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CRITICAL SUCCESS FACTORS ON SUSTAINABILITY OF CORPORATE SOCIAL RESPONSIBILITY PROJECTS IN CEMENT MANUFACTURING COMPANIES IN MACHAKOS COUNTY, KENYA

Murei Vicky Jerono[1], Gladys Kimutai[2]

[1]MSc Student: Department of Management Science, Kenyatta University
[2]Lecturer: Department of Management Science, Kenyatta University

Abstract: Many companies go into CSR without proper feasibility study or plan and this usually affects the success and future sustainability of the projects. Corporate Social Responsibility is a core strategy in business as it enhances trust, reliance, respect and transparency. In the process of satisfying the needs of stakeholder groups, the companies are able to maximize their commitment to their investors who in turn benefit most. Many companies go into CSR without proper feasibility study or plan. This usually affects the success and future sustainability of the projects. This study sought to determine the critical success factors and sustainability of corporate social responsibility projects in cement manufacturing companies in Machakos County, Kenya. The study also sought to find out the influence of organizational culture, societal influence, environment impact and finance availability. This study adopted descriptive research design. The target population of the study was 588 respondents from the four selected companies. Stratified sampling was used to select 20 percent of staffs in the human resource department, therefore getting a sample size of 118. This study made use of primary data. The study collected primary data by use of questionnaires. Quantitative data was analyzed using Statistical Package for Social Sciences (SPSS) version 22. The descriptive statistics approach was adopted for analyzing and presenting the data in this research. This approach is important because it enables the researcher to meaningfully describe distribution of scores using statistical measures of central tendencies, dispersions, frequency distribution and percentages. Tables and figures were then used to present the analyzed data. In determining the relationship between dependent variable and four independent variables, a multivariate regression analysis was carried out. The study found a positive significant relationship between organizational culture, societal influence, political environment and finance availability on sustainability of CSR projects. The study concluded that involvement of local community enhances CSR project sustainability. Further, the study concluded that for successful implementation and sustainable project, necessary resources must be available. The study recommends that culture assessment should be done more often, probably on quarterly basis. Further, the study recommended that project beneficiaries must be consulted during project conception, preparation and implementation process. CSR projects are also recommended to be made autonomous devoid of any political interference.

Key Words: Corporate Social Responsibility, Financial Availability, Societal Influence, Project Sustainability, Organizational Culture

Introduction

Critical Success Factors (CSF's) are the critical factors or activities required for ensuring the success your business (Parida & Sinha, 2010). Critical success factors are normally identifies in such areas such as production process, employee and organization skills, functions, techniques and technologies. On the other hand, Corporate Social Responsibility generally refers to transparent business practices that are based on ethical values, compliance with legal requirements, and respect for people, communities, and the environment (Aguinis & Glavas, 2012). Corporations need to understand all the factors that may influence the CSR projects during planning, implementation and monitoring.

On the other hand, Corporate social responsibility is considered as the way in which an organization attains a balance of environmental, social imperatives and economic while at the same time addressing the economic, environmental and social imperatives while at the same time addressing the hopes of customers, suppliers, employees, shareholders, communities and other stakeholders, as well as the environment (Chandler & Werther Jr, 2013). The global economy calls for groups to define their position and rethink their financial, social and environmental goals, remodeling commercial enterprise models quicker, extra frequent and greater tremendous than in the past, to illustrate their potential to develop sustainable enterprise through absolutely said and obvious techniques (Doz & Kosonen, 2010). Further, Van Kleef and Roome (2007) argues that sustainability is considered as organizations activities that are generally considered voluntary that validate the inclusion of social and environmental concerns in operations of the business.

Achieng (2013) indicates that since the early 1990‘s, corporate responsibility issues which include the social duties of businesses have attained prominence in political and business debate. This especially in reaction to company scandals but also because of the realization that development focused simplest on financial growth paradigms is unsustainable and consequently there is a want for a more pro-active role by using states, agencies and groups in a improvement method aimed at balancing economic boom with environmental sustainability and social brotherly love. CSR and company sustainability constitute the manner companies attain more desirable ethical requirements and a balance of economic, environmental and social imperatives addressing the worries and expectations in their stakeholders. Corporate governance displays the way organizations deal with legal obligations and consequently gives the principles upon which CSR and company sustainability practices may be constructed to beautify accountable business operations (Parida & Sinha, 2010).

