



Social and Environmental Accountabilities of the Nepalese Cell Phone Operators

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Received: August 9, 2022

Revised: November 16, 2022

Accepted: November 26, 2022

Published: December 21, 2022

How to cite this paper:

Dahal R.K., Ghimire B. & Rai B. (2022). Social and Environmental Accountabilities of the Nepalese Cell Phone Operators. *Quest Journal of Management and Social Sciences*, 4(2), 225-235

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Abstract

Background: Social and environmental accountabilities are the ideas of individuals/organisations working for society to maintain economic and environmental equilibrium. Society's perception of organizations is shaped by how they report on their social and environmental effects.

Objective: This study aimed to examine the impression of social and environmental indicators concerning organizational performance from the perspective of the customers of Nepalese mobile phone service providers.

Materials and Methods: The study employed a stratified non-probability sampling technique and collected primary data from 329 GSM users of the Nepalese cell phone operator companies with an organised survey questionnaire. The survey questionnaire contained 17 questions about demographic and general information, social and environmental impressions, and organisational performance. The study variables' questions were organised with a 6-point Likert-type scale and employed structural equation modeling and path analysis to get the study's objective.

Results: Two observed variables out of five within the social performance ($\beta = 0.812$, $p < 0.01$) and all four observed variables within the environmental performance ($\beta = 0.972$, $p < 0.01$) significantly contributed to social and environmental performance. The social and environmental performance with six observable and two latent variables had a substantial influence ($\beta = 0.877$, $p < 0.01$) on organisational performance.

Conclusions: The study presents a new subjective lens and an approach for recognising, analysing, and spreading social and environmental impacts. It expands the scope of performance evaluation by focusing on social and environmental variables generally overlooked by businesses, particularly in Nepal.

Limitations/Recommendations: This analysis was limited to GSM service and based on primary data by covering a single-dimensional performance metric. The study's outcomes can generate opportunities for building more appropriate non-financial performance metrics impacting organisational performance.

Originality: This paper has not been published elsewhere.

Keywords: Organisational performance, Performance measures, Social and environmental concerns, Telecom industry

Paper Type: Research Paper

JEL Classification: L25, L84, M41

Introduction

Individuals and organisations are responsible for social accountability towards the community and/or the environment. Development of materials, operations of organisations, social safety and security, and environmental preservation are all always in competition with one another. Social and environmental accountabilities are the ideas of individuals and organisations working for society to maintain harmony between the economy and the environment (Pallathadka & Pallathadka, 2020). Such accountabilities refer to a self-regulation system in numerous fields, including politics, business, the economy, etc. (Agyemang & Ansong, 2017). Therefore, studying any business organisation's social and environmental accountabilities improves organisational performance significantly.

Performance appraisal is an individual demonstration or a set of individuals, strategies, systems, or techniques that use external and internal components to produce, recognise, analyse, and interpret the data (Neely et al., 1995). Organisational performance is understanding social development and resolving contrary discussions (Djellal & Faiez, 2007). Performance reporting conveys organisational exercises, which can compel executives to make numerous management judgments and decisions (Banker et al., 2000). The reporting signifies the primary lens through which society views organisations. Organisations' readiness to exceed legal prerequisites is required to pursue social and environmental accountabilities (Williams, 1997).

Most firms, particularly in Nepal, use a financial metrics-based performance reporting framework to assess organisational success, although this approach appears inadequate in a competitive economic environment. The financial metrics-based reporting framework/system fails to meet the expectations of stakeholders and is incapable of analysing competitors' responses. However, the cutting-edge business economy confronts broader demands than the financial metrics-based reporting framework. In recent years, such a reporting framework/system has become more responsive among current business organisations in order to provide supplemental information to various stakeholders (Ahmad & Zabri, 2016a) and encompasses reporting on a corporation's social and environmental accountabilities.

Global business activities contribute to a nation/society's socio-economic progress and bring with them many social and environmental consequences (Belal et al., 2010). Assessing social and environmental accountabilities is critical in information, innovation, and technology-based service-oriented circumstances, where average operations are more multi-faceted than other businesses. In such a manner, this research examined the consequences of the social and environmental accountabilities of the Nepalese cell phone operators with operators' performance. It fostered a subjective framework for Nepalese organisations.

