesaid initiatives/interventions also to take on different shapes, one of the shapes being intermarriages. For example the ISO 26000 seems to have intermarried with MDGs framework. Simply put, intermarriage is using a combination of tools/frameworks yet each of them serves almost the same purpose. More so, in this intermarriage, one tool acts as a basis to measure or guide the success of the initiatives/activities undertaken based on the other. Other shapes include revision of, or issuing addendum to the original interventions. For MDGs, their changing shape that ought to breed an intermarriage with ISO 26000 may be attributed to addressing emerging concerns given that originally MDGs were tagged to the year 2015. These concerns were collectively documented as the “Post-2015 MDG Development Agenda.” That is, what will happen after 2015 and how should businesses prepare for the aftermath (Crowther and Rayman-Bacchus, 2004; Aras and Crowther, 2007a; UNDP, 2011; UN Economic Commission for Africa, 2011). In awake of this agenda, the UN MDG Summit of 2010 called businesses, academics and civil society among others to suggest ways of realizing MDGs even beyond 2015. Therefore, by studying the “intermarriage” of MDGs and ISO 26000, this research comes in with academic and managerial

recommendations for the post 2015 MDG Development Agenda. Hence, this research's guiding objectives are:

- (1) to explore the possible traces of the intermarriage of ISO 26000 (Clause 6.8.8) and MDG 4, 5, and 6; and
- (2) to recommend how businesses can successfully use the "intermarriage" before and during the Post 2015 MGD Development Agenda when intervening in social-economic problems.

Uganda has been preferred for this study because not only is it a signatory to the UN Millennium Declaration, but it also has scant knowledge on strategic corporate social responsibility (CSR) management and community involvement and development (CI&D) as a dimension of CSR (Katamba *et al.*, 2012b). Furthermore, the ISO 26000 (clause 6.8.8 – "health") and MDGs (4, 5 and 6) have been preferred simply because they both point toward a common direction – CI&D – with particular focus on health, the achievement of which seems to be the key determining factor of whether or not the other MDGs can also be reached. For example, while poverty is the most dominant socio-economic development problem (Fox, 2005; WBCSD, 2010), reducing extreme poverty is directed at helping those who live at the bottom of the pyramid. However, these people can only really benefit if they are healthy.

The foregoing background is followed by a review of the literature and then a methodology, before proceeding to the findings (case study), a discussion, and finally a conclusion. The last sections present limitations of this study, as well as recommendations and directions for further research.

Literature review

CI&D as a dimension of CSR and ISO

Scholars (Freeman, 1984, 1998; Lantos, 2001; Freeman *et al.*, 2004; Jenkins, 2004, 2009; Visser, 2004; Maria, 2009; Seifi *et al.*, 2010) and bodies (European Commission, 2002) provide CSR definitions that reveal how CI&D qualifies as a component of CSR. For example, Jenkins and Obara (2008, p. 2) define CSR as "a means by which companies can frame their attitudes and strategies toward, and relationships with, stakeholders, be their investors, employees or, as is salient here, communities, within a popular and acceptable concept." In fact, Jenkins (2004) provides an array of CI&D activities that SMEs could undertake which, in his opinion, are not that much different from the kind of activities big companies could undertake (Table I).

Community/society

Work with local schools on projects, e.g. working with children with learning difficulties
 Support local homeless people
 Involvement in awards schemes for young people
 Social auditing
 Set up award-winning community engagement programs

Donate percentage of profits to charity
 Sponsor local sports teams
 Time banks for employees to work in the community
 Employ people from the local community

Source: Jenkins (2004)

Table I.
Possible social responsibility activities for the community

The above definitions of CSR reveal that an organization has stakeholder groups that it affects or that affect its operations. Therefore, the facets of CI&D point toward treasuring “stakeholders’ engagement” in CSR activities. This stakeholder engagement credits earlier works of Freeman’s (1984) “stakeholder theory,” wherein Freeman describes and recommends ways in which an organization’s management can give due regard to the interests of those stakeholder groups. The theory further provides not only guidance on how to address the “principle of who or what really counts,” but also a justification for doing so.

Surprisingly, clause 6.8 of ISO 26000, does not explicitly provide a definition of CI&D. However, it does provide issues that collectively constitute CI&D, e.g. community health and safety (clause 6.8.8), wherein ISO emphasizes that an organization should always strive to minimize any risks associated with its products and services, as well as promote community health and ensure local healthcare and awareness.

Therefore, combining stakeholder theory with views of ISO 26000, CSR scholars and bodies aforesaid, the suggested definition of CI&D is:

Organizational activities that bring about positive impact in the community as the organization re-emphasizes its citizenship and its responsiveness to the socio-economic concerns of the communities/areas in which it operates.

This suggests that CI&D goes beyond health issues to include business/organizational solutions and interventions that lead to eradication of poverty and hunger, and promotion of education, etc., which are key to a better socio-economic life. Furthermore, this working definition cements earlier CSR studies (Nkiko and Katamba, 2010; Skinner and Mersham, 2008; Porter and Kramer, 2002, 2006; Freeman, 1998), which mention that it is from the community that businesses obtain social license to operate, social capital, extract labor resources, raw materials and also build competitiveness for their products. Lastly, its reinforcing that communities are the custodians of a company’s reputation (Brown *et al.*, 2006; Rindova *et al.*, 2005; Fombrun and Van Riel, 2004). Hence, a review of ISO 26000, as well as CSR scholarly works and practical studies, presents CI&D as one of the dimensions/constructs of CSR, which though details those CSR activities directed toward the organization’s surrounding community. Other CSR dimensions include governance and ethical issues, workplace, legal, marketplace, environment.

MDGs

MDGs are the eight human development goals to be achieved by 2015 in response to the world’s human development challenges (UN Millennium Declaration, 2000). They were set out in 2000 and signed by 193 UN member states, which encouraged signatories from a further 23 organizations – including UN agencies, European Union, OECD, WTO, Red Cross, and Council of Europe.

Most challenging, longitudinal data about MDGs between 2001 and 2012 shows mixed progress results. By July 2, 2012, the UN Department of Economic and Social Affairs – MDG 2012 Progress Report showed that the world is still far from realizing MDGs by 2015. For example, while Eastern Asia, Caucasus and Central Asia have “moderately” performed well almost on all MDGs, Sub-Saharan Africa (SSA), as opposed to Northern Africa, is far away from realizing fully even one MDG by 2015. That is, SSA is only “close to parity” on Goal 3 target 1 (equal girls’ enrollment in schools). It still registers “very high poverty” when it comes to Goal 1 target 1 (reduce extreme poverty by half). Regarding Goal 4 target 1 (reduce mortality of under five year

olds, by two-thirds), SSA registers “high mortality.” Also with Goal 5, it registered “low access” to reproductive health (target 2), while at the same time, it registers “very high mortality” with target 1 (reduce maternal mortality rate by three quarters). Similarly, on Goal 6, SSA registers “high incidence” on target 1 (halt and begin to reverse the spread of HIV/AIDS), as well as registers “high mortality” on target 2 (halt and reverse the spread of tuberculosis).

