



The effect of age on corporate social responsibility in a telecommunication company

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Abstract

The responsibility for ensuring more sustainable business practices falls heavily on corporate social responsibility due to the unwillingness or inability of governments to enforce stricter regulations on organisations that operate globally. Organisations must adhere to various rules and regulations to promote the longevity and resilience of businesses. Since distinct generations in the workplace coexist, they have different perspectives and expectations regarding corporate social responsibility. Based on Carroll's and generational theories, the study examined the effect of age on corporate social responsibility practices in a telecommunication company in Cameroon. A self-administered questionnaire was employed to gather data from a sample of 298 employees, chosen from a total of 470 through a simple random sampling method. The analysis of variance was employed to determine whether there are significant differences in the means of CSR dimensions across different age groups. The results revealed that age directly affected training and wellness, ethical and legal dimensions of corporate social responsibility. Therefore, the study recommends that managers foster an inclusive and collaborative environment that encourages cross-generational knowledge sharing and collaboration through mentorship programs, intergenerational task forces, and open communication channels for CSR disclosure.

Keywords: Economic CSR; Training and Wellness CSR; Ethical CSR; Legal CSR Practices; Workplace Generations; Age Cohorts

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1. Introduction

The shifting dynamics between businesses and governments in the 21st century, with businesses playing a more prominent role and wielding greater power, necessitates a reevaluation and reexamination of the priorities outlined by corporate social responsibility (CSR) (Baden, 2016). The responsibility for ensuring more responsible business practices falls heavily on CSR due to the unwillingness or inability of nation-states to enforce stricter regulations on multinational organisations that operate globally. CSR refers to the practice of organisations voluntarily incorporating legal, social and ethical considerations into their business activities and engagements with stakeholders (Chatzopoulou and de Kiewiet, 2020). According to Oginni and Omojowo (2016), it serves not only as a method for organisations to mitigate the negative effects of their operations but also plays a role in promoting sustainable development. Hence, organisations have responsibilities towards their host communities, stakeholders, and the entire host nation. More specifically, Moby (2018) observes that Africa, like the rest of the world, grapples with significant societal and environmental issues, including poverty, the impacts of global warming, and deforestation.

In recent years, the importance of social responsibility in business strategy has significantly increased, with many organisations considering it as a key element of their competitive advantage (Stoian and Gilman, 2017). Thus, CSR activities have evolved beyond mere ethical obligations for businesses, as they now play a crucial role in enhancing organisational appeal to employees and customers (Siew, 2015). Porter and Kramer (2006) were pioneers in suggesting that by prioritising CSR in the long run, organisations can achieve a mutually beneficial relationship with their stakeholders, leading to shared success. As a result, organisations are now investing significant resources in consistently promoting their CSR initiatives to enhance their reputation and foster customer and employee loyalty (Seele and Lock, 2015).

Organisations must recognise that stakeholders hold certain expectations when it comes to CSR initiatives, and these expectations should be considered during the decision-making process (Mäncher et al., 2023). Khan et al. (2021) observe that organisational financial performance is significantly influenced by employees, who are considered primary and essential stakeholders. However, Mäncher et al. (2023) argue that the mere fact that organisations are embracing CSR does not guarantee that they will be seen as acting responsibly from a social standpoint. The perceptions of employees regarding the dimensions of CSR that they find significant and their willingness to engage in CSR activities are influenced by demographic characteristics. These characteristics, such as age, gender, education level, and cultural background, shape individuals' values, beliefs, and priorities, which in turn impact their perception of what constitutes a socially responsible company. For instance, younger employees may prioritise environmental sustainability initiatives, while older employees may place more importance on community engagement programs. Therefore, understanding the demographic makeup of the workforce is crucial for organisations to tailor their CSR strategies and effectively engage employees in socially responsible practices. Thus, this study aims to evaluate how age influences CSR practices and gain insights into employees' perspectives on the key dimensions that organisations should focus on to create strategies that have a positive social impact. By doing so, the study offers valuable information for practitioners on the CSR dimensions that various generations in the workforce prioritise for organisations to be recognised as socially responsible.

2. Problem statement

Wirba (2023) indicates that it is important for both developed and developing nations to display the best practices of CSR and encourage organisations to improve their CSR initiatives. This involves spreading awareness, implementing flexible regulations, fostering partnerships, and requiring organisations to be open about addressing community issues in all locations (Wirba, 2023). However, the level of CSR initiatives is determined by the correlation between engagement in CSR endeavours and the age of the entrepreneur, manager, or occasionally, the individual accountable for CSR within a company (Badulescu et al., 2018). Moreover, there is a lack of research on this particular aspect. In addition, Moisescu and Gică (2020) posit that previous studies have extensively examined the influence of organisations' perceived CSR towards the environment and society on employees, highlighting its substantial impact both directly and indirectly. However, the specific role of age and/or age cohorts (generations) in shaping these relationships remains largely unexplored. This research gap calls for a deeper understanding of how different age groups perceive and respond to CSR initiatives, and how these perceptions may vary across generations (Moisescu and Gică, 2020). Therefore, this study seeks to elucidate the existing research gap concerning the relationship between employee age and their perceptions and engagement in CSR initiatives within the telecommunications sector. Despite the growing body of literature on CSR, there remains a paucity of empirical studies examining how age demographics impact employees' attitudes and behaviours towards CSR practices. This research aims to fill this void by investigating whether varying age groups exhibit distinct levels of commitment, awareness, and participation in CSR activities, thereby contributing to a more nuanced understanding of how age influences corporate social responsibility within this industry context.

3. Literature review

3.1. Theoretical foundation

3.1.1. The Carroll theory

Carroll (1979) initially presented a definition of CSR that consisted of four components: economic, legal, ethical, and discretionary (philanthropic) expectations imposed by society on organizations at a specific moment (Fundamentals of Business, 2018). Carroll (1991) introduced a pyramid model (Figure 1) that outlined the order of importance for business responsibilities. The model ranked economic responsibilities as the primary focus, followed by legal, ethical, and philanthropic responsibilities. These four responsibilities establish the framework of this study; they outline and define the nature of businesses' obligations to the society they operate within.