Gareis, Huemann and Martinuzzi (2011), further argues that a sustainability strategy is a look at up interest of sustainability evaluation and is anticipated to signify the manner diverse elements of sustainability are to be recognized, assessed and covered into a task or a programme, proper at the design degree. This approach has to specify various complements/constraints to sustainability and make provisions for his or her incorporation/tackling inside the course of formula/format, implementation and operation and renovation levels of a project. It is therefore important for corporate organizations put in place a sustainability strategy before undertaking a CSR project (Martinuzzi et al., 2011).

Yuen et al., (2007) argues that in the 21st century, all business should undertake responsibilities in the society other than just concentrating in making of profits. This in turn makes the firm to change from a business point of view to a society level. In addition, Dey and Sircar, (2012), argues that an enterprise sustainability targets have grown and become more important for firms as well as to the stakeholders. Such an attitude of an enterprise, focused on strengthening truthful relationships with stakeholders, meets the subsequent necessities: "addresses allegations from international bodies which understand globalization as a merciless, exploitative, no regulations phenomenon, connected to indifference of marketers closer to losses caused by corporate social responsibility and socio-competitive skepticism.

Kiende (2010) notes that definitional issues regarding CSR have remained an area of discussion. Various authors have designed various models of CSR in the 1960s and they typically "social" aspect of CSR as referring directly to those responsibilities above and beyond economic and legal obligations.

In modern-day society companies are anticipated to take more obligations. This view is amongst others shown in a survey performed via Environics worldwide in 2001, which states the same records approximately agencies' expectations to take greater responsibility. Most of the participants in the survey demands that companies see beyond the earnings maximizing view and take more duty towards its stakeholders. A number of the key findings inside the survey were the subsequent: a great quantity of investors takes a corporation's social duty into consideration while making funding decisions, agencies that do not take CSR trouble below consideration will lose clients and that purchasers have become more and more aware about whether or not the enterprise takes social responsibility (Mohammad, 2009). In addition, (Mohammad, 2009) argues that the concept of CSR has received greater legitimacy in society and among organizations, as a manner to conduct business nowadays. This fact needs corporations to invest in stakeholders wishes and contribute to socially applicable objectives.

Silvius and Schipper, (2016) notes that in today's business, Corporate Social Responsibility has won prominence as businesses have responded to two major changes in the last ten years: the increase of public situation over the environment and the unfastened glide of records afforded with the aid of the net. By using taking a strategic technique to CSR, organizations can decide what activities they have got the assets to commit to being socially accountable and can pick out that with a view to fortify their competitive benefit. Waruru (2013) notes that by planning out CSR as a part of an organizations plan, companies can ensure that profits and increasing shareholder cost don't outshine the need to act ethically to their stakeholders.

According to Muriuki (2008), from the foregoing, we are in a better position to understand that corporate social responsibility includes more than the mere provision of goods and services at a fair price and the respect of laws and regulations. It includes policies and decisions that lessen the real and potential negative impact on the environment, public health, and employment opportunities. Schipper et al., (2016) further argues that corporate social responsibility refers to both the impact and the role of business on social economic and environmental issues. Pivato et al., (2008) also define corporate social responsibility as the sense of obligation on the part of companies to build certain social criteria into their strategic decision making. The concept implies that when companies evaluate decisions from an ethical perspective, there should be a presumption in favour of adopting course of action that enhance the welfare of society at large. In its purest form, corporate social responsibility can be adopted for its own sake, simply because it is the right way for a company to behave.

Statement of the Problem

CSR is a critical business strategy due to the fact, wherever possible, consumers need to buy merchandise from companies they consider; suppliers want to form business partnerships with companies they are able to depend on; employees need to work for organizations they respect; and NGOs, more and more, need to work together with organizations in search of possible answers and improvements in regions of common problem (Kiende, 2010). Satisfying each of these stakeholder groups allows companies to maximize their commitment to another important stakeholder group, that is, their investors, who benefit most when the needs of these other stakeholder groups a e being met (Artiach *et al.*, 2010). However, Muchiri, Kinyanjui and Assumpta (2017) notes that as per study that was conducted in 2014 by Kanyanya, only 43% of all Corporate Social Responsibility projects implemented in Kenya were unsustainable.

