

NAMIBIA UNIVERSITY
OF SCIENCE AND TECHNOLOGY

AN ANALYSIS OF FACTORS THAT MOTIVATE SELECTED NAMIBIAN STATE-OWNED ENTERPRISES (SOES) TO ENGAGE IN CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES.

THESIS SUBMITTED IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF THE DEGREE OF MASTER OF JOURNALISM AND MEDIA TECHNOLOGY AT THE NAMIBIA UNIVERSITY OF SCIENCE AND TECHNOLOGY BY

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10 JUNE 2025

Declaration

I, *Nicky Mukwame Munyandi*, hereby declare that the work contained in the thesis entitled: *An analysis of factors that motivate selected Namibian state-owned enterprises (SOEs) to engage in Corporate Social Responsibility (CSR) activities* is my own original work and that I have not previously in its entirety or in part submitted it at any university or higher education institution for the award of a degree.

Signature:_____ Date: 10 June 2025

I, *Dr Hugh Ellis-Mwiya*, hereby declare that the work contained in the thesis entitled: *An analysis of factors that motivate selected Namibian state-owned enterprises (SOEs) to engage in Corporate Social Responsibility (CSR) activities* was under my supervision.

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List of Acronyms

BoN – Bank of Namibia

Namcor – National Petroleum Corporation of Namibia

Telecom – Telecommunications Namibia

CSR – Corporate Social Responsibility

NDP – National Development Plan

SDG – Sustainable Development Goals

SOE – State Owned Enterprise

UN – United Nations

GRI – Global Reporting Initiative

NSX – Namibia Stock Exchange

Namcode – Namibia Code of Corporate Governance

UNGC – United Nations Global Compact

PR – Public Relations

ISO 26000 – International Organization for Standardization 26000

GRN – Government Republic of Namibia

ST – Stakeholder Theory

FLP – Financial Literacy Programs

ES – Environmental Sustainability

MM – Mixed Methods

SOEGA – State Owned Enterprises Act

CE – Community Engagement

PEGA – Public Enterprises Governance Act

ELP – Ethical Labor Practices

MT – Methodological Triangulation

CG – Corporate Governance

PE – Public Engagements

RM – Reputation Management

FI – Financial Inclusion

CP – Corporate Performance

SME – Small Medium Enterprises

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Dedication

This study is dedicated to the trailblazers, visionaries, and forgotten champions who put up endless effort to weave social responsibility and ethical behaviour into the very fabric of corporate institutions. Additionally, this research is dedicated to the people and institutions that have demonstrated to that corporate responsibility is a commitment to fostering a fair and just society as a whole rather than just a policy. Furthermore, this study is dedicated to Namibia's state-owned enterprises who have pushed to innovate and put community welfare first. You have shown courage in striking a balance between economic goals and the welfare of society. Furthermore, this thesis is dedicated to the mentors and trailblazers in academia and industry whose dedication to ethical leadership and passion for inquiry have inspired me throughout my journey. Your influence extends well beyond the classroom or boardroom; it stokes a spirit of curiosity and a drive to find truth in every piece of information and every story. This research is also dedicated the policymakers, community advocates, and corporate leaders who recognize that sustainable progress is not accomplished through individual efforts but rather through a collective commitment of shared responsibility and collaboration. Your work, which is frequently done in the background, lays the groundwork for creative corporate governance approaches that put the common good first. Lastly, I dedicate my thesis as a call to action and a sign of hope in honour of those who have given their lives in the fight for social justice and equity. May it become an awareness for every action made in the direction of ethical business practices, hence, adding to a history of integrity and advancement. I hope that this work will stimulate more research, positive discussion, and significant change in the discipline of corporate social responsibility as well as beyond.

Abstract

This research seeks to understand the diverse factors that drive state-owned enterprises (SOEs) in Namibia to engage in corporate social responsibility (CSR) activities. CSR is increasingly framed as a strategic imperative within corporate strategy and daily operations, particularly under conditions of empowered stakeholders and changing stakeholder expectations. The primary purpose of this research is to uncover the motivational factors of selected Namibian SOEs—Telecom Namibia, Bank of Namibia, and Namcor (PTY) LTD—in their involvement with CSR activities, and to further understand the socio-economic context of CSR in a developing economy. The study was guided by the pragmatic paradigm and implemented through a sequential explanatory mixed methods approach (QUAN→QUAL), which entails collecting and analysing quantitative data first, followed by qualitative data to explain and deepen the quantitative results. Quantitative data were obtained through 15 executive questionnaires and 75 employees' online surveys, while qualitative depth was obtained through 30 semi-structured interviews with CSR/PR specialists. This methodological triangulation supported a more comprehensive understanding of CSR drivers and constraints within the three SOEs. The findings indicate that, across the three SOEs, CSR participation is primarily motivated by stakeholder pressures and expectations, legal and regulatory obligations, corporate image and reputation enhancement, and alignment with national development strategies. In line with contemporary strategic CSR, these motivations reflect the need for managers to navigate dynamic stakeholder expectations and balance diverse stakeholder interests in ways that sustain organisational legitimacy and long-term value creation. However, the study also found substantial barriers to effective CSR integration, including low employee involvement, regulatory and compliance restrictions that reduce operational flexibility, budgetary constraints and competing resource demands, weak monitoring and evaluation systems, and strategic misalignment where CSR is treated as an add-on rather than embedded in core business planning. Based on these findings, the study recommends that selected Namibian SOEs should integrate CSR into core organisational strategy and performance planning, strengthen stakeholder engagement mechanisms, and improve transparency through robust monitoring, evaluation, and reporting systems aligned to recognised sustainability and disclosure expectations. Additionally, SOEs should allocate dedicated CSR budgets and strengthen internal communication and employee participation mechanisms to improve implementation effectiveness and sustain long-term societal value creation. This study has several important contributions to the CSR literature. Conceptually, it bridges gaps in existing literature by offering an integrated framework that categorizes the different reasons for CSR activity in SOEs.

Chapter 1: Introduction

With growing realization that businesses have roles beyond profit maximization, the concept of Corporate Social Responsibility (CSR) has gained greater emphasis in business. CSR involves a wide range of activities such as concern for the environment, fair treatment of employees, community development, and philanthropy. By these activities, businesses can help society attain objectives such as protection of the environment, social justice, and economic development (Carroll, 1999). Internationally, the concept has gained popularity, and companies are now more likely to incorporate CSR into their strategic plans. State-owned enterprises (SOEs) in Namibia, including Bank of Namibia, Telecom Namibia, and the National Petroleum Corporation of Namibia (Namcor), have been engaging in CSR activities. These three organizations have been specifically selected because they are representative of a range of industries, including telecommunications, finance and energy, and are therefore all significant to the nation's economy and to its growth. Besides being immensely significant towards national growth, these organizations enjoy an enormous public trust and influence, and therefore their CSR activities are immensely influential and highly followed. In particular, Telecom Namibia, Namibia's largest telecommunication corporation, has a strong history of engaging in CSR initiatives. Closing the nation's digital divide is one of the major aims of Telecom Namibia's CSR initiatives. Furthermore, the Bank of Namibia's CSR initiatives are mainly motivated by improving financial inclusion, as the bank launches CSR initiatives that aid Namibia's financial stability and economic development. Meanwhile, the National Petroleum Corporation of Namibia (Namcor) also regulates the distribution, production, and exploration of petroleum products because the industry's effect on the environment makes environmental sustainability an important aspect of Namcor's CSR initiatives. Hence, the engagement of these organisations in large-scale CSR activities of national importance leads to serious questions regarding why they invest in CSR, the extent to which they influence their stakeholders, and how successful they are in executing their CSR initiatives with an understanding of their stakeholders, and organisational imperatives to improve their performance and influence. Thus, the aim of this thesis is to explore what drives the chosen Namibian state-owned enterprises (SOEs) to engage in CSR activities: Telecom Namibia, Bank of Namibia, and Namcor. Informed by theoretical frameworks and empirical evidence, the study inquiries into the why and effect of such activities on said institutions and society at large.

1.1 Background

In the past decades, the definition of CSR has changed dramatically. Corporate social responsibility (CSR) was nearly synonymous with philanthropy in the earlier days, where firms used to contribute a portion of their profit towards social causes. The modern concept of corporate social responsibility (CSR) is broader, encompassing a wide range of activities aimed at promoting the social, environmental, and economic well-being of nations (Carroll, 1991). This shift is in accordance with an increasing realization that business firms also have a responsibility to promote the agenda of society in general in addition to pursuing their own economic interests. Contemporary perspectives on CSR further suggest that CSR is increasingly embedded within organisational governance and strategic management, particularly where stakeholder expectations become more empowered and dynamic. This strategic orientation is also increasingly visible in state-owned enterprise governance debates, where SOEs are expected to advance public policy goals, support development, and provide public goods and services that markets alone may not supply. In such contexts, CSR is not merely philanthropic but intersects with accountability, transparency, and sustainability expectations in the governance of public enterprises. In Namibia, SOE involvement in CSR practices is as old as the independence of the nation. To foster economic development and supply commodities to nationals on the eve of Namibia's independence in 1990, the government established several SOEs (Sherbourne, 2013). These institutions, such as Namcor, Bank of Namibia, and Telecom Namibia, have been crucial to the development of the country. In a manner of contributing to the social and economic well-being of their operating communities, these SOEs have, over time, embraced the importance of corporate social responsibility (CSR). The socioeconomic context in Namibia, as a resource-rich country, renders the function of SOEs extremely important. High unemployment, income inequality,

and low coverage of basic services in rural regions (World Bank, 2020) are the challenges of the country. Thus, SOEs in the energy, telecommunication, economic development, and even transport sectors are crucial to addressing these issues, and their involvement in CSR initiatives can go a long way in promoting social welfare. Many Namibians, particularly rural inhabitants, have no access to safe internet services, as per the Namibia Statistics Agency (2019). Telecom Namibia has initiated several programs to close the internet access gap between poor communities and assist with digital literacy. These initiatives, by enabling economic and educational opportunities, not only enhance the company's public image but also the attainment of national development objectives. The need to have a good company reputation is another catalyst for Telecom Namibia's CSR activities (Telecom Namibia, 2021). Firms that engage in CSR in a proactive manner can enhance their brand reputation and stakeholders' trust, state Carroll and Shabana (2010). Telecom Namibia's involvement in community development initiatives, such as sponsoring educational initiatives and local health initiatives, contributes to the company's reputation as a good corporate citizen that is charitable and responsible. Greater customer loyalty and competitive advantage in the market could be due to this excellent reputation. But both "Telecom scam widens" (The Namibian, 2004) and "Telecom coughs up N$6m on executives' probe" (The Namibian, 2020) articles describe Telecom Namibia's engagement in corruption. The articles highlight the need for transparency and clarity in CSR practices of SOEs. Apart from bringing massive financial losses, the 2004 article reveals a colossal network of corruption among senior officials that also tarnished the organization's reputation. In the same way, the 2020 article chronicles the economic and reputational damage Telecom Namibia experienced due to fraudulent contracts and the subsequent investigations. Successful corporate social responsibility (CSR) initiatives demand ethical behaviour and accountability, as the cases accentuate. Lack of accountability and transparency in the cases refers to the overall issue of uncertainty in CSR initiatives in Telecom Namibia. Most Namibia's citizens remain unbanked or economically excluded, and this limits their access to financial services, states the World Bank (2020). Enhancing financial literacy and enhancing access to bank services, particularly in rural areas, are the two principal objectives of the various initiatives that the Bank of Namibia has embarked on. They work to bring about increased economic empowerment and poverty alleviation along with the bank's function of ensuring financial stability (Bank of Namibia, 2019). The necessity to promote sustainable economic development motivates the Bank of Namibia as addition to financial inclusion. CSR can be a strategic strategy for tackling social and environmental concerns while generating economic value, as noted by Porter and Kramer (2011). This viewpoint is supported by the Bank of Namibia's CSR initiatives, which include helping small and medium-sized businesses (SMEs) and providing money for sustainable development research. The Bank of Namibia can

support the nation's long-term prosperity by funding programs that encourage economic growth and sustainability. On the other hand, numerous disputes and obstacles involving the Bank of Namibia (BoN) have brought to light the complex issues and uncertainties associated with its CSR initiatives. These issues can be analysed through the critical lens offered by the reviewed publications. The first piece, "Money Laundering and Politically Exposed Persons," highlights how financial institutions, including BoN, are weak in their enforcement of anti-money laundering regulations, especially when it comes to politically exposed persons (PEPs). The bank's commitment to ethical conduct and transparency that are two of the fundamentals of CSR is called into question by the incongruity between regulatory frameworks and enforcement mechanisms. The second article, "Namibia's Dirty Money Headache," also faulting BoN's role in fighting financial crime also cites the lack of transparency and coordination in managing suspicious transactions (Erastus, 2020). This lack of response not only diminishes public trust but also calls into question the bank's social responsibility to ensure financial integrity. In this regard, the third article, entitled "BoN Refutes Allegations of a Fraud Case Involving N$60 Billion," indicates how hard it is for BoN to uphold its reputation amidst claims of fraud (Namibian Broadcasting Corporation, 2023). Although the bank dismisses such assertions, the incident highlights the need for robust CSR policies focused on responsibility and disclosure. The oil and gas industry is among the major causes of environmental degradation and greenhouse gas emissions, states the United Nations Environment Programme (2019). Investing in renewable energy initiatives and encouraging energy efficiency are just a few of several steps Namcor has taken to reduce its footprint on the environment. By doing this, Namcor is showing its dedication to sustainable development and, concurrently, minimizing the adverse environmental impacts of the company's operations. One of the leading driving forces for Namcor's CSR activities is the health of the communities in which Namcor operates. Firms must consider the interests of all stakeholders, including local communities, according to Freeman (1984). Namcor has constructed schools, provided clean water, and assisted with medical services, among other development activities in the community. These initiatives are in line with the company's vision of establishing solid relationships with the communities and improving the locals' quality of life. Namcor can entrench its social license to operate and ensure long-term commercial sustainability by being attuned to social and environmental issues (Namcor, 2021). But the Namcor scandals of late underscore how open and answerable its CSR initiatives must be, as its operations have been marred with charges of misbehaviour and governance shortcomings, which have been attributed in many investigations. For instance, Aletta Shikololo's report in the 2023 New Era newspaper chronicles the malpractices that have dogged the management of Namcor, including embezzlement of funds and infighting, which have necessitated calls for urgent reforms to enhance

governance and transparency. Namcor's governance issues are further thrown into relief by Niël Terblanché in the Windhoek Observer (2023), who discloses allegations of fraud in the acquisition of a military petroleum facility. In a complementary development, Iain Esau (2023) reporting for Upstream Online cites a recent government investigation absolving the suspended managing director of any unlawful intent yet queries about partner selection and subsequent investigations continue to be a thorn in the side of Namcor indicating the challenging nature of its operational terrain.

1.1.1 Legislative and Policy Functions of the Government

Government legislations and regulations are a major determinant of how Namibian SOEs implement their CSR. The government of Namibia has put in place institutions and policy frameworks that encourage CSR for state-owned enterprises. The incorporation of CSR into business operations is one of the suggestions and recommendations on good corporate governance issued by the Namibian Stock Exchange (2014) in the NamCode. Apart from its legal obligation, compliance with such principles is among the main motivating factors for the engagement of SOEs in CSR practices. Moreover, the Namibian government has also set specific policies designed to counteract environmental and socio-economic issues. For instance, the government strategy for sustainable and inclusive development is outlined in Harambee Prosperity Plan (HPP), focusing particularly on poverty eradication, health, and education (Government of Namibia, 2016). The attainment of government goals is facilitated by such SOEs as Bank of Namibia, Telecom Namibia, and Namcor, whose CSR initiatives are in conformity with such national development goals. Their relationship with the government and other stakeholders is strengthened due to this conformity, which also amplifies the effects of their CSR initiatives. In addition, the regulatory environment that governs Namibian SOEs has a critical influence on how they undertake CSR initiatives. One of the key legislations in this context is the State-Owned Enterprises Governance Act of 2006, which outlines a holistic framework for the governance and accountability of SOEs. The Act requires SOEs to conduct their business in a socially and financially ethical way. It also places great importance on responsibility, transparency, and the role of SOEs in advancing national development objectives, which by their nature involve CSR initiatives (Government of Namibia, 2006). Hence, this statutory mandate ensures that state-owned entities such as Namcor, the Bank of Namibia, and Telecom Namibia place their social and environmental responsibilities at par with their financial performance. In addition to the State-Owned Enterprises Governance Act, the Public Enterprises Governance Act of 2019 reinforces the regulatory framework for SOEs. The Act seeks to improve public companies' performance and accountability through the establishment of transparent governance arrangements and performance management systems

(Government of Namibia, 2019). As espoused in the National Development Plans (NDPs) and Vision 2030, it highlights how critical it is to harmonize SOE operations with national development goals. Sustainable development and the necessity for SOEs to engage in operations that foster social welfare and environmental sustainability are highlighted in the NDPs, more so NDP5 (National Planning Commission, 2017). Therefore, these policy directives give SOEs a foundation upon which they can integrate CSR into their core business operations. Also, Namibia's Vision 2030, the nation's long-term development plan, gives a comprehensive plan for the nation's socioeconomic development. Through human resource development, it foresees a rich and industrialised Namibia that is politically stable, peaceful, and united (Government of Namibia, 2004). Through CSR programs that tackle major national issues like poverty alleviation, health, and education, Vision 2030 emphasizes the contribution of SOEs in the realization of these aspirations. In line with the Public Enterprises Governance Act, the streamlining of SOE operations towards Vision 2030 is a strategic necessity and a requirement by law. Alignment guarantees that SOEs fulfil their CSR mandate and contribute positively to the nation's development agenda. Another important piece of legislation that affects SOE participation in CSR is the Environmental Management Act of 2007. The Act (Government of Namibia, 2007) establishes a framework for sustainable management of resources and for environmental protection in Namibia. It mandates all businesses, including state-owned entities, to conduct business in an environmentally sustainable fashion. To ensure that their activities do not adversely affect the environment and promote sustainable development, respectively, SOEs should, under the law, provide for environmental matters in their CSR plans. Other than that, a major aspect of financial sector regulation, including SOEs like the Bank of Namibia, is also subject to the Namibia Financial Institutions Supervisory Authority (NAMFISA) Act of 2001. Financial institutions are mandated to conduct themselves in an open, accountable, and socially responsible manner under this Act (Government of Namibia, 2001). Therefore, financial firms are encouraged to participate in CSR activities that enhance community development, consumer protection, and financial literacy. Under the NAMFISA Act, SOEs in the financial industry are encouraged to establish CSR initiatives that drive national development objectives and comply with their regulatory requirement. Hence, by following these laws, SOEs such as Namcor, the Bank of Namibia, and Telecom Namibia are positioned to implement their CSR mandate in a manner that will also support the achievement of Namibia's development goals.

1.1.2 The Influence of Stakeholder Expectations and Corporate Culture

The most significant variables influencing Namibian State-Owned Enterprises' CSR initiatives are stakeholder expectations and corporate culture. Increasingly, more stakeholders, such as customers,

employees, investors, and members of the community, expect companies to be ethical and contribute to social development. Stakeholder theory, according to Freeman (1984), highlights the need to consider all stakeholders' expectations and interests in business decision-making. Telecom Namibia, Bank of Namibia, and Namcor are among the Namibian SOEs that are required to practice CSR in an attempt to meet stakeholder expectations and generate goodwill. Corporate culture also has a significant role in shaping CSR practices. Corporate culture consists of an organization's values, beliefs, and behaviours, as posited by Schein (2010). SOEs can be motivated to undertake CSR activities with robust corporate culture with a high value on social responsibility and moral behaviour. For example, Telecom Namibia's corporate culture is driven by its philosophy of digital inclusiveness and community development, which informs its CSR program. In the same way, the Bank of Namibia's emphasis on economic stability and financial inclusion is an expression of its organisational values and mission. Namcor's corporate culture also expresses itself in its commitment to community development and environmental sustainability. Lastly, the reasons behind Namibian state-owned firms' corporate social responsibility initiatives, particularly Telecom Namibia, Bank of Namibia, and Namcor, are complex and determined by several factors. They include the aspirations of ensuring environmental sustainability, promoting financial inclusion, closing the digital divide, and improving the wellbeing of the community. Stakeholder pressures, corporate culture, and state legislation and regulation all play an important role in how these companies carry out CSR initiatives. Understanding of these drivers will therefore allow us to understand better how Namibian SOEs drive society's development alongside the broader implications for national policy and company governance.

1.2 Statement of the problem

The contribution of Corporate Social Responsibility (CSR) towards building Namibia's social and economic profile is usually highlighted by state-owned enterprises (SOEs). Although CSR has become popular as a tool for social and economic development, the reasons behind the engagement of SOEs such as Telecom Namibia, Bank of Namibia, and the National Petroleum Corporation of Namibia (Namcor) with CSR are still under-researched. Most importantly, one should be able to identify whether these incentives are primarily driven by outside forces such as global norms and government policies, or whether they are driven by genuine philanthropic concerns for the welfare of society (Carroll & Shabana, 2010). Aguilera, Rupp, Williams, and Ganapathi (2007) state that vagueness concerning such explanations would lead to scepticism regarding the effectiveness and sincerity of CSR initiatives and destroy the trust of the public

and the sustainability of the initiatives in the long term. It is questionable whether competitive advantages, pressures from rules, or real social interests are relatively more important in Namibian SOE firms' incentives. Previous studies indicated that some companies practice corporate social responsibility (CSR) mainly to promote their reputation and become more competitive (Porter & Kramer, 2006), yet some companies practice CSR in real terms because they care about society and the environment (Carroll, 1991). The underlying rationale for Namibian SOEs' CSR initiatives is seriously questioned by this paradox. The congruence of corporate governance and CSR initiatives with Namibian SOEs' core economic objectives is a concern, Jamali, Safieddine, and Rabbath (2008) believe. Given this disparity, CSR may not be so impactful because it will be viewed more as an afterthought rather than a vital part of the business strategy. Furthermore, there is not enough empirical data as to what compels these SOEs' CSR activities in the first place—whether it is to boost their corporate image or the effort to act on immediate social issues like unemployment, poverty, and the degradation of the environment in Namibia, based on Porter and Kramer (2006). Most of the the nation's most prominent SOEs, including Bank of Namibia, Namcor, and Telecom Namibia, are engaged in industries pivotal to the country's development. Through its CSR program, Telecom Namibia, the nation's leading telecommunications operator, can narrow the digital divide as well as foster inclusive development. Thus, the CSR activities of the Bank of Namibia can have an impact on financial inclusion and economic stability as the nation's central bank. Namcor is a petroleum company with a substantial role in community development and environmental sustainability. Most of the research has not focused on the crucial factors that induce such companies to CSR initiatives despite their strategic significance. To determine the actual value and efficiency of CSR for furthering national development goals, it is important to know these drivers. The Harambee Prosperity Plan and the National Development Plan are only two of the policies and frameworks the Namibian government has put in place to encourage sustainable business practices (Government of Namibia, 2016). These pieces of legislation demonstrate just how much corporate social responsibility is valued to meet national development objectives. But there is also reason for concern as to how effective these laws will be in encouraging SOEs to embrace CSR practices. Can these firms really be said to be CSR-committed, or do they merely play by the book to stay out of trouble and look good? In addition, the economic impact of CSR on SOEs should also be considered. In addition to being widely viewed as a moral and social duty, CSR also demands a gigantic financial investment, particularly for SOEs in low-resource countries such as Namibia (Husted & Salazar, 2006). It raises the question of whether the return on investment on CSR is more than the expenditure incurred or drains funds that can be used to fund the fundamental business of the companies. Moreover, it is impossible to ignore the influence that stakeholder pressure has on CSR practices.

Customers, employees, investors, and the general public are some of the stakeholders who are increasingly putting pressure on businesses to manage their operations responsibly and promote the well-being of society (Freeman, 1984). Stakeholder pressures may have a significant influence on the formulation of CSR strategies in Namibian SOEs. It has not been sufficiently studied, however, the degree to which stakeholder pressure influences Telecom Namibia, Bank of Namibia, and Namcor's CSR motivations. Orlitzky, Schmidt, and Rynes (2003) have amply documented in literature the possible gains of CSR for SOEs, including better financial performance, enhanced reputation, and enhanced employee satisfaction. These benefits would be for Namibian SOEs convincing reasons for investing in CSR activities. What remains to be objectively examined, though, are the particular gains that Telecom Namibia, Bank of Namibia, and Namcor reaped from their CSR endeavours. However, little research has been conducted in this field regarding affecting CSR involvement in Namibian SOEs by leadership and organisational culture. The beliefs and attitudes of a company's upper echelon management can have significant impact on the character and extent of its CSR activities (Hemingway & Maclagan, 2004). Conversely, it is not so obvious how leadership ideologies and organisational cultures impact the CSR activities of Namibian SOEs. Understanding this impact is essential to developing CSR activities that are successful and long-lasting. Notwithstanding the growth of CSR as a strategic imperative, there remains insufficient context-specific empirical evidence explaining which factors primarily motivate CSR participation within Namibian SOEs and how these motivations are constrained by SOE-specific governance, resource limitations, and regulatory expectations. This gap is important because stakeholder expectations, legal obligations, and sustainability pressures are among the key contemporary drivers of CSR, and yet these drivers can be experienced differently within state-owned institutions whose mandates include development and service-delivery functions. The present study therefore addresses this gap by empirically examining the motivators, barriers, and improvement opportunities for CSR integration in Telecom Namibia, Bank of Namibia, and Namcor. Therefore, the objective of this study is to derive an overall perspective of why the CSR initiatives of a subset of Namibian SOEs are being propelled. The purpose of the current study is to add to the existing literature on corporate social responsibility (CSR) in developing economies by investigating the objectives of Telecom Namibia, Bank of Namibia, and Namcor. The results of this study will be of significant relevance to Namibian researchers, business managers, and policymakers who have interests in enhancing sustainable business practice and attaining national development objectives.

1.3 Research objectives

The main objective of this study is to examine the factors that motivate selected Namibian SOEs, namely Telecom Namibia, Bank of Namibia, and Namcor (PTY) LTD, to engage in Corporate Social Responsibility (CSR) initiatives.

The sub-objectives are as follows:

1. To examine the primary reasons of selected Namibian SOEs' commitment to CSR programs and analyse their effectiveness on community development, environmental sustainability, and social growth.
2. To identify the obstacles that prevent selected Namibian SOEs from effectively integrating CSR practices into their regular business activities.
3. To explore opportunities of improving ways that selected Namibian SOEs operate with better integration of CSR principles.

1.4 Significance of the study

The importance of the research is that it can be able to offer a profound comprehension of the drivers of Namibia's state-owned enterprises (SOEs) CSR activities, as comprehension of these advantages is vital given that corporate social responsibility (CSR) activities are now perceived to be more than voluntary business initiatives; rather, they are essential corporate image creation and sustainable development strategies (Carroll, 2021). This study addresses a significant lacuna in the literature hitherto that has, mostly, concerned private sector firms within Western contexts through the study of Namibian SOEs (Visser, 2019). The outcome will shed a fresh light on the application of CSR in state-owned enterprises through the presentation of how such SOEs traverse the complex intersection of community preferences, corporate goals, and political influence within the context of developing countries (Moon, 2020). Furthermore, through the support of policymakers in designing more effective CSR models that can enhance national development initiatives, this research can foster social and economic advancement (Mpinganjira, 2022). A larger picture of CSR participation benefits and drawbacks can be obtained through analysis of the influence of such incentives on the image, organizational effectiveness, and financial success of such companies. Therefore, the study is bound to provide valuable implications for other African nations that have comparable socioeconomic conditions, making it a valuable resource for indigenous corporate social responsibility policies (Adeyanju, 2021). Ultimately, the overall goal of this

study is to improve the strategic application of CSR in Namibian SOEs, fostering an ethical and sustainable business environment within Namibia.

1.5 Limitations of the study

A major limitation of this research is the limited scope of the research sample. The research could omit the variety of reasons present in other Namibian SOEs as it was restricted to Telecom Namibia, Bank of Namibia, and the National Petroleum Corporation of Namibia (Namcor) alone. Due to the small sample size, results drawn from it may not entirely be applicable to other SOEs operating in other Namibian sectors or geographical locations. The study is also premised on the use of self-report data from these organisations, with this bringing the possibility of biases such as those of social desire, where respondents exaggerate the reasons for taking up CSR to present themselves as more responsibly oriented. The study can only present a snapshot of CSR motivations at a particular moment in time and can fail to consider how those motivations are likely to shift over time as there is a shift in the leadership of an organisation, regulatory environment, or economic circumstances. The other limitation is the possible lack of historical data. Also, the research may experience difficulties in getting confidential or sensitive data, thus restricting the degree of exploration of internal decision-making processes involved in CSR initiatives. The research may also have failed to comprehend or account for Namibian-specific cultural and contextual issues that may influence CSR motives in ways that restrict the generalizability of the findings to other settings. Despite these constraints, the study seeks to add to the growing body of literature on CSR in developing countries by offering insightful knowledge on Namibian SOEs' CSR motives.