Initially, it may appear unconventional to consider an economic anticipation as a societal obligation. However, this is precisely the case since society demands and necessitates that business entities possess the capability to maintain their existence. The sole means of achieving this is by being financially viable, thereby motivating owners or shareholders to invest and ensuring the availability of sufficient resources to sustain ongoing operations (Fundamentals of Business, 2018). The economic responsibility refers to the expectation

that businesses should generate profits and contribute to economic growth. For example, a company that creates job opportunities and stimulates local economies fulfils its economic responsibility.

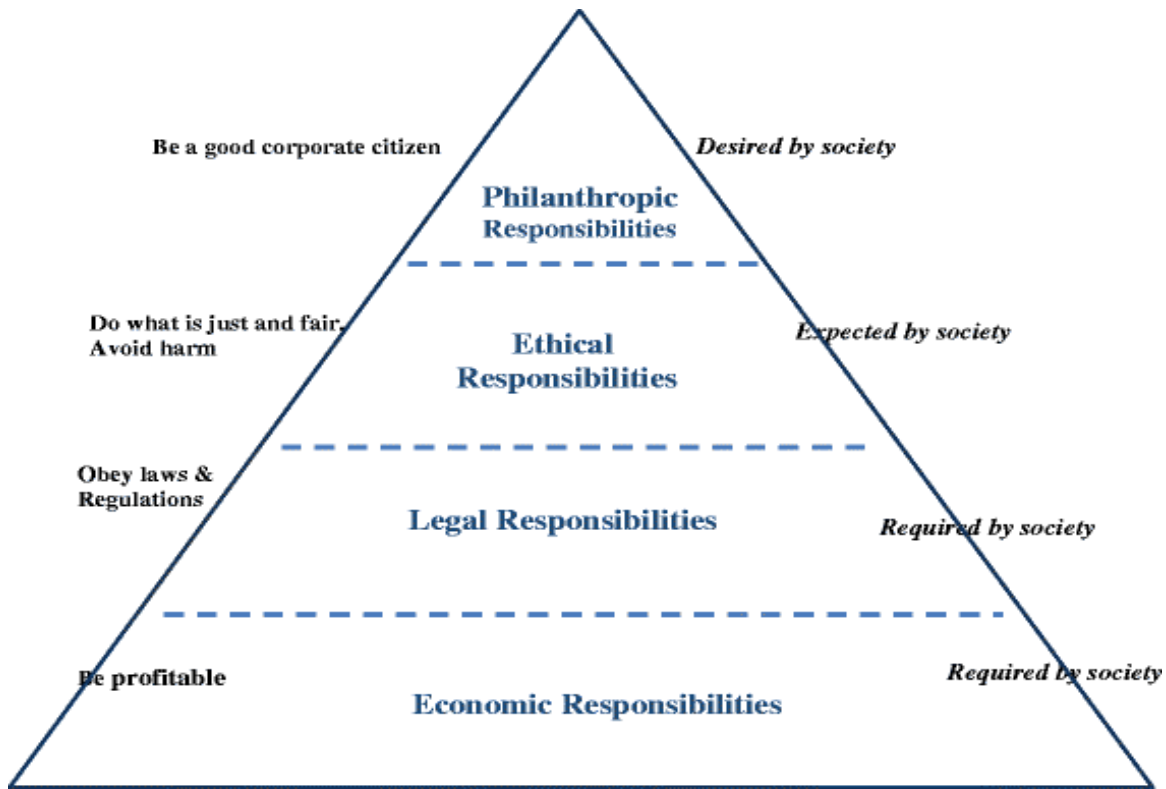


Figure 1. Carroll's Pyramid of Corporate Social Responsibility (Fundamentals of Business, 2018)

The legal responsibility entails complying with laws and regulations. Businesses must operate within the legal framework to ensure fair practices, protect consumer rights, and maintain a level playing field. An organisation that adheres to labour laws and environmental regulations demonstrates its legal responsibility. These include operating following government and legal expectations, adhering to federal, state, and local regulations, behaving as responsible corporate citizens, fulfilling legal obligations towards societal stakeholders, and ensuring that the goods and services provided meet the minimum legal requirements (Fundamentals of Business, 2018).

Ethical responsibility involves conducting business in an ethical and morally upright manner. This includes treating employees fairly, respecting human rights, and avoiding unethical practices such as bribery or corruption. It is important to recognise that business integrity and ethical behaviour extend beyond mere compliance with laws and regulations. Businesses should go above and beyond legal requirements and demonstrate a commitment to ethical practices in all aspects of their operations (Janse, 2020). For instance, an organisation that promotes diversity and inclusion within its workforce showcases its ethical responsibility.

Lastly, discretionary or philanthropic responsibility refers to voluntary actions that go beyond legal and ethical obligations. This can include charitable donations, community engagement, or environmental

sustainability initiatives. For Janse (2020), it encompasses contributions in the form of time, finances, or assets to local, national, or global charitable organisations. Furthermore, organisations can participate in various forms of giving, such as providing monetary resources, donating products and services, encouraging employee and management volunteerism, supporting community development, and making discretionary contributions to the community or stakeholder groups that constitute the community (Fundamentals of Business, 2018). For instance, an organisation that supports local charities or implements eco-friendly practices demonstrates its discretionary responsibility. A prime illustration of this can be seen in the philanthropic efforts of Bill Gates, the co-founder of Microsoft.

Carroll (1991) concludes that (a) there is a coexistence of economic and legal responsibilities is emphasised in the free enterprise system; (b) there is an interconnectedness of ethical and legal responsibilities, as ethical concerns often influence the establishment of laws and regulations; and (c) philanthropic responsibilities are viewed as optional and not obligatory, although valued. By fulfilling these responsibilities, organisations contribute to the well-being of the communities they operate in, build trust with stakeholders, and enhance their overall reputation.