According to Kitzmueller and Shimshack (2012), many companies go into CSR without proper feasibility study or plan, which usually affects the success and future sustainability of the projects. For example, CSR projects implemented by East African Portland Cement Company Ltd have faced a myriad of challenges during the implementation phases. Indeed, CSR in Kenya remains a new concept and achieving effective CSR implementation poses several challenges. The cost of CSR activities is important challenge for the majority of the businesses. This is explained by the business environment in Kenya, which is favourable to some sectors such as manufacturing, is generally characterized by the high cost of production due to high taxation and transportation. Other barriers relate to managerial and employee resistance. The absence of a direct relationship between CSR and financial success has further reduced the popularity of CSR in Kenya (Muthuri, 2013).

Recent studies have been conducted on corporate social responsibility. For example, Kipyegon (2015) carried out a study to investigate the determinants of sustainability of World Bank funded projects in Kenya. Arisi and Mugambi (2015) did a study on factors affecting performance of Corporate Social Responsibility of Equity Group Foundation in Kenya. Muchiri, Kinyanjui and Assumpta (2017) too carried out a study on factors influencing sustainability of corporate social responsibility projects in Kenya, a case of EABL foundation and found that funding is crucial to the success of CSR projects and failure to ensure funds are available would lead to stalled and unsuccessful projects. It is against this background that this study sought to fill the existing research gap by investigating on the critical success factors affecting the sustainability of Corporate Social Responsibility Programs in Cement Manufacturing companies in Machakos County, Kenya.

The study specifically sought:

i. To find out the influence of organizational culture on sustainability of corporate social responsibility projects in Machakos County, Kenya

ii. To find out the influence of societal factors on sustainability of corporate social responsibility projects in Machakos County, Kenya

iii. To find out the influence of political environment on sustainability of corporate social responsibility projects in Machakos County, Kenya

iv. To find out the influence of finance availability on sustainability of corporate social responsibility projects in Machakos County, Kenya

Theoretical Review

Theoretical review comprises of theories and models. This study was based on contingency theory, stakeholder theory and social contract theory.

Contingency Theory

The theory argues that demand of the existing situation determines the outcome. Further, Hanisch and Wald (2012) posit that there is not even a single project can be studied thoroughly without bringing on board the context of contingency theory. The concept of contingency can be used in the sustainability of projects; it has some limitations which relate to the loose and incoherent definitions of contingency factors, identification and analysis of a multitude of influencing factors and deficiencies in completeness of topics under contingency theories. This study borrowed the concept of contingency theory because there is the notion that the results of any condition are reliant on the conditions prevailing at that specific time. However, the idea of contingency theory was used with caution due to its incapacity to address a large number of factors affecting a selected outcome. This argument concurs with those of according to Howell et al. (2010), contingency idea is narrowly applied to project management. However, many of the present theories, contingency concept were found to be more applicable to project sustainability.

Stakeholder Theory

Modern stakeholder theory argues that the value of a firm is associated with the value of both “specific claims” and “implicit claims” on a firm’s assets. Claimants include not only the legal owners of the firm however different constituencies such as lenders, personnel, purchasers, banks, authorities, and many others. Stakeholders who've specific claims at the firm include besides its owners’ creditors, employees, authorities, etc. In addition, there are others with whom the firm has made implicit contracts, which could include the quality of service and CSR. In keeping with McGuire et al. (1988), if the firm does not honor these implicit contracts, then its miles argued that the parties to these contracts may attempt to transform them from implicit to explicit agreements. The latter can be extra costly for the firms involved. Thus, firms with an image of high CSR may also locate that they face each fewer and decrease-price explicit claims than people with a much less enlightened stance. Thus, from a theoretical angle, arguments can and were made both for and against an effective relationship between social obligation and concurrent or subsequent (to CSR) economic performance. Different projects influences are influenced by the different actors in the environment. These include officers working for the government, project managers and other stakeholders. McGuire *et al.*, posit that project management context fits into a system as visualized. In this study, the stakeholder theory is relevant as project output is intended to positively affect the environment and significant effect can only be realized if a project’s output is sustainable.

Social Contracts Theory

Social contracts theory describes society as "a series of social contracts between members of society and society itself". In the context of CSR, an alternative possibility is not that business might act in a responsible manner because it is in its commercial interest, but because it is part of how society implicitly expects business to operate. Donaldson and Dunfee (1999) developed integrated social contracts theory as a way for managers to take decisions in an ethical context. They differentiate between macro social contracts and micro social contracts. Thus a macro social contract in the context of communities, for example, would be an expectation that business provides some support to its local community and the specific form of involvement would be the micro social contract. Hence companies who adopt a view of social contracts would describe their involvement as part of "societal expectation'' however, whilst this could explain the initial motivation, it might not explain the totality of their involvement.