The above is a clear indication of whether MDGs will be achieved by 2015. In fact, the forecast is worse for health-related MDGs (4, 5 and 6). For example, MDG 6 was registered as “being on track” in 2005, “reversal” in 2007, and “high incidence” in 2013. This regression thus catalyzed adjustments/revision of some of the health-related targets. For example, under Goal 4, one of the targets is now to reduce under-five mortality from 54/1,000 in 2011 to 31/1,000 by 2015; under Goal 5, targets are now to reduce maternal mortality per 1,000 live births from 90 in 2005/2006 to 56 by 2015, and increase the current contraceptive prevalence rate by 30.

In Uganda, the social and business environment is typical of SSA’s (Uganda National Human Development Report, 2008; MDG Report for Uganda, 2010). For example, business and organizations have to grant many days of sick leave to their employees, which impacts negatively on productivity and profits (Nkundabanyanga and Okwee, 2011). Besides, they are regularly presented with philanthropic appeals from various communities (Nkiko, 2009). These appeals can be justified with sample statistics from the “2007 MDG Uganda Progress Report”: 20.4 percent of Uganda’s children go to bed hungry; under-five child mortality stands at 13.7 percent; and only 41 percent births are attended to by skilled personnel. All this implies that CI&D ought to be at center stage of companies’ CSR, and that it is invaluable to business success in Uganda. Also, this could partly explain why CSR in Uganda is largely biased toward community interventions (Katamba *et al.*, 2012b; Katamba and Gisch-Boie, 2008; Nkiko, 2008).

CI&D and MDGs

Literature (Business call to action, 2013) about the current trend in pursuing the concept of CI&D seems to offset previous views of scholars and practitioners about the role of business in the community. For example, Friedman (1970) argued that it would be a waste of shareholders’ resources for businesses to engage in solving community problems. However, scholars (Crowther and Rayman-Bacchus, 2004; Aras and Crowther, 2007a, b; Seifi *et al.*, 2012) have proven that CI&D is indeed a new model of building successful business empires. A case to support this is the success stories of Nestlé and Unilever Ltd, which have both revealed that they are concerned with health issues related to international and local businesses (Nestlé in Society, 2013; Unilever Sustainable Living Plan, 2011). This therefore, confirms works of Ahmed and Cleeve (2004), who suggested that those businesses whose CSR embraces contribution to the MDGs have successful portfolios and exponential growth. However, our literature review finds that MDGs 4, 5 and 6, in particular, are smarter guiding frameworks for businesses embracing CI&D in health-related social responsibility (SR).

The ISO 26000 – SR guidance standard

We trace the formalization of CSR from the seminal works of Bowen (1953), who described the SR that businessmen ought to fulfill. Since Bowen’s classic works, CSR has evolved with critics (notably Friedman, 1970), supporters (Grayson, 2006; Jenkins

2004; Lantos, 2001; Carroll, 1979, 1999), strategists (Porter and Kramer, 2006) and theorists (e.g. Freeman, 1984). All these personalities and bodies (WBCSD, 2010; European Commission, 2002) have suggested various dimensions to constitute CSR as well as tendered various synonyms that may refer to it, e.g. “corporate sustainability,” “philanthropy,” “corporate citizenship,” etc. However, all this reveals nothing except the chaos that had characterized the evolution of CSR.

This chaos was given some order when, in 2010, the ISO released the ISO 26000:2010, which guides profit- and nonprofit-oriented organizations on how they can act in an ethical and transparent manner that contributes to the health and welfare of the societies in which they operate. Unlike other ISO standards, the ISO 26000:2010 is not certifiable because it provides guidance rather than requirements. Clause 5 of this standard indicates that the two fundamental practices indispensable to a socially responsible organization are recognizing SR, then identifying and engaging stakeholders. Clause 6 provides seven SR dimensions that an organization should embrace: labor practices; human rights; consumer issues; fair operating practice; organizational governance; environment; and CI&D. These highlight three important aspects that characterize impactful CSR: partnership, collectiveness and engagement. Hence, our literature review illustrates that with the emergence of ISO 26000, CSR will gain a more internationally recognizable status.

Tracing the intermarriage of ISO 26000 and MDG

The socio-economic problems and concerns mentioned in this research cut across many (developing) countries (ODI, 2010; UN Millennium Development Goals Report, 2010; Utting, 2006; Ahmed and Cleeve, 2004; Visser, 2004), which leads us to believe that concerted efforts to combat them began back in 1999, when the MDG Declaration was set, and signed and adopted as the “UN Millennium Declaration” in 2000. Interestingly, the ISO convened the first stakeholders meeting to draft the SR standard, ISO 26000, in 2001, and in December 2010 saw the release of the final draft of ISO 26000, with seven SR dimensions. Of these, CI&D highlights the potential business engagements in health-related issues, thus we may comfortably suggest that the intermarriage of ISO and MDGS is as old as these two frameworks themselves.

Therefore, cross-examining this intermarriage reveals a much more symbiotic relationship between “health and wellness,” i.e. ISO 26000 clause 6.8.8 uses MDGs 4, 5 and 6 to foster business and organizational consideration of community and socio-economic problems; MDGs offer the what (socio-economic problems), while ISO offers the how (guidance).

We therefore pose two research questions:

RQ1. What are the existing possible traces of the intermarriage between ISO 26000 clause 6.8.8 and MDGs 4, 5, and 6?

RQ2. How can businesses successfully use this intermarriage when intervening in socio-economic problems?