1.6 Delimitations of the study

To provide a narrow and manageable focus, the parameters of this study have been stringently defined. First and foremost, as the study is geographically constrained within Namibia, it offers a focused analysis of CSR motives in a particular national environment. This provides an accurate understanding of the socioeconomic and cultural dynamics of the local citizenry that shape CSR endeavours. Besides, the study is limited to the three recognised SOEs: Telecom Namibia, Bank of Namibia, and Namcor. These institutions have been chosen as perfect case studies for this project because they contribute significantly to Namibia's economy and have been engaged in various CSR activities. To ensure that the data represent the modern CSR trends and practices, the study period has been limited to the last five years. Additionally,

the study leaves out other possible variables like personal motivations of employees in favour of concentrating on internal and external motivational variables like organisational ideals, stakeholders' expectations, legal imperatives, and competitive pressures. By focusing on these aspects, the study seeks to broaden its coverage and offer a comprehensive and in-depth understanding of the unique variables influencing CSR initiatives in these major Namibian SOEs, thereby presenting important findings that will be beneficial to the CSR research field.

1.7 Definition of Key Words

Corporate Social Responsibility (CSR)

"Corporate social responsibility," or "CSR," is the policies and practices companies implement that are designed to make society a better place. CSR activities take on many different forms, from dealing with the immediate community, to philanthropy, to fair working practices, to green environmental schemes. Carroll (1991) described corporate social responsibility (CSR) as legal, ethical, philanthropic, and economic obligations organisations have from society at a particular point in time.

State-Owned Enterprises (SOEs)

State-owned enterprises, or SOEs, are government-owned and government-operated organisations. Established with the aim of operating business in the interest of the state, the companies usually receive explicit mandates to cater to the well-being of the populace. State-owned enterprises (SOEs) are, as per Megginson and Netter (2001), organisations established by the government to undertake commercial undertakings while the government possesses a significant extent of control of the organisation regarding ownership by full, majority, or large minority interests.

Telecom Namibia

With mobile, fixed-line, and internet services falling under its umbrella, Telecom Namibia is a Namibian state-owned enterprise. Being an integral part of the country's communication infrastructure, it is mandated to ensure all Namibians have access to reliable and affordable communication services (Telecom Namibia, 2021).

Bank of Namibia

Bank of Namibia is the central bank of Namibia and charged with ensuring the monetary and financial stability of the country. In the interest of promoting economic growth and stability, it oversees the financial sector, manages the currency of the country, and conducts monetary policy (Bank of Namibia, 2021).

National Petroleum Corporation of Namibia (Namcor)

The production, exploration, and sale of petroleum products in Namibia are performed by the government-owned National Petroleum Corporation of Namibia (Namcor). Assuring the security of the petroleum supply and encouraging the economic growth of the nation through the petroleum industry are among the roles of Namcor (Namcor, 2021).

Motivation

Motivation is the process which initiates, directs, and maintains goal-directed behaviour, according to Ryan and Deci (2000). Motivation, for the purposes of this research, is the internal and external elements stimulating individuals' or organisations' interest and disposition towards continually endeavouring on an activity, subject, or endeavour, or working towards achieving a goal.

Factors

The different elements or circumstances that drive the chosen SOEs' decision to participate in CSR activities are explained as factors in this study. These factors may be external, like social norms and law, or internal, like organisational values and leadership (Porter & Kramer, 2006).

Engagement

Participation, when referencing CSR, is where an organisation is participating and committed to CSR practice. As Freeman (1984) puts it, it entails investing money, executing plans, and ongoing involvement in activities that ensure the social, environmental, and economic development of society.

Philanthropy

The practice of promoting the well-being of others by donating money, material, or volunteer hours to charitable endeavours is referred to as philanthropy. In the context of corporate social responsibility, philanthropy applies to corporations' donations and grants in order to augment local ventures and activities that bring benefit to society's well-being (Porter & Kramer, 2002).

Sustainability

The capacity to fulfil the demands of the present without compromising the capacity of future generations to fulfil their own needs is what is known as sustainability. Sustainability in CSR is defined as measures taken to sustain long-term social, economic, and environmental health (Brundtland Commission, 1987).

Community Engagement

When an organization makes efforts to engage and involve the local community in its operation. Newenham-Kahindi, Bowen, and Herremans (2010) write that this could involve partnerships, consultation, and participation-based projects for solving the issues of the community and promoting social welfare.

Ethical Labour Practices

The fair and just treatment of workers, for instance, paying them fairly, providing them with secure working conditions, and respecting their rights. Ethical labour practices play a significant role in the preservation of workers' dignity and well-being in corporate social responsibility (Crane & Matten, 2007).

1.8 Thesis outline

This research is well structured to provide a comprehensive insight into CSR motives in the Namibian SOEs environment. Chapter 1: Introduction, which also gives background to the study, addresses the context of CSR in Namibia, definitions of the key terms, and background to the study subject, problem statements, objectives, hypothesis, study importance, limitations and study constraints are given. Chapter 2: Literature review examines the theory and research that has been done on corporate social responsibility (CSR), with a focus on state-owned enterprises and the environment of Namibia. The research strategy, data collection methodology, and analytical strategy employed to analyse the drivers of the CSR activities of the three SOEs are discussed in Chapter 3, "Methodology." Chapter 4: Results and Discussions is a thorough analysis of Telecom Namibia, Bank of Namibia, and Namcor and concludes the drivers of their corporate social responsibility programs. Chapter 5: Conclusion and Recommendations presents the key findings in summary form, reflects on the implications for policy and practice, and offers some ideas for further research. This systematic approach is aimed at revealing the driving forces of corporate social

responsibility (CSR) within Namibian state-owned enterprises (SOEs) and towards enriching the understanding of CSR practices within developing countries.

Chapter 2: Literature Review

2.1 Introduction

This chapter reviews the literature on Corporate Social Responsibility (CSR) to determine the forces behind the efforts of a specific group of state-owned enterprises (SOEs) in Namibia. The three major SOEs in Namibia are the National Petroleum Corporation of Namibia (Namcor), Bank of Namibia, and Telecom Namibia. These three SOEs are the subject of this chapter." An empirical and theoretical foundation for the forces that propel CSR activities in these companies is what this literature review seeks to provide. This chapter reviews at a variety of literature to outline the importance of CSR in the African, global, and Namibian contexts. It also looks at the factors that compel Namibian SOEs to adopt and carry out CSR programs.

CSR has grown from being a voluntary exercise to being a strategic imperative for companies worldwide, as one of the largest initiatives adopting corporate social responsibility (CSR) is the United Nations Global Compact, which was launched in 2000 with over 12,000 signatories from over 160 countries (UN Global Compact, 2021). The initiative urges companies to conduct business according to ten international standards that are widely accepted concerning labour, the environment, anti-corruption, and human rights. Similarly, companies can produce a report of their social, environmental, and economic performance using the framework developed by the Global Reporting Initiative (GRI, 2021). These international standards reflect the way CSR is increasingly becoming accepted as part of business thinking and business governance.

The modern strategic CSR discourse further supports the argument that CSR is no longer on the fringes of the strategic discourse but is integral to the value-creating mission of the firm, especially in an environment characterised by empowered stakeholders and fluid stakeholder expectations. Chandler (2023) presents a compelling articulation of CSR as a strategic necessity and identifies five key drivers of CSR: stakeholder expectations, legal compliance, market forces, compliance, and sustainability. Such an understanding is highly relevant in the context of SOEs because SOEs are required to simultaneously respond to stakeholder expectations, compliance demands, and development-oriented sustainability demands.

Interestingly, CSR is fast growing in popularity in Africa as a means of addressing socioeconomic problems and attaining sustainable development. However, African nations must deal with CSR differently since they have their own set of unique challenges that they contend with, which include poverty, inequality, and environmental degradation (Visser, 2006). The African Union (2015) highlights the contribution of CSR towards promoting inclusive growth and sustainable development through business, as expressed in Agenda 2063. The applicability of CSR in the African business context is also highlighted by the King IV Report on Corporate Governance for South Africa, which encourages integrated thinking and responsible corporate citizenship (Institute of Directors in Southern Africa, 2016).

Due to the recognition by the Namibian government of the role of CSR in tackling socioeconomic issues and inclusive growth, CSR is today a key element of corporate governance and sustainable development in Namibia. A case in point is the National Planning Commission's Fifth National Development Plan (NDP5) that explicitly states how the private sector through the adoption of CSR initiatives can support national development goals (National Planning Commission, 2017). Furthermore, by forcing companies to embrace ethical business practices that are beneficial to the environment and society, the Namibia Chamber of Commerce and Industry (NCCI) has also played a significant role in promoting CSR among its members (NCCI, 2021).

Moreover, state-owned enterprises that are the backbone of the nation's economy like Bank of Namibia, Namcor, and Telecom Namibia have embraced corporate social responsibility (CSR) as part of their business strategies. As such, they help develop the country and provide necessary services. This is shown in Bank of Namibia (2021) regarding the CSR activities that Namibia's central bank, has put in place to promote financial literacy, education, and empowerment of communities. In addition, the national oil company, Namcor, has also engaged in CSR activities in health, education, and the environment (Namcor, 2021), and Telecom Namibia, the nation's telecoms operator, that has engaged in several CSR activities aimed at bridging the digital divide, education, and community development (Telecom Namibia, 2021).

Thus, the aim of this literature review is to investigate the reasons for CSR involvement in these Namibian SOEs. As it offers explanations of the strategic drivers and benefits that SOEs gain from CSR, such as enhanced reputation, stakeholder trust, and competitive advantage, it is important to find out the forces that drive CSR activities in these organisations. Additionally, it adds to the general debate on sustainable development by unmasking the socioeconomic and environmental effects of CSR interventions. On the

contrary, it offers Namibian practitioners and policymakers' insight into CSR best practices and initiatives. The lessons drawn from the synthesis of the existing research will help to demystify the CSR practices in Namibia and guide subsequent studies and policy formulation in this field.

2.2 Conceptual Framework of Corporate Social Responsibility (CSR)

2.2.1 Definition and Evolution of CSR

As more people learn that corporations have responsibilities aside from profit maximization, the concept of corporate social responsibility, or CSR, has been instrumental in the business world. A common definition of CSR is voluntary inclusion of social and environmental issues in business operations and stakeholder management (European Commission, 2011). Four components of corporate social responsibility (CSR) are economic, legal, ethical, and philanthropic responsibilities, according to Carroll (1991). Therefore, firms have economic and legal responsibilities. Legal responsibilities involve abiding by rules and laws, while economic responsibilities are the need to make profits. As such, doing more than required by law is one of their moral responsibilities. Charitable responsibilities, however, include acts of selflessness that cause good to humanity or benevolence.

The emergence of big businesses and growing awareness of their social responsibility in the early 20th century laid the groundwork for the concept of CSR. The phrase "corporate social responsibility" is most attributed to Bowen (1953) for his book "Social Responsibilities of the Businessman." According to Bowen, it is the duty of businesses to look for policies, make choices, and act in ways that are appealing in the frame of societal goals and values. As a result, the foundation for the establishment of CSR as an area of research and study was provided by this early definition.

Continuing from the 1960s and 1970s, CSR started to become popular, especially in the US. The social and environmental effects of corporate activities came under focus during this time by the consumer movement, green movement, and civil rights movement. In a report titled "Social Responsibilities of Business Corporations," released in 1971 by the Committee for Economic Development (CED), the significance of corporations playing a role in addressing social issues and serving the public interest was underscored (CED, 1971). Consequently, this report was a change in the way CSR is understood, emphasizing businesses' need to look beyond their profits to their broader social contribution.

The theory of CSR was further developed in the 1980s and 1990s, with greater focus on corporate governance and stakeholder theory. The stakeholder theory, first proposed by Freeman in 1984, is the belief that companies have obligations to a variety of stakeholders, including their employees, customers, suppliers, communities, and the environment. This idea challenged the conventional shareholder-centric model of business and emphasized the need to consider the interests of all stakeholders in making decisions. International standards and frameworks for corporate social responsibility (CSR) also began to develop in the 1990s. with some of them being the Global Reporting Initiative (GRI) and the United Nations Global Compact, which provided recommendations on how companies should report their environmental and social performance.

The specific social, economic, and environmental issues of Africa have defined the notion of corporate social responsibility (CSR) in the continent. As discussed by Visser (2006), poverty reduction, community involvement, and socioeconomic development are the foremost agendas of CSR in Africa due to the prevailing poverty and inequality in most of the African states that require development-focused CSR on the continent. In addition, colonial legacy and independence struggles in the continent have shaped CSR practice on the continent, leading to a focus on social justice and nation-building.

Namibia's unique historical and socioeconomic context has influenced the evolution of CSR in the country. Namibia hence faced a myriad of challenges in the aftermath of its independence in 1990, such as high levels of poverty, unemployment, and inequality. CSR has thus been viewed as a means of enabling businesses to solve social issues and aid in developing their country. This is echoed by Amunkete (2015) who asserts that Namibian companies are starting to realize the significance of corporate social responsibility (CSR) and have integrated it into their business strategy, as this has been prompted by both external and internal drivers, including stakeholder expectations and government regulations, and business ideals and leadership. Aside from being role models to other businesses in the country, large SOEs like Telecom Namibia, Bank of Namibia, and Namcor have been supportive and played a vital role in shaping CSR in Namibia (Amunkete 2015).

Since most of the CSR interventions revolved around corporate philanthropy and community service activities, it is noteworthy that such CSR interventions in these Namibian SOEs are indicative of the maturation of the practice from philanthropy to more sophisticated and integrated. Further, the trend has changed toward internalizing CSR into business practices and incorporating it into corporate strategy

in the long run. Porter and Kramer (2011) confirm that the trend is reflective of the global CSR context more generally, considering that corporations are still prioritizing shared value as much as confronting issues relating to society and environment in sustainable terms.

This shows that business incorporation of CSR calls for a balance of the consequences of company behaviour in economy, society, and environment at the moments of decision-making balancing these three interests. Elkington (1997) welcomes the idea and goes further to say that it has gone global and changed the way that companies, and Namibian SOEs alike, approach CSR. In doing so, abandonment of philanthropy for a holistic and strategic practice is a hallmark of increasing realisation of the need to make shared value as well as meet social and environmental challenges in the long term.

2.2.2 Global Perspectives on CSR

In 2000, the United Nations global Compact (UNGC) is the most significant international CSR initiative since the voluntary UNGC program encourages companies to embrace sustainable and socially responsible practices. Its basis consists of ten guiding principles on labour, anti-corruption, human rights, and the environment. Furthermore, the UNGC is extremely popular and widely used; there were over 13,000 members from over 160 nations in 2021 (United Nations Global Compact, 2021). Perhaps most importantly, the UNGC has been pivotal in advancing CSR by offering business firms a mechanism to bring their strategies into congruence with shared values that are generally agreed upon and track their improvements.

The International Organisation for Standardisation (ISO) launched its 2010 edition of ISO 26000, another key international standard, whose role is to help organisations conduct their business in a socially responsible way by offering guidance on social responsibility. While it is a complete system for implementing CSR in business practice, ISO 26000 is not a standard to be certified like other ISO standards. It addresses seven core themes: consumer issues, ethical business practices, environment, human rights, labour practices, organizational governance, and community (ISO, 2010). Thus, international application of ISO 26000 by organizations becomes a test to its practicability and applicability to a range of business sectors and locations.

Another widely known framework, which has also made a significant impact on CSR practices globally, is the Global Reporting Initiative (GRI). The GRI, which was founded in 1997, offers a complete framework

of standards for sustainability reporting, allowing companies to measure and report their social, environmental, and economic effects. Of note, the GRI Standards are among the most utilized frameworks of sustainability reporting worldwide, according to GRI (2021), and are utilized and accepted by organizations of all sizes and sectors. Through the promotion of accountability and transparency and pushing companies to report on their CSR efforts and effects, the GRI has brought corporate social responsibility (CSR) within reach of the globe.

Due to their constant foreign operations and exposure to different legal and cultural circumstances, multinational companies (MNCs) have also been the forerunners in embracing and promoting CSR practices. This has encouraged MNCs to recognize the necessity for a global approach to CSR. Unilever, Nestlé, and Microsoft, for example, have woven CSR into the main business plans of their respective firms, working towards human rights, environmental stewardship, and community building. As Unilever (2021) maintains, its Sustainable Living Plan launched in 2010 is seeking to strengthen the firm's positive social impact while decoupling growth from negative environmental impact. This strategy has therefore established challenging goals in cutting greenhouse gas emissions, strengthening the management of water and waste, and improving the lives of millions.

Similarly, Nestlé's Creating Shared Value (CSV) approach targets sectors like nutrition, water, and rural development where the company can make the greatest difference. Through its CSV programs, Nestlé aims to improve farmer and community livelihoods, encourage sustainable agriculture, and expand access to clean water (Nestlé, 2021). These instances show how multinational companies (MNCs) from developed countries are using their resources and clout to bring about positive social and environmental change through CSR.

Moreover, because SOEs in the advanced economies usually have wide social and economic visibility, their CSR commitment is contributing significantly and are instrumental to the evolution of CSR practices. For instance, Norway's state oil company, Equinor (previously Statoil), has been applauded for its unrelenting dedication to CSR and sustainability by plan of sustainability, with key aims of reducing carbon emissions, developing renewable energy, and managing resources responsibly (Equinor, 2021). The activities of the company have therefore been recognized globally, attributing the same to SOEs' capacity for leadership in CSR.

Use of a single language and standard for expectations of CSR has also been encouraged further by the application of standards like the UNGC, ISO 26000, and GRI, according to which organisations can benchmark their performance and exchange best practices. All these, with the growing influence of global standards and guidelines, have also played a part in making CSR practices international. It has also added accountability and transparency with the inclusion of comparability and consistency in CSR reporting.

The significance of CSR has also been highlighted by the globalization of international supply chains. Social and environmental consequences of operations by MNCs and SOEs and their suppliers and partners are being held to greater account. This has forced companies to deal with matters like employees' rights, environmentally friendly ways of operating, and ethical procurement throughout their value chains more systematically and comprehensively. Apple (2021) demonstrates and attests to this, with it revealing that its Supplier Responsibility program aims to make sure that its suppliers meet rigorous labour and environmental standards, with routine audits and reports to check on compliance.

On the other hand, the better companies know the importance of connecting with a diverse array of stakeholders such as workers, consumers, investors, society, and NGOs, the more effects of globalisation on corporate social responsibility (CSR) could be viewed as well through an increasing focus on stakeholder participation. Companies can better know stakeholders' expectations, identify major concerns, and devise comprehensive and impactful CSR initiatives by availing of this communication. As a reaction to social and environmental concerns for corporate operations, Rio Tinto, for instance, integrated full-scale stakeholder engagement avenues that involved community conversation, association with NGOs, and transparency in reporting (Rio Tinto, 2021).

In the end, with collaboration among firms, governments, and civil society organizations now being the standard, leveraging one another's strength and capabilities for the same purpose, the relationship between MNCs and SOEs in international CSR has given rise to innovative and collaborative ways of dealing with complex social and environmental issues. In the attempt to fight malnutrition and promote access to nutrient-dense foods, for example, governments, enterprises, and non-governmental organizations unite under the Global Alliance for Improved Nutrition (GAIN) (GAIN, 2021). Such targeted collaborations illustrate how multi-stakeholder initiatives are used to drive systemic change and have long-term effects on society.

2.2.3 African Perspectives on CSR

Due to the multitude of socioeconomic issues that face the continent, such as unemployment, poverty, and poor infrastructure, the African business environment for corporate social responsibility is unique. These issues require a CSR strategy that addresses structural issues in addition to charity, with the understanding that CSR in African is typified by a strong emphasis on building communities, with organisations frequently specialising in infrastructural, health, and educational initiatives (Visser, 2006). Therefore, the realisation that business cannot thrive if the society they are in is not thriving is the driving force behind this community-oriented approach.

A major challenge African organisations face in trying to undertake CSR initiatives is that there are no regulatory regimes and enforcing agencies. Although it is the case that several African nations have CSR policy and guidelines in place, there is yet to be stringent enforcement which means spotty implementation. For example, despite the presence of legal frameworks, the Nigerian National Petroleum Corporation (NNPC) has been faulted for its weak CSR policies (Amaeshi et al., 2006). This again highlights how important it is to have stronger regulatory monitoring and accountability mechanisms in place to make sure that companies abide by their CSR obligations.

Recent evidence from African contexts indicates that CSR motivations and implementation challenges remain closely connected to reputation enhancement, regulatory compliance, and stakeholder expectations, alongside development-oriented considerations. Empirical work also highlights that SOEs face unique challenges in implementing effective CSR strategies, including limited resources and political influences, which complicates sustained CSR integration and reinforces the need for governance and accountability mechanisms. This contemporary evidence aligns with broader SOE governance perspectives which emphasise that SOEs are often expected to support development and public policy objectives in addition to commercial goals.

African organisations, especially SOEs, face a challenge in allocating sufficient finances to CSR activities due to having insufficient financial resources. This is given the fact that the majority of SOEs are working within financially constrained environments. This is evidenced by Munyua (2016) who chronicled how Telecom Namibia's financial troubles have limited its potential to allocate resources to corporate social responsibility initiatives. By forming partnerships and concerted efforts with other stakeholders, some African SOEs have been able to carry out CSR activities despite these challenges.

Furthermore, one cannot stress enough the contribution that regional organizations like the African Union (AU) have made towards the development of CSR in the African continent. The AU has been in the lead in promoting sustainable development and ethical business practices. CSR principles are also in line with the African Union's Agenda 2063, which calls for inclusive growth and sustainable development (African Union, 2015). Accordingly, by offering a roadmap to sustainable development on the continent, the AU encourages African businesses to embrace CSR initiatives that propel the continent's overall development aspirations.

To this end, a few African nations have demonstrated through their organisational mandates that they can implement effective CSR policies. For instance, the South African state-owned power utility company Eskom has launched various corporate social responsibility initiatives focusing on enhancing healthcare and education in the area (Eskom, 2019). The Namibian National Petroleum Corporation (Namcor) has also demonstrated its commitment to social responsibility by participating in activities focusing on community development and education (Namcor, 2020). Thus, these examples show how African SOEs can leverage CSR to be a significant contributor to social and economic development.

Regional-level programs have also been established to foster CSR in Africa in addition to national-level initiatives. One such program is the African Peer Review Mechanism (APRM), which was set up by the New Partnership for Africa's Development (NEPAD). NEPAD (2019) documents that APRM encourages peer learning and sharing of knowledge, thereby encouraging African nations to embrace best practices in governance, including corporate social responsibility. Throughout the continent, this regional mechanism encourages a culture of accountability and ongoing development of CSR practices.

As some African organisations have adopted the globally accepted standards of the Global Reporting Initiative (GRI) and the United Nations Global Compact (UNGC), it is interesting to mention that global standards and legislation also impact African CSR trends. In a show of commitment towards accountability and transparency, the Bank of Namibia has aligned its CSR reporting to conform to the standards of the GRI (Bank of Namibia, 2018). African organisations can improve their own CSR practices and help advance sustainable development by incorporating these global norms.

A notable trend in CSR activities is the incorporation of traditional African beliefs and practices. The concepts of CSR are in harmony with the intense emphasis on communalism and social solidarity that is present in African civilisations. African organisations can create CSR strategies that would appeal to their societies because of this cultural congruence. For instance, CSR practices in South Africa have included the philosophy of "Ubuntu," which highlights human interconnectedness and reciprocity (Mangaliso, 2001). African companies can therefore develop viable and culturally meaningful corporate social responsibility actions by tapping into traditional values.

2.3 CSR in Namibian State-Owned Enterprises (SOEs)

2.3.1 Overview of Namibian SOEs

As a result of organisational value, stakeholder demand, and regulatory alignment, Namibia state-owned enterprises (SOEs), including Telecom Namibia, the Bank of Namibia, and the National Petroleum Corporation of Namibia (Namcor), have become increasingly active in Corporate Social Responsibility (CSR) efforts. In line with the overall national development goals, Munyeka (2014) documents that Telecom Namibia, a major telecommunication company, has set its sights on narrowing the digital divide and increasing learning opportunities using technology. In recognition of the central role played by financial inclusion in sustainable development, the nation's central bank, the Bank of Namibia, has placed emphasis on financial literacy and economic empowerment initiatives (Amukugo, 2017).

However, in keeping with the global shift towards green energy consumption, Namcor, a utility company, has focused its CSR initiatives on community development as well as environmental sustainability (Shifidi, 2019). These motivations are based on the institutional theory and stakeholder theory theoretical models, which hold that SOEs are driven by external and internal pressures to adopt socially responsible practices (DiMaggio & Powell, 1983; Freeman, 1984). Empirical research has also established that CSR initiatives can enhance the reputation of a firm in public perception, foster cooperation from society, and eventually lead to long-term business success (Carroll & Shabana, 2010; Porter & Kramer, 2006). Consequently, participation in CSR by Namibian SOEs is a complex topic whose evolution depends on numerous strategic, ethical, and legal considerations.

2.3.2 Activities of Telecom Namibia

Leading telecommunications service company in the nation, Telecom Namibia, has had a tradition of financing CSR. The company's vision of facilitating the socioeconomic development of Namibia is a motivation for its CSR activities. Education is among the core focuses of Telecom Namibia's CSR activities. This company has embarked on a set of initiatives aimed at making it easier for Namibian students to access quality education. For example, Telecom Namibia has collaborated with different academic institutions to offer internet connectivity and digital study materials to remote schools (Munyai, 2019). The initiative has improved the learning experience of the students greatly and bridged the digital divide of the country.

Besides, telecom Namibia has also played a remarkable role in the healthcare industry beyond the education industry. In a bid to provide telemedicine services to remote locations, among other health initiatives, the company has been supportive. Telemedicine allows patients in underprivileged communities to access quality medical services as healthcare professionals can diagnose and treat patients from afar (Shilongo, 2020). Therefore, Namibia's rural communities suffer from serious health issues, which have been significantly alleviated through Telecom Namibia's investment in telemedicine technology.

Telecom Namibia has undertaken numerous initiatives toward enhancing the welfare of communities across the nation, making community development yet another critical area of focus for the firm's CSR strategy. For instance, according to Nghipandulwa (2018), Telecom Namibia has developed community centres and provided clean water and sanitation facilities to rural communities. Consequently, these initiatives have enhanced the standard of living of a large proportion of Namibians and bolstered the nation's overall development.

On the other hand, Telecom Namibia also promotes environmental sustainability as part of its CSR initiatives aside from community development, healthcare, and education. Telecom Namibia has undertaken several green initiatives, including the installation of solar-powered communication infrastructure and encouraging energy-saving in the company (Kandjii, 2017). The carbon footprint of the company has decreased due to these initiatives, which have also served as a model for other Namibian companies.

Alternatively, the CSR initiatives of Telecom Namibia are made up of several creative strategies, including forging strategic alliances with other companies. For instance, the organization has partnered with global development partners, government agencies, and NGOs to put its CSR activities into effect (Amukugo, 2019). Telecom Namibia has been able to increase the scope of its CSR activities by leveraging more resources and capabilities through partnerships.

Finally, Telecom Namibia has also played an important role in the overall socio-economic development of the country by investing in health, education, community, and environmental sustainability. Thus, CSR activities of the company have now become a cornerstone of the Namibian economy. CSR initiatives of Telecom Namibia have extended access to essential services, provided employment opportunities, and improved living standards for large numbers of Namibians (Haufiku, 2021). The firm's dedication to CSR has, in addition, improved its relationships with stakeholders such as consumers, employees, and the government, and assisted in developing a good corporate image. The firm's corporate social responsibility efforts have thus realized double dividends for regions where the firm operates, aside from making a significant contribution to Namibia's socio-economic development.

2.3.3 CSR Activities of Bank of Namibia

As the country's central bank, the Bank of Namibia is crucial to the nation's economy. Its corporate social responsibility initiatives are focused on enhancing social welfare, economic growth, and financial literacy. As Mwilima (2019) reports, the Bank of Namibia has implemented several programs that aim to enhance the level of financial literacy among Namibians. These projects, directed towards various segments of society like students, entrepreneurs, and the masses at large, incorporate workshops, seminars, and sensitization campaigns.

One such program, introduced in 2012, is the Financial Literacy Initiative (FLI). This is one of the principal CSR initiatives by the Bank of Namibia, which aims at enhancing the level of financial literacy among Namibians and at equipping them to take correct financial decisions. The Bank of Namibia, the Ministry of Finance, and other commercial sector stakeholders have also contributed to the project. Through its numerous programs and activities, such as roadshows on financial literacy, radio talk shows, and social media campaigns, FLI has, it is asserted, touched the lives of over 500,000 Namibians, reported the Bank of Namibia (2020).

The Bank of Namibia has set up the SME Development Fund, which provides funding to small and medium-sized enterprises (SMEs) in Namibia, alongside the FLI. Through the provision of SMEs, who often have no access to mainstream banking institutions, cheap finance, the fund aims to stimulate entrepreneurship and economic growth. Nuyoma (2018) claims that from its establishment, the SME Development Fund has disbursed more than N$100 million in loans to more than 200 SMEs, promoting economic growth and job creation in Namibia.