Conceptual Framework

The model depicted below shows the relationship between the dependent and independent variables which shows how the sustainability of CSR is affected by organizational culture, societal influence, environmental impact and financial availability. The study identifies the following variables and their relationships which are summarized in the following conceptual framework.

Independent Variables **Dependent Variable**

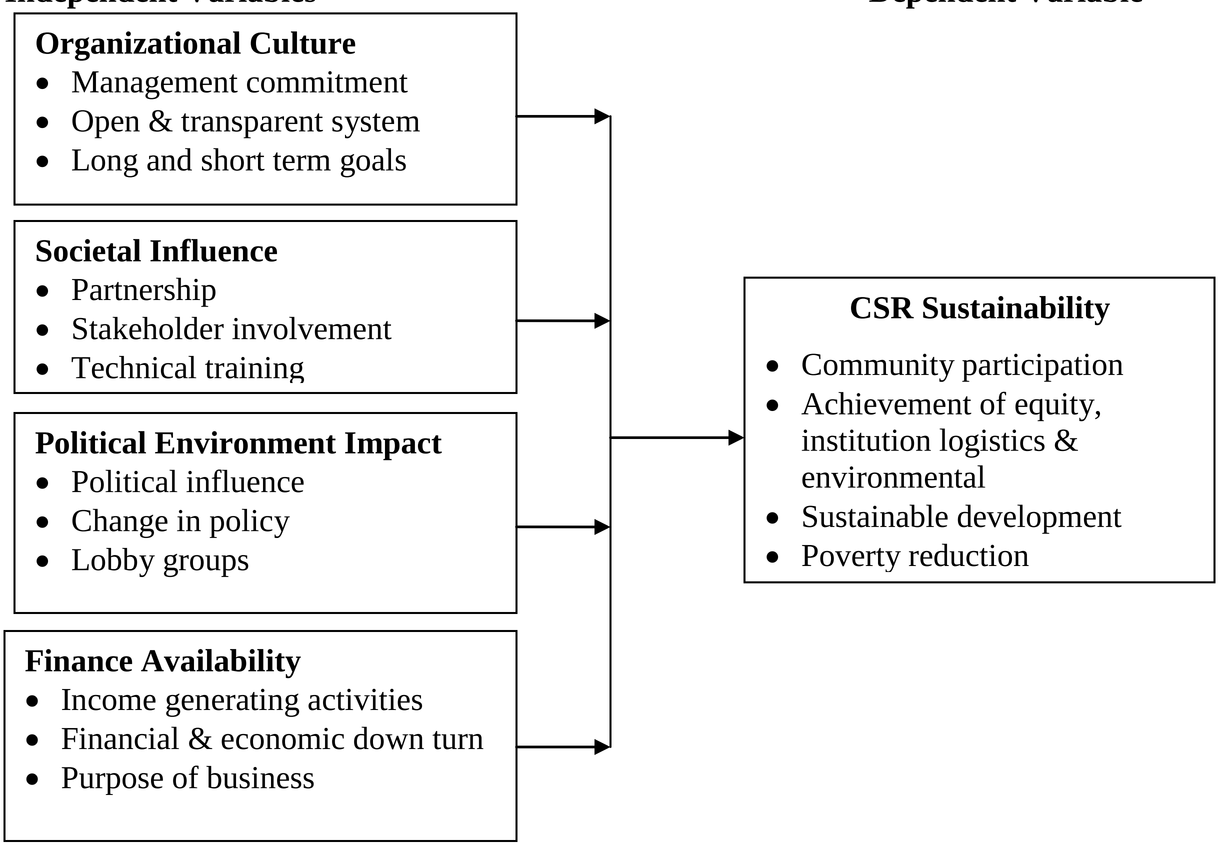

Figure 1: Conceptual Framework

Research Methodology

The study used descriptive research design. A descriptive research design provided an appropriate technique to collect the data in relation to variables to determine the sustainability of

CSR projects. The descriptive design was able to give more information concerning the variable in question as this study design was where the research requires a description of a phenomena or an object. The target population was 588 staff members from Bamburi Cement Ltd, Athi River Mining Ltd, East Africa Portland Cement and Savanna Cement Company respectively.