The remainder of the paper is organised as follows: Section II examines the relevant literature and discusses the research design and hypotheses for the study. Section III describes the study's materials and procedures. Section IV presents results and analyses. Section V discusses the results. Finally, Section VI concludes, and the last section details the limitations and contributions of the study.

Review of Literature

Organisations nowadays adopt an expanding range of social accountabilities, along with a growing number of operations that were traditionally considered political system activities (Palazzo & Scherer, 2006). Previous studies (Belal & Roberts, 2010; Dahal, 2021; Dahal, 2022;) revealed that cultural and sociopolitical factors substantially impact the organisational dynamics that determine views of social responsibility. Moreover, the public's expectations of businesses are not static; corporate social responsibility is an evolving concept (Lee & Carroll, 2011).

The strategic view on corporate social and environmental accountabilities emphasises that corporations attempt to inform stakeholders of changes in their social and environmental performance (Cho et al., 2018). Pressures on corporations to demonstrate they are operating well have led to an entire industry devoted to monitoring and assessing organisations' sustainability efforts (Robinson et al., 2011). Furthermore, the literature indicates that sustainability reports are frequently perceived as instruments for social legitimisation (Talbot & Boiral, 2018).

Social and environmental accountabilities are essential for organisations because they legitimise the organisations in the eyes of society (Du & Vieira, 2012). Performance reporting systems address stakeholders' social and environmental concerns (Rodrigue et al., 2013) and can enhance an organisation's reputation (Hooghiemstra, 2000). The strategic character of voluntary social and environmental revelations is consistent with the notion that these revelations are good techniques to lessen the consequences that are perceived as detrimental to the organisation's image (Tilling & Tilt, 2010).

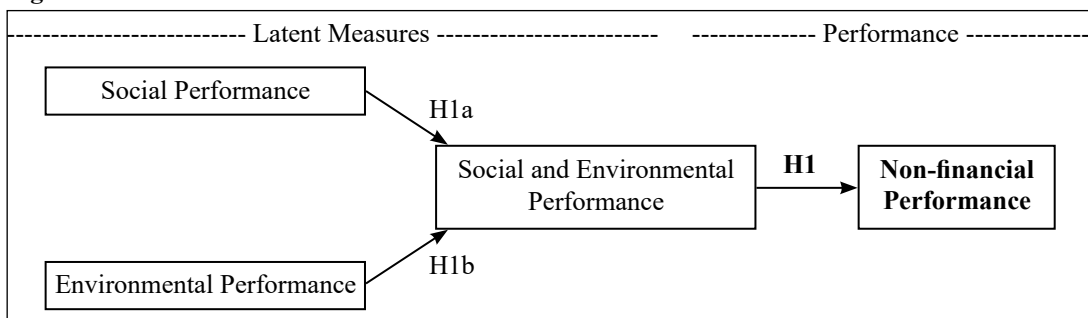
The volume of social and environmental revelations organisations make in their various formats has grown dramatically during the last two decades (Diouf & Boiral, 2017). Organisations have been advised to acknowledge accountability for the impacts they may have on society (Sabir et al., 2019). Corporate social image is an important, elusive, and difficult-to-replicate capital. It can aid a company in reaching acceptable and dominant social and financial performance (Mohr & Batsakis, 2014). It is the insight of a company based on social, environmental, and financial evaluations done over time by outside observers (Barnett et al., 2006). In the telecom industry, performance measures such as brand image (Santouridis & Trivellas, 2010), social disclosure (Hamid & Atan, 2011), social responsiveness (Vranakis et al., 2012), entertainment (Hossain et al., 2015), and human rights (Bednarova et al., 2019) are applied to assess the organisational social performance.

In contrast, organisations encounter challenges when assessing performance because of rapid external changes (Yusra et al., 2015), which could lead to severe problems and even the potential failure of businesses (Sorooshian et al., 2011). In the past ten years, researchers have seen how increased straightforwardness has improved corporate environmental revelation that historically focused on regulation (Bednarova et al., 2019). The revelation uncovers information regarding environmental concerns and policies to stakeholders and the general public. It raises public consciousness and probably enhances a company's reputation, leading to improved performance. Corporate environmental accountability (Feng et al., 2017), environmental disclosure (Bednarova et al., 2019), protection of natural beauty and biodiversity (Atkinson et al., 2014), and electronic waste (e-waste) management (Oeztuerk & Marsap, 2018) are applicable performance measures for assessing the organisational environmental performance in the cellular telecommunications industry.