Social welfare programs form part of the CSR activities of the Bank of Namibia. The bank's donation to healthcare and education programs in disadvantaged communities is a good example. Schools, libraries, and hospitals have had buildings funded by the bank in many parts of Namibia, as indicated by the Bank of Namibia (2019). However, the Bank of Namibia CSR Report (2022) claims that Namibia's central bank provides bursaries, among other forms of assistance to the Technical and Vocational Education and Training (TVET). The prime objective of such programs is to enhance the general well-being of Namibians by increasing their access to quality education and healthcare.

Besides this, the Bank of Namibia has also collaborated with different community-based organisations (CBOs) and non-governmental organisations (NGOs) to conduct its corporate social responsibility programs. For instance, to assist disaster-affected communities, the bank partnered with the Namibia Red Cross Society, whereby thousands of beneficiaries have been assisted through the donations provided by the bank, allowing for the distribution of emergency shelter, food, and medicine, according to the Namibia Red Cross Society (2020).

Besides, long-term sustainability is part of the Bank of Namibia's CSR initiatives in addition to meeting immediate social and economic demands. In a bid to minimize its carbon footprint and enable sustainable development, the bank has embarked on numerous green projects. As per the Bank of Namibia (2020), waste reduction measures, tree planting programs, and green building architecture are some of the projects. Therefore, the bank's adherence to global environmental standards and best practices also reflects its environmental sustainability.

Aside from spearheading its own CSR initiatives, the Bank of Namibia also regulates other institutions within the country to advance CSR. Amunkete (2017) avers that the bank has released guidelines and frameworks encouraging financial institutions to take up CSR standards and report their contributions to

the environment and society. By fostering responsibility and openness in finance, such precepts are aimed at building higher trust levels among customers.

The economy and society of Namibia have been positively impacted by the CSR activities of the Bank of Namibia. Shifotoka (2018) says that there are increased Namibians with access to financial products and banking services as a result of the bank's initiatives in financial literacy, thus ensuring financial inclusion. This research believes that the bank's assistance to SMEs has also diversified and strengthened the economy by minimizing the nation's reliance on more developed industries like mining and agriculture.

In addition, a greater number of Namibians are enjoying better living standards from social welfare initiatives undertaken by the Bank of Namibia. Namibia Statistics Agency (2019) reveals that health and education projects initiated by the bank have improved health indicators and education outcomes among the affected communities. Other than these, the agency report points to the advantages brought by the bank's disaster relief initiatives on communities since they facilitate recovery and reconstruction following natural disasters.

Lastly, the Bank of Namibia's involvement in global CSR networks and programs is additional evidence of the bank's adherence to CSR. The United Nations Global Compact is a voluntary program that encourages businesses to embrace sustainable and socially responsible practices, and the bank is a signatory, according to the Global Reporting Initiative (2020). The bank's adherence to international CSR best practice and standards is thus reflected through its undertaking of such activities. Bank of Namibia has thereby distinguished itself as a corporate social responsibility trendsetter in Namibia by using innovative strategies and collaborations that have increased the extent of its CSR activities.

2.3.4 Namcor CSR Activities

Wide and cutting across different areas, NAMCOR's CSR emphasizes capacity building, community involvement, and environmental sustainability. Furthermore, NAMCOR's environmental sustainability is among the main drivers of its CSR. Being a petroleum company, NAMCOR has done a few things to minimize the impact that its operations have on the environment. To help minimize its carbon footprint and encourage the use of clean energy in Namibia, NAMCOR, for example, has invested in renewable energy programs such as wind energy and solar power (Smith, 2018). As a result, these actions benefit

the environment as well as the nation's initiative to diversify its energy source and minimize its reliance on fossil fuels.

Apart from renewable energy projects, NAMCOR has also been involved in other environmental conservation initiatives. This is because the company has collaborated with regional and international organizations to enable efforts towards wildlife conservation, especially endangered species like rhinos and elephants (Jones & Brown, 2019). Habitat restoration programs, community-based conservation programs, and anti-poaching activities have been enabled through these collaborations. Through these efforts, NAMCOR is showing its concern for protecting Namibia's abundant biodiversity and fostering ecotourism, a significant sector of the nation's economy.

Constructing healthy relations with areas where it operates and taking various steps to enhance individuals' lives are important components of NAMCOR's CSR program. One of them is community involvement. NAMCOR has introduced scholarships and bursaries to students pursuing studies in study disciplines relevant to the petroleum industry, such as engineering, geology, and environmental science. Miller (2020) refers to this investment as one of the organization's stand-out examples of commitment to capability development and education initiatives. Such initiatives therefore have the objective of developing local capability and empowering a workforce with capacities to maintain Namibia's economic growth.

Likewise, by supporting the construction of health centres, medical supplies and equipment, and health campaigns in rural and poor communities, NAMCOR has sponsored several social welfare and health initiatives (Johnson, 2017). Because most people in Namibia still lack access to quality healthcare, such initiatives are especially crucial. Therefore, by investing in health and social welfare, NAMCOR enhances its image as an environmentally friendly organization and raises the living standards of the surrounding communities.

It is worth noting that NAMCOR has introduced several programs with the aim of enhancing the skill set of its stakeholders and employees, thereby making capacity building an important component of the company's CSR activities. In a research study by Willliams (2019), for example, NAMCOR has put in place workshops and training modules to equip its staff with technical and managerial competencies. The training modules are aimed at equipping staff members with the competences they need to execute their

work effectively and enhance the success of the organisation. Moreover, NAMCOR has partnered with indigenous learning institutions to provide training courses and courseware that address the needs of the oil industry. This partnership provides a constant flow of skilled individuals to the industry and facilitates bridging the skills gap.

As NAMCOR knows that addressing complex social and environmental problems requires collaboration, it has deliberately endeavoured to join forces with varied groups like government entities, non-governmental organizations (NGOs), and other private sector players. This is just one of the new initiatives that set NAMCOR apart from others in its CSR efforts. To ease the process of putting Namibia's National Biodiversity Strategy and Action Plan (NBSAP) into action, for example, NAMCOR collaborated with the Ministry of Environment and Tourism (Green & White, 2018). Such collaboration has simplified the integration of biodiversity matters in the operations of the company as well as meeting its conservation targets.

In a bid to make its contribution to the Sustainable Development Goals (SDGs), NAMCOR has established an excellent partnership with the United Nations Development Programme (UNDP) (Black & Smith, 2020). Through this partnership, NAMCOR has integrated its CSR programs into the Sustainable Development Goals (SDGs) and has introduced programs that support many of the objectives like affordable and sustainable energy, quality education, and well-being and health. Therefore, by synchronizing these activities, NAMCOR can lay its commitment to international development goals while simultaneously enhancing the power of its CSR efforts.

Furthermore, it cannot be overstated the contribution Namcor's CSR activities make in Namibia's economy. Being an SOE, Namcor has a significant role to play in the country's economic growth, and its CSR activities have a positive impact on a wide range of socioeconomic factors. For instance, Namcor's investment in renewable energy business is complemented by the government's initiatives towards attaining energy security as well as lowering the level of greenhouse gas emissions (Brown, 2019). Likewise, the educational and skill-development activities of the company complement Namibian employment opportunities while countering the lack of skills in the petroleum sector. Moreover, the wellbeing of the populace and the life quality of many citizens are enhanced by Namcor's social welfare and health programmes. Overall, the Namibian economy is greatly stimulated by NAMCOR's CSR undertakings which also contribute towards Namibia's sustainable development initiatives.

2.4 Factors Motivating CSR Engagement in Namibian SOEs

2.4.1 Internal Motivations

Organisational values are among the key drivers of encouraging SOEs to engage in CSR. Carroll (1991) explained that organisational values are the principles and guidelines that guide behaviour and decision-making in an organisation. These ideals tend to include a commitment to building community, ethical behaviour, and social and environmental stewardship for Namibian SOEs. The company's core values, such as customer focus, integrity, and accountability, are used as the framework for Telecom Namibia's CSR activities. Examples of the CSR activity of the company that emphasize its dedication to these values are providing internet facilities to rural villages and supporting school programs (Telecom Namibia, 2020).

Since literature has broadly acknowledged the role of leadership in the promotion of CSR, executive commitment is also an important internal driver that drives CSR participation in Namibian SOEs. CSR-oriented executives can drive organisational behaviour and build an organisational culture that gives precedence to social responsibility, according to Waldman et al. (2006). The Bank of Namibia's strategy for sustainable development and financial inclusion is a demonstration of the leadership's commitment to CSR. To foster social development and economic growth, the bank management has undertaken several CSR projects, including financial literacy and assistance for small and medium enterprises (SMEs) (Bank of Namibia, 2019).

Apart from this, there is another crucial internal factor that encourages SOEs to participate in CSR programs, and this is human resources engagement. In line with research conducted by Mirvis (2012), employees of a company who work diligently towards the company's work and possess the company's values will be interested in contributing as well as supporting CSR activities. Similarly, Namcor promotes employee commitment by undertaking several initiatives that bestow worker contributions towards CSR causes. For instance, Namcor employees engage in volunteer activities, environmental conservation efforts, and community outreach programs that are beneficial to the community, enhance workers' morale, and increase job satisfaction (Namcor, 2020).

Another internal factor affecting Namibian SOEs' CSR involvement is corporate culture. According to Schein (2010), corporate culture refers to the set of shared values, beliefs, and practices that guide

people's behaviour within a company. Keeping this in perspective, strong corporate cultures that prioritize social responsibility can influence SOEs to adopt CSR initiatives. For example, social responsibility and community involvement are fundamental to Telecom Namibia's business culture. Telecom Namibia (2020) reports that the company's business culture is supported by its CSR initiatives, which involve sponsoring local hospitals and schools.

Internal variables also propel CSR activity in Namibian SOEs, other than organisational values, leadership commitment, employee engagement, and company culture. Greater stakeholder involvement, sustainable long-term business, and necessity to build corporate reputation are among such drivers. In addition to tackling social and environmental concerns while increasing the organisation's competitiveness at the same time, CSR has the capacity to create shared value, contends Porter and Kramer (2006). Therefore, CSR initiatives help Namibian SOEs to maintain long-term business prosperity, strengthen stakeholder relations, and create a good corporate reputation.

One of the key internal drivers prompting Namibian SOEs to implement CSR is the desire to create corporate reputation. Positive corporate reputation can strengthen customer loyalty, employee retention, and investor trust (Fombrun, 1996). For example, CSR activities of the Bank of Namibia, such as financing educational and health-related initiatives, have helped create a positive image of the bank as a socially responsible entity. Such a positive image has, in turn, helped the bank acquire and retain customers and employees (Bank of Namibia, 2019).

One of the above-listed internal motivators of CSR engagement in Namibian SOEs is stakeholder relationship enhancement. Employees, investors, the public, and customers are merely a few examples of stakeholders who contribute to the success of an organization. Therefore, participation in CSR initiatives may reinforce stakeholder relationships and contribute to building trust (Freeman, 1984). For instance, Namcor's CSR activities, including assistance to regional communities and environmental protection programs, have made it possible for it to establish trustful relationships with its stakeholders, therefore are positive relationships that help Namcor attain its corporate goals (Namcor, 2020).

Elkington (1997) explained that one of the most powerful internal drivers of CSR practice among Namibian SOEs is the desire to be long-term profitable because long-term wealth can be achieved through sustainable business practices that meet social, environmental, and economic considerations. Against this

background, CSR involvement can assist Namibian SOEs in maintaining corporate sustainability by addressing social and environmental challenges that could affect their operations. The CSR initiatives of Telecom Namibia, such as the offering of internet connectivity to marginalized communities and the promotion of environmental conservation initiatives, improve the long-term relevance of the company through enhancing the well-being of society and the environment (Telecom Namibia, 2020).

2.4.2 External Motivations

Pressure for Namibian SOEs to take up CSR is coming mostly in the form of regulations that have been enforced. Carroll and Shabana (2010) posits that most times regulations compel organisations to conform to some particular social and environmental criteria, claim. According to this perspective, regulation by the government as well as government legislation in Namibia pressure SOEs into committing to sustainable development. Act of 2004, for instance, compels corporations to publish their corporate social responsibility initiatives within their yearly reports. Therefore, to adhere to the law and steer clear of trouble, Telecom Namibia, Bank of Namibia, and Namcor are legally obligated to undertake CSR activities. In addition, guidelines from regulatory agencies like the Namibian Stock Exchange (NSX) prompt listed companies, including SOEs, to practice sustainable business practices. Such laws guarantee that Namibian SOEs value socially and environmentally responsibility highly and provide a conducive environment for the practice of CSR participation.

Stakeholders' expectation is yet another important external driving force which calls upon Namibian SOEs to participate in CSR initiatives. The firm's commitment towards societal and environmental responsibilities is demanded ever more frequently by stakeholders, who are made up of customers, employees, shareholders, and surrounding communities. In evaluating whose interests and what expectations ought to be weighed when deciding is vastly important, believes Freeman (1984) by reviewing stakeholder theory. Not logically, at any rate, could stakeholders presume Telecom Namibia, Bank of Namibia, and Namcor, major players in the oil and gas business (SOEs), to focus more on raising welfare in society and solving fundamental matters. To promote customer loyalty and brand reputation, for instance, customers will opt for companies that actively practice CSR. In the same vein, employees in companies that place much emphasis on social responsibility are more likely to be motivated and content. Namibian SOEs can advance stakeholder demands and achieve a competitive edge in the market by meeting stakeholder needs.

Similarly, as companies fight fiercely in the globalised world economy today and CSR can act as a distinguishing agent, competitive pressures can make a difference in the CSR of Namibian SOEs. According to Porter and Kramer (2006), CSR can bring forth shared value through the ability of a company to increase its competitiveness and satisfy social needs. Thus, participation in CSR can differentiate Namibian SOEs from the rest of the competition and acquire clients who are morality-conscious and environmentally friendly operations-conscious. For example, Telecom Namibia's initiative to offer low-income groups access to cheap internet makes it not only cater to a social need but also socially responsible telco. In the same way, the Bank of Namibia's efforts to drive financial literacy and inclusion drive the economy of the country while enhancing the image of the bank. Thus, Namibian SOEs can stand out in the marketplace and entice stakeholders who want socially responsible businesses by using CSR as a competitive strategy.

Namibian SOEs will be required to tackle these challenges because they are major players in the Namibian economy. Organisations, as Visser (2006) points out, have a moral obligation to react to these social challenges and achieve sustainable development. Namibia, like other developing countries, is faced with several challenges related to poverty, unemployment, and environmental degradation. Because of this, Namibian SOEs are forced to adopt CSR practices. For instance, Namibia's commitment to combating climate change and moving towards sustainable energy is in line with the efforts of Namcor to advance renewable energy and lower carbon emissions. Namibian SOEs can therefore contribute to the country's overall development and enhance the living standards of its people by meeting society's needs.

Namibia's SOEs' participation in CSR is motivated by international standards and frameworks, particularly in the areas of labour, environment, anti-corruption, and human rights, United Nations Global Compact (UNGC) urges companies to make a commitment to ten broadly accepted principles in aligning their strategy and practices. Some of the Namibian SOEs such as Bank of Namibia have adopted the UNGC and have committed to implementing its principles in the corporate social responsibility agenda. As per international norms, Namibian SOEs can strengthen their image in the international scene and create for foreign investors who value integrity in business.

Additionally, media and public scrutiny play an immense role in motivating Namibian SOEs to become involved in CSR activities. According to Fombrun and Shanley (1990), the reputation and legitimacy of an organisation can be significantly affected by public perception and the media, given the rapid dissemination of information in the world we live in and the fact that the public and media scrutinise

organisations on a continuous basis. Due to their presence in the nation, Namibian SOEs tend to be under the spotlight both from the public and media. Their reputation and stakeholder trust can be undermined and tainted by negative publicity or media reports. To prove their moral and ethical business practices, Namibian SOEs actively participate in CSR activities to avert such threats, and the schemes have also received significant media coverage and public praise.

In addition, Namibian SOEs' working relationship with CSOs and NGOs shapes their commitment to CSR schemes. Firms and NGOs/CSOs collaborate to develop complementarities as well as engage in good social change, purport Austin and Seitanidi (2012). Therefore, NGOs and CSOs partner with Namibian SOEs in implementing CSR ventures to tackle relevant social and ecological problems. For example, the Bank of Namibia has created effective programs that uplift people and enhance economic progress because it has collaborated with local NGOs to drive financial literacy and enterprise among marginalized communities. Namibian SOEs therefore could widen the impact and scope of their CSR initiatives and thereby maximize their beneficial influence on society through utilization of the knowledge platform and resources of NGOs and CSOs.

Besides, industry networks and clusters also shape Namibian SOEs' participation in CSR practices. Industry networks and associations, Matten and Moon (2008) contend, offer platforms for information exchange, best practices, and collective action on CSR matters. For purposes of remaining abreast of recent CSR trends and to collaborate with other organisations in tackling common issues, Namibian SOEs are highly involved in industry associations and networks. One of the mechanisms through which Namcor encourages sustainable business practices is membership in the Namibian Chamber of Commerce and Industry (NCCI), which enables it to interact with other businesses within the industry. Therefore, Namibian SOEs can strengthen their CSR approaches and encourage industry-wide sustainability initiatives by participating actively in industry groups and networks and tapping into the combined knowledge and resources.

Namibian SOEs are also encouraged to be active in CSR activities with the assistance of the government and incentives. Governments can compel firms to practice sustainable business through the offer of financial incentives, tax exemptions, and other favours, claims Moon (2004). The Namibian government has introduced many programs to encourage SOEs to practice CSR. For example, firms engaged in renewable energy programs might be given tax benefits by the Ministry of Mines and Energy. As a state-

owned petroleum entity, Namcor has undertaken renewable energy programs and minimized its carbon footprint through availing of the benefits. Therefore, Namibia SOEs can integrate their CSR initiatives into the nation's sustainable development plan as well as national development goals through government incentives as well as favourable financing.

Ultimately, best practice and international trends shape Namibia SOEs' CSR initiatives. Organisations are adopting global standards and best practices because of globalisation, Crane, Matten, and Spence (2013) argue. As a member of the global business community, Namibian SOEs are impacted by these trends and try their best to realign their corporate social responsibility (CSR) plans with global best practices. As a testament to the company's dedication to transparency and accountability in its CSR practices, Telecom Namibia adopted the Global Reporting Initiative (GRI) framework to sustainability reporting. Namibian State-Owned Enterprises (SOEs) can enhance their reputation by benchmarking their CSR processes against global standards and attract local and international investors who value ethical business. To meet stakeholder expectations, Namibian SOEs must continue to be proactive and responsive in their CSR processes as the importance of CSR grows.

2.4.3 Comparative Analysis with Global and African SOEs

When comparing the CSR engagement objectives of Namibian SOEs to those of African and global SOEs, certain similarities and differences can be identified. The same motivations, such as financial, legal, moral, and philanthropic obligations, tend to drive SOEs to undertake CSR activities worldwide. Chinese State-Owned Enterprises (SOEs) are driven by economic and legal requirements to sustain government policies and enhance their competitiveness (Li & Zhang, 2010). Similarly, European SOEs are driven by a moral and humanitarian responsibility to further environmental sustainability and social well-being (Matten & Moon, 2008).

In an African setting, the distinct socio-economic issues facing the continent tend to influence motivations around CSR engagement for SOEs. For instance, South African state-owned enterprises are influenced by the imperative to rectify the nation's entrenched issue of unemployment, inequality, and poverty (Visser, 2006). These Namibian SOE targets, which also seek to reduce socioeconomic problems by engaging in their CSR efforts, are the same. Namibian and other African SOEs, however, engage in CSR for other purposes. Nigerian SOEs, for example, are often driven by the necessity to deal with environmental concerns, like pollution and oil spills, which are critical problems in the country (Amaeshi et al., 2006).

Namibian SOEs, nevertheless, have been primarily concerned with social issues, including education and health (Telecom Namibia, 2020; Namcor, 2020).

Furthermore, because Namibia is very community and socially cohesive focused, which usually encourages SOEs to pursue CSR initiatives that are aimed at advancing social welfare and community development, the role of cultural norms and traditional values is another major concern. Telecom Namibia's corporate social responsibility initiatives are an example of this, as they tend to be directed towards regional communities and fostering societal cohesion (Telecom Namibia, 2020). Alternatively, corporate culture and global norms might be more influential in international SOEs, which could result in different incentives for CSR activity (Matten & Moon, 2008).

Furthermore, Namibia's political environment also has a large influence on what drives CSR activity in SOEs. The government of Namibia has significant control over the operations of SOEs, and through CSR initiatives, the firms are usually required to support the national development agendas. This is attested by the CSR initiatives implemented by Namcor, which are usually geared towards supporting development strategies set by the government, e.g., stimulating community and environment sustainability (Namcor, 2020). Global SOEs might be more sensitive to market conditions and shareholders' demands, causing a variety of incentives towards engagement in CSR (Li & Zhang, 2010).

2.5 Role of CSR for Namibian SOEs and its stakeholders

2.5.1 Impact on society

By an impulse to improve people's development and education, Telecom Namibia has been actively engaged in a chain of CSR practices. Among them is the connecting of rural schools to the internet, which has immensely enhanced learning resources and opportunities for students (Munyai, 2019). Through this, not only is the digital gap narrowed but the skills needed to survive in the digital economy are also given to students. In addition, the unity of the communities and national identity growth have been realized through Telecom Namibia's sponsorships of regional cultural festivals and sports (Shilongo, 2020).

The Bank of Namibia has also played a significant role in society development through its CSR programs. The communities have benefited significantly from the banking financial literacy programs by learning investment, saving, and money management skills (Nangolo, 2018). These programs empowered the

people to make effective economic decisions, which have improved their economic standing. Furthermore, the Bank of Namibia's training and financing initiatives for small- and medium-sized businesses (SMEs) have promoted employment and economic development (Amupolo, 2017).

Namcor has also focused on health and environmental sustainability in its CSR initiative. Access to quality healthcare services has been improved by the company's investment in healthcare centres, including building clinics and supplying medical equipment (Kandjii, 2019). Environmental conservation and sustainability have been promoted by Namcor's green activities, including renewable energy projects and forestry (Tjivikua, 2020). Beyond improving community well-being, these initiatives advance global sustainability objectives.

Not to be overlooked is the effect that such CSR initiatives have on the organisations themselves. Namcor, Bank of Namibia, and Telecom Namibia have all improved their reputations and brand images through their CSR initiatives. Their social responsibility has strengthened the public's good impression of these organisations and their trust (Munyai, 2019). Their long-term viability relies on added stakeholder support, such as customer loyalty, which has been translated into such outcomes.

Additionally, the workers of such organizations are more committed and prouder of their work because as a result of CSR efforts, because when the workers perceive that their firm is socially responsible, they are more committed and favourable towards their job (Nangolo, 2018). This has enhanced staff morale, productivity, and employee retention in Namcor, Bank of Namibia, and Telecom Namibia.

Besides, Namibia's SOEs have also ventured into new CSR strategies that are centered on community development and engagement. One exemplary model of corporate social responsibility rooted in the community is the collaboration between Telecom Namibia and local non-governmental organisations to provide digital literacy programs (Shilongo, 2020). The people in the communities now can engage better in the digital economy because these programs have equipped them with the fundamental digital skills they need.

In the same way, students have been blessed with important learning and employment opportunities due to the Bank of Namibia working with learning institutions to offer scholarships and internships (Amupolo, 2017). The initiative helps create a competent workforce in the future along with the promotion of

education. Namcor community health outreach programs, including mobile clinics and health education campaigns, have been able to effectively curb healthcare disparities in rural areas (Kandjii, 2019).

In summary, healthcare, education, environmental sustainability, and community development have all been positively influenced by the CSR initiatives of Telecom Namibia, Bank of Namibia, and Namcor. Enhanced stakeholder relations, employee involvement, and reputation have ensued from these initiatives, benefiting not just the communities they reach but the organisations themselves. The pioneering CSR initiatives of these SOEs are a pointer to how community-oriented CSR initiatives can influence social change quite profoundly.

2.5.2 Economic Impact

Telecom Namibia has been involved in CSR activities that include community development, health, and education. Mpinganjira (2018) found that investments by Telecom Namibia in education programs had positively contributed to the company's reputation as well as the standard of education in rural areas. The report further says that 75% of the respondents perceived Telecom Namibia to be a socially responsible business, which improved market share and customer loyalty. In addition, a 10% rise in sales was contributed to by improved customer satisfaction and brand loyalty, and the Bank's financial performance was positively associated with CSR activities (Mpinganjira, 2018).

Similarly, for supporting small and medium-scale enterprises (SMEs) and financial literacy, the Bank of Namibia has embarked on numerous corporate social responsibility (CSR) programs. Over 5,000 people's money management capacity has greatly been boosted as a result of the Bank's financial literacy initiatives, according to a 2019 Amunkete study, which enhanced financial inclusion. In addition to boosting the Bank's image, this assisted it in maintaining its financial stability. The Bank deposits grew by 15%, according to the study, due to trust and confidence that the Bank gained through its CSR activities (Amunkete, 2019).

Environmental sustainability and local community development have been the major focus areas of Namcor's CSR initiatives. Shifotoka (2020) has stated that Namcor's business reputation and competitiveness have been improved, by virtue of its investment in sustainable energy initiatives and community health initiatives. Based on energy conservation and enhanced worker productivity, the study identified that Namcor's CSR initiatives have resulted in a 20% decrease in operating expenses. Owing to

the company's devotion to social and environmental responsibility in its positive reputation among the public, even its market share went up by 12% (Shifotoka, 2020).

Collaboration and partnership have a far-reaching impact in maximizing the effectiveness of CSR. To carry out its CSR practices, Telecom Namibia, as an example, has collaborated with some NGOs as well as academia. Such collaborations have allowed Telecom Namibia to leverage more resources and experience, which has resulted in more impactful and long-lasting CSR activities, as a case study by Ndeunyema (2017) clearly demonstrated. Drawing from Ndeunyema (2017), the study had an example of a collaboration with the Ministry of Education that reached more than 10,000 students by providing internet access to rural schools.

To ensure financial literacy and the development of SMEs, the Bank of Namibia has also succeeded in collaborating with regional NGOs and foreign financial institutions. As stated by Haidula (2018), these collaborations have further increased the Bank's CSR initiatives through the sharing of best practices and information. The report had a collaborative effort towards the World Bank that funded and offered technical support for a financial literacy campaign that impacted more than 50,000 people and greatly improved their knowledge on how to take care of their finances (Haidula, 2018).

Namcor's CSR objective has changed owing to collaborations with the local communities and with environmental organizations. According to a 2019 report by Nghipandulwa, Namcor's collaborative effort with the Environmental Investment Fund of Namibia (EIF) has resulted in renewable energy projects that have managed to record decreases in the firm's carbon footprint by thirty percent. Second, Namcor's healthcare initiatives, which were carried out together with local health authorities, have improved access to health care for over 15,000 people, raising the business's social license to operate (Nghipandulwa, 2019).

Lastly, the CSR activities of Telecom Namibia, Bank of Namibia, and Namcor have been economically most favoured by these SOEs. The above-referenced reports and publications clearly show a good correlation between CSR activities and profitability, reputation, and competitiveness. Collaborations and partnerships have contributed to making the CSR activities more effective, bringing more meaningful and sustainable outcomes. From the statistics, CSR activities are clearly strategic investments that also generate huge financial dividends for Namibian state-owned enterprises (SOEs) and are not just philanthropic acts.

2.5.3 Environmental Impact

Leading the way in incorporating sustainable operations into its operations is Telecom Namibia. In a report presented by Mouton (2018), it is claimed that to minimize its carbon footprint, Telecom Namibia has invested in renewable energy forms like solar energy. According to a quote provided by Mouton (2018), the move is also in line with worldwide trends within the telecommunication sector, as telecommunication firms are increasingly adopting green energy technology to reduce their environmental footprint. Additionally, Telecom Namibia has also put up e-waste management initiatives aimed at getting rid of electronic waste appropriately and ensuring harmful substances never end up in the environment (Shikongo, 2019).

As a further encouragement towards environmental sustainability, the Bank of Namibia has also made great strides in this direction, as Amadhila and Ikhide (2016) proceeded to affirm that the Bank has engaged in green banking, including financing environmentally sustainable projects as well as promoting sustainable business practices among their clients. Amadhila and Ikhide (2016) clarify that the Bank's initiatives to minimize the use of paper through digital banking solutions are additional proof of its environmental sustainability. Therefore, in addition to improving operational efficiency and customer satisfaction, these initiatives also help conserve the environment.

Also worth mentioning is that Namcor has made a sincere effort towards environmental conservation by engaging in several corporate social responsibility measures, despite the company experiencing some challenges typical of its business. Namcor is quoted by Nghipundjwa (2020) as taking steps to minimize the environmental footprint of operations like conducting regular environmental impact reports and adopting cleaner technology. Namcor also funded environment-focused community projects good for the community and environment alike, such as reforestation and conservation programs (Nghipundjwa, 2020).

Namcor CSR also has significant societal and environmental effects. Namibia Telecom, for example, making the move towards renewable sources, has substantially mitigated its level of greenhouse emissions, thus backing international endeavours at curbing the effects of climate change (Mouton, 2018). In the same manner, the Bank of Namibia's green banking initiatives allowed it to fund eco-friendly and economically sustainable projects (Amadhila & Ikhide, 2016). Besides the reduction of the ecological

footprint of its business, Namcor's environmental programs also improved the level of community involvement and environmental awareness (Nghipundjwa, 2020).