The sample size was determined by using stratified sampling technique to identify the respondents. Stratified sampling ensured that the researcher was able to identify a random population from the CSR projects that have been initiated by Bamburi Cement Ltd, Athi River Mining Ltd, East Africa Portland Cement and Savanna Cement Company in Machakos County. This was represented by one respondent per project from the respective staff that participated in those CSR projects at the various life cycle stages and is stationed in Machakos County. Kothari (2012) argues that a representative is one that is at least 10% of the population of interest. In this study, the researcher considered a sample of 20% from the target population on the basis of recommendations by Kothari. This was done as indicated in the table1 below:

Table 1: Sample Size

Company	Staff Members (Jan 2013- Dec 2016)	Sample Percentage	Sample size
Bamburi Cement Ltd	212	20%	42
Athi River Mining Ltd	188	20%	38
East Africa Portland Cement	108	20%	22
Savanna Cement Company	80	20%	16
Total	**588**	**20%**	**118**

The study used primary data which was collected by use of open-ended and close-ended questionnaires. Through the assistance of the research assistants, hard copies were delivered to the targeted population through drop and pick method. Pretesting was conducted and involved 12 staff (10% of the sample size) from cement manufacturing companies based in Kajiado County which was not included in the final study. The pretesting exercise meant to enable the researcher establishes the content validity and the reliability of the research instrument.

Data analysis was both qualitative as well as quantitive. Quantitive data was coded and entries made into SPSS version 22 for analysis. Both descriptive and inferential statistics was used to analyze quantitive data. Descriptive analysis entails use of frequencies and percentages. Mean was used to measure central tendencies while standard deviations were used to measure dispersion. After analysis was conducted, results were organized, summary and the results presentation was achieved by use of tables, bar graphs and pie-charts. Use of inferential statistics helped in achieving the relationship between the independent variables and dependent variables. In this case, regression analysis was used to make conclusions from the collected data. The regression equation was;

$Y= \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3+ \beta_4X_4+ \varepsilon$

Whereby: Y= CSR Sustainability; β_0 = Constant Term; β_1 - β_4 = Beta coefficients; X_1= Organisational Culture; X_2= Societal Influence; X_3= Environmental Impact; X_4 = Finance Availability; ε = Error term

Research Findings and Discussions

The study had a sample size of 118 staff members who were involved during CSR projects execution from Bamburi Cement Ltd, Athi River Mining Ltd, East Africa Portland Cement and Savanna Cement Company. Out of 118 staff, 100 responses were acquired which gives a response rate of 84.75%. According to Babbie (2002) any response of 50 percent and above is adequate for analysis thus 84.75 percent is even better for drawing conclusions.

Organizational Culture

The first objective of the study was to find out the influence of organizational culture on sustainability of corporate social responsibility projects in Machakos County, Kenya. The respondents were asked to indicate the extent to management commitment, Open and transparent system, long and short term goals influence sustainability of Corporate Social Responsibility projects.

Table 2: Organizational Culture and Sustainability

	Mean	**Std Deviation**
There is good alignment of goals across levels	3.750	1.201
The organization perform annual culture assessments and encourage employees to participate in anonymous surveys	4.160	1.187
Culture is the way in which a group of people solves problems and reconciles dilemmas	4.290	0.868
People from different parts of the organization share common perspective.	3.660	0.807
It is easy to coordinate projects across different parts of the organizations	4.130	1.002
Organizational values have a positive effect on organizations management capabilities	4.150	1.158
Total	**4.023**	**0.671**

According to the findings, the respondents agreed with a mean of 4.290 and standard deviation of 0.868 that culture is the way in which a group of people solves problems and reconciles dilemmas. This concurs with Cameron and Quinn (2006) who argues that when all leaders, managers and staff within an organization have a clear sense of their shared culture, it creates social order, continuity, collective identity, commitment, and common vision while reducing organizational uncertainties all of which leads to improved organizational performance. The respondents further agreed with a mean of 4.160 and standard deviation of 1.187 that the organization perform annual culture assessments and encourage employees to participate in anonymous surveys. Further, the respondents agreed with a mean of 4.150 and standard deviation of 1.158 that organizational values have a positive effect on organizations management capabilities. In addition, the respondents agreed that it is easy to coordinate projects across different parts of the organizations. However, the respondents indicated that they were neutral as shown by a mean of 3.750 and standard deviation of 1.201 that there is a good alignment of goals across levels. Also, the respondents were neutral as shown by a mean of 3.660 and standard deviation of 0.807 that people from different parts of the organization share common perspective. Further, the study found that positive work environment which includes factors such as openness to new ideas, employees feeling valued as individuals and open discussion with superiors enhances sustainability of CSR projects. Other ways highlighted includes clears goals set and delegation of responsibilities, input by employees in decision making and enhancing correct procedures during implementation process influence sustainability. In addition, the respondents noted that support of departments in the pursuit of project goals, employee commitment to the project goals in the context of balancing them with other, potentially competing goals, project planning, the way work is estimated or how resources are assigned to projects, performance of project teams and how managers evaluate it and how they view the outcomes of projects influences sustainability of CSR projects. This concurs with Itegi (2015) who notes that the importance of organizational culture to the success of sustainability initiatives is not surprising, since organizational culture has previously been linked to the long term financial success and improved effectiveness of organizations.