Methodology

Selecting the case company

In order to encourage the uptake and use of ISO 26000 in Middle East and North Africa (MENA) and East Africa, it was important to understand these countries’ characteristics their being developing countries (ODI, 2010). In East Africa (Uganda in particular),

the project started in October 2012 and was expected to end by September 2013. However, unlike all other countries that participated in the ISO 26000 project, Uganda had the least-documented and most scant knowledge on strategic CSR (Katamba *et al.*, 2012b), demonstrating a need to study this country. Additionally, there was limited funding for this project, so the researchers opted for Uganda, as they were familiar with the business environment there, and there was easier access to the required data. The project was piloted in six large, reputable organizations: Housing Finance Bank (HFB); Uganda Baati Ltd (UBL); Cooper Uganda Ltd (whose name has changed to MTK Uganda Ltd.); Kampala Capital City Authority (KCCA); Ministry of Trade, Industry and Cooperatives (MTIC); and Uganda Chamber of Mines. However, each comes from a different sector and thus appeals to relatively different stakeholders. However, given that the purpose and objectives of this study show no clear boundaries between MDGs and CSR/CI&D and context (the environment in which organizations operate), we first opted for an intimate understanding of the operations of all pilot organizations in Uganda. That is, with guidance from (Yin, 2006, 2008; Hancock and Algozzine, 2006), a team of ten ISO 26000 national experts from Uganda, supported by two international experts from MENA, charted each organization's CSR events and fitted them into the broader ISO 26000 standard. This helped us identify CSR management strategies, material issues, and replicable CSR practices and gaps. After tabulating this data, themes emerged, which were consequently fitted into the broader MDG framework. Interestingly, there was no significant difference in the data from all these organizations. This prompted us, based on Yin (2009), to assume that all the sampled companies held similar CI&D characteristics before a generalization could be made. Hence, the need emerged for an in-depth investigation into selected specific themes and issues (especially CI&D and health-related MDGs 4, 5 and 6) identified by cross-examining one particular organization.

We therefore subjected all six organizations to two main conditions: (i) being a recognized SR company; and (ii) being an ISO-certified company. Condition (i) helped us to build further the research works from the Center for Cooperation with the Private Sector (CCPS) in South Africa, "CSR in Sub-Saharan Africa: Lessons from a mapping survey" (Katamba, 2012a). Condition (ii) helped us to align our selection with ISO's precondition for piloting and testing ISO 26000 – engaging companies/organizations that are already following other ISO standards. Interestingly, UBL fully met the two conditions. Furthermore, it had more than one ISO standard certification, unlike other companies; it had quality management systems (ISO 9001); and it is an environmentally responsible company, using ISO 14001. UBL therefore provided sufficient evidence that it would be fully aware of ISO-related issues and MDGs, and was selected as the case that would inform this study.

In order to gain a detailed insight of CI&D/CSR activities that fitted the health-related MDGs framework, we adopted an exploratory and reflective approach to the qualitative case methodology. Furthermore, the case study guided our understanding of contemporary events (Yin, 2003), such as the observation of CSR actions and behaviors in UBL. Yin (2008) advocates and argues for the practice of constructing a purposeful study on either a broad or narrow scope. The single case study approach is rationalized by significant contribution to the advancement of knowledge by exploring a unique case (Yin, 2009), such as UBL, which has initiated behaviors outside its industry standards. Also, a single case study would contribute significantly to CSR and social development (Yin, 2009), as it maintains the "holistic and meaningful characteristics of real-life events," and also "provides examples of organizational

development, individual life cycles and group performance and their contribution to sectorial development” (Yin, 2009, p. 4). Parallel reasoning is demonstrated in Yu’s (2008) study of CSR codes of conduct at a Reebok factory, with the industry of manufacturing footwear coupled with CSR strategies argued as the grounds for an exploratory and descriptive single case study. These benefits and exploratory approach support case study methodology for this specific research.

Case company profile

UBL is a steel product-manufacturing company established in Uganda in 1964. It is a subsidiary of the SAFAL Group – the largest manufacturer of metal roofing products in Eastern and Central Africa. The Group has galvanizing lines in Uganda, Kenya and Tanzania, and aluminum-zinc and color-coating lines in Kenya. Operating in and outside of Kampala, UBL is the country’s leading manufacturer and supplier of roofing sheets, and has the widest range of steel roofing products in galvanized, aluminum-zinc coated and pre-painted material. It has over 300 full-time employees, and has capital of over 30 million US dollars. The company is registered with the Uganda National Bureau of Standards (UNBS) and is ISO 9001:2000 and ISO 14001 certified. It has branches in Arua (northern Uganda), Kampala (Uganda’s capital), and Mbale (eastern Uganda). The company has four senior staff championing CSR, who are headed by the human resources (HR) manager.

Data-collection procedure

Field research preparation is argued to be a significant contributor to successful research (Neuman, 2003), as the reliability of the data collected can depend on the subjectivity of the researcher (Yin, 2003). Preparation for this research included reviewing CSR reports, memos and documentaries about all six organizations. Thereafter, we made an in-depth investigation into UBL’s CSR (CI&D) activities, which included interviewing key UBL staff, providing UBL’s team with an overview of this research, and facilitating UBL’s CSR managers and top management through an ISO 26000 adoption process. This occurred over ten weeks averaging a daily two-hour visit made between April 2013 and July 2013 (see Table AI, “Logo Book for visits”). Direct observations were made in the natural setting by the researchers, providing a source of evidence to support the interviews (a view exemplified in Yin’s, 2004 case study of Middletown), which offered advantages such as obtaining information that is recorded as revealed, e.g. uncomfortable or awkward aspects that participants would not normally want to disclose (Creswell, 2003).

On all visits, researchers had access to most of the UBL’s operations (production, HR marketing, reception, etc.). The interviews (see Table AII for full Interviewee list), especially with the then-acting CEO (Mr. Varun Sood), the HR/CSR manager (Ms. Daphne Kakonge), and CSR Champion, Ms. Nashemeza Harriet (these names are reproduced with consent) were conducted in their private offices with an informal approach, and the data recorded both manually and electronically. Observations were made while touring the organization and its Chandaria Medical Clinic, visiting the staff rooms and offices, and talking to the various levels of staff. The observations of secondary data documents (annual reports, interview scripts, memos, newsletters, etc.) were based on the dimensions of CSR identified in the literature review. Reliability and objectivity of the data collection was increased by utilizing two researchers, two SR national experts and two SR experts from MENA region. Discreet recording methods were used for the interviews, and an observation checklist was used during the visits.

In particular, guided by McLeod (2008) and Commonwealth Association for Public Administration and Management (CAPAM) (2010), we used a combination of: first, learning history approach, wherein we collectively reflected on experiences of UBL's managers through interviews, enabling analysis of UBL's CSR activities/events/episodes from various perspectives in order to gain insights that would inform the study objectives; and second, best-practice approach (in particular, success case study), where particular emphasis was placed on analyzing documented CSR practices of UBL. Thereafter, we used Yin's "illustrative case study" method (2009), whereby we attempted to provide a descriptive account of the main characteristics of these CSR activities in a real business world to clarify their vision for CSR and reinforce their arguments. Having gone through all these approaches and methods, we again used Yin's "exploratory case study" method (2003), whereby we attempted to understand why certain health-related CSR practices were undertaken, as well as their effect on UBL.