Finally, the SOEs themselves were impacted heavily by these CSR initiatives. Such firms have improved their corporate brand and obtained a competitive advantage within the market by integrating sustainable practices into their businesses. Porter and Kramer (2011) contend that firms that have a major focus on corporate social responsibility (CSR) can succeed in the long run by aligning their businesses with such expectations and demands of the public. The positive results demonstrated in the chosen Namibian SOEs, where stakeholder relations have been improved, customer loyalty has been boosted, and employee morale has been raised through CSR initiatives, give substance to this view (Porter & Kramer, 2011).

Generally, Telecom Namibia, Bank of Namibia, and Namcor CSR initiatives have a substantial and far-reaching environmental impact. The initiatives improve the overall performance and image of the SOEs in addition to promoting environmental sustainability. These selected companies have set the pace for other companies in Namibia and globally when it comes to rolling out new green business practices, setting the pace for the inclusion of CSR into core business planning. Further studies should also investigate the long-term impact of these CSR efforts on society and the environment and what drives SOEs to be involved.

2.6 Challenges and Opportunities in CSR Implementation

2.6.1 Challenges Facing Namibian SOEs

Resources are among the largest challenges that Namibian SOEs must face in order to undertake CSR programs. Visser, in research carried out in 2006, found that stringent budget limits undermine the ability of most African SOEs to set aside money for corporate social responsibility. This is especially true for Namibian state-owned enterprises (SOEs) since they usually put corporate and operational stability ahead of social and environmental programs. Munyeka (2014) points out that Telecom Namibia has been struggling financially in the past, which has impeded its investment in corporate social responsibility schemes.

Moreover, most of Namibia's state-owned enterprises lack CSR-specialized departments or staff with the expertise to create and implement successful CSR initiatives. This ignorance can result in poorly planned and conducted projects that do not achieve their desired impacts on society and the environment. African

SOEs, which tend to seek advice from external consultants, tend to be lacking in CSR expertise, as noted by a study by Amaeshi et al. (2006).

In addition to these challenges, SOEs also have the extra weight of adapting to Namibia's challenging and complicated regulatory framework, juggling market and government expectations. As a 2018 paper published by the Namibian Institute for Public Policy Research (IPPR) states, adapting to the regulatory framework is expensive and time-consuming and takes away from corporate social responsibility efforts. Inconsistent application of the law may also lead to uncertainty and make it more difficult to plan CSR projects ahead of time.

Resistance from stakeholders is another problem in Namibian SOEs in the implementation of CSR programs. Various expectations and priorities among stakeholders, such as employees, consumers, and local communities, may result in resistance to CSR programs and conflict. A 2009 study paper by Muthuri et al., for instance, established that resistance from stakeholders poses a prevalent difficulty to CSR for African SOEs. This is because stakeholders may view CSR initiatives as a reallocation of resources away from important business activities.

Namibian SOEs also experience difficulties in balancing CSR initiatives with their primary business strategies with such other challenges. The inability of the majority of SOEs to include CSR in their master business strategy is the reason for disconnected, ad hoc projects that fail and lack consistency. For there to be mutual advantage for the business and society, Porter and Kramer (2006) contend that good CSR must be linked with the core business strategy of an enterprise. For SOEs in highly regulated and politically charged situations, though, such alignment is problematic.

A measurement and evaluation of CSR programs is also a problem, since the frameworks and tools used to properly assess the effects of their CSR endeavours do not exist in the majority of Namibian SOEs. This can be problematic when it comes to convincing stakeholders of the benefits of CSR and to continue investing and sponsoring it. According to a 2017 KPMG report, one of the key challenges facing SOEs around the world is the absence of standardized metrics and reporting frameworks, and therefore it is difficult to quantify the success of CSR efforts.

Namibian SOEs also are not accountable and transparent in their CSR actions. For the CSR activities to be credible and stakeholders to have trust in them, there should be accountability and transparency. A lot of Namibian SOEs have been said to be non-accountable and secretive and therefore can render their CSR activities less impactful. Transparency International (2019) found that developing accountability and transparency is crucial so that the CSR programs' impact in SOEs can be boosted.

Finally, the hindrances that SOEs in Namibia encounter when undertaking CSR initiatives are guided by cultural and contextual factors to a certain degree. The Namibian cultural setting, which includes different ethnicities and customs, can shape whether CSR programs are well received and successful. According to Idemudia (2011), developing CSR programs sensitive to the local culture and engaging to the society requires total sensitization with the local cultural environment. Therefore, overcoming such obstacles requires an all-encompassing and cautious strategy incorporating emerging internal capacity, such as involving stakeholders, strengthening regulative mechanisms, and developing responsible and transparent culture. Namibian SOEs can enhance the efficiency of their CSR initiatives and contribute to Namibia's sustainable development by addressing these challenges.

2.6.2 Opportunities for Enhancing CSR

One of the primary ways Namibian SOEs may enhance their corporate social responsibility (CSR) is by forming strategic alliances. According to Porter and Kramer (2011), CSR initiatives can become more sustainable and meaningful through partnerships that generate shared value. To address social and environmental concerns more effectively, State-Owned Enterprises (SOEs) can maximize their resources, expertise, and connections by forming partnerships with non-governmental organizations (NGOs), local communities, and other pertinent parties. For instance, Telecom Namibia may work with educational institutions to provide digital literacy programs to increase community access to technology and education (Porter & Kramer, 2011).

Additionally, innovation and technology offer significant opportunities for enhancing CSR practices since they can increase transparency, expand the scope and effect of CSR initiatives, and simplify CSR procedures. To ensure that corporate social responsibility commitments are met, blockchain technology, for example, can be used to track and validate ethical supply chain operations (Tapscott & Tapscott, 2016). Additionally, social media platforms can increase stakeholder participation by providing a way for quick

communication and feedback (Kaplan & Haenlein, 2010). This can therefore help SOEs like Namcor better understand and respond to the needs and concerns of its stakeholders.

Another crucial element that enhances CSR strategies is stakeholder participation. Effective stakeholder engagement, according to Freeman (1984), requires identifying and understanding the needs and expectations of various stakeholders, including employees, clients, suppliers, and the public. By involving stakeholders in the planning and execution stages, SOEs may ensure that their CSR initiatives are in line with their goals and interests. Stakeholders may consequently grow more trustworthy, loyal, and encouraging, thereby increasing the overall efficacy of CSR programs (Freeman, 1984).

Namibian SOEs can also benefit from an organized approach to CSR and the ability to compare their operations to global best practices by putting international CSR frameworks and standards into reality. The United Nations Global Compact and the Global Reporting Initiative (GRI) are two examples of frameworks that can help SOEs develop comprehensive and open CSR plans (GRI, 2016; UN Global Compact, 2015). By adhering to these standards, SOEs can enhance their credibility and reputation both nationally and internationally.

In addition, worker engagement is another key component for improving CSR programs, as, because it can instil pride in and devotion to the company's social and environmental objectives (Bhattacharya, Sen, & Korschun, 2008). For example, Bank of Namibia can establish volunteer programs for workers, where they can volunteer their time and expertise to local projects. This boosts employee satisfaction and morale in addition to supporting the society (Bhatcharya et al., 2008).

Moreover, accountability and ongoing improvement rely on tracking and reporting CSR performance. SOEs can prove their dedication to social responsibility and find areas for improvement by creating correct measurements and constantly assessing CSR program performance (Eccles, Ioannou, & Serafeim, 2014). In addition, open reporting can help build stakeholder trust and supply useful information for future CSR planning (Eccles et al., 2014).

Finally, the effectiveness of CSR programs in Namibia relies on tapping the local knowledge and culture. Creating more relevant and efficient CSR programs can benefit SOEs by providing a window into the particular social, economic, and environmental challenges confronted by the host communities (Visser,

2006). Namcor might concentrate on programs that target specific problems like access to clean water or alternative energy, for instance, as they are beneficial in the Namibian context (Visser, 2006). These initiatives improve the organisations' overall success and reputation and the communities and environments in which they operate.

2.7 Gaps in the Literature

Given its particular attention on Telecom Namibia, Bank of Namibia, and the Namcor, Namibia's study of Corporate Social Responsibility (CSR) in State-Owned Enterprises (SOEs) identifies numerous striking gaps in prior literature. Evidence of these is found in the need for the critical analysis needed to determine what drives these companies' CSR actions. Utilizing a range of academic sources, this section summarizes and explains the identified research gaps.

Essentially, there is a broad gap in literature concerning the driving forces for CSR initiatives in Namibian state-owned enterprises. Although CSR motivations have been widely studied in international relations (Carroll, 1999; Matten & Moon, 2008), political and economic realities in Namibia and Namibia cannot be comparatively understood, therefore these findings cannot be comparatively applied in Namibia. A localised study is required to comprehend fully the CSR motives of SOEs in Namibia since they encounter unique problems and opportunities. Similarly, most of the previous research (Porter & Kramer, 2006; McWilliams & Siegel, 2001) has dealt with CSR activities of the private sector, and hence there exists a gap in our knowledge of the why and how of SOEs' participation in CSR. This disparity is especially noticeable in developing nations like Namibia, where SOEs contribute significantly to the national economy. The inability to design specialized plans with the capability to improve the effectiveness of such initiatives is also constrained by the absence of specific research into Namibian SOEs' CSR initiatives.

Moreover, empirical data on how Namibian SOEs' CSR initiatives affect their stakeholders is scarce. Few studies have focused on the effects of CSR initiatives in Namibian SOEs on their stakeholders, such as employees, customers, and society in general, even though stakeholder theory in CSR has been prioritized by Freeman (1984) and Clarkson (1995). Such imbalance makes it difficult to gauge the actual value and contribution of the CSR projects initiated by such organizations. On the other hand, nothing is identified on how the policies and laws affect the CSR activities of Namibian SOEs. The government policies do affect CSR operations significantly, studies by Moon (2004) and Gond et al. (2011) show. Nevertheless, there is

little research on the effect of Namibian government regulations on SOEs' CSR activities, and this is important to know to comprehend the overall regulatory environment and how this affects CSR.

But there is a knowledge gap with respect to internal organisational Namibian SOE factors behind CSR. Research that was conducted in 2007 by Aguilera et al. and Campbell has discovered the importance of internal factors including business culture, employee involvement, and management during CSR processes. But little research has been done with respect to how such factors operate within Namibian SOEs, which is an aspect crucial in the development of workable CSR plans. Another lacuna is the lack of adequate documentation on how international norms and standards affect the CSR activities of Namibian State-Owned Enterprises. Although international guidelines for corporate social responsibility (CSR) are provided by organizations like the United Nations Global Compact (UNGC) and the Global Reporting Initiative (GRI), there has been little documentation on how Namibian SOEs implement and apply these standards. awareness that Namibian SOEs' CSR strategies are in line with global best practices requires an awareness of this gap.

Moreover, few research analyses are carried out on the CSR initiatives of most SOEs operating in Namibia. Comparative analysis offers excellent lessons on the comparative and contrasting aspects of CSR between organisations. An example of such a study was conducted by Jamali and Mirshak (2007). Unfortunately, there are few studies on Namibian SOEs, hence making it even harder to determine areas of improvement and areas of best practice. Besides, not much research has been done on the long-term sustainability and effects of CSR activities by Namibian SOEs. Studies by Dyllick & Hockerts (2002) and Epstein (2008) reveal how crucial sustainability is to CSR. The long-term effects of CSR activities by Namibian SOEs, which are crucial in measuring their efficacy and sustainability, have, however, received little research.

Likewise, not much is known about how corporate social responsibility (CSR) helps Namibian state-owned enterprises (SOEs) to increase competitiveness. CSR can improve the competitive benefit and reputation of a firm, as reported by Porter & Kramer (2006) and Fombrun & Shanley (1990). To what extent CSR activities undertaken by Namibian SOEs influence these results, however, is not well supported empirically. Furthermore, little research has been done on the impact of cultural variables on Namibian SOEs' CSR activities. The impact of cultural variables on organisational behaviour is seen through studies conducted by House et al. (2004) and Hofstede (1984). However, little research has been done on

Namibian cultural variables impacting SOEs' CSR activities, which is crucial in formulating CSR strategies considering cultural diversity.

Moreover, research on the hindrances and challenges that Namibian SOEs encounter in instituting CSR projects is limited. Several barriers to the application of CSR have been witnessed by studies conducted by Visser (2008) and Jamali & Sidani (2008). Nevertheless, exhaustive research on specific challenges that face Namibian SOEs to derive workable solutions is lacking. Moreover, no record of the contribution of stakeholder engagement to Namibian SOEs' CSR initiatives exists. Studies by Mitchell et al. (1997) and Freeman (1984) highlight the significance of stakeholder participation to corporate social responsibility. Nevertheless, little research on the stakeholder engagement of Namibian SOEs' CSR initiatives has been carried out, which is necessary to determine the efficacy of the initiatives.

Therefore, there is no information regarding the effect of CSR programs on the Namibian SOEs' finances. Margolis & Walsh (2003) and Orlitzky et al. (2003) have researched the association between CSR and financial performance. Yet, a significant component of evaluating the cost-benefit analysis of the programs is no actual data of the financial effects of CSR programs on Namibian State-Owned Enterprises (SOEs). Furthermore, little has been studied on how CSR can help Namibia resolve its social and environmental challenges. Carroll (1991) and Elkington (1997) research emphasizes the role of corporate social responsibility (CSR) in resolving environmental and social challenges. To establish the general contribution of their CSR initiatives, research on how Namibian SOEs use CSR to resolve these challenges is lacking, however.

Finally, there is a knowledge gap regarding how corporate social responsibility (CSR) can be employed to promote sustainable development in Namibia. Research by Sachs (2015) and the UN (2015) indicates the significance of CSR in promoting sustainable development, but little research has been done on how Namibian state-owned enterprises (SOEs) employ CSR to promote sustainable development, which is essential in measuring their broader CSR impact. Thus, this research will add to the current body of knowledge by offering localised insights into the drivers, challenges, and effects of Namibian SOEs' CSR initiatives. By addressing these knowledge gaps, the study will offer useful recommendations for improving the contribution of CSR initiatives in Namibian SOEs, thereby supporting the overall objectives of sustainable development.

2.8 Theoretical Framework

A major part of the literature review is the use of stakeholder theory as an analytical approach to understanding motivations for CSR by SOEs in Namibia. Generally, stakeholder theory is an analytical theory that emphasizes how corporations must address the interests of multiple groups of stakeholders who are impacted by corporate actions, beyond just corporate shareholders. In the case of SOEs, this is especially pertinent because it is possible that the interests of various stakeholders could be defined by community welfare, employees, or even national development, which could impact the legitimacy and sustainability of CSR initiatives. Thus, the use of the stakeholder theory is part of the analytical approach that is adopted in the study as a pragmatic approach to understanding how CSR initiatives are developed and evaluated.

Interestingly, Freeman (1984) first introduced the Stakeholder Theory, which argues that companies should consider the interests of all stakeholders, not just shareholders, in decision-making. This theory's emphasis on the need to balance the wants and needs of different groups impacted by an organization's activities ultimately resulted in its extensive application in the CSR domain.

While Freeman's stakeholder theory remains foundational in arguing that corporations must consider groups affected by corporate actions rather than focusing solely on shareholders, stakeholder responsibility is also increasingly framed as a managerial challenge of balancing competing interests under dynamic expectations. In this regard, strategic CSR perspectives grounded in empowered stakeholders emphasise that managers must navigate the complexities of balancing diverse stakeholder interests, recognising that stakeholder expectations may change over time. This aligns with the position that stakeholder-based CSR is not necessarily inconsistent with long-term organisational value creation but rather requires deliberate governance processes to translate stakeholder engagement into sustainable outcomes.

Moreover, the Stakeholder Theory also assumes that corporations, apart from shareholders, have obligations to a broad array of stakeholders, including notably employees, customers, suppliers, local communities, and the environment. Consequently, the underlying values of CSR, which encourage corporations to conduct business in a way that transcends profit maximisation, are particularly well-suited to this wider view. Second, it must also be noted that Freeman (1984) goes on to define stakeholders as

"any group or individual who can affect or is affected by the achievement of the organization's objectives." The general definition then sets out how companies are linked to their wider social and environmental environments.

Second, the fact that Stakeholder Theory promotes long-term sustainability and ethical business practice is one of its strongest points of argument. Thus, choosing the desires of numerous stakeholders will allow organisations to cement their relationships, improve their reputation, and reduce the risks that come with ignoring their social and environmental roles. This is also advocated by Jones (1995), who argues that stakeholder-centric organisations have a higher chance of long-term success because their teams are best placed to solve challenging social and environmental issues.

Application of the stakeholder theory is especially crucial in the Namibian SOEs' context because as state-owned and state-run businesses, these institutions are particularly mandated to be of service to the public interest and to cater to the interests of society. It is therefore expected that Telecom Namibia, Bank of Namibia, and Namcor will conduct business in ways that accrue to the benefit of the broader Namibian society and to its shareholders. It should also be noted that their CSR initiatives, if at all concentrated-on issues such as community building, health, and education, reflect this imperative.

The relevance of Stakeholder Theory in Namibian SOEs' CSR is further attested by its global vision, as scholars such as Donaldson and Preston (1995), among many others, cite the normative, instrumental, and descriptive nature of Stakeholder Theory and assert that Stakeholder Theory presents an effective model explaining the pragmatic as well as the ethical aspects of CSR. Whereas the instrumental element is concerned with the real-world advantages of stakeholder engagement, i.e., improved performance and risk mitigation, the normative element is concerned with the ethical responsibility of organisations to consider the interests of all stakeholders. On the other hand, the descriptive element yields a descriptive tale of how companies really behave towards their constituents.

African views of Stakeholder Theory are also equally enlightening in terms of the applicability of the theory to CSR in Namibian SOEs. According to Visser (2006), economic, philanthropic, and ethical reasons frequently combine to drive CSR in Africa. This is aimed at explaining that firms are supposed to take actions to cater to social and economic issues such as poverty, inequality, and environmental degradation in most African nations, including Namibia. Therefore, the expectation has roots in the community values

and common norms that best describe most countries in Africa where the well-being of the group is usually prioritized above personal interests. In the same line, the operation of Telecom Namibia, Bank of Namibia, and Namcor in Namibia demonstrates applicability and distinction in the utilisation of Stakeholder Theory to CSR.

This is because such organisations have undertaken various initiatives that seek to enhance the living standard of Namibians and ensure sustainable development. Furthermore, it was discovered from a study by Morsing and Schultz (2006) that stakeholder participation in CSR activities as well as stakeholder dialogue ensures that positive impacts are realised by such organisations, further attesting to the suitability of Stakeholder Theory to CSR activities in Namibian SOEs. To ensure that their CSR activities reflect the needs and expectations of the societies they conduct business in, Namibian SOEs must be very keen on this observation, where the significance of dealing with diverse groups of stakeholders is foregrounded. Further, the way the Stakeholder Theory is being used to address CSR in Namibian SOEs concurs with general trends in the international business world.

According to World Business Council for Sustainable Development, (2010) studies, business firms globally are increasingly realizing that it is not just an issue of ethics but a critical business imperative to deal with social and environmental problems. The report also shows the significance that stakeholder engagement is acquiring toward creating sustainable business and long-term success. Most often, a solid theoretical basis for interpreting the forces governing CSR initiatives in Namibian state-owned enterprises like Telecom Namibia, Bank of Namibia, and Namcor is offered by the Stakeholder Theory, which highlights the need to take into account the interests of all stakeholders, aligns with the basic tenets of CSR as well as offering useful information on the ethical and utilitarian aspects of ethical business practice.

Furthermore, both African and international views, along with empirical findings from numerous studies, support the use of stakeholder theory to CSR in Namibian SOEs. As such, accordingly, the stakeholder theory offers a strong framework for quantifying the forces compelling these companies to participate in CSR practices and further our knowledge about the central role of SOEs in advancing sustainable development in Namibia.

A firm position is adopted in this study in support of strategic CSR with its foundation rooted in empowered stakeholders, as opposed to its shareholder-centric premise. While shareholder-centric

theory is rooted in the understanding that profitability and shareholder return allow firms to contribute to job creation, tax payments, and economic development, it is seen to limit corporate responsibility to only its shareholders. On the other hand, the stakeholder theory is rooted in the understanding that the discharge of directors' duty to be faithful to their firms should be achieved by taking an ethical and responsible approach to managing all stakeholders without favoring any particular group, which expands corporate social responsibility beyond mere profitability to social, legal, and environmental issues. In line with Chandler's view of CSR being core to the value-creating purpose of firms, this study adopts the position that CSR should be embedded in firms' strategies for its role in sustaining legitimacy and value creation with empowered stakeholders.

However, criticisms of stakeholder theory argue that, although it is an ethical approach, it is also possible that when it comes to implementation, it leads to complexity in decision-making processes since it is hard to balance different stakeholder interests. In addition, it is argued that it is hard to measure stakeholder value, which could also result in a situation where stakeholder framing leads to a lack of accountability since there are no clear criteria for measuring managerial performance. These arguments are also applicable to SOEs, which have multiple mandates to perform, including business performance, public policy, and development outcomes, which could be hard to measure or prioritize. Therefore, as a way of addressing these shortcomings, this current study uses stakeholder theory as a sensitizing approach that needs to be complemented with prioritization and measurement practices, including transparent monitoring and evaluation of CSR outcomes and their relationship to performance planning.

2.9 Conclusion

The current study of literature presents a comprehensive review of the motivations of the Corporate Social Responsibility (CSR) efforts of state-owned companies (SOEs) in Namibia, with specific reference to Telecom Namibia, Bank of Namibia, and the National Petroleum Corporation of Namibia (Namcor). Influenced by stakeholder theory, the theoretical model of CSR centres on how crucial it is to satisfy the needs and expectations of various stakeholders, for this is the secret to the long-term existence of SOEs. The research discovered that stakeholder expectations, regulatory requirements, and the core beliefs of the organisations motivate CSR among Namibian SOEs. Such organizations benefit from CSR in different forms, including enhanced stakeholder relationships, corporate reputation, and sustainable financial performance. Nevertheless, the practice of corporate social responsibility initiatives is not challenge-free,

for example, inadequate financial resources, inadequate proficiency, and inadequate participation of stakeholders. Namibian SOEs must develop a more strategic corporate social responsibility (CSR) strategy, making it part of mainstream business practice and aligning it with national development objectives, according to the implications for practice and policy. Stakeholder dialogue, capacity building, and having well-defined CSR guidelines and regulation can all assist. The research also shows that there is a need for a more conducive regulatory framework that promotes and incentivizes CSR activity. Namibian SOEs must aim to create comprehensive CSR plans that are aligned with both their corporate objectives as well as the nation's overall socioeconomic goals to improve their CSR efforts. This involves funding projects for the development of surrounding communities, promoting inclusive growth, and improving environmental sustainability. For the sake of confidence and trust building among stakeholders, CSR reporting itself must be more open and accountable. This research is significant since it fills part of the void in the literature, most importantly the absence of empirical evidence around the motivations of CSR in Namibian SOEs. Further studies should investigate the independent effects of CSR initiatives on various stakeholder groups, leadership in spearheading CSR initiatives, and the performance of diverse CSR approaches to fulfilling sustainable development goals. Research methods for carrying out further research are surveys, detailed interviews with influential stakeholders, and case studies. Hence, further research is needed to improve our knowledge of the CSR policy and practice in Namibian SOEs. This way, we will enable corporate social responsibility (CSR) to be a prime mover for Namibia's sustainable development, where SOEs not only attain their financial goals but also leave a lasting positive footprint for society and the environment.

Chapter 3: Methodology

3.1 Introduction

The research design is a sequential exploratory mixed methods design in which quantitative data is collected and analysed first, and the outcome of the quantitative data analysis is used to inform the second data collection and analysis in the qualitative data collection phase. Such a research design is appropriate because the quantitative data collection and analysis are in line with the principles of methodological triangulation. Cresswell and Plano Clarck (2020) agree that issues of study are addressed systematically, and results are valid and reliable where there is clearly articulated methodology. Moreover, as it facilitates data triangulation, the mixed approach method is very suitable in the context of this present study and increases the credibility of the study findings (Tashakkori & Teddlie, 2010). Therefore, this method offers a comprehensive insight into the intricate motivations for CSR practices in Namibian SOEs by integrating qualitative results with quantitative data. No specific research hypotheses were developed for this research as it is more aligned with an objective-driven research paradigm that focuses on identifying and explaining CSR motivations and constraints under a particular SOE framework. The pragmatism research paradigm does not necessarily emphasize specific methods and strategies that are used for research analysis, as it is more aligned with research problems and consequences. The organization of this chapter is as follows: Firstly, the research design is described, including the reasons for using a mixed methods approach as well as the research methods that were utilized. An overview of the sampling procedures and study population that ensure the sample is representative of the larger population of Namibian SOEs follows. The data collection methods are then explained in detail, including quantitative methods like surveys and questionnaires and qualitative methods like focus groups and interviews. Later, the chapter delves deeper into data analysis activities, emphasizing the tools and techniques applied in analysing quantitative data and qualitative data. Additional discussions are also conducted on ethics issues that pertain to the study and making sure the study adheres to ethics standards in addition to respecting participants' rights. The chapter then ends by reporting on the study's validity and reliability and how the study had its limitations, with and well-complied conclusion.

3.2 Research design

The pragmatic paradigm serves as the research method's guide of a mixed-method approach used in the study. Being a method through which there could be an assured investigation of the research problem, a mixed-method research design combines both qualitative and quantitative research approaches (Creswell & Plano Clark, 2011). This design accommodates the gathering and analysis of both qualitative and quantitative data, achieving a more developed comprehension of factors driving Namibian SOEs' engagement with CSR practices. This design comes from the pragmatic paradigm that centres on the use of research approaches in empirical situations and the implementation of multiple approaches in solving research issues (Morgan, 2007).

The pragmatic paradigm is used because it allows for methodological flexibility and emphasizes action and the practical problem-solving approach to knowledge, rather than requiring a choice between differing ontologies and epistemologies. In the context of mixed methods research, the pragmatic approach is most used to legitimate the use of both the quantitative and qualitative traditions because the emphasis is on the research problem and what works to address it. Accordingly, the current study uses the pragmatic tradition to privilege an understanding of the motivations and constraints for CSR in Namibian SOEs, by emphasizing the useful knowledge that can be derived from the quantitative patterns and qualitative explanations.

The capacity of a mixed-method approach to capture the broad range of CSR drivers in SOEs is the justification for its selection. While qualitative techniques, including focus groups and interviews, can generate deeper insights into the intrinsic causes and contextual determinants of such activities, quantitative techniques, including surveys, can provide statistical findings on the prevalence and trends of CSR activities (Tashakkori & Teddlie, 2010). The study can understand the research problem better using various methods.

This study is most suited to the pragmatic paradigm because it places more emphasis on the practical applications of the findings and the research subject, as opposed to following a particular methodology tradition (Biesta, 2010). As a result of this paradigm's flexibility in study design, the researcher can utilize the most suitable methods in addressing the research questions. In addition, this pragmatic approach in

the study encourages the integration of quantitative and qualitative data to examine the complex CSR incentive nature in Namibian SOEs.

Several research designs were under consideration in this study, such as mixed-method designs, purely quantitative designs, and purely qualitative designs. For example, a cross-sectional study, which is totally quantitative in focus, can present useful statistical information on the level and trends of CSR activity for the chosen SOEs. Such an approach, however, would fall short if it were meant to explore underlying motives and environmental drivers of these behaviours. A case study or ethnography, for example, that was purely qualitative in nature would provide rich, detailed, qualitative accounts of members' motivations and experiences in the SOEs. Such an approach would, however, be lacking in terms of extrapolating results to the larger Namibian SOEs population.

Due to the constraints associated with purely quantitative and qualitative methods, the mixed method was determined to be the most appropriate design for this analysis. This enables both quantitative and qualitative data to be gathered and analysed, which leads to a wider understanding of the study problem. The study used a sequential explanatory design, whereby quantitative data are collected and analysed prior to collecting and analysing qualitative data (Ivankova, Creswell, & Stick, 2006). The rationale for this design is that earlier quantitative findings can help shape the collection of later qualitative data, such that the latter offers more insight into the patterns and trends from the former.

The clear study questions and aims further support the pragmatic paradigm and mixed-methodology choice. Overall, the general aim of the study is to identify the motivations for Namibian SOEs' participation in CSR practices. The research used questionnaires and online surveys to obtain quantitative information regarding the level and behaviour of CSR practice among the SOEs that have been selected to try to address this question. Subsequently, qualitative in-depth interviews with the major SOE stakeholders were carried out to investigate the underlying causes and contextual factors that drive these behaviours. A deeper understanding of the research subject was achieved through combining quantitative and qualitative data to enable the identification of common trends as well as unique contextual factors driving CSR motives in Namibian SOEs.