Societal Influence

The second objective of the study sought to determine the influence of societal influence on sustainability of corporate social responsibility projects in Machakos County, Kenya. The respondents were asked to indicate the extent to which partnership, stakeholder involvement and technical training influence CSR projects sustainability.

Table 3: Societal Influence and Sustainability

	Mean	**Std Deviation**
The company partners with local community enterprises to enhance CSR projects sustainability	4.340	0.476
Communities should boycott products of cement manufacturing who do not take part in local CSR projects	4.500	0.503
After CSR project‘s termination a clear handover to the beneficiaries enhances sustainability	4.390	0.490
Cement manufacturing companies has an obligation to ensure that the community it operates in is empowered socially and economically	4.570	0.756
The company entrenched in its policies a requirement that they take part in CSR projects within the communities they operate in	4.280	0.653
Total	**4.416**	**0.576**

According to the findings, the respondents strongly agreed with a mean of 4.570 and standard deviation of 0.756 that cement manufacturing companies have an obligation to ensure that the community it operates in is empowered socially and economically. Further, the respondents strongly agreed with a mean of 4.500 and standard deviation of 0.503 that communities should boycott products of cement manufacturing companies who do not take part in local CSR projects. In addition, the respondents agreed with a mean of 4.390 and standard deviation of 0.490 that after CSR projects termination a clear hand over to the beneficiaries enhances sustainability. The respondents also agreed with a mean of 4.340 and standard deviation of 0.476 that the company partners with local community enterprises to enhance CSR projects sustainability. This concurs with Walker (2010) who argues that sustainability cannot be achieved without their involvement and support. In addition, the respondents agreed with a mean of 4.280 and standard deviation of 0.653 that the company entrenched in its policies a requirement that they take part in CSR projects within the communities they operate.

Further, the indicated other ways in which society influence sustainability of CSR projects which included; society engagement, society commitment and relations between the society and employees working for the various companies. Also, the study found that change agents can adopt community-based approaches that embrace participation and involvement of the communities in designing, planning, implementation, and monitoring and evaluation. Fontaine (2013) also notes that user associations are most effective when they are established in the very early phases of the project. Community awareness and involvement in project planning and implementation are important elements in the sustainability of a project. Chepkoech (2009) point out that, stakeholders should actively participate to influence the direction and detail of design and implementation. Involving all relevant community leaders and agencies facilitates sustaining programs.

Political Environment Impact and Project Sustainability

The third objective of the study sought to determine the impact of political environment on CSR project sustainability. Specifically, the study sought to determine the influence of political influence, change in policy and lobby groups on CSR projects sustainability.

Table 4: Political Environment and Sustainability

	Mean	**Std Deviation**
Political and regulatory environment was key to ensuring successful completion of the CSR projects	3.890	0.984
Legislation change is a major setback in the sustainability of projects	3.830	1.006
Lobby groups/ activists have a great impact project sustainability	4.380	0.488
Effective political environmental system and safeguard is part of the business process	3.920	1.269
Total	**4.005**	**0.937**

According to the findings, the respondents agreed with a mean of 4.380 and standard deviation of 0.488 that lobby groups/ activists have great impact project sustainability. They also agreed with a mean of 3.920 and standard deviation 1.269 that effective political environmental system and safeguard is part of the business process. In addition, the respondents agreed as shown by a mean of 3.890 and standard deviation of 0.984 that political and regulatory environment was key to ensuring successful completion of the CSR projects. Further, they agreed with a mean of 3.830 and standard deviation of 1.006 that legislation change is one of the key limitations in the sustainability of the projects. This concurs with Kiende (2010) who noted that political risk is the most significant risk faced because of the sudden political change which can endanger projects at a very important stage. Further, the respondents indicated that putting into consideration government regulations applicable to the project is vital for its sustainability to be realized. Further, the study established that inconsistent services could be as a result political support and funding stress. This concurs with Terrapon-Pfaff, Dienst, König and Ortiz (2014) argues that some of the major consideration in determining project financing and sustainability is politics.