Validity and reliability of findings

The data collected and assembled was subjected to "triangulation" – a set of protocols used to ensure accuracy, credibility and validity in qualitative research findings (Denzin, 1984; Stake, 1995): "data source triangulation," whereby we looked for the data gathered to remain the same in different contexts; "investigator triangulation," whereby we (different researchers) examined the same phenomenon; and "theory triangulation," whereby researchers who had different viewpoints interpreted the same results; and "methodological triangulation," wherein we used more than one method to gather data (interviewing, observations and document review). Triangulation helped us not only to validate findings and their reliability, but also to understand the motivating factors behind UBL embracing CSR/CI&D. It also revealed to us the historical context within which embracing the MDGs and health-related CSR activities of UBL occurred.

In addition to the interviews, data were generated through participant observation and aforementioned qualitative secondary data sources. These documents were particularly useful for providing a sense of the historical context for various CSR aspects of UBL, e.g. the establishment of the cervical cancer clinic, and organization of blood-donation drives. These events were well captured by various historical sources and were a prominent component of interviews, wherein interviewees indicated first-hand how certain CSR/CI&D events had animated UBL. The use of secondary data gathered from UBL documents and from the various staff proved a critical component of our study. Where significant contradictions between accounts occurred, a follow-up interview was sought. There were also instances of documents that indicated inconsistencies with respondent interviews, which proved particularly enlightening. In cases where company documents were not available, or would not be provided to validate a particular CSR/CI&D activity, a turn to CSR promotion agencies in Uganda, especially Uganda Chapter for Corporate Social Responsibility Initiatives Ltd (UCCSRI), was made. Where obvious alternative sources of information were not available, consultation with beneficiary groups (schools, families of beneficiaries for Anti-Retroviral Drugs – ARVs, cancer vaccinations, family planning, etc.), mentioned by UBL interviewees or in reports, had to be made so as to increase the in-depth understanding behind certain CI&D actions of UBL. The participant observation component of this study was a powerful method of validating data, providing context and identifying commonalities across cases. In many instances,

similar challenges and the manner in which they were dealt with were observed and was helpful in establishing the (lack of) relationship between what was mentioned by interviewees and/or even in the reports.

Data analysis

The data gathered were largely qualitative, making it rather difficult to link it directly to research questions/objectives. To overcome this limitation, we used arrays to display the data, created displays, tabulated the findings and then ordered the information as guided by Johansson (2003), and, Miles and Huberman (1994). We then employed Yin's (2009) "analytical strategy." That is, we employed "pattern-matching" (to examine the consistency of themes/segments with literature), "explanation building," and "time series analysis," leading us to develop a framework to analyze the data with. For generalization purposes of our findings, we were guided by the "adaptive theory approach" Layder (1998).

In other words, our data analysis followed the pattern below:

First, all the data were analyzed with the purpose of identifying themes, content and issues. Prior to reaching any theme, content or issue regarding UBL to be documented, each secondary data source was independently cross-examined. Once all the necessary information was collected, the transcripts and additional information were read and re-read to gain a sense of how UBL embraces CI&D and MDGs. Most importantly, this was meant to allow diversities to emerge. This process served to identify key issues and provide the opportunity to seek clarifications or additional information. This complete immersion in the data was followed by writing up draft case-studies about UBL, which contained facts, interpretation and links back to the literature, where necessary, and varied in style, format, length, content and structure. The transcripts of interviews were then revisited so as to identify issues, concepts and variables that would bring us closer to answering the research questions. Thereafter, comments, incidents and repetition were extracted by considering the words and documented actions/attitudes of respondents (see Interviewee List in Appendices). The main aim at this point was to produce a final case study in a format that would allow generalizations to emerge.

Findings

UBL's CSR philosophy

UBL is actively helping to improve local communities through a program of CSR activities, which is a commitment to frame its attitudes and strategies toward achieving a sustainable future for its stakeholders (Jenkins and Obara, 2008). There is an understanding throughout the organization that CSR is a practice aimed toward solving developmental challenges in society:

[...] we strive to take responsibility for our actions that promote responsible business practices, support the development of local communities; and to minimize any negative impact of our business outputs and outcomes on the environment (UBL manager, Kampala plant).

The case of health as a CI&D at UBL

One of the major community development problems affecting UBL's core business is the health and wellness of its local community. Just like Nestlé and Unilever Ltd (Nestlé in Society, 2013; Unilever Sustainable Living Plan, 2011), the study found community health-related issues as being an integral part of UBL's current corporate policies.

For example the organization constructed and funds Chandaria Medical Clinic in Kampala and a clinic in Mpigi and Tororo with an aim of providing and facilitating access to quality health services to staff and the surrounding community in a caring and competent environment at subsidized costs. The clinic serves staff and the community in fulfillment of all three health-related MDGs. In addition, UBL has also donated a health center in Mpigi District, in partnership with USAID-STRIDES.

The above finding conflicts with Freidman's (1970) argument that businesses have "no business" if they engage in developmental practices. UBL has continued to maintain its financial performance status by considering stakeholders (internal and external) as useful resource for maximizing profits (Donaldson and Preston, 1995; Porter and Kramer, 2002) through its continued funding of health projects such as staff cervical cancer vaccination and cervical cancer screening, organized in partnership with GlaxoSmithKline and Uganda Women's Cancer Health Initiative.

Additionally, UBL collaborates with external stakeholders in supporting education and community projects that promote basic hygiene and sanitation, improve nutrition, and ensure access to basic medicines. For example the organization works in partnership with HIPS/UMA to conduct health fairs provides ARVs to its workers living with HIV/AIDS. Also UBL provides mosquito nets, reproductive health and family planning education, and counseling to employees in partnership with Johns Hopkins University. UBL's CSR engagements in health highlights ISO 26000's three important aspects of partnership, collectiveness and engagement.

Motivation for embracing health-related CI&D (CSR) projects

Socio-economic environment and the development priorities are UBL's key drivers for CI&D (CSR) projects specifically aimed at addressing the socio-economic development challenges such as, health-care provision in the communities despite remaining consistently strategic philanthropy in nature (Amaeshi *et al.*, 2006):

[...] UBL invested in CSR health initiatives to help address the socio-economic challenges in healthcare which is a basic need just like shelter where our core business lies. The goal was and still is, to provide affordable and accessible healthcare. The objective here is to front the company's efforts in being fair and caring towards its employees, customers, shareholders, and the community as a whole [...] Works Manager (then doubling as CEO) (UBL Kampala).