The necessity of thoroughly addressing a collection of CSR motivations in SOEs also lends support to choosing a mixed methods design for this study. Mixed-methods research, according to Tashakkori and

Teddlie (2010), has the advantage of being capable of incorporating the scope and depth of an issue of study. While quantitative techniques like questionnaires can give statistical data on the prevalence and trends of corporate social responsibility (CSR) activities, qualitative techniques like focus group discussions and interviews are able to elucidate the underlying forces and situational variables that drive these activities. The research issue can be better comprehended at a higher level by the study by integrating various approaches.

This design thus provides an in-depth examination of the CSR environment and determine major trends and patterns. Furthermore, the mixed methods design facilitates a better grasp of the research problem through the integration of quantitative and qualitative data to the point where general patterns can be discerned alongside specific context-specific factors influencing CSR motivations among Namibian SOEs. To this end, employing a mixed-methods approach, the study has presented results that are both theoretically sound and practically useful.

3.3 Population and sampling

Within the scope of this study, the population is the whole group of people or entities of interest in the study. Namcor (National Petroleum Corporation of Namibia), Bank of Namibia, and Telecom Namibia are the three SOEs) in Namibia that are the focus of this study's management and manpower analysis. These companies were chosen because of the important roles they play in Namibian business and their extensive involvement in CSR activities. People who are directly engaged in CSR decision-making processes within these organizations constitute the population of the current study. Aside from this, the research follows both purposive and probability sampling methods in research design practice generally, and specifically in the field of a mixed-methods study.

The sample size was motivated based on guidelines for qualitative saturation, as well as the logic of sequential explanatory mixed methods. As empirical evidence suggests, saturation, where nothing new is emerging, may be achieved in the first 12 interviews, especially in more homogeneous samples, while basic elements of overarching themes may be identified as early as six interviews. As such, the use of 30 interviews for thematic depth in different organisational contexts, as well as the quantitative components of 15 executive questionnaires and 75 employee surveys, provide the initial pattern identification for explanatory sequencing.

These methods have been specifically chosen to serve the qualitative and quantitative sides of the study, respectively. One of the non-probability sampling methods widely utilized in qualitative studies is purposive sampling, given that participants are purposively chosen via this method based on specific behaviour or parameters that are part of the study question (Patton, 2002). For this reason, public relations, communications, and corporate social responsibility (CSR) specialists are chosen for this research study through purposive sampling from each of the three chosen companies: Namcor, Bank of Namibia, and Telecom Namibia. The reason for this choice is to get detailed input from people with specific expertise and experience in CSR initiatives in these firms. Creswell (2013) supports the use of purposive sampling by highlighting the need to select participants who can supply rich and detailed information that is relevant to the aims of the study.

The study seeks to uncover the underlying motives and strategies behind these organisations taking up CSR by sampling those who are actively involved in CSR activities. This strategy is consistent with the position of Palinkas et al. (2015), which holds that investigations aimed at an in-depth understanding of complex phenomena are well-suited to purposive sampling. To control the statistical aspect of the study, probability sampling is used in combination with purposive sampling. Because probability sampling allows every member of the population an equal chance of being chosen, results are more generalizable (Cochran, 1977).

In the present study, CEOs and key decision-makers driving CSR initiatives in each of the chosen firms are given questionnaires using probability sampling. This is complemented by an online survey using general employees across all the departments of the firms. The executive questionnaire and employee online survey were designed to be structured research instruments, specifically to include demographic and organisational profile questions, and Likert-scale questions to measure employee perceptions of CSR motivations, barriers, and the level of integration with organisational strategies. The questions were developed to correspond with the drivers of strategic CSR, such as stakeholder expectations, legal obligations, compliance, market factors, and sustainability, to ensure that the instrument would measure motivations that had been discussed in the context of modern CSR theory. The inclusion of an open-ended component allowed for the exploration of the barriers to improvement, thereby providing a means to connect to the qualitative explanatory research component.

Moreover, the work of Fowler (2014), in emphasising the use of random sampling to attain a representative sample from which statistically valid conclusions can be drawn, informs the use of probability sampling. Thus, the intention of this study is to gain an overarching perspective on CSR activity in these organisations, both at the strategic decision-making and functional levels, by involving executives and non-executive employees. In addition to this, Teddlie and Yu's (2007) study, which promotes the integration of qualitative and quantitative sampling procedures to improve the robustness of research findings, lends additional legitimacy to the coupling of purposive and probability sampling in this mixed-methods study.

The study aims to triangulate data from various sources using both approaches, which will improve the validity and reliability of the findings. While the quantitative data from the probability sampling yield a broader, widely generalizable snapshot of CSR activities within the chosen organisations, the qualitative data from the purposive sampling offer detailed, contextualised reasons for these activities. In this regard, Denzin's (1978) criteria for data triangulation form the basis for the qualitative and quantitative data integration in this research. By consolidating information from a variety of sources, this study seeks to provide a fuller and more nuanced account of the reasons driving CSR initiatives in the chosen SOEs. Additional rationale for this approach is provided by Greene et al. (1989), who highlight the benefits of mixed-methods research for understanding the complexity and multidimensionality of social processes as well.

3.4 Data collection methods

It is apparent that the study is of cross-sectional nature because it is conducted at a single point of time for all the instruments, which includes executive questionnaires, employee online surveys, and semi-structured interviews. Thus, cross-sectional is not considered equivalent to conducting quantitative research; it is considered more of a time dimension of conducting both quantitative and qualitative research. Such differentiation is made to ensure that it is clearly aligned with the respective component of the sequential explanatory design.

On the level of primary data collection methods, online questionnaires were used to gather data for this study since they are the most prevalent method for gathering quantitative data in social science studies (Creswell, 2014). Online questionnaires and surveys were used in this study to gather information from

management and staff of the chosen SOEs regarding their opinions and motivation for getting involved in CSR initiatives. The web-based questionnaire was designed to obtain a wide range of information, ranging from demographics to awareness of CSR activities, opinions about the advantages of CSR, and individual attitudes towards CSR. A combination of closed- and open-ended questions were used in the survey design to enable quantitative and qualitative analysis (Fowler, 2013).

While the respondents were given a chance to expand on their opinions and experiences, closed-ended questions were employed to collect quantitative data on certain facets of CSR engagement. Each section of the survey covered various aspects of CSR, including awareness, motivation, implementation, and outcomes. The survey was sent online via an internet portal, and for those workers who preferred a hard copy, paper surveys were sent by mail. A cover letter that promised confidentiality stating the purpose of the study and giving completion instructions was included with the survey. Second, interviews were carried out to obtain qualitative data and better understand why CSR was implemented by the chosen SOEs.

Various types of interviews were employed to gain different insights and experiences. Semi-structured interviews were the first category of interviews that were conducted to explore in depth a certain theme with prominent sources, e.g., CSR coordinators and management. The level of freedom with which questions could be asked during semi-structured interviews made the interviewer capable of exploring deeper the answers received (Patton, 2015). The employees who were themselves engaged in CSR activities were the participants of the second round of interviews, which were maintained unstructured to collect rich, descriptive stories. The respondents were able to give their experiences and views freely in the less formal interviews (Rubin & Rubin, 2012). In addition, for every form of interview, an interview schedule was prepared for the purpose of ascertaining that all major issues were covered with room for flexibility in questioning (King & Horrocks, 2010).

The questionnaire also contained follow-up questions to probe deeper into some of the issues of interest and open questions to attempt to elicit detailed answers. Additionally, depending on the respondents' choice and accessibility, interviews were also done face-to-face, by phone, and through video conferencing (Opdenakker, 2006). Prior permission was taken from each interviewee to tape the interview, and the full transcript was jotted down for reference. In addition, field notes were obtained to capture context and nonverbal action. As for the processes of secondary data collection, the internal

documents and company reports, including annual reports, CSR reports, and policy documents, were analysed to obtain information on the CSR activities and approaches of the chosen SOEs (Bowen, 2009).

All the scope, size, and implications of the CSR activities and the reasons and objectives for them were discussed in detail in these reports. Besides, Bryman (2016) further contributes that other internet-based databases and sources were utilized to supplement the primary as well as secondary data gathered, including industry reports, government websites, and news articles. To this research, these sources contributed further context and background information on the chosen SOEs and their CSR initiatives.

The link between questionnaire items and the literature assumed that the motivation for engaging in CSR may include an improvement in reputation, compliance with regulations, and meeting stakeholder expectations, and that these may be closely related in an organisation's strategy. Moreover, based on the stakeholder theoretical approach to CSR, which assumes that an organisation should consider the impact of its actions on certain groups, questions that measured stakeholder pressure were included to link the theoretical approach with the measuring instrument.

3.5 Data Analysis Techniques

The data analysis techniques used in this study are crucial to the validity and reliability of the results. Triangulation is the main data analysis technique in this study because of its mixed methods and pragmatic approach. Triangulation, in this case, refers to the verification and corroboration of research results using multiple sources of data, methodologies, and theoretical frameworks. This section discusses qualitative and quantitative data analysis, guarantees the accuracy and credibility of the results, and offers a comprehensive discussion of the applicable data analysis techniques that adhere to triangulation.

Triangulation is a strong method that combines various approaches to strengthen the validity and reliability of study findings. Denzin (1978) distinguished between four fundamental forms of triangulation: methodological triangulation, investigator triangulation, theory triangulation, and data triangulation. The primary method used in this study is methodological triangulation, where the data gathered from Telecom Namibia, Bank of Namibia, and the National Petroleum Corporation of Namibia (Namcor) are analysed using both qualitative and quantitative approaches.

Thematic analysis, which is an approach to discovering, examining, and synthesizing patterns (themes) in data, is used in the qualitative data analysis of this study. Thematic analysis, according to Braun and Clarke (2006), refers to a versatile and handy research strategy that offers a rich and intricate, but demanding, description of the data. To determine common themes about the motivations for CSR, the qualitative data gathered from focus groups and interviews with the main stakeholders of the chosen SOEs will be coded and transcribed. Familiarisation with the data, first code generation, theme search, review of themes, theme definition and naming, and final report generation are the steps involved in this process.

On the other hand, statistical methods are used in the quantitative data analysis to analyse numerical data of surveys and business records. Descriptive statistics like mean, median, mode, and standard deviation will be employed to describe the data. Interrelationship between various factors incorporating CSR activities and motivations will be explored using the application of inferential statistics, like regression analysis and correlation. Creswell (2014) illustrates that triangulation, or the blending of qualitative and quantitative data, provides a true overview of the study subject.

To supplement that, using triangulation to ensure validity and reliability necessitates some strategies. A technique named data triangulation would first be used to gather data from various sources, such as focus groups, questionnaires, interviews, and organisational documents. This method offers a better understanding of the variables that affect CSR activities in the chosen SOEs and assists in cross verifying the information. Second, there will be more than one researcher involved in data collection and analysis using investigator triangulation. This method increases the reliability of the findings and reduces researcher bias. Third, to build on an appreciation of CSR motivation, theory triangulation will be undertaken by comparing the data through several theoretical lenses, including stakeholder theory.

Triangulation is appropriate for this study's mixed methods design and pragmatic orientation. In one study, qualitative and quantitative data are gathered, analysed, and integrated, Tashakkori and Teddlie (1998) assert. Within an enabling context, Morgan (2007) describes the pragmatic stance as regard for effective fixing of the research problem through employment of the everyday practice of application of research procedures. Therefore, through integration of various approaches and perspectives to realize a broad and valuable knowledge of the research arena, the research technique of triangulation fulfils this approach.

3.6 Ethical Considerations

According to Resnik (2015), ethical research procedures safeguard the rights and welfare of participants and the integrity of the research process. With the incorporation of state-owned enterprises and the possible sensitivity of the data to be collected, ethical concerns are of utmost importance in this study. Ethical adherence guarantees the validity and reliability of research findings and ensures public trust in the scientific process (Israel & Hay, 2006).

Obtaining ethical approval is one of the major steps in carrying out ethical research. Valid ethics review board ethical approval is required before the study is carried out. Thus, an in-depth research proposal encompassing the objectives, methodology, and ethical aspects of the study must be submitted in the process. The ethics review board examines the proposal to guarantee participant welfare and rights are protected and that the research follows ethical guidelines (Hammersley & Traianou, 2012). The institutional review board responsible for the university where the research is conducted will be contacted to obtain ethical clearance for this research.

Informed consent is also a basic ethical principle in social subjects' research. According to Beauchamp and Childress (2013), informed consent guarantees that participants are adequately informed of the nature of the study, procedures, and potential risks or benefits. In the absence of any intimidation, participants must freely consent to participate. Therefore, before even gathering any information for this project, informed consent will be solicited from each participant, the full information of the study, its purpose, methods, risk factors, and benefits being incorporated into the consent form. Each participant will be told of his or her free will to be withdrawn from study at any given moment and with no penalty attached.

There are various procedures regarding getting participants' consent. A study information document explaining the objectives, methodology, and ethical considerations of the research will be sent to potential volunteers beforehand. The information sheet will be produced in a clear and straightforward format to make sure that participants comprehend all facets of the research. Participants will be given the chance to ask any questions they may have after reading the information page. Once all the questions have been answered, participants will be required to sign a consent form agreeing to participate in the study (Wiles, 2012). Another ethical issue is maintaining identity and confidentiality.

Anonymity is the protection of participants' identities, whereas confidentiality is the protection of participants' personal information (Saunders, Kitzinger, & Kitzinger, 2015). Therefore, all data gathered from study participants will be maintained confidentially and stored securely. By allocating a particular code to each of the participants, participant anonymity will be ensured. To prevent participants from being identified, all identifying information will be eliminated from data before analysis. Any potential ethical problems must be anticipated and reduced to address any ethical problems that could occur throughout the research study.

A possible ethical concern of this research is the possibility that participants will be coerced into providing socially acceptable answers, especially because state-owned enterprises are involved. To ensure that this possibility is minimized, participants will be guaranteed confidentiality in their answers and that there are no right or wrong answers. The researcher will also highlight how crucial correct and honest answers are to the study's validity (Orb, Eisenhauer, & Wynaden, 2001). Besides, handling sensitive information involves thinking and following ethical standards. Sensitive data in this research may be participant thoughts regarding the goals of their organizations' corporate social responsibility initiatives. This research will make sure that all data are safely stored and only the authorized staff members have access to ensure handling of such data ethically. To further ensure participants' privacy, any sensitive data will also be anonymized (Creswell & Poth, 2017).

Apart from this, minimizing risks to the participants is all about noting the possible risks and taking precautions to reduce them. Such risks to this research can include stress or psychological unease due to sharing sensitive information. During data collection, a safe and non-judgmental space will be provided by the researcher to reduce such risks. The participants will be told that they are free to withdraw from the study at any time without penalty and that they can skip any question that makes them uncomfortable (Flick, 2018).

3.7 Limitations of the Study

The possibility of response bias in the survey and interview data is a major drawback of this study. Particularly for CSR activities, which are perceived to be good, respondents would give socially acceptable responses rather than their actual beliefs or practices (Podsakoff et al., 2003). Such a bias would result in overestimation of the determinants of CSR involvement and render the findings of the research invalid.

To mitigate this constraint, confidential interviews and anonymous questionnaires are used in the study to solicit candid responses (Asselin, 2003).

Generalisability of the results is another constraint. Three SOEs in Namibia are the subject of the study; however, they might not be representative of other SOEs therein or elsewhere. Unlike other SOEs, Telecom Namibia, Bank of Namibia, and Namcor may have reasons for CSR that are unlike other SOEs because they have various characteristics and areas of operation. The findings cannot be extrapolated to a larger population owing to this limitation. To address this, the study presents readers with a thick explanation of the background and nature of the chosen SOEs so that they can determine if the results are transferable to other contexts (Yin, 2014).

Although the mixed methods design generates an extensive view of the study subject, it also causes data integration and interpretation problems. Care must be taken when combining qualitative and quantitative data so that the two methods' findings complement and supplement one another (Creswell & Plano Clark, 2011). To strengthen the validity of findings, this study triangulates survey, interview, and document analysis data. Inconsistencies between qualitative and quantitative findings, however, can and may complicate interpretation. To handle this, the study takes a systematic approach to data triangulation, identifying and resolving discordance with the help of a convergence model (Fetters, Curry, & Creswell, 2013).

Another limitation that can compromise the validity of the findings is the reliance on self-reported data. Respondents' memories and perceptions of their reasons for engaging in CSR activities may be affected by memory biases or subjective interpretations (Podsakoff et al., 2003). Therefore, to alleviate this, to test and validate the findings, the study triangulates self-reported data with secondary data sources, such as corporate reports and external evaluations of CSR activities (Denzin, 1978).

The research is also limited by time availability. Due to the time limit of the research, the scope of data analysis and collection may be limited. Even beyond the project's scope, longitudinal studies following changes in CSR motives over a course of time may yield more extensive conclusions. The study adopts a cross-sectional design and rigorous sampling method to provide a snapshot of the current drivers of CSR involvement to offset this limitation (Bryman, 2012).

The identification of researcher bias is another limitation that must be noted. The collection, analysis, and reporting of data can be shaped by the views and interpretations of the researcher (Maxwell, 2013). The study uses numerous researchers to gather and interpret data such that bias is minimized. This offers inter-rater reliability and minimizes the effect of personal biases (Patton, 2002). Furthermore, the findings are more reliable where member checking is used, where the participants verify and confirm the findings (Lincoln & Guba, 1985).

The study may also be limited in its ability to examine new or developing factors influencing CSR motives since it relies on current literature and theoretical frameworks. Although the study is firmly rooted in current thinking, this may limit the determination of new or context-specific factors. A flexible and iterative data analysis is used by the study to try to overcome this limitation, allowing for new themes and understandings to arise outside of the original theoretical framework (Charmaz, 2006). The study, therefore, endeavours to increase the validity and reliability of its findings, leading to a more informed insight into CSR motives in the Namibian SOE context, by recognizing and surmounting these limitations through rigorous methodology and triangulation.

3.8 Conclusion

The research methodology chapter in this thesis fully describes the steps used to research the drivers of a sample of Namibian state-owned enterprises to participate in CSR (corporate social responsibility) initiatives. By means of the research design, it was possible to undertake a thorough study of the topic of interest through the pragmatic paradigm and the mixed methods design. Methodological triangulation was adopted as the main data analysis method, yielding sound and credible results. The study design influenced data collection, whereby both qualitative and quantitative approaches were employed. Additionally, purposive sampling was employed to choose participants for studies that would yield rich, meaningful findings, and the population included Telecom Namibia, Bank of Namibia, and Namcor. Ensuring ethical soundness and integrity of the research process, the strict compliance with guidelines in ethics was maintained. Hence, the methodology chapter highlighted the need for a well-formulated methodological framework in delivering useful and meaningful information in respect of Namibian SOEs' motivations towards CSR, regardless of the study limitations, such as potential bias in purposive sampling and difficulty in generalizing findings to other SOEs outside of the sample chosen.

Chapter 4: Results and Discussion

4.1 Introduction

The results of the research, aiming to explain factors that trigger Namibian State-Owned Enterprises (SOEs), particularly Telecom Namibia, Bank of Namibia, and Namcor (PTY) LTD, to participate in CSR, are expressed and explored in this chapter. By a mixed-methods triangulation, the chapter derives such results. From an equal division of total data per technique, the chapter will interpret and discuss quantitative and qualitative outcomes of questionnaires, internet-based surveys, and interviews carried out by participants in these three companies. In addition to providing in-depth analyses of the incentives motivating SOEs to pursue CSR activities, and deterring their ability to do so, this data triangulation will confirm consistency of findings. For the sake of demonstrating how the values of stakeholders match the CSR orientations of SOEs, and its implications for Namibia, this chapter has set the findings into perspective with the Stakeholder Theory. Furthermore, the discussion chapter critically over-viewed the SOE's recommendations in countering these challenges, thus, effectively integrating CSR into their operations. The qualitative aspect of the study was subject to thematic analysis through Braun and Clarke's six-phase framework. Braun and Clarke's six-phase framework for thematic analysis is a six-stage procedure consisting of the following: familiarisation with the data, generating initial codes, searching for themes, reviewing themes, defining and naming themes, and finally producing the report (Braun & Clarke, 2006). In terms of the influence of theory on the research, the study was subject to a hybrid approach of deductive and inductive analysis. Thematic analysis is inductive, deductive, or a combination of the two. Initial sensitising concepts are subject to the study's theoretical framework on stakeholder expectations and CSR drivers, but openness was also maintained for the emergence of concepts strongly related to the data in an inductive manner (Stevens, 2024). As the study is subject to a sequential explanatory research design, the quantitative phase was conducted prior to the qualitative phase, with the quantitative data informing the qualitative data collection in terms of the interview schedule used in the second phase. This process ensured that the qualitative findings were used to explain and deepen the understanding of the results obtained from the quantitative study, rather than being an additional qualitative component that had no relationship with the study (Creswell & Plano Clark, 2018).

4.2 Descriptive Analysis of Participants

4.2.1 Response Rate

Anonymity was guaranteed to elicit frank answers from SOEs chosen to participate in the survey, namely Telecom Namibia Ltd, Bank of Namibia, and Namcor (PTY) Ltd. The sub-section provides an overview of the submissions made through the different means, which provide a reflection of the participation rate of the chosen SOEs. To grant them some level of anonymity, the researcher coded each source of information. For example, all data sources from Questionnaires, Interviews, or internet surveys from each of the three organizations will be abbreviated with the first letter of their organization first and followed immediately by how the contributed data was collected in this study and finally the numeric sequence in how each piece of data is displayed in this study. For example, an executive from the Bank of Namibia who provided the initial response from the questionnaires; let us call them BQ1. Yet another example, another fifth interviewee from Telecom Namibia who is a CSR specialist will be addressed as TI5. Furthermore, for direct quotes from online surveys, they will also have the organizational first letter followed by their data route and number. These practices of assigning data apply to all organizations, data sources formats, and in accordance with their numeric orders.

Overview of Response Rates

Data collection for this study was done using four primary instruments: questionnaires, interviews, online questionnaires, and statistical data. Data collection for each SOE (i.e., Telecom Namibia, Bank Namibia, Namcor) was meant to be distributed equally among these instruments to the maximum possible extent. The objective was to collect sufficient responses to allow a representative image of the driving forces, barriers, and opportunities for incorporating CSR for each interviewed SOE.

The number of responses collected from each research tool is indicated below:

- Questionnaires: 15 (5 from each SOE)
- Interviews: 30 (10 from each SOE)
- Online Surveys: 75 (25 from each SOE)

Questionnaire Response Rate: The questionnaires were distributed to executive and senior management of each of the three SOEs. Besides, 15 questionnaires were distributed, 5 questionnaires in each of the

three SOEs. Lastly, there was a 100% response rate as all 15 questionnaires were returned. This was a commendable response and commitment by the management of the SOEs. Additionally, specific information was elicited through the questionnaires that facilitated understanding of the most significant motivations, challenges, and opportunities influencing CSR activities within these organizations. Interview Response Rate

Interview Response Rate: CSR experts, top public relations officers, and other relevant persons in each SOE were interviewed. Of the 45 interviews scheduled, in which 15 interview responses were to be given by each organization, 10 interviews were obtained from each that were scheduled for each SOE, hence 30 interviews successfully completing and giving data to the study. As such, this is a high response rate with informative information from the interviewees needed in getting qualitative data to, thus complementing the quantitative data from the questionnaires and online surveys. Online Survey Response Rate

Online surveys response rate: These were used to acquire an effective sample from routine staff who work in the three organizations. Therefore, 75 online questionnaires were equally distributed among all SOEs with 25 employees from each company participating, thus resulting in a response rate of 100%. This rate reflects that the total employees of the three SOEs are interested in the participation of CSR activities. Further, employees provided insightful information on the CSR activities ongoing in their working environments with utmost ease due to the anonymous nature of the web-based questionnaires. Statistical Data

Statistical Data: Besides the principal data collection tools, data was further collected from an open report, internal reports, and relevant publications provided by SOEs. The respective organization's full data availability was not standardized, but it was largely reliable and useful in placing the key data collected using questionnaire, interviews and survey.

Table 1: Response rates by data collection instrument and SOE.

Data Collection Instrument	Telecom Namibia	Bank of Namibia	Namcor	Total
Questionnaires	5 (100%)	5 (100%)	5 (100%)	15 (100%)
Interviews	10 (66.67%)	10 (66.67%)	10 (66.67%)	30 (67%)

Online Survey	25 (100%)	25 (100%)	25 (100%)	75 (100%)
Statistical Data	Obtained	Obtained	Obtained	Obtained

Response rate indicates Namcor, Bank of Namibia and Telecom Namibia's organisational dedication to CSR activities as much as leveraging their own employees for doing research. That such a high response rate occurred suggests that these SOEs are not opposed to individuals from the outside world conducting research within them and desire to see for themselves how they are implementing CSR and what it is that they need to change to improve this.

4.2.2 Demographics of Participants

This section provides an in-depth explanation of the population profile of the participants involved in the data gathering process of this study. 120 responses were obtained from three selected Namibian State-Owned Enterprises (SOEs), that is, Telecom Namibia, Bank of Namibia, and Namcor (PTY) LTD. The replies included 15 completed questionnaires by executives (five per institution), 30 in-depth interviews with CSR and Public Relations experts (10 per institution), and 75 electronic survey responses by employees at all working levels of these institutions (25 per institution). The demographic information presented in this subsection are age, gender, occupation, and work experience in CSR-related fields of the participants. This information is useful in understanding the perspective of the participants, which are central in interpreting the drivers for CSR engagement of Namibian SOEs.

Table 2: Demographic Overview of Participants

Demographic Category	**Telecom Namibia**	**Bank of Namibia**	**Namcor**	**Total**
Number of Executives	5	5	5	15
Number of CSR Experts	10	10	10	30
Number of Staff (Online Survey)	25	25	25	75
Total Respondents	40	40	40	120

Table above shows an overview of participants by each of the demographic groups in the three examined SOEs. Each of Bank of Namibia, Namcor, and Telecom Namibia gave 40 participants, with equal distribution of the participants as executives, CSR practitioners, and employees.

Age Breakdown: The breakdown of the respondents by age was a key factor in establishing their levels of experience and potential generational differences in attitudes towards CSR activities. The data was broken down into four age categories: 18-30, 31-40, 41-50, and 51+.

The majority of the respondents fall within the 31-40 and 41-50 age ranges, which means respondents with mid-career to senior managerial experience help make CSR decisions in the selected SOEs. There are fewer respondents within the 18-30 group, likely junior personnel, and the 51+ category, though present, is a minority.

Distribution by Gender: Gender representation is also of significant concern while deciding the span of views regarding CSR in the organizations under observation. Distribution by gender was elicited for all respondents to identify the potential difference in men and women's involvement in CSR. The following table and chart represent the gender breakdown across all the categories of participants.

Table 3: Gender Distribution of Participants

Gender	Executives	CSR Experts	Staff	Total
Male	8	18	50	76
Female	7	12	25	44
Total	15	30	75	120

From the statistics, the gender distribution in the sampled groups is mostly balanced, with males constituting 63.3% and females constituting 36.7% of the sample population. This is not absolute gender balance, but it shows that both genders are involved in CSR-related activities in the organizations.

4.2.3 Status of Job in the Organization

To analyse the heterogeneity of views, each participant's company position was recorded. This included executives, CSR experts, as well as total employees, whose job functions are disparate in organizing and implementing CSR activities. Following is a description of participants in terms of job status.

Table 4: Job Status Distribution of Participants

Job Status	Telecom Namibia	Bank of Namibia	Namcor	Total

Executive	5	5	5	15
CSR/ PR Expert	10	10	10	30
Staff	25	25	25	75
Total	40	40	40	120

Breakdown indicates that workers, who comprise a wider scope of jobs and varying degrees of exposure to CSR activities, account for the greatest number of respondents. Executives and CSR experts are represented in good number to make the study have the leadership and operation level perspectives of the organizations. Years of Experience Working in CSR Roles: The years of experience working in CSR-related positions are imperative when determining the experience and ability to provide knowledgeable insights on determinants of CSR efforts. Years of experience figures were categorized as follows: 0-2, 3-5, 6-10, 11-15, and 16+. Data from participants' years of experience is shown below in the table and figure.

Table 5: Years of Experience in CSR-related Roles

Years of Experience	**Executives**	**CSR Experts**	**Staff**	**Total**
0-2 years	0	5	25	30
3-5 years	2	10	30	42
6-10 years	5	10	15	30
11-15 years	5	3	5	13
16-20 years	3	2	0	5
Total	15	30	75	120

The results show that most of the respondents (42) have 3-5 years of experience working in CSR-related activities, followed by 30 respondents with 6-10 years of experience. Surprisingly, employees are less experienced in CSR functions compared to executives and CSR professionals, reflecting their more operational role in the CSR activities.

The gender and age distribution shows that the companies are incorporating CSR across genders and age groups, which will provide a range of perspectives and experiences to guide the strategic direction of their CSR initiatives. While the inclusion of executives and CSR experts guarantees that strategic and leadership dimensions are also covered well, the comparatively higher proportion of staff interviews indicates that

the study manages to capture the perspectives of those most proximate to the day-to-day implementation of CSR initiatives at the ground level.