Finance Availability and Project Sustainability

The fourth objective of the study was to determine the effect of financial availability on CSR project sustainability. The respondents were asked to indicate the extent to which income generating activities, financial and economic down turn and purpose of the business influence CSR projects sustainability.

Table 5: Financial Availability and Sustainability

	Mean	**Std Deviation**
Funding affects the project sustainability	3.920	1.152
Better financial analysis is required for the sustainability of project	4.060	0.952
My organization facilitate accountability and cash flow projections of projects	3.900	1.106
I have adequate information and understanding on project funding	3.990	0.937
The organization carry out effective accounting procedures for funds	3.960	1.072
Project funds are spent strictly on the set budget	3.780	1.088
Total	**3.935**	**1.051**

Based on the findings, the respondents agreed with a mean of 4.060 and standard deviation 0.952 that better financial analysis is required for sustainability of project. This is confirmed by Leon (2015) who argues that when a corporate has enough money, then at long run there will be some benefits to be enjoyed such as innovation, sustainability, market competition, customer demand and profit. Further, the respondents agreed with a mean of 3.990 and standard deviation of 0.937 that they have adequate information and understanding on project funding. Further, they agreed with a mean of 3.900 and standard deviation of 1.106 that their organization facilitate accountability and cash flow projections of projects. The respondents also agreed with a mean of 3.920 and standard deviation of 1.152 that funding affects the projects sustainability. However, the respondents indicated that they were neutral as shown by a mean of 3.780 and standard deviation of 1.088 that project funds are spent strictly on the set budget. Further, the study found that a strategic financing orientation is one of the ways to sustain CSR projects and that considering various source of funding of project is absolutely necessary. This is confirmed by World Business council, (2004) where it is noted that companies should be looking to invest in or support small local companies the benefit being that as the local grows so does the resource base which in turn leads to increased stability and provided a reliable cost effective local support network.

CSR Project Sustainability

The respondents were asked to indicate the sustainability measures put in place for the CSR projects commissioned by their organization. Specifically, the study looked at community participation, achievement of equity, institution logistics and environmental, sustainable development, poverty reduction.

Table 6: Extent of agreement on practices ensuring sustainability

	Mean	**Std Deviation**
Sustainability is best achieved through program development that includes a long term focus	4.040	0.824
Seeking financial support from multiple sources like; fees for services, volunteers, donations etc to run the project.	4.180	1.058
Identifying how a program can improve the existing community structure and make people understand how the current system works and why change may be needed.	3.970	1.033
Providing opportunities for training and leadership	4.060	1.003
Sustainability is realized with community interest and support.	4.290	1.085
Total	**4.108**	**1.000**

According to the findings, the respondents strongly agreed with a mean of 4.290 and standard deviation of 1.085 that sustainability is realized with community interest and support. The respondents further agreed with a mean of 4.180 and standard deviation of 1.058 that seeking financial support from multiple sources like volunteers, donation and others to run the project. They further agreed as shown by a mean of 4.060 and standard deviation of 1.003 that sustainability can be achieved through provision of opportunities for training leadership. In addition, the respondents agreed with a mean of 4.040 and standard deviation of 0.824 that sustainability is best achieved through program development that includes a long term focus. Further, the respondents agreed with a mean of 3.970 and standard deviation 1.033 that identifying how a program can make the community structure better and enhance understanding on how current system works and why change be required.

In addition, the study sought to determine ways in which companies can improve their corporate social responsibility projects, the respondents indicated by conducting extensive research on the concepts of CSR, establishing ways for determining the influence of the company's CSR practices, bringing employees on board when planning and implementing of CSR initiatives and tracking all measurable costs and establishing constructive and pro-active relationships with other socially responsible firms. The respondents also indicated that encouraging innovation may improve CSR projects.

Inferential Statistics

A multivariate regression analysis was used to investigate the relationship between the independent variables (organizational culture, societal factors, political environmental and finance availability) and the dependent variable (CSR project Sustainability).

The regression equation was as follows;

$Y= \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3+ \beta_4X_4+ \varepsilon$
Whereby: Y= CSR Sustainability; β_0 = Constant Term; β_1 - β_4 = Beta coefficients; X_1= Organisational Culture; X_2= Societal Influence; X_3= Environmental Impact; X_4 = Finance Availability; ε = Error term

Table 7: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.814[a]	.663	.660	.46045

The R-Squared is the proportion of variance in the dependent variable (CSR Sustainability) which can be explained by the independent variables. The R-squared in this study was 0.663, which shows that the four independent variables (organizational culture, societal influence, political environment and financial availability) can explain 66.3 percent of the dependent variable. This shows that the other factors not studied in this study explain 33.7 percent of the dependent variable (CSR Sustainability).