UBL has locally developed CSR approaches through which it is more likely to respond to the socio-economic challenges such as unemployment and diseases in communities where it operates. By engaging with such CSR practices, UBL is able to enhance its HR development programs which lead to higher levels of loyalty and ability to recruit, develop and retain staff, a view earlier mentioned by Fox and Prescott (2004):

[...] among the benefits from our strong CSR healthcare strategy, UBL has enhanced its ability to recruit, develop and retain staff as an outcome of lower costs on health expenses for our huge employee base. At the same time, our workforce is healthier, hence improvement in the overall productivity, overall company image improves, customer loyalty is increased and the relationship with government bodies is improved [...] (HR/CSR manager, UBL Kampala).

Discussion

Possible traces of the intermarriage of ISO 26000 and MDGs

ISO 26000 includes a large set of standards in the health and wellbeing field which are quite complementary with community development norms and conventions and thereby also contribute to the achievement of the MDGs 4, 5 and 6. In exploring the

possible traces of the intermarriage of ISO 26000 (Clause 6.8.8) and MDG 4, 5, and 6, we together with UBL managers, mapped UBL's CSR activities identified during the workshops and visits (see, Table AI for logo of visits.). Unsurprisingly, many managers felt that ISO 26000 concept was new to them. That is, there was a misconception that the standard requires them to engage in CSR activities in non-traditional ways:

Whilst CSR practices here [UBL] have existed for some time, the ISO 26000 is a new concept here. We are piloting ISO 26000 and tending to tailor our current and future CSR so as to fit in the guidelines it offers (UBL HR Assistant).

However, on further cross-examining CI&D- CSR activities against the possibility of intermarriage between ISO 26000 (Clause 6.8.8) and MDG 4, 5, and 6, the study found that health and wellness is pivot to this intermarriage. Hence, this research underlines the impact of health on community development. That is, businesses and staff should respect the right to health and should contribute, within their means and as appropriate, to the promotion of health, to the prevention of health threats and diseases and to the mitigation of any health-related damage to the community.

(i) *Health and wellbeing.* Table II shows how "health and wellbeing" is pivot to the intermarriage between ISO 26000 and MDGs 4, 5 and 6. When the CI&D undertakings of UBL are fitted in the table of ISO 26000 against MDGs 4, 5 and 6, the findings reveal that these two frameworks aim at ensuring health and wellness of the society (immediate – staff; and distant – community) in which organizations operate:

[...] as an organisation we have a duty of care for the health and wellbeing of communities where we operate [...] society should always have the right to health thus we should promote that [...] (UBL Medical Consultant).

At this point, we see a further justification of why ISO 26000 is intended to provide organizations with guidance concerning SR. Furthermore, we see that if properly used, and followed ISO 26000 and MDGs framework can be used to support health public policy activities, most of which are stated in the UN Millennium Declaration (2000). Analysis in Table II shows how UBL managers, and other sustainability professionals and practitioners can evaluate a business' contribution to the MDGs. It is possible to identify gaps or areas of concern where the business is not contributing enough to a particular MDG goal or even to an ISO 26000 related action and stakeholder expectation. For example, UBL contributes less toward the achievement of Goal 4 compared to other health-related MDG goals.

Similarly, from Table II, UBL is not engaged in "activities that seek to eliminate negative health impact caused during and after the production of metals." We are tempted to think that may be there has been no effort yet from UBL (just like in many other steel products producing organizations) to ascertain what these negative health impacts could be. These impacts could include inorganic arsenic which is arguably a carcinogen cause of cancer of the skin, lungs, liver and bladder (National Academy of Sciences/National Research Council, 1999). Despite CSR remaining a voluntary action for businesses in Uganda (Nkiko and Katamba, 2010), ISO 26000 calls on companies like UBL to consider engaging in responsible practices that go beyond the legal minimum requirements or in fact to develop self-regulatory CSR initiatives to prosper in countries (like Uganda) where such regulations are inexistent (Crane *et al.*, 2013). In the UK, for example, the Corporate Responsibility (CORE) Coalition – a collection of UK NGOs including WWF (UK), Amnesty International, Action Aid, and Friends of the Earth, is working toward changing the UK company law to

MDGs	ISO 26000 – Community involvement and development, (clause 6.8.8.2 – health) Related actions and expectations; that is, an organization should	Seek to eliminate negative health impact of any production process, product or service	Promote good health by contributing towards access to medicines, early detection of diseases, raising awareness about contraceptive methods, child nutrition, etc.	Raise awareness about health threats and major diseases and their prevention, e.g. HIV/AIDS, malaria, etc.	Support long-lasting and universal access to essential healthcare services, etc., and clean water as a means of preventing illness
Goal 4: Reduce child mortality Target 4A: Reduce by two-thirds between 1990 and 2015, the under-five mortality rate	Constructed Chandaria Medical Clinic in Kampala and Tororo district	Constructed Chandaria Medical Clinic in Kampala and Tororo district	Constructed Chandaria Medical Clinic in Kampala and Tororo district		Constructed Chandaria Medical Clinic in Kampala and Tororo district
Goal 5: Improve maternal health Target 5A: Reduce by three-quarters between 1990 and 2015, the maternal mortality rate	Runs a family-planning project, providing reproductive health education to over 600 company staff and families, as well as the community	Provides long-lasting, treated mosquito nets in partnership with Johns Hopkins University	Runs a family-planning project, providing reproductive health education to over 600 company staff and families, as well as the community	Provides long-lasting, treated mosquito nets in partnership with Johns Hopkins University	Constructed Chandaria Medical Clinic in Kampala and Tororo
Target 5B: Achieve, by 2015, universal access to reproductive health Goal 6: Combat HIV/AIDS, malaria and other diseases. Target 6A: Have halted by 2015 and begun to reverse the spread of HIV/AIDS	Constructed Chandaria Medical Clinic in Kampala and Tororo district UBL runs cervical cancer vaccination and screening for female staff (in partnership with GlaxoSmithKline & Uganda Women Cancer Initiative)	Provides reproductive health and family planning education and counseling Runs cervical cancer vaccination and screening for female staff (in partnership with GlaxoSmithKline & Uganda Women Cancer Initiative)	Constructed Chandaria Medical Clinic in Kampala and Tororo district UBL runs cervical cancer vaccination and screening for female staff (in partnership with GlaxoSmithKline & Uganda Women Cancer Initiative)	Provides reproductive health and family planning education and counseling Runs cervical cancer vaccination and screening for female staff (in partnership with GlaxoSmithKline & Uganda Women Cancer Initiative)	Donated a health center in Mpigi District (in partnership with USAID/STRIDES) Constructed Chandaria Medical Clinic in Kampala and Tororo district

(continued)

Table II.