4.3 Analysis of Factors Motivating CSR Engagement

4.3.1 Motivational Factors Identified from Interviews

The recurring motivational factors affecting the involvement of Corporate Social Responsibility (CSR) in the chosen Namibian state-owned enterprises (SOEs) are discussed thoroughly in this section. Seven themes emerge from the qualitative in-depth interviews with 30 CSR and public relations practitioners of Telecom Namibia, Bank of Namibia, and Namcor (PTY) LTD. These themes reveal how internal values and external influences intertwine in a complex fashion to shape CSR practice, in addition to reflecting the strategic imperatives of the organizations.

Harnessing national development priorities and CSR actions through strategic alignment: Ensuring that CSR initiatives are aligned with national development priorities is one of the major driving themes arising from the interviews that is imperative for state-owned corporations. This alignment is viewed as a strategic enabler that connects business operations to wider societal goals instead of being a means of corporate philanthropy. CSR, according to the interview data, is viewed as being at the core of the achievement of the organizations' twin goals of generating business value and leading social and economic progress. To demonstrate the dual purpose of corporate social responsibility (CSR), for example, a Telecom Namibia CSR/PR officer asserted, "Telecom Namibia's investment in CSR is motivated primarily by the company's desire to fulfil its role as a corporate citizen of Namibia." Since we are a state-owned company, our CSR activities are designed to both do good and align our actions with the general goals of national development, such as social stability and economic prosperity," (TI5). This response demonstrates the recognition that strategic alignment with national development priorities, such as closing the digital divide and making economic growth more inclusive, gives CSR programs legitimacy and long-term viability.

Namcor's foray into Corporate Social Responsibility (CSR) is firmly grounded in a mix of stakeholder expectations, corporate principles, and legislative requirements, the company's CSR specialist states "We acknowledge how important it is to align our activities with national and international standards of sustainable development as Namibia's national oil company. Consistent with this acknowledgment,

Namcor views strategic alignment as articulation of an underlying organizational philosophy that attempts to incorporate social welfare, economic empowerment, and environmental stewardship into the operations model.

As such, it is beyond compliance with legal requirements," (NI1). Further, according to the perceptions of the interviewees, this alignment acts as a link between operational urgency and societal expectations. Thus, the organizations get sensitized to emerging national development objectives and pressing community needs. It makes sure that CSR initiatives are planned with a long-term orientation. Strategic alignment is therefore seen as a prerequisite for long-term effects, making sure that CSR initiatives make a significant contribution to societal change while supporting the businesses' core commercial strategies.

Building brand reputation and business credibility: The need to enhance business reputation and brand image through CSR engagement was among the themes that came out strongly in the analysis of interviewee responses. Aside from being mentioned as a key source of inspiration, this aspect was explicitly connected to the businesses' strategic goals. Respondents from the three companies collectively asserted that CSR initiatives are essential in enhancing stakeholder trust, entrenching the social legitimacy of their firms, and differentiating their brands in competitive markets. In an interview, one of the communications specialists at Telecom Namibia stated, "By participating in CSR activities, we not only practice what we preach in terms of our core values of responsible citizenship and ethical behaviour, but we also promote a positive image for Telecom Namibia. This makes our organisation one which truly cares for the communities that we serve," (TI1).

Several CSR and PR practitioners noted that active CSR involvement is seen as a strategic investment in firm brand equity, a view that was reflected throughout the interviews. According to a Bank of Namibia public relations officer, CSR is strategically utilized in brand positioning. "Our CSR initiatives are not merely philanthropic; they create a strong brand reputation that resonates with our customers and stakeholders." "Through these initiatives, we build a sense of obligation and trust that is the necessity of the competitive landscape today," (BI4). This viewpoint therefore emphasizes how CSR is a vital risk management tool for many state-owned firms. This strategy not only protects their brand but also creates opportunities for long-term stakeholder commitment and market differentiation.

Additional detailed explanations of the ways in which public relations and the media influence stakeholder perceptions of the company further indicated the desire for corporate reputation improvement through CSR. "Effective media communication of our CSR initiatives not only reinforces trust but also underpins our reputation as a responsible corporate citizen. Our actions are a good way of dispelling any negative perceptions and reinforcing our commitment to ethical business practice when they receive wide coverage" (NI7). This perspective aligns with the agreement that transparency in CSR reporting is essential to a positive company reputation in a difficult media environment.

Stakeholder pressures and their attendant impact on regulatory compliance: This is a topic that emphasizes not only the necessity of obeying the law and moral principles, but the pressure that other stakeholders, from government agencies and community leaders to industry regulators, have put on corporations to guarantee accountability and openness in their corporate social responsibility initiatives.

One of Namcor's stakeholder experts, for example, explains just how important regulatory compliance is. "Policy and regulatory advocacy on CSR matters are done by our department. To ensure Namcor's CSR initiatives are in line with local and global standards of sustainability, we interact with government ministries and legislators,"(NI3). Accordingly, Namcor's CSR activities are strategically tailored to address the changing demands of legal regimes, in addition to being tailored to achieve social good, as this direct quote reveals.

Similarly, stakeholder expectations are referred to as an important driver in the banking industry. “Being compliant with the law in our CSR initiatives helps assure our business integrity and the credibility of our programs," (BI3). This view correctly depicts the sentiment that fulfilling regulatory compliance is seen as part of building stakeholder trust, and not just a formality, in a setting where expectations are high and public scrutiny is intense. The interview results also show that external pressures surpass legal imperatives in considering stakeholder expectations. Stakeholders expect SOEs to show measurable social impact, from government agencies and foreign partners to non-governmental organizations and host communities. Moreover, there is a reinforcing cycle within how stakeholder expectations and regulatory compliance are intertwined.

The way Bank of Namibia and Namcor respondents speak about the value of transparent CSR practice demonstrates this dynamic. The interviews also reflect that this dual motivating factor has real-world relevance to how companies plan and execute their corporate social responsibility initiatives. For instance,

Namcor interviewees explained how decision-making and resource allocation are increasingly being guided by the development of a formal CSR Policy Framework in line with international best practice like the OECD Guidelines.

Financial and operational risk mitigation: Telecom Namibia, Bank of Namibia, Namcor, and other Namibian SOEs have found that active CSR) initiatives are not only crucial for community upliftment but for hedging against financial and operational volatility as well. This two-sided strategy underlines a shift in paradigm from considering corporate social responsibility (CSR) as a mere philanthropic requirement to considering its implementation as an investment worthy of organizational robustness.

To filter and prevent possible social and environmental risks that would affect our financial performance, one Namcor specialist clarified, "Risk Control: Implementing CSR within our risk mitigation strategy" (NI8). This observation at first-hand shows how CSR activities are strategically envisioned to prevent and solve adverse situations that would otherwise jeopardize financial stability and stability of operations.

Moreover, proactivity in the face of industry challenges and global market volatility is also demonstrated in the incorporation of CSR into risk management practices. Deliberately matching CSR investment with risk minimization planning, one interviewee commented, "permits a balance between profitability and social responsibility to be struck in a healthy manner, such that decisions around resource allocation are driven both by sober financial prudence and by the aspiration for social impact," (BI6).

In addition, some Telecom Namibia respondents indicated that their companies are better placed to manage risks through the inclusion of cost-benefit analysis as well as performance-measurement systems in CSR planning. According to their explanation, frequent revision of CSR initiatives enables the development of more refined risk management strategies and ensures that operational risks, i.e., supply chain disruption or regulatory noncompliance, are anticipated early and dealt with properly.

Commitment to social welfare and community development: This aspect emphasizes the belief that CSR initiatives are not discretionary philanthropic activities but strategic imperatives that enhance both social welfare and long-term corporate legitimacy. One of the most common themes among the interviewees was that community development is a key component of their company's CSR initiatives. It was reiterated, for example, by one of the Telecom Namibia CSR/PR officers that “the company realizes CSR initiatives

involve more than complying with legal or regulatory imperatives, but rather about promoting sustainable development, human well-being, and the quality of life" (TI2). This expectation is a general perspective on strategy whereby CSR is incarnate in those core values of the corporation that pertain to its commitment to developing poor areas.

One other Telecom Namibia respondent also added to this strategy, saying: "Our business philosophy, having high respect for community welfare, economic development, and protection of the environment, is strongly ingrained with our vision for CSR. We believe that our investments in initiatives that enhance infrastructure development and digital literacy directly strengthen Namibia's social cohesion,"(TI10). This straightforward analysis indicates that CSR is both an ethical and strategic reaction to the glaring socioeconomic issues that face rural and semi-urban communities. In addition, Namcor's reactions to interview issues demonstrate an equally strong devotion to social well-being.

As elaborated by one Namcor CSR specialist, "We understand that CSR is more than just complying with obligations; it is part of our mandate to assist in the socioeconomic growth of Namibians, particularly underprivileged communities where our intervention can make a real difference" (NI1). This claim not only demonstrates Namcor's commitment to upholding national and global governance standards, but also its focus on achieving quantifiable social improvements through directed CSR initiatives such as health support in communities and educational support.

The resultant link between CSI and community development is explained from the Bank of Namibia's viewpoint in a way that gives strategic justification for CSR spending. "Our CSR efforts aim to support financial inclusion and economic stability by funding community development programs that close the digital divide and enhance access to healthcare and education. By doing so, we gain the trust of our stakeholders and align our business practices with national development imperatives," (BI6). Although this view is expressed in the context of financial management, it aligns with the general principle that aggressive CSR programs are a means of empowering society and building the reputation of a business.

Sustainability and environmental stewardship: This prevailing theme that indicates the significance these organizations place on minimizing their impact on the environment and promoting sustainable strategies in their business models. "Our internal values emphasize ethical behaviour, environmental conservation, and social responsibility, building the cornerstone of our CSR initiatives. This obligation entails taking

steps towards reducing energy and water usage, safe disposal of waste, and embracing alternative energy sources such as solar energy," (NI3). With projects like the Green Bond Program to finance sustainable projects, Bank of Namibia incorporates environmental sustainability into its CSR program.

"The Bank's commitment to green finance has witnessed projects that build resilience to climate change and biodiversity conservation initiatives," a technical CSR expert stated. To ensure that CSR strategies are effective and backed by evidence, the Bank also collaborates with universities to carry out studies on sustainability effects," (BI9). In addition, Telecom Namibia shows its dedication by embracing green IT policies and energy-efficient telecommunication solutions. As one public relations specialist explains, "A key component of our CSR strategy is encouraging a culture of environmental consciousness among employees and supporting initiatives connected to technological diversity and social connectivity," (TI6).

Establishment of synergies and collaborative partnerships externally: An external affairs public relations specialist states, "in order to make sure our CSR efforts, like the Rural Broadband Initiative, reach the communities that need them most, strategic partnerships with educational institutions and local governments are crucial," (TI7). This perception is within the context of a broader trend in which corporations envision collaborations with both domestic and global stakeholders as the way to maximize the impacts of CSR.

This is supported by a global expert at the Bank of Namibia who opines, "Raising funds for high-level projects and mapping the bank's corporate social responsibility strategies into current global models of sustainability require collaborations with worldwide financial institutions like the IMF, World Bank, and UNDP," (BI4). As such, not only do these partnerships make programs sustainable and well-liked worldwide, but they also boost the bank's image in CSR. Building partnerships with government agencies, NGOs, universities, and multilateral agencies was consistently mentioned as a driver of CSR involvement in every interview. "Collaboration with the Ministry of Environment, Forestry, and Tourism has allowed us to introduce green financial products and finance climate resilience initiatives," (BI7).

In the view of a Namcor stakeholder expert, who corroborates this and argues for "structured and strategic partnerships, working in conjunction with local authority figures, non-profit organizations, and corporate partners enables us to ensure that our CSR initiatives are aligned with community needs and legislative requirements," (NI10). Moreover, one of Namcor's CSR coordinators also highlighted the value

of external synergies, explaining that “collaboration with universities and environmental groups enables us to create innovative solutions for minimizing our operations' environmental impact as well as responding to community needs,” (NI9).

4.3.2 Analysis of Questionnaire Data on CSR Motivation

A critical examination of the data collected from the executives of Namcor (PTY) LTD, Bank of Namibia, and Telecom Namibia is provided in this section. The major goal of the analysis is to determine the seven factors that drive Namibian State-Owned Enterprises (SOEs) to practice CSR.

Constructing Corporate Reputation: The CEO of Telecom Namibia said that CSR is included in constructing the company's reputation through ICT education and infrastructure investment to close the digital divide. Bank of Namibia's Chief Marketing Officer emphasized CSR's role in the construction of brand credibility in the banking sector, particularly through financial literacy initiatives and scholarships. Namcor's Executive for Corporate Governance said that CSR is essential in ensuring operations conform to ethical business practices, thus enhancing public confidence.

Government Relations and Regulatory Compliance: Executives across all three firms acknowledged CSR as a strategic instrument of government relations and regulatory compliance. Compliance with national development plans by means of sustainable CSR programs was highlighted by a Telecom Namibia governance executive (TQ4). Also, A bank legislative executive supported and further insisted on this by highlighting the imperative of CSR in adhering to regulatory standards of economic stability (BQ1). Additionally, a Namcor executive director added further that the single biggest portion of their CSR activities is the role of CSR in assisting them to achieve government sustainability agendas (NQ5).

Community Development and Social Impact: As recognitions by Telecom Namibia leaders focused programs like ICT learning and health well-being schemes as central to their CSR policy aimed at bridging the digital gap and ensuring social well-being, this common aspect was broadly appreciated across. Besides, the Bank of Namibia's corporate social responsibility activities concentrate on financial literacy, scholarship, and economic empowerment programs that enhance social development and national growth. Besides, Namcor authorities emphasized that only socioeconomic benefits in the long term can be derived by CSR initiatives in rural development, such as expenditure on access to clean water and education.

Employee Retention and Engagement: The three SOEs noted that CSR initiatives were also being considered a priority for staff engagement and retention. For example, a Human Resources executive at Telecom noted that CSR initiatives give employees a sense of purpose, which enhances job satisfaction and commitment (TQ1). Furthermore, for facilitating participation and increasing engagement, BoN executives suggested incorporating CSR into employee performance targets. Similarly, all Namcor's executives emphasized the focus they brought to staff volunteer programs as a way of elevating morale and promoting a shared sense of responsibility.

Sustainable Business Practice: The three firms stressed that this component is crucial, especially because of the current world business trends whereby corporates are becoming more aware of CSR and how they can utilize it to introduce excellent and ethical business practice that will enable them to sustain their businesses. A manager in Telecom Namibia, for instance, highlighted how CSR must be included in budgeting for the company to develop in the long term. In addition, Bank of Namibia's executive management have illuminated further the Bank's commitment to applying corporate social responsibility (CSR) to create green finance policies and greener office habits that will benefit the Bank and stakeholders. Furthermore, Namcor has placed significance on ongoing study and integration of renewable energy and environmental preservation projects that are important to their corporate objectives and societies in which they operate.

Market Positioning and Competitive Advantage: This is due to CSR being recognized as an effective way of attaining competitive advantage and positioning companies and organizations in front of the competition. Telecom Namibia, for instance, is investing in digital infrastructure and using CSR to increase its market (TQ3). Apart from this, with the elapse of time, attempts of the Bank of Namibia to improve its market standing through engagement in society and financial knowledge are receiving heartfelt gratitude (BQ2). Similarly, Namcor is also taking care of local development and environmental sustainability that has improved its competitive standing in the energy field.

Stakeholder Pressure and Expectations: According to the words of all three SOEs' executives, these institutions work towards contributing to stakeholders' needs and expectations and being viewed in a good light by them. Through this, they can move beyond financial partnerships or altruism and gain influence within and build relationships that include moral endeavours and empowerment. For instance,

the executive of Telecom Namibia noted that collaborative efforts with the government and non-governmental institutions are an ideal way of appreciating and valuing their stakeholders and therefore likely to succeed and conduct improved business relations (TQ3).

On the other hand, Bank of Namibia's CSR strategy allows their stakeholders to give feedback on their broad array of CSR practices, strengthening their affiliation with them and a feeling of national responsibility (BQ4). Additionally, stakeholder engagement and community contact impacted Namcor's CSR initiatives, which are additionally promoting stakeholder relationships and uncovering new means of applying CSR initiatives across various disciplines (NQ2).

Statistical Findings: From the analysis of the findings, 84% of executives listed company reputation as a motive for CSR action. 82% of respondents listed regulatory compliance, stressing how necessary it is to obey rules and laws. While 65% of respondents said that employees' involvement was a necessity, 77% said that community development was an essential driver. Further, 62% of the executives listed market positioning and sustainable business operations, and 60% identified stakeholder expectations.

Table 6: Percentages based on statistics for Identified motivations.

Motivation	**Percentage (%)**
Enhancement of Corporate Reputation	84
Regulatory Compliance	82
Community Development	77
Employee Engagement	65
Sustainable Business Practices	60
Market Positioning	62
Stakeholder Expectations	60

Based on the frequency and importance of these motivations, the CEOs' responses were graded.

4.3.3 Insights from Online Surveys on CSR Effectiveness

Based on statistical data derived from 75 of the survey responses in the three institutions, the section discusses in detail the result of the online survey by Telecom Namibia, Bank of Namibia, and Namcor on

the success of their CSR initiatives in community development, environmental sustainability, and social development. It offers useful data on employee attitudes and the overall success of the CSR initiatives.

Community Development Impact: Survey reports show that all three SOEs rank highest in prioritizing community development as part of their CSR activities. Telecom Namibia's CSR initiatives, such as providing fibre networks to under-penetrated communities and supporting education infrastructure, were valued by 44.44% of respondents as necessary for local development. Bank of Namibia's educational initiatives and money awareness programs were positively perceived by 83.64% of respondents. Similarly, Namcor's investment in rural infrastructure and clean water access was highlighted by 67.50% of respondents as impactful.

Environmental Sustainability Programs: Environmental sustainability was one of the key aspects of corporate social responsibility (CSR) for the SOEs. 22.22% of the respondents recognized Telecom Namibia's transition to energy-efficient infrastructure, 27.27% recognized Bank of Namibia's involvement in green finance policies and environmental risk management, and 62.50% recognized Namcor's renewable energy projects and environmental hazard awareness campaigns.

Social Development and Employee Participation: Participation of employees in CSR activities was varied, by survey reports, with 55.56% of the participants identifying Telecom Namibia's employee volunteer programs as a means of fostering social cohesion, 75.45% praising Bank of Namibia's assistance and youth empowerment internship programs, and 62.50% praising Namcor's emphasis on employee participation in CSR.

4.3.4 Statistical Data on CSR Contributions

This sub-section has a detailed analysis of the statistical information obtained from Telecom Namibia, Bank of Namibia, and National Petroleum Corporation of Namibia (Namcor) on their CSR activities. According to the statistical data, CSR giving has progressively increased for all three institutions from 2015 to 2024. Telecom Namibia spent a lot to enhance digital connectivity, including a major N$27 million in 2024 to provide fiber network access to rural populations, while the Bank of Namibia (BoN) spent more than N$50 million on various CSR activities, including financial literacy initiatives and education sponsorships. Namcor focused directly on environmental sustainability and educational bursaries and gave away more than N$100,000 in bursaries alone in 2023.

Statistical Data Representation

Table 7: Statistical Data Presentation of CSR initiatives undertaken by 3 SOEs.

Organization	Project Name	Focus Area	Year	Investment (N$)	Impact
Telecom Namibia	Fiber Network Expansion	Digital Inclusion	2024	27 million	Improved access to education, economic expansion, and connectivity.
Telecom Namibia	School Furniture Donation	Education	2021	Not Specified	Better conditions for learning at Okanghudi Combined School
Bank of Namibia	Debating Challenge	Education	2015 - 2014	5 million	Increased students' knowledge of economics and critical thinking.
Bank of Namibia	Bursary Scheme	Education	2015 - 2024	9.6 million	120 students received full scholarships as support.
Namcor	Educational Scholarships	Education	2023	100,000	A rise in student enrolment and academic achievement
Namcor	Environmental Sustainability	Environment	2015 - 2024	Not Specified	Encouraged the use of renewable energy sources and decreased carbon emissions.

Although they have different areas of focus for CSR, the three SOEs' overall contributions have contributed significantly to the socioeconomic development of Namibia, as indicated by the statistical figures. Therefore, the impact of the project and financial investments reveal a strong commitment to CSR, thus setting the pace for future CSR efforts in Namibia.

4.4 Challenges Hindering CSR Integration

4.4.1 Common Challenges Identified from Interviews

Financial Constraints: A CSR specialist from Telecom Namibia noted that the single most decisive factor for CSR efficacy is purchasing power. As per the necessity of investing in the improvement of infrastructure, business service expansion, and preservation of core business operation, the government-owned firm, Telecom Namibia, is under the constraints of spending. The expert went on elaborating that the limited budget for CSR causes reduces programmes to be less comprehensive as intended, curtailing the capacity to expand programmes or tackle complex issues in society that require long-term investments (TI4).

These same challenges were addressed by a Bank of Namibia expert progressed: "The proper application of CSR initiatives is, at times, influenced by limited finance, funding restrictions, and conflicting national targets. We've had a performance-driven strategy in overcoming these obstacles so that every CSR expenditure has measurable effect markers and clearly stated targets," (BI5). As a result of the economic downturn, the expert also stressed the need for innovative sources of funds and strategic alliances to enhance CSR effectiveness and reach.

Financial limitation was also brought out as the key constraint at Namcor. "One of the internal issues we have in handling communication of social responsibility is poor awareness among certain employees of the efficacy of media relations to CSR objectives, particularly where there are restricted resources," (NI6). Another Namcor CSR specialist underscored, "short-term financial pressures tend to lead to a reduced emphasis on CSR initiatives that take longer time frames for profitable investment, with inability to maintain projects with long-term social impact," (NI2).

Misalignment with Central Business Goals: A senior public relations official of Telecom Namibia contends that "CSR activities tend to be regarded as secondary to our primary business pursuits. As such, it is difficult to integrate CSR to our benefit towards our primary purpose of providing telecommunication services without using up resources (TI8). A specialist in CSR and who oversees CSR funds also made the same observation that “CSR projects tend to get short-changed in terms of funding and resource allocation due to budget constraints and necessity to concentrate first on building infrastructure” (TI7).

Also, "CSR is acknowledged, but the money spent on such initiatives usually are not directed toward the company's short-term business objectives," a PR specialist with seasoned brand management experience at Namcor says. "With regulatory requirements can constrain our ability to integrate CSR activities into our mainstream business practices, thus, this misalignment is compounded by the regulatory environment," (NI1).

According to an international relations CSR expert, the Bank of Namibia faces the same issues. "One of the largest challenges is ensuring that CSR projects are in alignment with our core business goals without causing operational bottlenecks or challenges," (BI8). Additionally, a public affairs specialist brought this point out too, adding: "CSR programs sometimes get overshadowed by our top attention to business excellence and policymaking, resulting in poor integration and visibility at the bank (BI4).".

Inadequate Employee Engagement: One Telecom Namibia PR officer noted, "Though there is a dedicated team of employees working on CSR activities, enhanced employee engagement is still an issue due to insufficient awareness of the significance that results from their engagement IN CSR, (TI3)." Similarly, a Bank of Namibia CSR specialist commented, "Insufficient engagement results from most employees' insufficient awareness of the programs we work or how they support the Bank's long-term sustainability objectives," (BI10).

Another CSR Coordinator opined in this manner, "Employees usually believe that their contribution to CSR is not valued, and this affects their degree of participation," (TI6). Additionally, the absence of organized incentives for workers to join CSR programs was listed as a key hindrance. "More employee reward schemes that encourage staff to make CSR contributions are required, as the present lack of incentives has a negative effect on participation," (BI7).

On the other hand, the most prevalent barrier to employee participation in CSR was insufficient time because of excessive workloads. "It is difficult for most employees to get involved in CSR activities because of their busy schedules and heavy workloads," (NI3). According to a Telecom Namibia CSR Coordinator, many employees struggle to balance daily responsibilities with their involvement in CSR (TI8).

Another recurring problem was that there were no sufficient training and awareness programs that existed to inform the staff members of the significance of CSI. "Staff are less likely to participate in CSR

efforts if they have not been effectively trained on concepts and impacts of such programs," (BI9) says a Bank of Namibia CSR practitioner. Besides, a Namcor CSR Specialist confirms this, explaining that "proper CSR training lessons are needed urgently to enhance employee commitment and awareness," (NI2).

Governmental and Regulatory Pressures: As described in the interview with a CSR expert, “all CSR programmes must undergo several levels of government approval, which tends to result in delays and missed opportunities for successful community outreach” (NI1). Similarly, a public relations manager at Telecom Namibia stated that "governmental oversight sometimes clashes with community-led CSR priorities, resulting in a mismatch of objectives and resources," (TI5). In addition, contradictions in legislation as well as continuous changes in the regulations also inhibit CSR integration.

A Bank of Namibia PR specialist also commented, "constant shifting of government policies necessitates revisiting and updating on-going CSR projects, which is expensive and re allocates funds," (BI6). Additionally, there is a misalignment between what the government needs and what the community needs, and this is a significant problem for CSR professionals. "Government regulations can place national political interests ahead of the interests of the local community, affecting the viability and success of our CSR initiatives," (TI9). Another common problem faced was government intervention in CSR decision-making, resulting in a lack of autonomy. "Even well-planned CSR projects need government approvals, and this prevents us from acting quickly to address community needs thus, project implementation is delayed (NI7).".

Insufficiency in Measurement and Evaluation Systems: Interviewees mentioned some of the following, highlighting that even though they were fully devoted to CSR, there are not enough current practices to measure or monitor the programs' success. An example is how a Telecom Namibia specialist described, "inadequate integration of CSR measures into our efficiency measurement processes is another major hindrance in integrating CSR into day-to-day operations. Currently, we don't have a proper system to measure the short-term results of our CSR programs," (TI10). Therefore, strategic decision-making is compromised due to the lack of being able to connect CSR programs with business results since there are no standard measures.

In the same way, a public relations specialist from Bank of Namibia explained the problem from an information management viewpoint: "Although we gather information on corporate social responsibility

(CSR) initiatives, determining the long-term contribution of the initiatives to economic growth, the environment, and society requires strong evaluation and monitoring systems, which are not necessarily established. Therefore, it is challenging to determine the value of investing in CSR initiatives because there is no appropriate system to monitor and evaluate the positive effects of social responsibility initiatives to significant stakeholders in real time," (BI3). Thus, this finding not only reveals how fragmented the measurement approaches that are available are, but it also suggests how challenging it would be to document the multi-faceted effects of CSR, particularly when it is anticipated that the effects may be time-consuming.

In indicating the shortcomings of existing systems of evaluation, a Namcor PR officer reiterated this issue: "Another issue is that there are no monitoring and evaluation systems since clear measures must be devised in order to be able to monitor CSR performance and results, but generally the measuring and reporting instruments are not sophisticated enough or used incorrectly," (NI4). This statement then implies there exists an acknowledged need for more advanced and comprehensive systems of evaluation. Hence, in the absence of such platforms, it becomes difficult to convey the effectiveness of CSR initiatives to stakeholders at all levels and connect them with organizational goals that are required.

4.4.2 Questionnaire Data on CSR Challenges

Resource Constraints: The difficulty of obtaining adequate funds for CSR initiatives was a recurring theme in the comments. Executives at the three companies pointed out how difficult it is to trade off the finite availability of funds for CSR initiatives with the high capital expenditures in core business operations. For example, several Telecom Namibia respondents observed that there is little space for significant community investment because the astronomical cost of telecommunications infrastructure maintenance and development tends to overshadow CSR funds. Namcor respondents, similarly, suggested that the extent and continuity of CSR initiatives are restricted by budget constraints, especially where long-term fiscal commitments are required. Apart from constituting a financial limit, this restriction prevents the development of long-term, innovative CSR programs.

Strategic Misalignment: Executives repeatedly talked about the challenge of inserting CSR into the main business strategy. CSR initiatives were routinely characterized as being handled more as add-ons or side projects than as being embedded within the very heart of the business. Although CSR is seen to be of strategic significance, executives at Telecom, Namcor, and Bank of Namibia suggested that there is a

disparity between long-term company goals and the profit-driven, short-term focus of daily business operations. This tension erodes the potential for CSR initiatives to have long-term social and environmental effect and results in incoherent CSR project selection.

Limited Employee Engagement: The research also makes it clear that there is considerable concern about employee engagement. Survey data and executive interviews both show that while the importance of CSR is well understood, energizing employee involvement is difficult. Lack of incentives for employee involvement and not enough focused training were mentioned in a few responses. Executives from all three companies stressed that although corporate social responsibility (CSR) is strongly embedded in corporate culture, practical collaboration among departments is still limited because of competing operational goals. Apart from inhibiting internal CSR promotion, this engagement gap reduces the overall effectiveness of the efforts.

Regulatory and Compliance Issues: Regulatory and compliance challenges were found to be further challenges to the integration of CSR. Executives suggested that the process of implementing CSR initiatives tends to be hamstrung by the strict regulatory climates covering state-owned corporations and indeed the divergent expectations of stakeholders. For example, Telecom Namibia managers mostly talked about how external pressures like conforming to national standards and government instructions may push a strategic change that may not always be congruent with community demands. The impact of CSR activities is typically delayed or diluted by compliance and legal issues, e.g., the requirement for very firm internal review procedures, noted Bank of Namibia and Namcor.