Table 8: Analysis of Variance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.065	4	.266	18.545	.000[b]
	Residual	17.729	95	.187		
	Total	18.794	99			

To determine whether the model was fit for the collected data, analysis of variance was used. According to the research findings, the p-value was 0.000 which is less than 0.05 and this approved that the model used was reliable in determining how independent variables (organizational culture, societal influence, political environment and financial availability) influence CSR Sustainability in cement manufacturing companies. Further, the F-calculated (18.545) was more than the F-critical (2.46) and this means that the model was fit in looking into the effect of the organizational culture, societal influence, political environment and financial availability on sustainability of CSR projects.

Table 9: Regression Coefficients

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2.353	.307		7.664	.000
Organizational culture	.317	.063	.115	5.032	.000
Societal Influence	.148	.053	.059	2.792	.031
Political Environment	.347	.048	.463	7.229	.000
Financial Availability	.514	.090	.560	5.711	.000

Based on this table, the equation for the regression line is:

$Y = 2.353 + 0.317X_1 + 0.148X_2 + 0.347X_3 + 0.514X_2$

From the findings, organizational culture has a positive and significant influence on the CSR project sustainability in cement manufacturing companies as shown by a regression co-efficient of 0.317. The relationship was significant because the p-value of 0.000 was less than the significance level (0.05). The results also showed that societal factors has a positive and significant relationship influence on the CSR project sustainability as shown by a regression coefficient of 0.148 increase in CSR sustainability. The relationship was significant as shown by p-value of 0.031.

In addition, political environment has a significant influence on CSR project sustainability as shown by a regression coefficient of 0.347. The relationship is significant as shown by a p-value of 0.000. Lastly, the findings show that a unit increase in financial availability would lead to a 0.514 increase in CSR sustainability. However, the relationship was insignificant as shown by a p-value of 0.874. The results inferred that financial availability was influencing CSR sustainability most, followed by political environment, organizational culture, and finally societal influence.

Conclusion

The study concludes that organizational culture has a positive and significant influence on CSR sustainability undertaken by cement manufacturing companies in Machakos County. Organizational culture has a great impact on CSR sustainability. This study further concludes that encouraging of employees to participate in surveys and having a good alignment of goals in an organization will facilitate sustainability of projects. Making employees valued in an organization by encouraging openness to new ideas and their contribution to decision making process are other major factors enhancing sustainability of corporate social responsibility projects.

The study further concludes that there is a positive significant relationship between societal influence and CSR project sustainability. Cement manufacturing companies should ensure that the community in which it operates is empowered both socially and economically. Partnership between local community and cement manufacturing companies enhances sustainability as well. Involvement of local community leaders and other agencies facilitates CSR projects sustainability.

In addition, the study concludes that there is a positive significant relationship between political environment and CSR project sustainability. Lobby groups/activists and effective political environment enhance sustainability of CSR projects. Political support also has a great impact on sustainability of CSR projects.

On financial availability, the study concludes that it has a positive significance on sustainability of CSR projects. Majority of the respondents agreed that funding is one of the major critical issues that influence the sustainability of CSR projects. For successful implementations of any project, necessary resources must be available. In addition, effective accounting procedures for funds enhance sustainability of CSR projects.

Recommendations

This study recommends that:
The study recommends that the assessment should be done quarterly to ensure better results.

There is need to build the capacity of the local community on the sustainability of the projects to ensure that they are able to articulate the goals and objectives of the project and push them forward after the withdrawal of donor funding. The beneficiaries must be consulted during project conception, preparation and implementation processes.

The study recommends that CSR projects by manufacturing companies to be made autonomous devoid of any political interference.
The study also recommends that for a project to be sustainable, the community members should be involved in its funding so that they can easily own the project and contribute to its success.

Suggestions for further studies

This study was limited to the cement manufacturing companies in Machakos County. The researcher recommends that a similar study should be carried out in other sectors such as steel manufacturing companies. The researcher also recommends that similar studies be conducted in other parts of the country to assess the factors influencing sustainability of the CSR projects and compare the results of other parts of the country with the Machakos County's results.

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