3.1.2. The generational theory

The correlation between CSR and demographic variables, such as age, can be explained by the generational theory developed by Strauss and Howe (1990), which suggests that different age groups have distinct values, beliefs, and expectations regarding CSR. The studies of Twenge et al. (2012) and Twenge et al. (2010) have extensively examined and categorised different generations, highlighting their unique traits and characteristics. Despite the inherent diversity within each generation, there is a shared set of values and beliefs that sets them apart from other generations (Rank and Contreras, 2021). For instance, younger generations, such as Millennials and Generation Z, tend to prioritise social and environmental issues and expect organisations to actively engage in CSR initiatives. On the other hand, older generations may have different priorities and expectations. As they age and face different responsibilities and priorities, their attitudes towards CSR may evolve. Overall, these theories provide insights into the complex relationship between CSR and demographic variables, highlighting the importance of understanding the diverse perspectives and expectations of different age groups.

3.2. Corporate social responsibility

In the current global economic landscape, marked by heightened production and consumption, environmental and social issues are becoming increasingly significant (Moby, 2018). Wirba (2023) comments that CSR is a principle that organisations follow to give back to the communities and societies they are a part of. By voluntarily supporting different causes and initiatives, these organisations aim to make a positive impact on the places where they do business (Wirba, 2023). This means that they do it willingly, without being forced by any laws to do so. Through CSR, organisations show that they care about more than just making money, and want to help make the world a better place for everyone. According to Asongu (2007), CSR is not a new concept but rather has been around since the inception of trade and business. The publication of Bowen's (1953) influential book, *Social Responsibilities of the Businessman* is widely regarded as the starting point of the modern era of CSR (Fundamentals of Business, 2018). CSR is commonly perceived as the ethical duty of a

company towards society (Walzel et al., 2018). Davis (1973) defined it as the consideration of organisations about issues beyond just money, technology, and laws that directly affect them. This means that businesses should also care about how their actions impact society and the environment. CSR pushes organisations to be more conscious of their responsibilities towards the world and to make decisions that benefit not only the company but also the community and the planet. It is defined by Anderson et al. (2018:15), as "a continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce, their families, the local community, and society at large".

Mathis (2020) argues that while it is not obligatory, it is strongly recommended and can enhance a company's reputation as a socially responsible entity. On the other hand, Bowen (2013) argues that organisations are obligated to take into account the interests of stakeholders beyond just shareholders namely customers, employees, communities, and the environment. Wirba (2023) therefore perceives CSR as an important tool for achieving sustainable development as it provides a win-win situation for businesses and society and every business must adopt this win-win approach to thrive in the long run. The impact that organisations have on communities and societies is undeniable and praiseworthy (Wirba, 2023). Their contributions towards social welfare and environmental protection play a vital role in creating a better world for everyone. This responsibility is viewed as an extension of organisations' duty to comply with relevant laws and regulations. Organisations that practice CSR aim to make positive contributions to society while still operating as a successful business. Likewise, Oh et al. (2017) argue that the adoption of CSR activities can play a crucial role in a business's success by satisfying the requirements and expectations of stakeholders. Fixen (2020) adds that through active involvement in CSR initiatives, businesses can enhance their overall sustainability in the long run. Mathis (2020) points out that organisations allocate resources to CSR initiatives due to their ability to maximise sales, enhance the corporate image, reduce costs, and cultivate customer loyalty.

3.3. CSR in the telecommunication sector in Cameroon

CSR practices in the telecommunication sector of Cameroon have been a subject of interest, as they play a crucial role in shaping the social and environmental impact of these organisations (Wirba, 2023). By examining annual reports, this paper presents insights into how CSR is implemented and the arguments supporting these initiatives. The telecommunication sector in Cameroon recognises the importance of CSR and has made significant efforts to integrate it into its operations. Sustainability Report for the year ended 31 December 2022 reveals that these organisations have focused on various areas of CSR, including community development, environmental sustainability, and employee welfare (MTN Group Limited, 2022). For instance, they have actively engaged in community development projects such as building schools, and healthcare centres, and providing access to clean water in remote areas. These initiatives aim to uplift the living standards of local communities and contribute to their overall well-being.

Furthermore, the telecommunication sector in Cameroon has shown a commitment to environmental sustainability. Annual reports highlight initiatives such as reducing carbon emissions, implementing energy-efficient practices, and promoting responsible waste management. These efforts not only contribute to mitigating the environmental impact of their operations but also demonstrate their dedication to preserving the natural resources of Cameroon. Additionally, these organisations have prioritised employee welfare by providing training and development programs, ensuring fair labour practices, and promoting diversity and

inclusion within their workforce. Such initiatives not only enhance employee satisfaction but also contribute to the overall growth and success of the telecommunication sector in Cameroon.

This research was carried out within a telecommunication multinational corporation located in Douala, the economic capital of Cameroon. This corporation has a significant presence in both Europe and Africa, operating in 21 countries across the two continents (Moukouri, 2021). In 2011, it invested approximately 800 million euros in these regions as part of its strategy to contribute to the economic and social development of emerging countries (Moukouri, 2021). Its annual report for 2012 highlighted more than 140 accomplishments and performance indicators that reflected its commitment to CSR. Its CSR initiatives encompassed a range of activities, including employee recognition and support, ensuring transparency, quality, security, and safety for customers, making digital advancements accessible to a wider audience, and developing innovative solutions for a more sustainable environment.

3.4. Understanding generations in the workplace and how they relate to CSR

Currently, in the workplace, there exist four distinct adult generations namely Millennials (born between 1982 and 2005), Generation X (born between 1961 and 1981), Baby Boomers (born between 1943 and 1960), and the Silent Generation (born between 1925 and 1942) (Chatzopoulou and de Kiewiet, 2020). Furthermore, Scholz (2018) highlights that the current workforce encompasses a range of generations, including the retiring Baby Boomers, middle-aged Generation X, young Generation Y, and the incoming Generation Z. These different generations have varying perspectives and expectations when it comes to CSR. Fixen, (2020) supports this perspective and asserts that the motivators and expectations of each generation vary, as individuals within a generation often identify themselves as unique. Grouping generations can help understand diverse perspectives, as certain behaviours tend to align with specific age groups (Fixen, 2020).