Measurement and Impact Evaluation Challenges: The difficulty of effectively measuring and evaluating CSR results was a thread that wound its way through the responses. Executives were concerned that rather than measuring long-term outcomes that can be counted, current metrics and evaluation systems too frequently focus on outputs (e.g., dollars distributed or number of scholarships provided). This mismatch in measurement weakens accountability and impedes efforts to improve CSR strategies. The necessity to create key performance indicators (KPIs) to measure environmental and social gains over time was emphasized by several responders. It continues to be difficult to rationalize ongoing CSR investment or to make strategic adjustments founded on perceived value without strong measurement methods.

Table 8: Challenges based on Executive Questionnaire responses

Rank	Challenge	Percentage (%)	Summary
1	Resource Constraints	60 – 70%	Significant obstacles to maintaining CSR activities are caused by budgetary constraints and restricted funding allocation.
2	Strategic Misalignment	50 – 65%	Challenges in incorporating CSR into fundamental company plans, which leads to the idea that financial objectives come first
3	Limited Employee Engagement	45 – 65%	Insufficient internal awareness and commitment make it difficult to carry out CSR projects effectively.
4	Regulatory and Compliance Hurdles	40 – 55%	Operational challenges are increased by complicated regulatory frameworks and government pressure.
5	Measurement and Impact Evaluation Challenges	35% – 50%	The argument for long-term CSR spending is undermined by the difficulty of quantifying CSR results.

4.4.3 Online Survey Insights on CSR Challenges

Staff members in Namcor, Bank of Namibia, and Telecom Namibia gave unambiguous quantitative information about challenges. Based on those quantitative observations, respondents were asked to list all the difficulties they thought their organization faced in implementing CSR into its core activities. The findings were as follows:

Limited Employee Engagement: Staff members were worried about the seeming absence of congruence between what they did daily within the company and CSR activities. Despite corporate social responsibility (CSR) being an entrenched company value, the effectiveness of such initiatives is diluted by employees' lack of participation, the findings indicate. A Telecom Namibia female employee noted, "More commitment and a more cooperative corporate culture could result from a more consultative approach that incorporates CSR values in performance management and incentive schemes, as per the feedback.".

This distance reduces the ability to build shared value throughout the company as well as impeding operational application of CSR initiatives," (TO18).

Absence of Management Support: Despite the presence of CSR procedures, respondents reported that middle and top management commitment was frequently missing. This leadership deficiency may contribute to vague strategic direction, making it difficult to synchronize CSR activities with core corporate goals. In the opinion of a male Human resources employee at Namcor, "CSR activities are more likely to be viewed as secondary initiatives rather than core elements of the SOEs' business operations if the executives refuse to publicly advocate for them," (NO8). This was echoed by a Bank of Namibia respondent, who further stated "It may be possible to resist such a trend and achieve more effective CSR implementation with greater managerial backing through direct contribution and by incorporating CSR into organizational planning processes," (BO3).

Regulatory Challenges: Pressure to comply with changing government compliance standards and regulatory demands tends to add further layers of complexity for state-owned enterprises. One 40-year-old respondent at Telecom Namibia mentioned that "restrictive rules tend to limit flexibility in operations, it becomes challenging to release funds or alter CSR plans in response to changing community needs. As a result, this regulatory burden requires an activist strategy whereby companies work together with lawmakers to create a more enabling regulatory environment for CSR initiatives as well as adhering to current norms," (TO20). In view of this, a Bank of Namibia compliance specialist also mentioned "Strict control and monitoring of SOE operations are called for by the Public Enterprises Governance Act, which often constrains their ability to invest in CSR projects," (BO15).

Another notable act was also highlighted by senior management personnel with over seven years of service at Namcor. The State-Owned Enterprises Governance Act of 2006 places great emphasis on financial performance and accountability and hence tends to focus on profitability over CSR activities (NO16).". To address this issue, one of the recommendations proposed by a 25-year-old Bank of Namibia staff member was that "Bank of Namibia and other SOEs should have regulatory changes that give them flexibility in their CSR spending and also enhance internal governance systems to provide accountability and transparency in their business operations," (BO23).

Other: Respondents indicated "other" issues, which indicate that the integration of CSR is affected by other, intangible factors. The somewhat lesser percentage in this specific segment does not negate its importance; rather, it highlights the complexity of CSR problems over more measurable problems of engagement and dollars. Solving these various issues necessitates a holistic approach that involves better internal communications, better performance measures, and better articulation of CSR's value proposition in the company. Although these remedies were heterogeneous, they tended to reference:

- **Poor communication practices:** Proper execution of CSR programs is thwarted by poor communication processes, according to respondents. "Rather, the failure of our CSR efforts hinges on the insufficient and unstimulating communication channel," said a Namcor legal staff member (NO14). Further, "there is some gap between CSR initiatives and people's knowledge on these issues," according to a 33-year-old Telecom admin staff member, "mainly because of an information-sharing lag," (TO24).

- **Difficulties in Assessing CSR Initiative Success:** The success of CSR initiatives is thus undermined, according to these findings, if the stakeholders are not informed or convinced by them due to a deficiency of clear and strategic communication. Issues in Gauging the Success of CSR Initiative: A male interviewee at Bank of Namibia noted, "We struggle to measure the real effect of our CSR activities, and this makes it difficult to make the case for further investment," (BO3).

- **Lack of clarity regarding the long-term benefits of CSR:** Other than this, "The long-term gains of CSR cannot be witnessed instantly, which undermines our assessment procedures," speculated another female interviewee from Telecom Namibia (TO9). This is the reason why such remarks reflect the overall problem of the absence of stable measures and guidelines to appropriately assess CSR outcomes.

- **Untransparent nature of long-term benefits of CSR:** It was noted by a Namcor logistics specialist that "it is difficult to win over leadership regarding the long-term return on investment (ROI) of CSR interventions," (NO11). In addition to this, a 42-year-old participant with more than 10 years of financial experience at Bank of Namibia provided an observation that future benefits generated from CSR activities are uncertain and generate hesitation to invest funds (BO2). Because of uncertainty, CSR is likely to come second as instantaneous monetary benefits receive more

priority in comparison to expected societal benefits. The convergence of these challenges suggests systemic issues in the integration of CSR into core business functions.

The concurrent visibility of financial constraints and low employee engagement suggests that both resource allocation and human capital are leverage points. The resolute lack of management support further exacerbates the problem, as effective leadership is required to drive both funding and engagement initiatives. Moreover, the regulatory issues indicate the necessity of having external drivers for CSR practice, which implies that attempts to promote CSR integration should consider both policy campaigning and internal change.

Table 9: Overview of Challenges to CSR Integration (As Per Employee Views)

Obstacle Category	**Telecom Namibia (%)**	**Bank of Namibia (%)**	**Namcor (%)**
Lack of Funding	55.56	29	39
Absence of Management Support	55.56	35	47
Insufficient Active Management	44.44	27	55
Regulatory/ Resource Challenges	44.44	40	55
Other	22.22	15	20

The Bank of Namibia and Namcor's estimated numbers are based on a theme frequency analysis of descriptive replies.

4.5 Opportunities for Enhanced CSR Implementation

4.5.1 Interview-Based Recommendations for Enhancements

Integration with Core Business Activities: As a CSR expert once noted, "CSR is too often viewed as an afterthought instead of as an essential necessity; our projects are planned separately from the core business, which inevitably loses both long-term social effects and operational efficiency," (TI10). In similar words, a Bank of Namibia CSR consultant stated, "CSR is in danger of being an afterthought and not a single source of competitive advantage if there is no clear connection between its goals and our day-to-day business metrics." (BI5).

Several respondents mentioned that departmental segregation hindered the implementation of a CSR strategy in an integrated manner. "Disconnect among departments constitutes an order of priority required to incorporate CSR into our day-to-day business activities, hence it is important to establish cross-functional teams of employees from different departments such as operations, Human Resources, finance, and Communications," (NI8). Moreover, a PR expert at the Bank of Namibia said, "Our debates always brought to the surface the fact that constant interdepartmental meetings and simultaneous strategic planning meetings could close the gap between CSR and core business activities and thereby increase total organizational synergy" (BI7).

The imperative of leadership dedication and internal dialogue as forces of motivation for the achievement of actual integration was further highlighted. Effective integration starts at the top, according to one expert, and described how "when executives consistently communicate a vision linking corporate social responsibility (CSR) to business success, it permeates the company and inspires all employees to work toward these objectives," (NI3). In addition, "Open discussion of CSR objectives and success within the company not only confirms their timeliness but also promotes a culture where CSR is everybody's job, in the opinion of another PR specialist," (TI4).

More Substantive Feedback and Stakeholder Engagement: Another major finding provided by interviewees is that effective stakeholder engagement is a natural part of long-term corporate social responsibility, not an ancillary activity. "Feedback from stakeholders is essential to developing and refining Telecom Namibia's CSR programs and policies. Accordingly, to build on current programs or create others of greater effect, we need to obtain input by way of an assortment of vehicles, including research, workplace forums, and stakeholder forums," (TI2). This result lends credence to the notion that frequent communication with stakeholders, such as employees and the community, is necessary to ensure that CSR initiatives remain successful and impactful years down the road.

This was also endorsed and furthered by Namcor, where a stakeholder expert commented "it may be wise to set up working groups or community advisory boards that are actively involved in the CSR program decision-making process. By ensuring that efforts are crafted with first-hand information from the people that they will impact, thereby, a participatory approach such as this will make them more relevant and effective," (NI6). Apart from this, a Bank of Namibia public relations officer also stressed the significance of grass-root feedback. "I can say that one of the significant things about developing and improving our

CSR programs is stakeholder feedback.". As CSR professionals, we ought to get involved by acting as a link between our companies and those to which we provide support. For our cures to become relevant and even beneficial," (BI6).

Greater Transparency and Communication: For some PR and CSR professionals at Telecom Namibia, communication in is key to the adoption of CSR in the business environment. "We can reinforce our company's reputation and cultivate closer ties with our stakeholders by synergizing our CSR initiatives in harmony with our corporate values and outlining their effect," (TI1). Such assertions support the fact that such openness in internal communications well beyond increases the morale of the employees but also establishes a matrix of coherent communication outside the company.

Bank of Namibia's External Communications Transparency In response to stakeholder scepticism in the banking industry, CSR and PR professionals at the Bank of Namibia put a high value on transparent communication strategy. "The Bank can also promote its CSR initiatives by implementing an efficient communication plan in line with transparency and reporting of CSR activities. The development of a CSR communication platform would increase public exposure and serve as a benchmark for other state-owned enterprises," (BI9). Hence, the lack between existing procedures and future upgraded reporting systems capable of granting CSR projects legitimacy is highlighted through this proposal.

Improved communication is also required in the energy sector, as Namcor's interview responses show, and they also show how other SOEs can have active stakeholder engagement. "Namcor uses ongoing and transparent communication to break down resistance from stakeholders and establish trust. To make stakeholders aware of our CSR activities and their effects, we frequently use public forums, internet advertisements, and press releases,"(NI2). Yet another stakeholder member also explained how pushback from outside is reduced by reporting openness. "Having a regular issuance of detailed reports on our CSR activities and performance allows us to keep our communication open. Beyond building trust, this openness allows stakeholders to track our progress, which enhances the legitimacy of our programs," (NI5).

Enhanced Capacity Building and Staff Participation: Structured training programs were emphasized by Bank of Namibia and Telecom Namibia respondents as important. "All aspects of Telecom Namibia's operations, including recruitment and employee training, must incorporate CSR principles at the core. By

building end-to-end training and development programs on a CSR framework, we can ensure every single employee, by function or category, is equipped with good knowledge of sustainability, community contribution, and business responsibility," (TI9).

Consequently, this fosters a platform where CSR becomes integrated into the long-term strategic planning as well as into operational activities of SOEs. Use of CSR-related performance indicators was also suggested by respondents. "It is essential to integrate (CSR) into employee performance measures, since employees need to be encouraged to engage in mentorship programs, skill-development seminars, and community service. In addition to the acknowledgment of personal contributions, these actions lend meaning to CSR as a collective organisational effort," (BI3).

As such, focus is placed on actionable interventions like mentorship programs, technical training programs, and leadership capacity development, all of which are aimed at enhancing staff motivation and capacity in general terms. While there were minor variations in the subject matter between personal and professional respondents, both believed better CSR outcomes and greater operational efficiency can be obtained from effective capacity building. For the young Namibians who desire to pursue their careers in petroleum-related jobs, Namcor can offer training programs, mentorship, and bursaries in partnership with schools of learning and vocational training centers. By building a future trained manpower, not only does it improve our own capability, but it also contributes to our total CSR effect," (NI1).

Improved Cooperation with External Partners: In the view of a public relations specialist, Telecom Namibia has a great potential to undertake more environment conservation-focused public-private partnerships (PPP). "For example, Telecom Namibia can collaborate with environmental Nonprofits to clean up rivers, plant trees, or start public awareness programs regarding the harm caused by waste and pollution," (TI7). The view points out the way focused partnerships can solve environmental issues as well as make the business' right to continue more authentic.

Several respondents emphasized that improved stakeholder connections can increase the beneficial effect of projects for community growth alongside conservation measures." Namcor can build a cohesive message that emphasizes corporate organizations' collective role in advancing national sustainability goals through collaboration with government ministries and other SOEs. In addition to boosting Namcor's

CSR image, such media alliances would offer a chance for cross-industry cooperation, developing the network for solving social and environmental issues," (NI9).

Thus, this input represents a strategic vision in which cooperation is central to full integration of CSR into the business agenda. Banking industry respondents also reaffirmed the role of cooperation with outside stakeholders. "Developing closer relationships with influential stakeholders such as other Namibian SOEs, NGOs, and tertiary institutions is a best practice option that BoN can explore. Aggregating infrastructure, competence, and resource base can position BoN to impact more significantly," (BI4). The argument is thereby enhanced that partnerships among multiple sectors are essential in broadening corporate social responsibility practice under complex socioeconomic environments.

Increased Emphasis on Sustainability in the Environment: A few of the Telecom Namibia PR experts emphasized that sustainability in the environment must be incorporated into the corporate identity of the organization. One expert, who was an Internal Public Relations Officer, stated, "Telecom Namibia can take steps to further incorporate its environmental sustainability goals into its corporate identity. By embracing green business practices, such as using eco-friendly materials in developing infrastructure or promoting paperless operations within the company, Telecom can not only reduce its environmental footprint but also set an example for other state-owned businesses" (TI6).

The interview answers from the Bank of Namibia highlight the importance of incorporating environmental sustainability into CSR. "Stakeholders have frequently demanded greater care for environmental sustainability from a technical sustainability perspective, especially in the field of the Bank's funding policy and its assistance for renewable energy projects," (BI7). Another expert concurred with this answer and offered further recommendations on the need for more environmentally friendly financial operations. "The Bank would be a green leader by issuing green bonds or funding programs promoting energy efficient upgrades and renewable energy projects," (BI1). The CSR and PR experts of Namcor also made additional insightful remarks regarding environmental sustainability. "Namcor has to step up efforts towards incorporating renewable energy. CSR initiatives for Namibia's long-term energy security must invest in off-grid electricity, solar energy programs, including clean energy alternatives," (NI3).

Another Namcor respondent also supported this view by noting that "Namcor can advance common prosperity as well as preserve both social and environmental credibility by linking CSR to manufacturing

upstream objectives for sustainability" (NI10). These straightforward assertions demonstrate a manifest understanding that ecological concern is a strategic tool which can increase business resilience and corporate image as well as being a moral and legal obligation.

Strong CSR Impact Measurement and Evaluation: The necessity of measurable, accurate CSR targets that would direct effect assessment was stressed by interviewees, with a CSR expert equipped in media analysis saying, "Measuring CSR impact is a subjective endeavour without set objectives. From the beginning, our projects must have clear, measurable goals," (TI10). Furthermore, several respondents emphasized that international standards like the Global Reporting Initiative (GRI) must be harmonized with CSR impact measurement.

A BoN liaisons expert suggested, "To make sure that our activities are measured in accordance with predetermined benchmarks, our CSR measurement systems must incorporate global standard approaches," (BI3). To better assist in monitoring and measuring CSR impact in SOEs, mixed-method data collection was also suggested. "The individual experiences and histories of recipients give the qualitative depth necessary to have a profound insight into CSR's impact even when quantitative measures are necessary" (NI3).

In addition, PR professionals from all three organizations also mentioned the need for ongoing monitoring of CSR projects. "To allow us to adapt in real-time, we require timely reviews during the project and not just end-of-project audits" (TI3). To provide an assurance of correctness, a PR specialist from Telecom Namibia has also underscored the value of utilizing independent reviews. "Using independent evaluators adds to the objectivity and gives stakeholders unrestrained information about our CSR performance. Further, data gathering and analysis in real time are accomplished through online mediums, which heightens the dynamism and accuracy of their appraisal process," (TI4).

4.5.2 Questionnaire Responses on CSR Opportunities

A comprehensive set of conclusions about potential solutions to the challenges that are deterring the application of CSR has been obtained from the examination of executive questionnaire responses of Telecom Namibia, Bank of Namibia, and Namcor. The opportunities have been thoroughly scrutinized and have been prioritized by perceived impact, feasibility, and ability to address current challenges:

Improved Leadership and Governance for CSR: Another question that cropped up during the answers was the extent to which top management commitment is important. Top managers have repeatedly claimed that there must be forceful leadership to embed CSR in the business strategy in general. Respondents especially stressed that bold leadership with clear policy ensures transparency measures are well established in place apart from setting the tone for CSR-inspired culture. As one Namcor executive respondent suggested, "CSR activities are secondary as opposed to central to our business ethic with no guidance at the top level," (NQ4). Similarly, Bank of Namibia and Telecom Namibia colleagues agreed, 86% of the executives stating that more transparent, goal-oriented style of decision-making would significantly enhance CSR performance.

Enhanced Partnerships and Stakeholder Engagement: The managers emphasized that strong internal and external partnerships are central to successful CSR. 78% of the questionnaire respondents pointed out the necessity of active engagement of stakeholders. The results suggest that CSR activities can be made more effective if strategic partnerships are formed with non-governmental organizations, community leaders, and corporations themselves. This joint strategy strengthens the validity and durability of CSR initiatives as well as supports resource deficiencies. One Bank of Namibia representative believes that "involving stakeholders early on ensures that our CSR activities are aligned with the actual needs of those whom we serve, thereby enhancing public support and confidence (BQ5).".

Proper Deployment of Resources towards CSR Activities: Another critical potential that was revealed was the need for an accurate deployment of financial, human, and technical capital to support CSR initiatives. According to almost 75% of CEOs, scalability and sustainability of CSR activities are hampered by inadequate resource deployment. They recommended that these can be alleviated by introducing specialized CSR departments and budgetary planning. For instance, the respondents at Telecom Namibia argued that money in the budget must be reallocated to long-term corporate social responsibility projects that yield measurable benefits to the society and environment. According to this research, even the best-intentioned CSR initiatives will not achieve the desired impact unless they are appropriately funded.

Integration of CSR into Organizational method and company processes: In the most persuasive method of improvement, managers endorsed integrating CSR into core company strategy. 86% of respondents agreed, presenting a significant opportunity for improved CSR performance. To managers, corporate social responsibility (CSR) is a necessary operational requirement when it is aimed at the organization's

highest-level strategic objective. This alignment makes it easier to align CSR objectives with core business success measures so that CSR activities are measurable and strategic. In the view of one Telecom Namibia manager, "including CSR in our operations enhances our market position and creates long-term value for the business and the communities we serve," (TQ5).

Effective Monitoring, Evaluation, and Reporting Systems: Another key opportunity was the institution of robust monitoring and evaluation systems. Strong reporting systems are critical in monitoring the effectiveness and success of CSR efforts, according to close to 70% of CEOs. Transparent reporting builds external stakeholders' trust while increasing internal accountability. For CSR efforts to be effective and progressively enhanced, responses of the three SOEs all stressed the importance of routine checks, effect studies, and publicly available CSR reports. "With a whole-system appraisal mechanism in place, we can optimize our future CSR engagement strategies and learn from experience," (TQ2).

Community-Based CSR Activities: As per one of the interviewees, "Our CSR activities need to take into account the unique societal and economic conditions of our operating geographies in order to catalyse large-scale change," (BQ4), highlighting the significance of adjusting CSR activities to suit the unique requirements and expectations of local communities. Around 65% of executives implied that a higher community-focused attitude would foster higher societal impact and relevance, as projects founded through tight collaboration with community members tend to come out more resilient and dynamic. The process not only ensures that funds find their way to addressing the central local issues but also maximizes the social impact and validity of the programs.

Employee Involvement and Building Capabilities to Implement CSR: While it has a comparatively lower level of approval (60%), this option is nonetheless significant. Employee involvement at different levels has been established by executives to generate innovation and an increased sense of responsibility towards CSR targets. It was suggested that to develop internal knowledge and culture of CSR, capacity development activities such as training workshops, seminars on corporate social responsibility, and employee volunteer programs be carried out. "When staff are empowered and informed on corporate social responsibility (CSR), they become enthusiastic advocates of the initiatives, which extends the broader reach of our CSR strategy, says a Bank of Namibia executive," (NQ1).

Table 10: Overview of improvement initiatives by Executives

Rank	Improvement Strategy	Executive Endorsement (%)	Rationale
1	Integration of CSR and Organizational Strategy	86	Integrates CSR into essential corporate operations to guarantee long-term effects and strategic alignment.
2	Enhanced Leadership and Governance for CSR	83	Effective leadership promotes a culture of support, establishes clear CSR goals that pushes responsibility.
3	Enhanced Partnerships and Stakeholder Engagement	78	Collaborative alliances mobilize resources, foster trust, and match projects to community needs.
4	Sufficient Allocation of Resources for CSR Initiatives	75	CSR initiatives are supported and sustained through committed funds and staffing.
5	Efficient Systems for Monitoring, Assessing, and Reporting	70	Thorough evaluation frameworks facilitate ongoing improvement and increase transparency.
6	Community-Based CSR Initiatives	65	Adapting programs to local needs improves their impact, relevance, and level of community trust.
7	Employee Engagement and Building Capabilities for CSR Implementation:	60	Employee empowerment increases creativity and strengthens dedication to CSR goals.

4.5.3 Online Survey Findings on Future CSR Strategies

The responses, which are solely based on employee opinions, regularly identify several crucial areas that require strategic development.

Table 11: Employee suggestions for improved CSR implementation (p/employee)

Category for CSR Enhancement	Telecom Namibia	Bank of Namibia	Namcor	Total Sum

CSR and Core Business Strategy Integration	18	20	17	55
Expanded CSR Financing and Distribution of Resources	15	12	21	48
Improved Community Involvement and Stakeholder involvement	20	22	18	60
Increased Awareness of CSR and Better Internal Communication:	17	19	16	52
Deployment of Digital Resources for CSR Monitoring and Reporting	16	14	13	43
Regular CSR Training and Capacity Building	14	16	15	45
Transparent Performance assessment and Reporting	19	21	20	60
Creative CSR Project Management Techniques	12	10	11	33

CSR and Core Business Strategy: Integration was the survey's central theme and concerned the necessity for closer integration of CSR initiatives with the core business strategy. It would seem from the survey that employees generally believed that there was a disconnect between day-to-day business activities and CSR initiatives, as 55 of the 75 respondents held this view. 20 personnel from Bank of Namibia and 18 personnel from Telecom Namibia, just to mention but a few, highlighted the imperatives of institutions that link indicators of corporate performance to CSR.

In addition to ensuring better utilization of resources, this alignment promises to embed CSR more deeply within the company's culture, garnering more durable results. But even though Namcor's comments are quite fewer in quantity, they still illustrate the extent to which strategic alignment is needed, specifically with regards to business risk reduction and future interactions with the community.

Increased CSR Funding and Deployment of Resources: One of the largest barriers to successful CSR execution was found to be the issue of financial constraint. With 21 respondents citing extra finances, Namcor employees were most vocal on this issue, followed by 15 and 12 from Telecom Namibia and Bank of Namibia, respectively. The variation indicates that employees in the energy sector believe there is a larger discrepancy between the level of sustainability and social issues and financing available. In addition to strengthening budgets, the need for increased resources is designed to guarantee that money is being used effectively in accordance with stakeholder needs and strategic goals.

Improved Community Participation and Stakeholder involvement: 60 of the interviewees agreed that stakeholder participation should be improved, with Bank of Namibia slightly ahead with 22 responses. Staff claimed that developing closer ties with local government, non-governmental organizations, and community partners can generate synergies that maximize the effect of CSR efforts. This proposal is one manifestation of a wider movement toward community-focused CSR programs and participatory decision-making, which are becoming more widely acknowledged as essential to guaranteeing accountability and transparency.

Greater consciousness of CSR and Better Internal Communication: Successful CSR was found to be significantly bolstered by efficient internal communication processes within enterprise. 52 interviewees from all firms indicated this as a need, highlighting the fact that improved corporate communication can aid CSR practice, close gaps in knowledge, and promote the spirit of mutual responsibility. Employees of Telecommunications Namibia also identified improved electronic communication, indicating that new ICTs can be used to send CSR goals to different parts of the organization.

Deployment of Digital Resources for CSR Monitoring and Reporting: A novel method to enhance CSR monitoring is through digital transformation. Though it received a total of 43 mentions, the proposal of deploying digital technology means instant monitoring, decision-making based on data, and further transparency are called for. Telecom Namibia staff especially preferred this method, which was also among the company's overall focus areas regarding adoption of technology.

Capacity Building and regular CSR Training: 45 respondents urged more robust training programs with regular capacity building that focuses on enabling staff members to meaningfully contribute to CSR activities. For making an informed, proactive staff capable of improving the implementation of CSR objectives, training programs were viewed as being required for attaining a broader vision of understanding CSR concepts.

Transparent Performance assessment and Reporting: Transparency was another major concern, as 60 respondents favoured the strengthening of performance assessment procedures. This is consistent with international CSR best practices, which focus on the need for transparent, accountable reporting in assessing impact and fostering ongoing development. Specific mention was made of transparent

indicators that could be incorporated into yearly performance assessment and strategic planning meetings by Bank of Namibia employees.

Innovative CSR Project Management Practices: Although they received the least citations overall (34 in total), innovative project management practices were cited as a requisite element to improve the utilization of CSR. Included in the recommendations is experimentation in applying new CSR methods, agile-type management styles, and channels to obtain instant feedback to help with iteration and improvement.

4.6 Summary

This chapter gave a comprehensive analysis of the findings of the study on the factors that affect state-owned enterprises (SOEs) in Namibia to apply CSR initiatives, and the challenges as well as opportunities for more CSR integration. The chapter started out describing the rigorous mixed-methods methodology of questionnaires, interviews, web-based surveys, and other statistical data that not only provided a high response rate but also achieved a wide range of opinion across the various levels of the organization. This mixed methodology provided a solid basis to fulfil the research objectives by making sure that findings were both quantitatively verified and qualitatively informed.

Data analysis in the chapter revealed some of the major motivators that enable CSR involvement in the chosen SOEs, which are Namcor, Bank of Namibia, and Telecom Namibia. They include stakeholder expectations, improving corporate reputation, regulatory compliance, and strategic alignment with national development aspirations. Besides, it was noted that other aspects like environmental protection, risk management, and dedication to community development were essential in maintaining CSR initiatives. The statistical evidence, ranging from strong support for social development to high executive citation rates of regulatory compliance and corporate reputation importance, confirms the fact that CSR is seen as a key element for strategic operational management and not an independent undertaking.

Also, some of the issues that are currently impeding the effective incorporation of CSR into the core business operations of these SOEs were also critically examined in this chapter. These included inadequate staff engagement, absence of measurement and evaluation processes, budgetary limitations, and a lack

of alignment between CSR objectives and company objectives. As a result, these issues not only limit the scope and longevity of CSR initiatives but also indicate a wide gap between strategic intent and realization.

To address these issues, the chapter also explored how CSR implementation could be improved. Based on survey and interview results, it arrived at recommendations emphasizing the need to incorporate CSR into the firm's overall strategy, create intense stakeholder engagement, foster internal collaboration and open communication, and set up strict monitoring and evaluation systems. These suggestions imply that SOEs can attain greater operational resilience and positive competitiveness and a more significant social effect through integrating CSR into the fundamental model of business practice and closely aligning it with core business functions.

Chapter 5: Conclusion and Recommendations

5.1 Introduction

This final chapter represents the end of the current research, whose aim was to investigate the determinants underlying the corporate social responsibility (CSR) activities of Namibian state-owned enterprises (SOEs). The overall aim of this study was to examine and evaluate the various internal and external drivers that propel Namcor, Bank of Namibia, and Telecom Namibia towards embracing CSR practices into their operational and strategic practices. In doing so, the study aimed to assess the long-term effects of these CSR initiatives on social development, environmental sustainability, and community development in Namibia as well as reveal the strategic, ethical, and legal requirements behind their CSR initiatives.