This study adopts the social accounting and stakeholder theories that provide a suitable lens for understanding and handling firms in dynamically complex situations where social and environmental concerns contribute to supplementary business success. The approach proposes conveying to society's interest groups the social and environmental repercussions of organisations' non-financial and financial operations (Gray et al., 1996). It is a portion of management accounting and reporting knowledge that aims to assess the social implications of the business unit's actions. Consequently, we commonly understand it involves presenting, arranging, and reporting information about social issues or circumstances. The 'social record' is compared to or competes with general economic factors and standards (Cooper et al., 2005).

As a component of business performance, this research focused on recognising the fundamental variables/factors used to seek a company's social and environmental accountabilities by gathering consumer feedback. Figure 1 displays the structural depiction of social and environmental accountabilities.

Figure 1 The Research's Framework



Principal hypothesis

H1: *Social and environmental performance distinctly and fundamentally influences non-financial performance.*

Supportive hypotheses:

H1a: *Social performance distinctly and fundamentally influences social and environmental performance.*

H1b: *Environmental performance distinctly and fundamentally influences social and environmental performance.*

Research Methods

The population for this research comprised all the Nepalese cell phone operator companies and their GSM (Global System for Mobile) clients. Ncell and NT (Nepal Telecom) were selected as sample corporations because they occupied approximately 94 per cent of the market share of the Nepalese mobile telecommunications industry (Nepal Telecommunication Authority, December 2021). The research operated a stratified non-probability sampling technique for collecting data from the respondents. The research's designated respondents were graduate students, job holders, business persons, and self-employed persons using the GSM network. Five hundred targeted respondents via field survey were approached from September to December 2021. A total of 329 responses with complete information were received. Hair et al. (2011) and Kline (1998) stated that a sample size of 200 and more is sufficient for testing research hypotheses using structural equation modeling techniques in social sciences research. The sample of the study comprised 329 responses in total.

The survey instrument questionnaire included 17 items and was arranged into three sections. The survey questions were developed based on Dahal's (2022) research to acquire primary data from the intended respondents. The first section included six items with various scales and options to obtain the respondent's demographic and general data. The second section presented nine items regarding social and environmental accountability measures. The final section presented two items regarding the overall perception of social and environmental accountabilities on organisational performance. The study variable items contained in the last two sections were organised with a 6-point Likert scale, ranging from 1 (strongly unsatisfied) to 6 (strongly satisfied). The 6-point Likert-type scale was employed since it eliminates the neutral middle rating. A statistical package for the social sciences (version 26) and an analysis of moment structures (version 24) were utilised for data processing and interpretation.

Before assessing the hypothesised model, the study evaluated the internal consistency and the extent of the common method bias of the concerned variables. The insights of the outcomes with suggested threshold values are demonstrated in Table 1.

Table 1 Internal Consistency and the Extent of Common Method Bias Insights

	Latent Measures				Total
	Social Performance Measures (SPMs)	Environmental Performance Measures (EPMs)		Overall Non-financial Performance Measures (ONPMs)	
Observed measures	Brand image Social disclosure Social responsiveness Entertainment Human rights	Corporate environmental accountability Environmental disclosure Protection of natural beauty and biodiversity Electronic waste management	-	-	Social aspects Environmental aspects
No of variables	4	5	2	11	
	SPMs	EPMs	ONPMs	Cut-off value	Recommended by:
Internal consistency: Cronbach's Alpha (α)	0.727	0.744	0.701	≥ 0.70	Nunnally, 1993
Common method bias indicator: Harman single-factor variance		0.3865		≤ 0.50	Cho & Lee, 2012

The threshold values for internal consistency and the common method bias were all met. As a result, the observed and the latent variables were trustworthy and free from common method bias allowing for future exploration. The legitimacy of the constructs was evaluated using average variance extracted (AVE) and construct reliability (CR). As suggested by Hair et al. (2010), each scale item with standardised regression weights of 0.50 or greater was used when calculating the AVE and the CR for the relevant constructs. The VAR_7 (brand image), the VAR_10 (entertainment), and the VAR_11 (human rights) under SPMs construct were disregarded because their individual scale item's standardised regression weights were less than 0.50. All the measures of the EPMs and ONPMs constructs yielded standardised regression weights of more than 0.5 and were considered in examining the hypothesised model. As Bagozzi and Baumgartner (1994) recommended, the constructs yielded the AVE a greater value than the cut-off value of 0.40. Likewise, as Fornell and Larcker (1981) recommended, the legitimacy insights demonstrated that the constructs had a greater CR than the cut-off value of 0.70. Therefore, the latent measures satisfied the convergent legitimacy issues.