For instance, Millennials represent the youngest cohort and bring with them a tech-savvy and entrepreneurial mindset. Eggers (2021) explains that they seek to change the world using the tools of business, technology, entrepreneurship, engineering, and design. They tend to prioritise social and environmental issues and seek out organisations that align with their values. They are more likely to support organisations that demonstrate a commitment to sustainability and ethical practices. This is supported by Schaefer (2023) who commented that millennial workers are at the forefront of advocating for sustainability and addressing climate change, demonstrating a strong commitment to environmental issues. This dedication has led them to voice their workplace values more openly, expecting the organisations they are associated with to align with their sustainability principles (Schaefer, 2023). A recent report in the Wall Street Journal stipulated that millennial as the driving force behind CSR (Chatzopoulou and de Kiewiet, 2020).

Generation X, on the other hand, values work-life balance and may be more inclined to support CSR initiatives that promote employee well-being. Known for its independence and adaptability, a growing number of individuals from Generation X, who have accumulated 20 years or more of work experience, are actively seeking greater fulfilment in their jobs (Eggers, 2021). Khan et al. (2024) add that employers should take note that Generation X, being the most inclined to donate their time, with 29% of them reporting that they volunteer, signifies a significant trend within the workforce. This trend highlights the importance of addressing volunteerism and social awareness in company policies and practices (Khan et al., 2024). Currently, only 55 per cent of Generation Xers consider their current jobs to be highly meaningful, since they have already

attained a certain level of financial stability, they are willing to prioritise purpose over monetary gains. In addition, Maw (2015) emphasises that creating a positive social and environmental impact through business has transitioned from being a desirable aspect to an essential requirement.

Generation Z individuals seek out organisations that exhibit ethical behaviour, act responsibly, and show authentic concern for social, environmental, and corporate matters. Likewise, Araya et al. (2023) posit that their trust in business ethics and motivations has significantly waned, despite the proactive measures taken by confident company leaders to address social issues. This generation is now advocating for organisations to assume greater responsibility for making a positive impact on society. Schaefer (2023) reported a recent survey conducted on nearly 23,000 participants, which revealed that a significant portion of Generation Z individuals (55%) have actively investigated a company's environmental impact and policies before accepting a job offer. Moreover, 17% of Gen Z respondents have already decided to switch jobs, and in some cases, even entire sectors (Schaefer, 2023).

Baby boomers have significantly influenced the workplace over the past six decades by establishing various norms (McDonald, 2017). McDonald (2017) goes on to stipulate that this generation is recognised for its advocacy for equal rights, unwavering dedication to their offspring, and strong emphasis on the importance of their professional endeavours. Crocco (2023) argues that with their strong sense of loyalty, they may appreciate CSR efforts that benefit the local community or address societal challenges. Eggers (2021) notes that the Baby Boomer generation is eager to make positive social impacts. Surveys indicate that a significant number of Baby Boomers are interested in volunteering and assisting; their desire to give back shows that age does not limit one's ability to make a difference in the community (Eggers, 2021). Baby Boomers are proving that individuals of all ages can play a meaningful role in shaping a better world. Thus, they are often associated with a strong work ethic and loyalty to their organisations.

Lastly, the Silent Generation brings a wealth of experience and wisdom to the workplace; having witnessed significant historical events may value CSR initiatives that reflect traditional values and ethics.

As generations influence CSR, employees' age also plays a role in determining the level of CSR initiatives, as it affects their engagement in CSR endeavours (Badulescu et al., 2018). Thus, organisations need to recognise and understand the diverse perspectives of these different generations about CSR. By tailoring CSR initiatives to align with the values and expectations of each generation, organisations can foster a positive workplace environment and enhance their reputation among employees and stakeholders. This may involve implementing flexible work policies, promoting diversity and inclusion, supporting community engagement, and adopting sustainable business practices. Ultimately, by embracing the unique characteristics and preferences of each generation, organisations can create a harmonious and socially responsible workplace that appeals to a wide range of employees.

4. Significance of the study

The level of CSR initiatives within a company can be influenced by the age of its employees. This is because age can impact the extent to which employees engage in CSR endeavours, as highlighted by Badulescu et al. (2018). The impact of age on employees' CSR involvement can have significant implications for a company. Age can affect employees' involvement in CSR by influencing their values, beliefs, and priorities. A diverse age range among employees can bring a variety of perspectives and approaches to CSR, fostering innovation and

creativity in addressing economic, legal, ethical, social and environmental challenges. Younger employees, for example, may be more inclined to support and actively participate in CSR activities due to their heightened awareness of social and environmental issues. On the other hand, older employees may have different perspectives and priorities, which could result in varying levels of engagement in CSR initiatives. Hence, this research holds significance as it serves as a wake-up call for managers, leaders and shareholders. It highlights the vital importance for organisations to guarantee that their CSR endeavours are comprehensive and strike a chord with employees across all age brackets, to enhance their involvement and efficacy. Moreover, this highlights the importance of considering the diverse needs and perspectives of employees across different age demographics when designing and implementing CSR programs. By doing so, organisations can maximise the impact of their initiatives and foster a sense of shared purpose among employees, ultimately leading to greater overall success in their CSR endeavours. By understanding and leveraging the influence of age on CSR involvement, organisations can create a more sustainable and socially responsible work environment.

5. Methodology

The study was conducted at the main office of a telecommunication organisation in Cameroon, which is in the economic capital of Douala. This location was chosen due to its accessibility and representation of the organisation's operations. To provide a complete and elaborate analysis of how employees react to their organisation's CSR practices and how age affects their perceptions, the study adopted a postpositivist perspective, which emphasises the objective and independent nature of reality and makes causal inferences based on empirical evidence. To gather comprehensive data, a descriptive approach was followed in this study. Given the nature of the research questions and objectives, a quantitative research method allowed to collect numerical data and analyse it using statistical methods (descriptive, factor analysis and ANOVA). To ensure a representative sample, a list of employees was compiled from the human resource database of the selected organisation. Thus, the study population consisted of 470 employees working in different departments of the selected telecommunication organisation in Cameroon. These departments included the managing director, chief general manager, marketing operations, procurement and input, finance, administration, materials, and engineering. The inclusion of employees from all levels, ranging from entry-level positions to consulting engineers, ensured a comprehensive understanding of the organisation's workforce. From the study population, a sample of 298 employees was selected using a simple random sampling technique to minimise biases and increase the generalisability of the findings. This approach was strategically employed to mitigate potential biases, thereby enhancing the reliability and generalisability of the research findings. By ensuring that every employee had an equal chance of being selected, the study aimed to reflect a diverse range of perspectives and experiences, ultimately contributing to a more accurate representation of the organisational landscape.