MDGs	ISO 26000 – Community involvement and development, (clause 6.8.8.2 – health) Related actions and expectations; that is, an organization should
Target 6B: Achieve, by 2015, universal access to treatment of HIV/AIDS to all those who need it	<div style="background-color: #cccccc; padding: 2px;">Conduct periodic health fairs in partnership with USAID/HIPS – UMA</div> <div style="padding: 2px;">Provides its staff with free access to ARVs</div>
Target 6C: Having halted, by 2015, and begun to reverse the incidence of malaria and other major diseases	<div style="background-color: #cccccc; padding: 2px;">Constructed Chandaria Medical Clinic in Kampala and Tororo district</div> <div style="padding: 2px;">Provides its staff with free access to ARVs</div>

Notes: ■ Direct CSR activities, ■ Cross-cutting CSR activities
Source: Compiled from findings

minimize companies' negative impacts (such as UBL's likely inorganic arsenic) on people and the environment and to maximize companies' contribution to sustainable societies. Such a view, calls for businesses CSR-CI&D activity analysis. UBL's health MDG goals and CI&D-CSR activities are unrelated to its core functions. However, CI&D of UBL is right when matched against literature which shows that businesses that engage in diverse strategic philanthropic practices have competitive advantage over those with fewer activities (Hart, 1995; Porter and Kramer, 2002).

(ii) *Cross-cutting issues.* The intermarriage of MDGs 4, 5 and 6 and ISO 26000 presents intertwining issues. That is, findings have revealed that some CSR/CI&D activities undertaken by organizations may not be easily attributed to attaining a particular health MDG (say 4, or 5 or 6), or even ISO 26000 actions/stakeholder expectations rather, a combination of them either directly and/or indirectly. We therefore found this combined contribution CSR/CI&D makes to realize these health MDGs to be essentially "cross-cutting." For example, UBL's CSR team (see Table AII) explained that:

[...] the company constructed the Chandaria Medical Clinic and the medical clinics in Mpigi and Tororo (whose services link through a spectrum of MDGs 4, 5 and 6), with the objective of providing affordable and accessible healthcare.

The above means that company' SR efforts to "support long-lasting universal access to healthcare, and preventing illness" contribute to realizing all three health-related MDGs. That is, CI&D interventions – CSR health activities, make a direct or indirect link to three MDG goals targets. For example, by constructing Chandaria Medical Clinic in Kampala and clinics in Tororo district and Mpigi (all being districts of Uganda), UBL is equally able to promote good health by contributing toward access to medicines, early detection of diseases, raising awareness about contraceptive methods, child nutrition for all the three MDGs. In addition, the same CI&D intervention supports ISO 26000's action businesses action to support long-lasting and universal access to essential healthcare services.

Furthermore, these cross-cutting ISO 26000 actions and stakeholder expectations were evident even within some CSR managers interviews. For example:

ISO 26000 calls for actions that we have engaged with for decades. Interestingly some conflict or cross cut with what we have always aimed at although, we did not have localized specific guidelines on what and how we choose one CSR activity over the other, (replied UBL Business Development Manager).

The above combined views further justify why ISO 26000 is intended to promote common understanding in the field of SR, and to compliment other instruments and initiatives for SR, and not to replace them (Abstract to ISO 26000). Hence, based on the discussion above we therefore find ISO 26000 as providing guidance to realizing MDG targets, that is, the MDG framework presents targets to aim at, while ISO outlines explicit steps to show how to achieve those targets.

Applicability of the intermarriage, – from the stakeholder engagement perspective

In light of the findings, we present an amplified way (Table III), through which the intermarriage of MDGs and ISO 26000 could be used to yield better CSR/CI&D. We apply ISO 26000's business actions and expectations on to UBL's CI&D/CSR activities (see Table III). From this table, we recommend to organizations that:

- (1) Community involvement should take a broad integrated approach to social developmental issues framed by the UN Millennium Declaration.

Table III.
Sample table localizing
ISO 26000 for contributing
to MDG through CI&D
engagement

MDGs THE WHAT	UBL CSR Activity	ISO 26000 – community involvement and development, (clause 6.8.8.2 – health) Related actions and expectations, that is, an organization should:
Goal 4: Reduce child mortality Target 4A: Reduce by 2/3 between 1990 and 2015, the under-five mortality rate	UBL constructed Chandaria Medical Clinics	Consult representative community groups in determining priorities for social investment and community development activities, with special attention to vulnerable groups Participate in local associations where possible and appropriate, with the objective of contributing to the public good and the development goals of communities
Goal 5: Improve maternal health Target 5A: Reduce by three-quarters between 1990 and 2015, the maternal mortality rate Target 5B: Achieve, by 2015, universal access to reproductive health	UBL runs a family planning project providing reproductive health education	Consult and accommodate communities, including indigenous people, on the terms and conditions of development that affect them Local associations such as (local charities, NGOs, etc.) were part of the engagement process
Goal 4: Reduce child mortality Target 4A: Reduce by 2/3 between 1990 and 2015, the under-five mortality rate	UBL constructed Chandaria Medical Clinics	Community groups such as Local councils (LC) 1, 2, 3, etc. religious and traditional were consulted N.B: UBL did this and is seen as a breakthrough in Uganda's CSR The community heads were and still are consulted about the terms and condition of the project Staff, families and community heads were consulted before the project initiation on how UBL could help
Goal 5: Improve maternal health Target 5A: Reduce by three-quarters between 1990 and 2015, the maternal mortality rate Target 5B: Achieve, by 2015, universal access to reproductive health	UBL Partnered with John-Hopkins University to provide long lasting treated mosquito nets	Uganda Manufacturers' Association (UMA) and its respective health fairs UBL developed an engagement network in the community Community was not consulted on the terms and conditions of project Decision to provide nets was made by John-Hopkins University. Community and UBL were not involved initially
		Contribute to policy formulation and the establishment, implementation, monitoring & evaluation of development programs Clinic is an establishment as per UBL's policy Monitoring of clinic's services by users Patients are part of the evaluation team for services Project is running st. Health centers are running (in partnership with USAID/STRIDES) is part of long-term commitment to development programs Staff, families and community give feedback on project UBL collect feedback on the nets from the community and its staff

(continued)