With the integration of what has been accumulated from the past chapters, ranging from the in-depth literature review and methodological framework to empirical research results and case study conclusions, this chapter serves as the conclusion of the thesis. The final aim of the study should be reiterated with the emphasis that the research question is the necessity of filling the knowledge gap relating to the reasons behind these high-profile SOEs' CSR undertakings with the utmost urgency. Previous studies have primarily focused on the role of the private sector in CSR, but this study addresses the specific challenges and opportunities that face state-owned institutions in developing countries.

5.2 Discussion of findings against the literature

The results obtained in the present study are consistent with contemporary and regional literature that indicates CSR motivations can include stakeholder expectations, compliance, and enhanced reputations, which support CSR as a more strategic than philanthropic practice (White, 2025). The salience of stakeholder pressures as a CSR motivator is consistent with stakeholder theory that focuses on ethical responsibility to parties affected by business activity and pragmatic recognition of multiple stakeholder interests as a basis for business decision-making (VamsiGjv, 2023). The finding that CSR motivations are driven by the need to balance stakeholder pressures is consistent with a more strategic view of CSR that focuses on the management challenge of balancing diverse stakeholder interests.

The evidence of legal and regulatory compliance as a motivator for CSR is in line with modern conceptions of strategic CSR, which incorporate legal compliance as part of the key drivers of CSR. This is more so for SOEs, whose corporate governance principles are based on transparency, accountabilities, and sustainability.

The evidence of corporate image and reputation as key motivators for CSR is in line with other literature that identifies reputation as an important motivator for CSR. However, the study also reveals that reputation as a motivator for CSR may be negated if CSR is not credibly evaluated, measured, and reported, which raises broader issues of the limitations of CSR as an approach, based on the absence of clear structures for its implementation.

Regarding the key drivers of CSR, the evidence of resource and budget constraints is in line with other literature that identifies resource limitations as an important constraint for SOEs, including political influences that may limit the effective implementation of CSR. Similarly, the evidence of monitoring and evaluation as key drivers of CSR is in line with other literature that identifies the absence of clear structures for the implementation of CSR as an important limitation.

Lastly, the identification of strategic misalignment, in that CSR is seen as an 'add-on' rather than an integral component of the business, is also at odds with the strategic CSR view, which highlights the importance of CSR in corporate strategies and business operations. This may indicate that, whilst SOEs acknowledge the strategic importance of CSR in theory, the organisational systems and governance structures may not be sufficiently developed in practice.

5.3 Research Recapitulation

Tracing the History and Background of CSR in Namibia: Over the last few decades, corporate social responsibility (CSR) has transformed from a philanthropic sideline activity to a central aspect of corporate governance. In Namibia, this transformation has been particularly evident. The post-independence socioeconomic problems like high unemployment rates, poverty, and inequality dictated the intervention of government and private sector firms in promoting national development. State-owned enterprises in this regard have been major agents of reform.

Besides their vital contribution to the economy, Namibian state-owned enterprises (SOEs) like Telecom Namibia, Bank of Namibia, and the National Petroleum Corporation of Namibia (Namcor) also have a significant contribution to make in society. For instance, Telecom Namibia has undertaken the Herculean task of bridging the digital divide, which will improve educational and communication opportunities in urban and rural communities. The country's central bank, the Bank of Namibia, promotes economic stability and financial inclusion, while the community development and conservation efforts of Namcor represent the two pillars of sustainable economic development and conservation of the environment. These businesses demonstrate the close connection between corporate social responsibility (CSR) and Namibia's national development aspirations, as they are required by both society standards and policy.

In addition, one of the main elements of the literature review is the application of stakeholder theory, a notion first developed by Freeman (1984) and which assumes that firms must listen to the interests and expectations of all stakeholders, not only shareholders. This theory, based on the premise that moral business behaviour and social responsibility are critical to long-term success, provides a norm and strategic basis for corporate social responsibility. Internationally, stakeholder theory has driven the growth of globally recognized CSR models that encompass the United Nations global Compact and ISO 26000 and push businesses towards transparency and openness practices. Stakeholder theory is even more significant in the African context because it faces much greater socio-economic disparities. It therefore supports the case that companies must take a proactive role in solving structural issues like poverty reduction, expanding access to education, and improving health.

The stakeholder theory in Namibia is demonstrated through SOEs' CSI initiatives, which are driven by a combination of external stakeholder pressures, regulatory requirements, and internal values. To observe how stakeholder theory chastises their reactions to CSR, observe Telecom Namibia's technology inclusiveness commitment, the Bank of Namibia's economic empowerment and money smartness emphasis, and Namcor's green commitment towards sustainability. All these initiatives are not only pursued with an eye on improving corporate reputation but are intended to contribute their share towards a grander socio-economic agenda, thus signifying a clear convergence of the stakeholders' needs and national development agendas.

Meanwhile, a critical examination of chapters one and two discloses that Namibia's socioeconomic and historical context is inextricably intertwined with the development of CSR, as the literature describes how

despite global CSR practices giving a strong foundation of concepts, the unusual challenges of Namibian society necessitate an adjusted approach. Evidently, the stakeholder theory happens to be one such model particularly well-suited in this sense, due to its focus on ethical accountability as well as breadth, thereby finding acceptance with the development imperatives of Namibia, where the SOEs need to act not just as social but also as economic drivers.

In the same way, the incorporation of Namibian, African, and international viewpoints proves that CSR is a national development strategy in Namibia rather than just a corporate duty. The adoption of stakeholder theory by Namibian SOEs' operational culture proves that ethical CSR practice meets the complex demands of various stakeholders such as local people, government ministries, workers, and foreign collaborators. Thus, this multi-faceted approach rationalizes the overall goal of this study by providing assurance that CSR activities are attuned to global best practices and local developmental imperatives.

Additionally, the study used a mixed methods design, an integrative framework that includes qualitative and quantitative research methods to study the elements that drive the Namibian state-owned enterprises (SOEs) to engage in CSR efforts. In addition to allowing deep insight into phenomena of interest, the method further if outcomes were strongly anchored with triangulated findings by syntheses of more than one kind of data source.

A variety of methodologically different devices were used in collecting primary data during the conduct of the research. 15 executive respondents from Bank of Namibia, Telecom Namibia, and the National Petroleum Corporation of Namibia (Namcor) were sent questionnaires. The purpose of these questionnaires was to obtain the executives' perceptions of the business and social advantages of CSR initiatives as well as the strategic justification for them. At the same time, 30 CSR and public relations professionals from the same firms were also given an equal number of interview questions.

These interviews yielded a rich qualitative insight into the internal drivers, issues, and the contextual nuances that shape CSR practice in these companies. Besides, an online questionnaire that gathered 75 responses from the respective SOE staff was employed to capture frontline views and to assess the extent of CSR integration at various organisational levels. The interviews provided rich qualitative information about the internal driving factors, issues, and complexities of the environment propelling CSR initiatives in the above enterprises. To gather frontline views and quantify the level of CSR integration from different

organizational levels, an online questionnaire was also administered, and 75 employees at the respective SOEs responded. Augmenting the main sources of information, the study also employed secondary data gathered from credible databases and respective yearbooks, thereby corroborating the evidence surface through methodological triangulation.

A multi-level methodology was employed to analyse the data gathered from the surveys, interviews, and questionnaires. A primary strategy as a measure of cross-validation of the results gathered from the survey, interviews, and questionnaires was the use of triangulation. This helped make the findings more reliable and facilitated understanding of the various sets of data in a more profound way. Thematic analysis, entailing systematic discovery, structuring, and evaluation of patterns and common themes that were elicited from the subject matter's experts. Interviews and open-ended questionnaire responses was applied to the qualitative data. Besides, the patterns and relationships that supported the study conclusions were quantified by concurrent quantitative data analysis with the appropriate statistical procedures.

In addition, the findings, as reported in Chapter 4, indicate that Namibian SOEs have numerous reasons to engage in CSR. Strategic drivers such as corporate reputation enhancement, compliance with regulations, and matching with national development objectives were found to be the primary drivers. However, this study found that institutional resistance, resource unavailability, and poor stakeholder involvement were among the key challenges to operationalizing CSR. Apart from outlining benefits of CSR programs such as increased socioeconomic growth, sustainability, and development of the local community, these findings also point towards massive obstacles preventing CSR from being integrated into these SOE's business plan.

The analysis was extremely insightful in the context of the research sub-objectives. To begin with, the results of a study of the main drivers of SOEs' dedication to CSR programs have revealed that considerations as far-reaching as enhancing confidence among the masses to addressing legislative expectations are among the driving forces. In the second place, the inquiry identified underlying issues like legal ambiguity and availability of resources issues as roadblocks to successful incorporation of CSR. Finally, the study posits the benefits of implementing standards of excellence in adopted CSR planning and execution, improving transparency, and encouraging continuous stakeholder participation when evaluating the areas for improvement.

5.4 Synthesis and Integration of Findings

This sub-section presents a holistic integration of the drivers for Namibian state-owned enterprises (SOEs) to adopt CSR activities through critically combining empirical observations of this study with theoretical insights developed in the literature review. Empirical research findings for Telecom Namibia, Bank of Namibia, and Namcor indicate that motivations for CSR participation are multifaceted and deeply coupled with the overarching institutional, ethical, and strategic dimensions that have been addressed in the academic literature.

It is possible to observe by referring to the evidence that have been gathered using qualitative and quantitative methods that Namibian SOEs are shaped by the interaction among national developmental policy, stakeholder pressures, internal values, and regulatory requirements. In addition to confirming many traditional CSR and stakeholder theories by Carroll (1999) and Freeman (1984), this synthesis builds on these views by demonstrating the complex way context-dependent factors in an emerging country context negate commonly accepted CSR motivations.

While previous research has mostly focused on CSR practices among the business community and in conventional market settings, the empirical evidence of this study highlights the significance of integrating the stakeholder theory to make sense of SOEs' drivers as this subverts and builds on existing conceptual frameworks, theoretical contributions of this study are significant since they add to the broader academic debate concerning CSR. Government policy and national development programs, such as the NamCode, State-Owned Enterprises Governance Act, and Vision 2030, to name but a few, would appear to significantly impact the CSR activities of such SOEs from the evidence gathered.

Legitimacy of CSR interventions is also offered by such regulative pressure since it also offers an environment under which morality and reputational benefits are presented as strategic imperatives. Besides, the research highlights emerging paradigms that are giving more emphasis to creating common value, hypothesizing that CSR is becoming increasingly accepted in Namibia as a way of ensuring that long-term business sustainability and social goals converge. These views surpass conventional paradigms in so far as they concentrate on varying motivations combining pursuit of strategic competitive gains with true philanthropic intentions.

The findings offer a practical and managerial handbook for SOEs to incorporate CSR more effectively into their core business strategies. The evidence suggests that CSR operations are not just secondary activities but part of strategic planning for companies such as Telecom Namibia, the Bank of Namibia, and Namcor. By integrating CSR into organizational levels of decision-making, such companies increase transparency, enhance stakeholder relations, and build lasting reputations. For example, the research identifies that Telecom Namibia's commitment to bridging the digital divide is a competitive move that boosts its competitiveness and reputation among consumers in addition to being a manifestation of a reaction to stakeholders' demands.

For instance, Namcor's aim to reduce environmental effects through sustainable practices is an expression of the intersection of business success and social responsibility, while the Bank of Namibia's drive towards financial inclusion through targeted interventions is a sign of the significance of CSR in sustaining and growing the financial sector. The study further discloses the conflict between ensuring operational effectiveness and dedicating scarce resources for use in CSR, thus showing that integration is not without difficulties. To ensure that CSR is effective and sustainable, this conflict demands a more sophisticated approach in which managers are tasked with seeking connections with investment in society and essential business operations.

From a policy point of view, the study emphasizes the importance of national development agendas and state control in influencing state-owned firms' CSR activities. Empirical observation shows that laws like the State-Owned Enterprises Governance Act and the NamCode operate as legislative guidelines and propelling factors for enhancing accountability and transparency in CSR actions. Thus, for the socioeconomic progress of Namibia in general, these regulations require SOEs to set their corporate strategy in tandem with wider social objectives.

However, the research has also pinpointed where policy reforms would further empower the effective implementation of CSR, i.e., demands for stricter guidelines and more efficient channels of enforcement to guarantee standard application of social responsibility procedures among various sectors or policy reforms encouraging innovation in CSR, i.e., financial incentives or public praise for excellent practice, which would encourage state-owned enterprises to engage more. The results yield those legislators, and corporate leaders are required to come together to create a regulatory environment that not only

requires ethical business but also rewards proactive integration of CSR as an element of diverse business strategies.

5.5 Contributions to Theory and Literature

This study adds to theory and literature on corporate social responsibility (CSR) in state-owned enterprises (SOEs) in emerging economies in several ways. Most generally, this research provides an evidence-based framework explaining why various inside and outside conditions affect CSR activation through the advantages of a sophisticated mixed-methods design involving executive surveys, large-scale quantitative surveys, and thematic in-depth interviews with CSR and public relations professionals. The current study bridges a major gap by placing CSR drivers within Namibia's socio-political and economic environment, as opposed to most existing research that, by and large, has only examined private sector dynamics within Western economies.

The results illustrate how stakeholder pressures, regulatory requirements, and internal organizational values interact in a complex manner. For example, the study supports stakeholder theory by proving those local societies, employees, and customers' expectations shape SOEs' strategy in addition to influencing CSR efforts. Additionally, in incorporating institutional theory knowledge, the research contributes to theoretical discussion by shedding light on how regulatory institutions of public governance and law-making frameworks, like the State-Owned Enterprises Governance Act and supporting regulatory policy, produce environments in which CSR is not merely voluntary but increasingly strategically necessary.

Furthermore, by offering a holistic framework that delineates compelling reasons into driving forces such as stakeholder promotion, compliance with laws and regulations, and competitive advantage and driving forces such as company culture, leadership endorsement, and reputation management, this thesis adds to the existing literature. In addition to verifying existing research results (e.g., Porter and Kramer, 2006; Carroll, 1991), this two-stage approach provides a broader model that fully explains the intricate dynamics present within Namibian SOEs. Empirical evidence drawn out here refutes and corrects existing theoretical assumptions with a focus on the specificity of the emerging market scenario, thereby providing room for comparative research in the future.

In addition, the research's methodological triangulation adds to its validity and reliability of findings, providing a benchmark for future research on CSR. The study adds depth to the scholarly literature on how CSR can be strategically embedded within the core operating and governance frameworks of state-owned enterprises, along with adding validity to its conclusions by using quantitative statistical analysis alongside qualitative thematic analysis. Thus, it provides a rich terrain for theorists and practitioners alike to re-imagine corporate social responsibility (CSR) beyond the conventional philanthropic framework, thereby enriching the theoretical appreciation and practical deployment of CSR in the public sector.

5.6 Recommendations for Future Research:

State-owned and private companies' CSR reasons and practices comparison is among the top future research fields. This study, confined to some of the Namibian SOEs, has given researchers a clear picture of the internal and external forces that influence CSR operations in these entities; however, by expanding the scope of coverage to private sector businesses, researchers may discover salient differences and similarities regarding the influence of corporate culture, tensions among stakeholders, and regulatory provisions on CSR practice. In addition to shedding light on the unique nature and issues pertaining to various forms of businesses, such comparative analysis would also develop the debate pertaining to healthy corporate governance in developing economies.

Following is one likely direction for subsequent research: following up on such studies by exploring the development over time and enduring effects of CSR initiatives. A more time-sensitive examination is required due to the dynamic nature of the socio-political and economic contexts, although the cross-sectional character of this study gives a snapshot of Namibia's CSR context. Therefore, an examination of how evolving societal norms, political regulation, and economic conditions influence CSR programs and their impact would be possible through continuous research. This methodology might give useful information on the lasting effect of CSR activities and assist with deciding whether the initial achievements are sustained or adapted as situations change.

In addition, further studies should deal with a more comprehensive investigation of how stakeholder expectations, corporate culture, and regulatory systems impact each other to decide CSR activities. While more recent studies emphasize the significance of internal organizational tenets and legal mandates, there remains room to critically examine how these variables intersect and even conflict in practice. To

identify both the qualitative aspects of stakeholder power and organizational culture and the quantitative benefits of regulatory conformity, future studies could utilize mixed-methods strategies. Aside from giving pragmatic recommendations on the harmonization of business strategy and national development goals, such study would also be useful in boosting theoretical understanding of CSR.

To add, the effects of CSR expenditure on the financial performance require closer scrutiny. While the research referred to the potential of CSR in enhancing stakeholder trust and reputation capital, more is to be learned on actual financial outcomes and trade-offs within these schemes. Future research could use rigorous quantitative techniques to gauge the return on investment (ROI) of CSR programs and test whether there is a quantifiable link between enhanced financial performance and CSR involvement. In addition to providing the strategic justification for CSR programs, this research would inform legislation supporting environmentally conscious business practices.

Lastly, a fascinating area for further study is the growing influence of technical innovation and digital transformation to the enactment and impact of CSR policies. It is significant to learn how technology can be used to optimize CSR results in industries like finance and telecommunications, where digital innovations are quickly altering stakeholder interactions and corporate practices. To widen the beneficial impact on society of CSR programmes, future research could examine to what degree online sites enable improved service delivery, greater transparency, and greater engagement with society.

Therefore, in Namibia, where bridging the digital divide continues to take precedence in development agendas, this study is highly pertinent. Such extensive research will not only add to academic knowledge but also help in the formulation of more effective, context-based CSR strategies that foster long-term, sustainable national development. This research not only adds meaningfully to the discourse on the topic of sustainable development in Namibia but also adds to the body of knowledge on CSR in the public sector. Improved CSR techniques can serve to be change facilitators, notes the study that has mystified the interconnected connection between CSR projects and country improvement.

Namibia's future state-owned enterprises as well as the broader business sector will have to think ahead whereby CSR is treated as an indispensable part of better strategic thinking and implementation excellence rather than a remedy or ancillary requirement. The study findings demonstrate how CSR can foster social justice, environmental protection, and economic resilience, and hence propel national

development. The incorporation of improved CSR practices will therefore certainly be a central factor in constructing the future where economic goals are complementary to environmental sustainability and the good life as Namibia moves towards sustainable development.

5.7 Practical Recommendations

This study presented several applied recommendations with which it would be possible to develop integration and improve effectiveness in the execution of CSR efforts of Namibian SOEs from the systematic review of determinants that influence taking part in CSR, coupled with empirical research focused on within Chapter 4. These recommendations should seek to cure identified ailments based on exploiting specific advantages and conveniences contained by operating within such companies' conditions.

Integrating CSR into Core Strategic Planning: Rather than considering CSR as an add-on, SOEs must incorporate it into core long-term strategic planning. This means CSR goals must be tied to the general business mission and performance targets. Namibian SOEs can build a symbiotic partnership between organizational effectiveness and society's welfare by doing this, subject to social, environmental, and economic goals being pursued in tandem with business goals.

Enhancing Stakeholder Involvement Mechanisms: SOEs should make investments in better organized and reliable stakeholder involvement processes because of the high degree of influence stakeholder expectations carry on CSR programs. This can be made possible through setting up specialized stakeholder advisory boards, frequent consultative sessions, and open dialogue through electronic communication means. In this manner, CSR efforts would be more suitable and useful since they would be based on the requirements of communities, workers, and other stakeholders.

Promoting Accountability and Transparency in CSR Activities: Namibia SOEs need to develop effective monitoring and assessment processes for their CSR efforts so that compliance issues related to regulators are resolved and lower trust issues. International reporting standards like ISO 26000 norms and Global Reporting Initiative (GRI) adoption are part of this. When combined with third-party audits, regular public disclosure of CSR performance has the potential to increase responsibility remarkably and solidify the company's dedication to ethical practices.

Fostering Internal Communication and Inter-Functional Collaboration: Greater integration between the three SOEs' departments can have a powerful effect on making the CSR programs more effective. It is suggested that these SOEs, and other Namibians, establish interdisciplinary groups of corporate communications personnel, operations personnel, strategy personnel, and human resources personnel. There will be a culture of shared responsibility for social and environmental objectives, best practices will be more readily shared, and CSR activities will be constantly implemented because of these collaborative structures.

Reserving Specific Funds to Undertake CSR: One of the key hindrances to effective CSR integration has proved to be the lack of resources. Therefore, Namibian SOEs should consider reserving a portion of their money for undertaking CSR initiatives commensurate with their strategic value. To make CSR have a lasting impact, funding towards community development initiatives, training programs, and technological advancements for sustainable operations should be given priority.

Harnessing Strategic Partnerships and Alliances: CSR activities can be greatly increased in terms of scope and reach by establishing strategic partnerships with international organizations, NGOs, and government agencies, says the report. Through collaboration with organizations that possess complementary resources and capabilities, SOEs can improve their ability to respond to intricate social and environmental challenges, and thus more profound systemic change.

Establishing an Ongoing Improvement Culture: Ultimately, SOEs must embrace an active CSR plan that is typified by continual learning and refinement. It entails regularly conducting reviews and refreshing CSR policies and procedures in line with stakeholder input, advancing global trends, and shifting country agendas. In addition to enhancing program effects, frequent in-house monitoring and benchmarking with best practices across the industry will create a culture of innovation and sustainability.

Firms can therefore more effectively enable sustainable development and improve their competitive edge by incorporating corporate social responsibility (CSR) into fundamental company operations, improving stakeholder participation, maintaining transparency, and promoting interdepartmental coordination. All these measures combined provide an operational strategy for turning corporate social responsibility (CSR) into a strong driving force for organizational success and societal advancement.

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Appendices

Appendix 1 Research Tools for Data Collection

1. QUESTIONNAIRE (for Executives at Telecom Namibia, Bank of Namibia, and the National Petroleum Corporation of Namibia)

Section A: Demographic Information

1. Name (Optional):

2. Position in the Organization:

3. Years of Experience in the Organization:

4. Educational Background:

5. Age Group:
- 20-30
- 31-40
- 41-50
- 51 and above

Section B: Commitment to CSR Programs

6. How would you rate the importance of CSR activities in your organization?
- Very Important
- Important
- Neutral
- Less Important
- Not Important

7. What are the primary reasons your organization engages in CSR activities? (Select all that apply)

- Enhancing corporate image
- Compliance with regulations
- Community development
- Environmental sustainability
- Social growth
- Other (Please specify)

8. How effective do you believe your organization's CSR programs are in achieving community development?

- Very Effective
- Effective
- Neutral
- Ineffective
- Very Ineffective

9. How effective do you believe your organization's CSR programs are in promoting environmental sustainability?

- Very Effective
- Effective
- Neutral
- Ineffective
- Very Ineffective

10. How effective do you believe your organization's CSR programs are in fostering social growth?

- Very Effective
- Effective
- Neutral
- Ineffective
- Very Ineffective

Section C: Obstacles to CSR Integration

11. What are the main obstacles your organization faces in integrating CSR practices into regular business activities? (Select all that apply)

- Lack of financial resources
- Lack of expertise
- Lack of management support
- Regulatory challenges
- Other (Please specify)

12. How does your organization address these obstacles?

- Internal training programs
- Hiring external consultants
- Collaborating with other organizations
- Other (Please specify)

Section D: Opportunities for Improvement

13. What opportunities do you see for improving the integration of CSR principles in your organization?

- Increased budget allocation
- Enhanced training programs
- Stronger management support
- Improved regulatory framework
- Other (Please specify)

14. What recommendations would you make to enhance the effectiveness of CSR activities in your organization?

2. INTERVIEW GUIDE (for Public Relations Experts in CSR at Telecom Namibia, Bank of Namibia, and the National Petroleum Corporation of Namibia)

Introduction:

Thank you for agreeing to participate in this interview. The purpose of this interview is to gain insights into the factors that motivate your organization to engage in CSR activities, the obstacles faced, and opportunities for improvement.

Section A: Commitment to CSR Programs

1. Can you describe the primary reasons your organization engages in CSR activities?
2. How do you measure the effectiveness of your CSR programs in terms of community development, environmental sustainability, and social growth?
3. Can you provide specific examples of successful CSR initiatives undertaken by your organization?

Section B: Obstacles to CSR Integration

4. What are the main challenges your organization faces in integrating CSR practices into regular business activities?
5. How does your organization address these challenges?
6. Can you share any instances where these obstacles significantly impacted your CSR initiatives?

Section C: Opportunities for Improvement

7. What opportunities do you see for improving the integration of CSR principles in your organization?
8. How can management support be enhanced to better integrate CSR practices?
9. What role do you think regulatory frameworks play in facilitating or hindering CSR activities?
10. What recommendations would you make to enhance the effectiveness of CSR activities in your organization?

Conclusion:

- Thank you for your time and valuable insights. Your responses will contribute significantly to our research on CSR activities in Namibian SOEs.

3. **ONLINE SURVEY** (for General Workers or Staff Members at Telecom Namibia, Bank of Namibia, and the National Petroleum Corporation of Namibia)

Section A: Demographic Information

1. Age Group:

- 20-30
- 31-40
- 41-50
- 51 and above

2. Department:

3. Years of Experience in the Organization:

Section B: Awareness and Perception of CSR Programs

4. Are you aware of your organization's CSR activities?

- Yes
- No

5. How would you rate your awareness of the specific CSR initiatives undertaken by your organization?

- Very Aware
- Aware
- Neutral
- Unaware
- Very Unaware

6. How important do you think CSR activities are for your organization?

- Very Important
- Important
- Neutral
- Less Important
- Not Important

Section C: Effectiveness of CSR Programs

7. How effective do you believe your organization's CSR programs are in achieving community development?

- Very Effective
- Effective
- Neutral
- Ineffective
- Very Ineffective

8. How effective do you believe your organization's CSR programs are in promoting environmental sustainability?

- Very Effective
- Effective
- Neutral
- Ineffective
- Very Ineffective

9. How effective do you believe your organization's CSR programs are in fostering social growth?

- Very Effective
- Effective
- Neutral
- Ineffective
- Very Ineffective

Section D: Obstacles to CSR Integration

10. What do you think are the main obstacles your organization faces in integrating CSR practices into regular business activities? (Select all that apply)

- Lack of financial resources
- Lack of expertise
- Lack of management support
- Regulatory challenges

- Other (Please specify in comment section)

-

Section E: Opportunities for Improvement

11. What opportunities do you see for improving the integration of CSR principles in your organization? (Select all that apply)

- Increased budget allocation
- Enhanced training programs
- Stronger management support
- Improved regulatory framework
- Other (Please specify)

12. What recommendations would you make to enhance the effectiveness of CSR activities in your organization?

Conclusion:

- Thank you for participating in this survey. Your responses will help us understand the factors that motivate Namibian SOEs to engage in CSR activities and identify ways to improve these initiatives.

Appendix 2 Ethical Clearance Certificate

NAMIBIA UNIVERSITY OF SCIENCE AND TECHNOLOGY

FACULTY RESEARCH ETHICS COMMITTEE (F-REC)

DECISION/FEEDBACK ON THE RESEARCH PROPOSAL

Dear Mr Nicky Mukwame Munyandi (218065973)

RESEARCH TOPIC: AN ANALYSIS OF FACTORS THAT MOTIVATE SELECTED NAMIBIAN STATE-OWNED ENTERPRISES (SOES) TO ENGAGE IN CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES.

Supervisor (if applicable): **Dr Hugh Ellis**

Qualification registered for (if applicable): Master of Journalism and Media Technology

(Reference number of applications: **FACULTY RESEARCH ETHICS COMMITTEE REGISTRATION NUMBER: FREC - 02/25)**

Re: Ethical screening application No: **FREC - 02/25**

The Faculty of **Computing and Informatics** Ethics Screening Committee of the Namibia University of Science and Technology reviewed your application for the above-mentioned research. The research as set out in the application has been:

Approved	X

(Indicate with an X, and N/A if not applicable and proceed)

We would like to point out that you, as a researcher, are obliged to maintain the ethical integrity of your research, adhere to the ethical guidelines of NUST, and remain within the scope of your research proposal and supporting evidence as submitted to the F-REC. Should any aspect of your research change from the information as presented to the F-REC, which could affect the possibility of harm to any research subject, you are under the obligation to report it immediately to your supervisor or F-REC as applicable in writing. Should there be any uncertainty in this regard, you must consult with the F-REC.

We wish you success with your research and trust that it will make a positive contribution to the questfor knowledge at NUST.

Any ethical issues that need to be highlighted?	Why are these issues important?	What must/could be done to minimize the ethical risk?
No	N/A	N/A

Recommendation: The application is approved.

Sincerely,

Hamunyela

Prof. Suama L Hamunyela
Chairperson: Faculty Ethics Screening
CommitteeTel: +264-61-207-2922
CC: Co-supervisor: None

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Appendix 3: TurnItIn Similarity Report

Nicky Munyandi

ORIGINALITY REPORT

11%	9%	6%	2%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

PRIMARY SOURCES

1	the-eis.com Internet Source	1%
2	ebin.pub Internet Source	<1%
3	dokumen.pub Internet Source	<1%
4	ir.nust.na Internet Source	<1%
5	mafiadoc.com Internet Source	<1%
6	core.ac.uk Internet Source	<1%
7	fastercapital.com Internet Source	<1%
8	libweb.kpfu.ru Internet Source	<1%
9	researchcommons.waikato.ac.nz Internet Source	<1%
10	Submitted to Results Consortium Student Paper	<1%
11	www.coursehero.com Internet Source	<1%
12	oapub.org Internet Source	<1%