To collect data, a fully structured questionnaire was used in this survey. The questionnaire consisted of two main sections namely demographic and CSR sections using multiple options for respondents to choose from and close-ended questions, respectively. This format facilitated the analysis of quantitative data collected demographic information such as gender, age, and level of education, and assessed employees' perceptions of their organisation's CSR practices. The questions in this section were adapted from Turker (2009). Respondents were presented with four dimensions of CSR namely ethical, legal, training and wellness, and

economic variables. The questionnaire used a five-point Likert scale ranging from 1 strongly disagree to 5 strongly agree.

6. Findings

6.1. Reliability of CSR scale

The results of the internal reliability statistics for the CSR scale, as shown in Table 1, revealed that the scale initially consisted of 19 items, but four items were removed due to their low reliability. This suggests that these four items were not consistently measuring the construct of employees' perceptions of CSR. Furthermore, the Cronbach's alpha coefficient of 0.826 indicates a high level of internal consistency among the remaining 15 items. This implies that the scale is reliable and can be used to measure employees' perceptions of CSR accurately.

Table 1. Internal reliability statistics

Sections	Number of items	Deleted items	Cronbach's alpha
Employees' perceptions of CSR	15	4	0.826

6.2. Respondents' profile

The study results indicated that there was a higher number of males (n=184; 61.70%) participating in the research, while females accounted for a smaller proportion (n=114; 38.30%). These findings have important implications for comprehending the relationship between Corporate Social Responsibility (CSR) and gender dynamics. These results emphasise the importance of considering gender perspectives in CSR practices and policies. By recognising the differing experiences and perspectives of males and females, organisations can develop more inclusive and effective CSR strategies that address the needs and concerns of all stakeholders.

The survey participants were primarily individuals under the age of 30 (n=98; 32.90%). This was followed by respondents aged between 30 and 39 (n=85; 28.50%), individuals aged between 40 and 49 (n=61; 20.50%), those aged between 50 and 59 (n=46; 15.40%), and finally, respondents who were 60 years old or older (n=8; 2.70%). These results carry significant implications for understanding the age distribution within the surveyed population. The higher representation of individuals below the age of 30 suggests a greater likelihood of younger individuals engaging with the subject matter or being more accessible for research purposes. Conversely, the lower proportion of respondents aged 60 and above may indicate potential challenges in reaching and involving older individuals in the study or their lower representation in the company.

Out of the total respondents, the majority (30.5%) do not possess an advanced level qualification, which is equivalent to grade 12 in South Africa. The remaining respondents have different qualifications, including a certificate (18.5%), advanced level/Matric (18.1%), and Master 1 or B. Tech (14.4%), bachelor's degree or National Diploma (9.4%), and Masters 2 or Doctorate or Master's degree or PhD (9.1%). The distribution of different qualifications among the remaining respondents indicates a diverse range of educational backgrounds. This diversity can bring a variety of perspectives and expertise to CSR initiatives.

6.3. Factor analysis results

6.3.1. Kaiser-Meyer-Olkin and Bartlett's test

Bartlett's test was carried out to ascertain whether it was worthwhile to continue with factor analysis. Hence, Table 2 shows the results.

Table 2. KMO and Bartlett's test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy		0.732
Bartlett's Test of Sphericity	Approx. Chi-Square	1869.738
	df	105
	Sig.	0.000

Table 2 shows that the KMO, which is 0.732 (which is above 0.5) indicates that the proportion of variance in the variables is caused by underlying factors. Thus, it allowed the application of a factor analysis. This is supported by Bartlett's test which has a 0.000 significance level that is less than 0.05. Thus, both tests provide evidence that the data is suitable for factor analysis.

6.3.2. Factor analysis

In Table 3, a variable was considered significant and included in a factor when its factor loading was equal to or greater than 0.5 (Hair et al., 1995). In addition, items that loaded heavily on more than one factor were eliminated from further scale refinement. Items were eliminated either because of cross-loading or low factor loading (<0.50). This procedure resulted in the extraction of four meaningful factors which were relabeled as economic factor, training and wellness factor, ethical factor and legal factor. Table 4 summarises the factor structure evaluation of Section B of the questionnaire.

Table 3. Eigenvalues, percentage of variance explained and cumulative percentage

Dimension description	No of items	Eigenvalues	% of variance	Cumulative %
Economic variables	4	4.479	29.857	29.857
Training and wellness variables	4	2.113	14.087	43.944
Ethical variables	4	1.848	12.320	56.264
Legal variables	3	1.263	8.423	64.687

One economic factor, which consisted of four variables, explained 29% of the variance. Carroll's CSR Pyramid asserts that the profitability of businesses serves as the fundamental basis for the pyramid, supporting all other responsibilities. Anderson (2005) adds that economic responsibility entails the obligation of a company to establish and maintain employment opportunities within the community, while also providing products or services that are advantageous and devoid of any harmful effects. The second factor in the study

was identified as the training and wellness factor, which encompassed four variables and collectively contributed to explaining 14% of the variance associated with the factor. The third factor labelled ethical factor consisted of four variables and was responsible for explaining 12% of the variance in the data. This company should not only adhere to the laws and regulations set by the governing bodies but also take additional steps to ensure fairness and righteousness in their operations to contribute to a more equitable and responsible business environment. The fourth factor was designated as the legal factor and consisted of three distinct variables that contributed to 8% of the total explained variance. This factor focuses on safeguarding a company against potential legal consequences, including penalties and prosecution by fostering a culture of transparency and implementing comprehensive reporting mechanisms.

In summary, these four CSR factors accounted for 63% of the total variance explained; they appear as important determinants in establishing employees' perceptions of their organisation's CSR activities.