MDGs	UBL CSR Activity	ISO 26000 – community involvement and development, (clause 6.8.8.2 – health) Related actions and expectations, that is, an organization should:
THE WHAT		
Goal 6 (See targets)	<p>Partnered with USAID/HIPS – UMA to conduct periodic health fairs</p> <p>UBL runs cervical cancer vaccination and screening for female staff (in partnership with GlaxoSmithKline & Uganda Women Cancer Initiative)</p> <p>Provide its staff with free access to ARVs</p>	<p>UBL developed an engagement network in the community</p> <p>UBL engages its staff and updates them on project</p> <p>Community was not consulted on the terms and conditions of project</p> <p>Community was not consulted on the terms and conditions of project</p> <p>Staff are aware of the terms and conditions</p> <p>UBL collect feedback on the fairs from the community and its staff and they are engaged in the review process</p> <p>UBL collect feedback on the project from its staff and they are engaged in the review process</p> <p>Project is running and Staff, families and community give feedback on project</p>

Notes: ■ Activities that UBL did, ■ What UBL never did
Source: Developed from discussion of findings

Table III.

- (2) They should make contributions and coordinate efforts and form strategic partnerships in response to humanitarian crises.
- (3) Those companies with keen interest in human health should remember that it is not a barrier to engaging in CI&D, as revealed by the fact that health occupies more than three slots (4, 5 and 6) on the MDG agenda. This research feels that understanding the intermarriage of CSR-related tools (in this case, ISO 26000 and MDGs) is one of the soft landings to engaging in CSR, and more so in health-related CI&D. Besides, this will help successfully mold CI&D needs to the spheres of a business' influence.
- (4) Like the MDG framework, Table III for CI&D could also incorporate time, so that progress can be tracked and reported on.

The above recommendations are transposed in Table III. That is, ISO 26000 is just a different way (the how) of solving socio-economic problems (MDGs – the what). For example, findings revealed that UBL had some form of recognized CSR (structured around MDGs) even before ISO 26000. It is evident that significant positive change in socio-economic problems may not be achieved by 2015. Hence for now, this research takes these problems to be constant, and thus companies/organizations will continue addressing them. Interestingly though, interviews revealed that ISO puts the users/beneficiaries of any CSR practice at the heart of the organization's CSR process – a thing we believe could accelerate achievement of the MDGs; this is because ISO 26000 reinforces “consultation,” “engagement,” “partnership,” “collaboration,” etc. which overall make up stakeholder engagement, a concept that Freeman (1984) advanced.

Benefits from successfully using intermarriage

The benefits from using and applying the ISO 26000 – MDG intermarriage, are drawn from “Table II” and “Table III.” These are: focus on global development priorities; guided stakeholder identification and engagement; and simplicity. They all point toward having meaningful and impactful CSR/CI&D as detailed below.

(i) *Focus on global development priorities.* UBL consistently noted issues impinging on its success, health being one of them. However, noting them was not enough – appropriate redress was needed. The challenge, however, lay in how the redress was managed; intervening in such health issues was not the core business of UBL. Findings reveal that in UBL's approach to redressing health issues, not all were considered a priority. The priorities, according to UBL, included HIV/AIDS, malaria, cervical cancer vaccination and cervical cancer screening, which is where it put priority interventions/resource allocations. This responsiveness is in line with the global development agenda (MDG Uganda Report, 2010, 2011; WHO 2010; UNDP, 2011; ISO 26000), which asserts that health is a CI&D priority. Thus, using ISO 26000 and MDGs 4, 5 and 6 simplified and guided UBL to intervene only in priority health issues. For example, clause 6.8.8.2 of ISO 26000 specifically guided UBL by stating that, “an organization should consider raising awareness about health threats and major diseases and their prevention, such as HIV/AIDS, cancer, heart disease, malaria [...]”

(ii) *Guided stakeholder identification and engagement.* Many stakeholders, both internal (especially senior managers) and external, have made UBL's CI&D activities produce a sustainable impact. However, observe that external stakeholders were a combination of both “strategic” and “right” stakeholders. These included donor agencies (especially USAID – HIPS and STRIDES projects), the Ministry of Health,

pharmaceutical producers (e.g. GlaxoSmithKline) and health specialists (e.g. Uganda Women's Cancer Health Initiative). From this setting and mixing of stakeholders, we found three main issues: first, "public players" (USAID, Ministry of Health, etc.) being mixed with "private players" (GlaxoSmithKline), hence the concept of "public-private partnership"; second, "central role of the business entity," that is, UBL's ownership and leadership (governance) of the CI&D engagements; and third, "right-yet-strategic" partners. With these three issues, we realized that UBL successfully engaged in a sensitive CI&D activity which might at first cause one to wonder why UBL did not engage in CSR activities that directly related with its core business. This research therefore reveals that to successfully engage in CI&D, it is not largely a matter of identifying activities that are directly or closely linked to core business, a view which has been largely proclaimed by renowned strategists (Porter and Kramer, 2002, 2006), but that engaging public players, ensuring proper governance, as well as right-yet-strategic engagement of stakeholders, should be considered. This finding is particularly important in ensuring successful CI&D activities, which are not core to business.

(iii) *Simplicity.* Findings present UBL as having smoothly and relatively successfully taken on complex health projects, which means that a continuous need to withstand challenges associated with health-related CI&D, and the accommodation of ideas about these projects, would be made easier if presented with tools and frameworks that simplified things. Interviews revealed that ISO 26000 and MDGs would simplify company interventions in CI&D. The remarks by one UBL manager earlier in this paper about UBL's consideration of the ISO 26000 guidelines in its current and future CSR plans reveal that the CSR team at UBL possesses an understanding of these two frameworks, and that it offered them simplicity in better understanding and fitting their CSR/CI&D vision to the frameworks' guidelines. This finding reveals that the relationship between the business (more so the manufacturing arm of the business) and its surrounding communities is becoming increasingly more complex, especially in terms of health interventions. Therefore, business' interventions need to be as simplified as possible in all ways. Therefore, the intermarriage of, and thus interrelationship between, ISO 26000 and MDGs offers this simplicity in design, form, and function.