Table 4. Factor loading matrix

Scale description	Factor 1 Economic variable	Factor 2 Training and wellness variable	Factor 3 Ethical practices	Factor 4 Legal compliance
1. This company encourages employees to educate themselves	.140	.618	.405	.119
2. This company helps employees to develop their careers	.044	.748	.240	.146
3. This company provides a good work-life balance	.095	.769	-.185	.229
4. This company is concerned with employees needs	.174	.774	.066	.090
5. The managerial decisions are usually fair	.059	.165	.732	-.033
7. This company respects the consumer rights	.051	-.056	.599	.047
10. The company promotes the well-being of society	.056	.152	.600	.085
11. This company creates employment opportunities	.028	.271	.154	.769
12. This company always pays its taxes	.094	.051	.265	.843
13. This company always complies with legal regulations	.167	.202	-.245	.729

Scale description	Factor 1 Economic variable	Factor 2 Training and wellness variable	Factor 3 Ethical practices	Factor 4 Legal compliance
15. This company avoids unfair competition	.583	.370	-.332	.311
16. This company minimizes its impact on the environment	.834	.214	-.068	.135
17. This company protects and improves the environment	.871	.000	.274	-.023
18. This company targets sustainable growth	.860	.129	.122	.080
19. This company creates a better life for future generations	.032	-.001	.579	.084

Extraction method: Principal component with varimax rotation and Kaiser normalisation

6.3.3. The mean rating

The importance of CSR factors is presented in Table 5, indicating the mean rating. The range of values is determined by the lowest and highest scores on a five-point Likert scale. To calculate the means, the response values of variables within each dimension of the CRS perceptions of employees' scale were summed and divided by the number of variables in that dimension.

Table 5. Mean rating of dimensions of employees' CSR perceptions in terms of agreement

Dimension description	N	Minimum	Maximum	Mean
Economic factor	298	1	5	3.43
Training and wellness factor	297	1	5	4.00
Ethical factor	298	1	5	4.35
Legal factor	298	1	5	3.98

Scale item rating: 1=Strongly disagree; 2=Disagree; 3=Neither disagree nor agree; 4=Agree; 5=Strongly agree

The results in Table 5 show that respondents agreed that the ethical factor was essential to them (mean=4.35) as well as the training and wellness factor (mean=4.00). However, it should be noted that a rating of the legal factor was very close to 4 (3.98); hence, respondents seem to agree that this dimension is important. The results indicate that for employees to perceive their organisation as socially responsible, training and wellness, ethical, legal and economic practices should be undertaken by that organisation and disclosed. The findings suggest that for employees to recognise their organisation as socially responsible, it is essential for

the organisation to implement and transparently communicate its commitment to training and wellness initiatives, as well as adhere to ethical, legal, and economic standards. This implies that organisations must not only engage in these practices but also ensure that they are visible and accessible to employees, thereby fostering a culture of accountability and trust. Such transparency can enhance employees' perceptions of the organisation's integrity and social responsibility, ultimately contributing to a more positive workplace environment and potentially improving overall employee satisfaction and retention. In the same way, Zhang and Yang (2021) underscore that the disclosure of CSR indicates a company's stance on the concerns of different stakeholders and its dedication to sustainable development. Effective communication of CSR brings about notable advantages, including enhanced customer loyalty and brand recognition, decreased likelihood of government penalties, reduced cost of equity capital, and improved competitive edge and long-term value (Zhang and Yang, 2021).

6.3.4. Analysis of variance

The purpose of this study was to examine the relationship between age groups and employees' perceptions of their organization's CSR activities. To determine if there were any significant differences, an ANOVA analysis was conducted. The findings of this analysis can be found in Table 6, which presents the results for the five age categories: under 30 years, 30-39 years, 40-49 years, 50-59 years, and 60 years and over.

Table 6. Examining differences among age groups and CSR

Dimensions	Groups	Sum of squares	Df	Mean square	F	Sig.
The economic variable of CSR	Between groups	7.884	5	1.577	1.973	.083
	Within groups	233.427	292	.799		
	Total	241.311	297			
Training & wellness variable of CSR	Between groups	11.012	5	2.202	4.617	.000*
	Within groups	139.296	292	.477		
	Total	150.307	297			
The ethical variable of CSR	Between groups	12.038	5	2.408	9.558	.000*
	Within groups	73.555	292	.252		
	Total	85.592	297			
The legal variable of CSR	Between groups	20.937	5	4.187	8.147	.000*
	Within groups	150.079	292	.514		
	Total	171.016	297			

Df = degrees of freedom, *Sig. = significance (often referred to as the p-value), $p < 0.05$.

Table 6 displays the findings from the examination of the differences between groups and within groups concerning the economic, training and wellness, ethical, and legal aspects of CSR. The analysis of the Economic variable reveals that the sum of squares between groups amounts to 7.884, with 5 degrees of freedom (Df). The mean square is computed as 1.577. Furthermore, the F-value is determined to be 1.973, and the significance level (Sig.) is 0.083. These results suggest that there exists a moderate level of variation between groups concerning economic practices. In other words, the data indicates that there are discernible differences in the economic dimensions of CSR across the various groups under investigation.

The analysis conducted on the training and wellness variable showed that there is a significant level of variation between groups. This is supported by the sum of squares between groups, which is calculated to be 11.012, and the mean square of 2.202. The F-value of 4.617 further confirms the presence of significant differences between groups. The significance level of 0.000 indicates that these differences are not due to chance and are indeed meaningful. These findings suggest that there are notable disparities in the implementation of training and wellness practices related to CSR across different groups. This implies that certain groups may have more effective or comprehensive CSR practices in terms of employee well-being and development compared to others.

The analysis conducted on the ethical variable of CSR revealed a noteworthy level of diversity among groups. The sum of squares between groups is calculated to be 12.038, with 5 degrees of freedom. The mean square is determined to be 2.408, and the F-value is computed as 9.558. The significance level is found to be 0.000, which indicates a highly significant distinction between groups concerning ethical practices. This finding strongly suggests that there are substantial variations in ethical practices observed across different groups.

The analysis conducted on the legal variable of CSR demonstrates a notable degree of diversity among various groups. The sum of squares between groups is calculated to be 20.937, with 5 degrees of freedom. The mean square is determined to be 4.187, and the F-value is found to be 8.147. Remarkably, the significance level is reported to be 0.000, indicating an exceedingly significant distinction between groups concerning the Legal dimension of CSR. These findings strongly suggest that there exist substantial variations in legal practices across different groups.

Collectively, these findings imply that while economic factors may not significantly differentiate group perceptions of CSR, training and wellness, ethical, and legal dimensions are critical areas where significant differences exist, highlighting the importance of these aspects in understanding stakeholder perspectives on CSR initiatives. These dimensions contribute to a supportive and productive organisational culture. Training and wellness initiatives are essential for enhancing employee skills and promoting physical and mental well-being, which in turn leads to increased job satisfaction and reduced turnover rates. Ethical practices foster a sense of trust and integrity within the organisation, encouraging employees to align their values with those of the company, thereby enhancing loyalty and commitment. Furthermore, adherence to legal standards not only protects the organisation from potential liabilities but also instils confidence among employees that their rights and welfare are safeguarded. Together, these dimensions create a holistic approach to CSR that not only benefits the organisation but also cultivates a positive and sustainable work environment for employees.

The previously mentioned data does not offer insights into the specific age range that could account for the variation. Therefore, Table 7 showcases the findings of post hoc tests (multiple comparisons) that aid in identifying the precise areas where these discrepancies occur.

Table 7. Tukey post hoc test results – age and CSR

Dependent variable: Dimensions of CSR	Age category and mean	Mean Difference	Std. Error	Sig.
Training and wellness component of CSR	40-49 years (mean=4.14)	-.374438*	.11796	.020*
	50-59 years (mean=4.21)	-.4486*	.12781	.007*
	60 years and over (mean=4.32)	-.55759*	.15136	.004*
The ethical component of CSR	50-59 years (mean=3.98)	.44841*	.11688	.002*
	60 years and over (mean=4.04)	.38404*	.10258	.003*
	Under 30 years (mean=4.51)	-.47272*	.09288	.000*
	30-39 years (mean=4.43)	-.33404*	.10258	.003*
	40-49 years (mean=4.47)	-.43076*	.10217	.000*
The legal component of CSR	40-49 years (mean=4.25)	-.53938*	.15493	.008*
	50-59 years (mean=4.29)	-.58395*	.13267	.000*
	60 years and over (mean=4.43)	-.52148*	.15711	.000*
	Under 30 years (mean=3.71)	.58395*	.13267	.000*
	30-39 years (mean=3.77)	.52297*	.14653	.006*

* The mean difference is significant at the 0.05 level.

The age differences in terms of the training and wellness component of CSR can be observed in the mean scores for different age groups. The mean score for individuals aged 40-49 years is 4.14, while for those aged 50-59 years, it is slightly higher at 4.21. However, the mean score increases further for individuals aged 60 years and over, reaching 4.32. This indicates that as individuals get older, their scores for the training and wellness component of CSR tend to increase. Additionally, the negative coefficients (-.374438*, -.4486*, -.55759*) for respondents in the age brackets of 40-49 years, 50-59 years, and 60 years and over, respectively suggest that there is a negative relationship between age and the training and wellness component of CSR. This means that as age increases, the scores for training and wellness tend to decrease. The finding may imply that as employees age, they may experience diminishing engagement or opportunities for training and wellness initiatives, potentially due to factors such as increased job security, a shift in career priorities, or a perceived lack of relevance of such programs to their current professional stage. Consequently, these findings highlight the need for organisations to tailor their CSR strategies to accommodate the evolving needs and expectations of an ageing workforce, ensuring that training and wellness initiatives remain relevant and beneficial across all age groups.

Specifically, individuals who are under 30 years old have a significantly higher mean score (4.51) compared to individuals in the 50-59 years' age group (mean=3.98), 60 years and over age group (mean=4.04), 30-39 years' age group (mean=4.43), and 40-49 years' age group (mean=4.47). This suggests that younger individuals tend to place a greater emphasis on ethical considerations when it comes to CSR. Likewise, Casals (2024) based on an analysis of 82 organisations in Spain, found that younger employees (generation Z) place the most value on an organisation's commitment to the ethical aspects of CSR. However, the negative coefficients for the under 30 years and 30-39 years' age groups (-.47272* and -.33404* respectively) indicate that these age groups have a significantly lower ethical component of CSR compared to the reference category (50-59 years' age group). This suggests that younger individuals may have a lower level of ethical awareness or engagement in CSR activities. However, it is important to note that the coefficients for the 60 years and over age group and the 40-49 years' age group are statistically significant, indicating that there are significant age differences in the ethical component of CSR for these age groups. The findings may imply that older employees may prioritise different aspects of their work experience, focusing more on stability and less on the dynamic engagement that younger employees often seek. The generational differences in values and expectations regarding workplace culture and CSR may also play a role, as younger employees tend to advocate for ethical practices, while older employees may have different priorities shaped by their career experiences.

The results indicate that there are significant age differences in terms of the legal component of CSR. Individuals aged 40-49 years have a mean score of 4.25, which is negatively associated with the legal component of CSR (-.53938). Similarly, individuals aged 50-59 years have a mean score of 4.29, also negatively associated with the legal component of CSR (-.58395). On the other hand, individuals aged 60 years and over have the highest mean score of 4.43, indicating a slightly less negative association with the legal component of CSR (-.52148). In contrast, individuals under 30 years of age have a mean score of 3.71, which is positively associated with the legal component of CSR (0.58395). Lastly, individuals aged 30-39 years have a mean score of 3.77, also positively associated with the legal component of CSR (0.52297). These findings suggest that older individuals tend to have a more negative perception of the legal component of CSR, while younger individuals have a more positive perception. These findings imply that as employees age, their perceptions and attitudes towards the legal dimensions of CSR evolve, potentially reflecting a shift in priorities or experiences that influence their engagement with corporate policies.