Conclusion

The CI&D issues, particularly health, which UBL is focussing on, are where global attention lies. We therefore conclude that organizations that want to undertake impactful CI&D must keep a keen eye on priority CI&D aspects and understand global trends, thus enabling them to leverage their resources spending, attention, and maximize development impact not only at local level but also at national/global level. Understanding community and social issues that affect one's business from a global perspective, and identifying the right mix of frameworks to use can lead a company to make CSR breakthroughs, especially in CI&D. This research has revealed that an intermarriage of ISO 26000 and the MDG framework can help organizations identify the right mix. In addition, CSR (more so CI&D) is a wider and more complex subject, in both practice and theory. So one of the best ways companies and organizations can derive impact and meaning from their CSR undertakings is by using internationally recognized frameworks (like ISO 26000 and the MDG framework), either as guidance or benchmarks, as these will "simplify" the possibilities for engagement. In addition, we recognize that for companies to successfully and sustainably engage in CI&D, it is not a matter of engaging only in those activities that directly align with their core

business, and that other factors, like identifying right partnerships and stakeholders, are critical. We also conclude there is no problem for one tool or framework to come into existence with some sort of superiority over the other – what is more important, on the other hand, is to ensure how these tools/frameworks complement each other.

Limitations of this study

The case study (Uganda Baati Ltd, - UBL) that informed this research is a subsidiary company of a multinational, SAFAL Group. This provided an indication that global or trans-national forces drive CSR/CI&D at UBL. Thus, our findings may not fit directly with a company that has a local/national focus of its CSR/CI&D.

Recommendations and directions for further research

CSR, more so CI&D, is a complex practice. Hence, we recommend that people in charge of CSR/CI&D projects look continuously for developments issues or frameworks surrounding this practice to help them find simple yet strategic engagements. Besides, they should devise means of making these developments known, understood and/or shared by the company and the relevant stakeholders. Lastly, the ISO 26000 offers a wealth of knowledge for understanding the practice of CI&D/CSR. Therefore, we recommend that further scholarship is undertaken to examine how ISO 26000 can be used to explain its relationship with different models, especially those relating to competitiveness of an organization.

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(The Appendix follows overleaf.)

Appendix 1

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Table AI.
Logobook for visits of technical support to Uganda Baati Ltd (UBL) to facilitate their adoption and application of ISO 26000

Date (M/Day/Yr)	Description of activity	Time spent	Cumulative time spent
04.11.2013	Initial meeting (International and National Experts present) to formerly introduce ISO 26000 project to the Uganda Baati Ltd, and have them sign up for the project	1.5 hrs	1.5
04.23.2013	Training the social responsibility (SR) team of UBL into the ISO 26000 standard so as to gain an in-depth understanding of the standard	3.5 hrs	5.0
04.29.2013	In-depth identification of areas of stakeholder influence in UBL and existing GAPS in dealing with stakeholders	1.0 hrs	6.0
05.14.2013	Demonstration and training of UBL team how the ISO 26000 Ms. Access tool works in identifying SR material issues that inform stakeholder Analysis, and Gaps for GAP Analysis; and Action Plan	2.0 hrs	8.0
05.24.2013	Stakeholder mapping	1.5 hrs	9.5
05.30.2013	Identifying and documenting the relevancy of selected SR activities to Uganda Baati Ltd (UBL) – finalized stakeholder analysis	1.5 hrs	11.0
06.26.2013	Revisited Stakeholders Analysis; and relating relevance and significance of SR issues in Uganda Baati Ltd's context	1.5 hrs	12.5
07.01.2013	finalization of GAP analysis	3.5 hrs	16.0
07.10.2013	Compile recommendations so as to identify actions for the action plan	2 hrs	18.0
07.12.2013	Continuing with compiling and documenting recommendations for informing the action Plan	1.5 hrs	19.5
07.26.2013	Finalized Action Plan and presented to Uganda Baati Ltd for cross checking, comments and sign off	2.0 hrs	21.5

Appendix 2

Name	Title
1. Mr Varun Sood	Acting CEO, and doubling as Works Manager
2. Mr Acilu James	Business Development Manager
3. Dr Lubowa Deo Ssemujju	Medical Consultant
4. Ms Daphne Kakonge	HR Manager, and doubling as CSR Manager
5. Mr Nampido Julius	Process/Quality Controller
6. Mr Charles Rwamashongye	Chief Accountant
7. Ms Harriet Nashemeza	HR Assistant
8. Mr John B. Akirana	Production/Maintenance Engineer
9. Mr Roy P. Vaz	Finance Manager
10. Mr Wilfred Mayende	Asst. Process/Quality Manager
11. Ms Arinaitwe Irene. B.	Clinical Officer
12. Ms Nurcan Alinc	GIZ Business Development Consultant
13. Dr Safina Namuga Ngobya	Principal Standards Officer, Uganda National Bureau of Standards (UNBS)-
14. Mr John Oprong	Secretary General, National Union of Trade Unions (NOTU)
15. Mr Francios Sibilie	ISO International Exert
16. Ms Aline Lahdo	ISO International Expert

Table AII.
Interview list – Uganda Baati Ltd, and technical participants in the research project

Note: NB, list re-produced with consent of UBL

About the authors

David Katamba (BCom; Msc Marketing, Makerere University) is the Chairman, Uganda Chapter for Corporate Social Responsibility Initiatives Ltd (UCCSRI). Initially trained from World Bank Institute, New York, David is now a Certified CSR Trainer for International Business Leaders Forum (IBLF), and Aga Khan Development Network (AKDN). He is also the Chairman, Sales and Marketing Compliance Committee (SMCC) of Nile Breweries Ltd (a subsidiary of SABMiller Plc). With over eight years' experience in CSR and sustainability aspects, David is a worldwide reputable professional characterized with world-class publications. Among which is being a contributor in the *World Guide to CSR: A Country by Country Analysis of Corporate Sustainability and Responsibility*. He is the leader author of the world's CSR textbook, *Principles of CSR: A guide for students and practicing managers in developing and emerging countries*. He is also a Lecturer at the Makerere University Business School (MUBS), Kampala Uganda. David Katamba is the corresponding author and can be contacted at: katambadavid@yahoo.co.uk

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Associate Professor Charles Tushabomwe Kazooba (PhD) is BCom Graduate of the Makerere University, MBA Graduate of the University of Birmingham and an Certified Accountant. He holds a PhD from the Mbarara University of Science and Technology. He is currently an Associate Professor in Management and Accounting at the Mbarara University of Science and Technology, Uganda. His specialty is social and environmental accounting.

Imelda Kemeza (M.Ed-Psy) is a Psychologist with over ten years experience in Skills Development and Consultancy in the areas of Organizational and Human Capacity Development. Currently she lectures at the Faculty of Science, Mbarara University of Science and Technology.

Sulayman Babiiha Mpisi holds a MA Degree in Development Studies from the Uganda Martyrs University, Nkozi. He is currently registered for a PhD by Thesis at the Gulu University. He is a Senior Lecturer, Gulu University; Dept of Development Studies specialized in Development Theory and Political Economy of Rural and Community Development.