The observed decrease in the training and wellness dimensions of CSR with increasing age may be attributed to several factors, including a generational shift in values, where older employees may prioritise stability and compliance over innovative training initiatives. Additionally, older employees might have accumulated extensive experience and knowledge, leading them to perceive less need for training and wellness programs that are often more appealing to younger employees seeking growth and development opportunities. This generational divergence in expectations and experiences could result in older employees focusing more on compliance and risk management rather than proactive engagement in training and wellness initiatives.

7. Implications of the results

The findings strongly suggested that age plays a significant role in determining the level of CSR within the organisation. Therefore, the implications of these findings are noteworthy. Firstly, it highlights the importance of considering age as a crucial factor when designing and implementing CSR initiatives within the

telecommunications industry in Cameroon. Organisations should recognise that different age groups may have varying expectations, values, and priorities when it comes to CSR. Therefore, tailoring CSR strategies to cater to the specific needs and preferences of each age category can enhance the effectiveness and relevance of these initiatives. Secondly, the statistically significant differences in CSR across age groups indicate that organisations should adopt a targeted approach to engage and involve employees from different age categories in CSR activities. By recognising and addressing the unique perspectives and motivations of each age group, organisations can foster a more inclusive and impactful CSR culture. Lastly, these findings emphasise the need for ongoing research and analysis to explore the underlying reasons behind the observed differences in CSR across age categories. Understanding the drivers and barriers to CSR participation among different age groups can inform the development of strategies that promote greater engagement and commitment to CSR initiatives.

8. Conclusion

This study examined the relationship between age and dimensions of CSR. The results showed significant mean differences in the training and wellness component of CSR across different age groups, with older participants scoring lower. Similarly, significant mean differences were found in the ethical component of CSR, with younger participants scoring higher than older ones. Lastly, the legal component of CSR also exhibited significant mean differences across age categories, with younger participants scoring lower than older ones. In conclusion, age plays a significant role in influencing perceptions of different dimensions of CSR, with younger individuals showing more positive attitudes towards ethical and legal aspects compared to older individuals.

9. Recommendations

Overall, the statistical analysis highlights the variations between groups for training and well, ethical and legal dimensions of CSR. The results indicate that there are differences in the implementation of CSR practices across different age groups. The findings bring attention to the discrepancies observed among various groups in terms of training and wellness, ethical, and legal aspects of CSR. Based on these findings, several recommendations can be made to enhance CSR practices.

Firstly, organisations should consider these age-related differences in CSR perceptions when developing and implementing CSR strategies by tailoring their CSR initiatives to resonate with the values and expectations of different age groups, ensuring that programs are inclusive and address the specific needs of each demographic.

Organisations should prioritise the development and implementation of comprehensive training programs that cater to the specific needs and preferences of different age groups. This would ensure that employees across all age cohorts are equipped with the necessary knowledge and skills to effectively engage in CSR initiatives. Practical training initiatives may include workshops that focus on intergenerational collaboration, mentorship programs that pair younger employees with seasoned professionals, and online learning modules that allow for flexible engagement with CSR topics. To advance this agenda, many organizations have already begun implementing targeted training sessions, conducting needs assessments to identify specific skill gaps,

and fostering a culture of continuous learning that encourages employees to engage with CSR practices meaningfully.

Additionally, organisations must establish clear ethical guidelines and standards that are consistently upheld across all age groups. This can be achieved through the formulation of effective ethical frameworks and regular monitoring to ensure compliance. To accomplish this, it is essential to create ethical frameworks that not only articulate the values and principles guiding the organisation but also incorporate mechanisms for ongoing evaluation and adherence to these standards. Key considerations in this process include the diverse cultural, social, and generational perspectives of stakeholders, which can influence the interpretation and application of ethical norms. Furthermore, organisations must engage in continuous dialogue with employees and other stakeholders to ensure that the guidelines remain relevant and effective. Progress in this area has been marked by various initiatives, such as the establishment of ethics committees, the implementation of training programs focused on ethical decision-making, and the adoption of compliance audits to assess adherence to ethical standards. If organisations successfully adopt one or two of these initiatives, they can mitigate potential discrepancies in CSR practices.

Furthermore, legal dimensions of CSR should be carefully considered and integrated into organisational policies and practices. It is recommended that organisations stay updated with relevant laws and regulations on CSR and adapt their strategies accordingly. To effectively integrate the legal dimension of CSR, organisations must consider several factors, including compliance with local and international regulations, the potential legal implications of their CSR initiatives, and the alignment of their corporate values with legal standards. Furthermore, organisations need to engage in continuous dialogue with legal experts and stakeholders to ensure that their CSR practices not only meet legal obligations but also reflect ethical considerations. Progress in this area has been marked by various initiatives, such as the establishment of CSR guidelines by regulatory bodies, the adoption of international standards like ISO 26000 developed in November 2010 by the International Organisation for Standardization, and the increasing trend of companies voluntarily disclosing their CSR activities and their compliance with legal frameworks, thereby fostering transparency and accountability in their operations.

Lastly, organisations should foster an inclusive and collaborative environment that encourages cross-generational knowledge sharing and collaboration. This can be achieved through mentorship programs, intergenerational task forces, and open communication channels for CSR disclosure. By leveraging the diverse perspectives and experiences of different age groups, organisations can enhance their CSR practices and drive positive social impact.

9.1. Limitations for future research studies

Some limitations exist in this research study. This research employed a cross-sectional study design. Thus, the complexity of generational values and social influences may lead to oversimplification, as individual experiences can vary widely within age groups. Additionally, the dynamic nature of workplace environments and societal norms may change over time, potentially rendering findings less applicable in the future. Future research could adopt a longitudinal study design to explore the underlying factors contributing to these differences, such as generational values, workplace experiences, and social influences. Understanding these

dynamics can lead organisations to enhance their CSR efforts, fostering greater engagement and support from diverse age groups, ultimately leading to more effective and impactful CSR practices.

Additionally, to expand the scope of research beyond the telecommunication context in Cameroon, future studies should consider investigating other settings and incorporating additional demographic variables beyond the age categories of respondents. This would provide a more comprehensive understanding of the subject matter and allow for comparisons across different contexts and populations. By broadening the study context and including a wider range of demographic variables, researchers can gain valuable insights into the relationship between demographic variables and CSR.

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