Data Analysis and Results

The primary data were collected, described, analysed, and interpreted by administering a structured survey to 329 GSM subscribers of NT and Ncell (see Table 2).

Table 2 General and Demographic Characteristics of the Respondents

	<i>No. of respondents</i>	<i>Respondents in %</i>		<i>No. of respondents</i>	<i>Respondents in %</i>
Company:			Connection type:		
Ncell	164	49.8	Prepaid	216	65.7
Nepal Telecom	165	50.2	Postpaid	113	34.3
Sex:			Occupation:		
Male	141	42.9	University students	164	49.8
Female	188	57.1	Service holders	132	40.2
Age group:			Years of experience:		
25 Yrs. and less	137	41.7	Business persons	21	6.4
26 Yrs. to 35 Yrs	99	30.1	Self-employed	12	3.6
36 Yrs. to 45 Yrs	48	14.6	6 to 10 Years	202	61.4
46 Yrs. to 55 Yrs	33	10.0	11 to 15 Years	83	25.2
56 Yrs. to above	12	3.6	16 to 20 Years	44	13.4
Total	329	100	Total	329	100

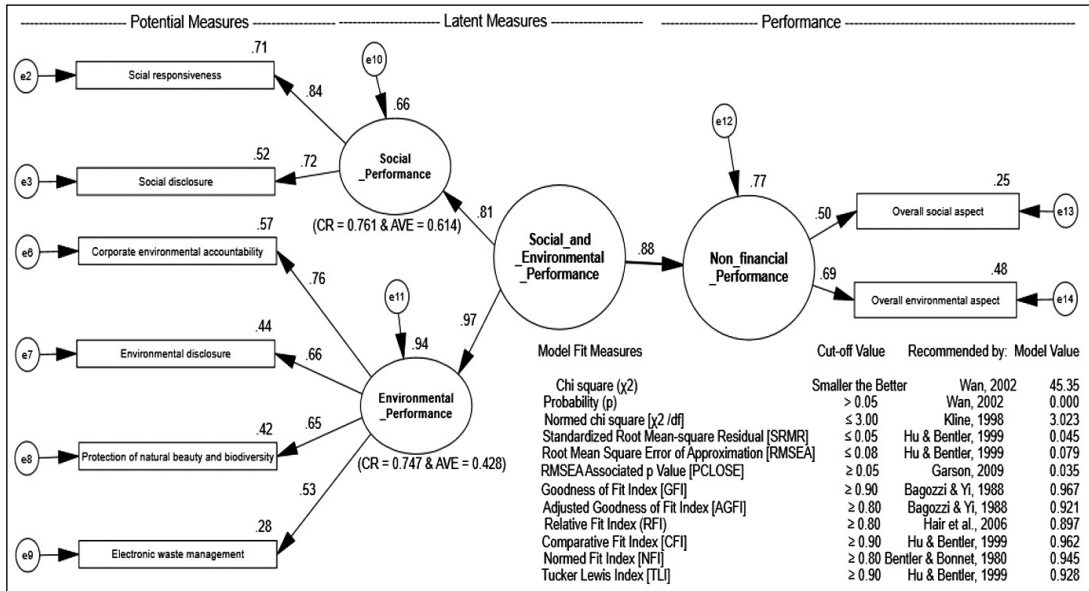
The study obtained responses ensuring almost equal participation from each sample company. It solicited all the intended respondents without regard for gender, but it received more responses from women. The majority of the respondents (71.8 %) were under the age of 35 years old. More than 65 % of Nepal's cell phone customers exclusively used prepaid subscriber identity module (SIM) cards. This study approached the master's degree students studying under the faculty of management at different universities of Nepal during the study period, their faculty members, and ex-students over the most recent five years working in the various regions of Nepal. In response to the years of experience on the cell phone, around 60 % of respondents had less than ten years of experience.

The Study Model

The study employed confirmatory factor analysis, structural equation modeling, and path analysis to evaluate the significance of the hypothesised routes and the explanatory power of the model by recording

multiple correlation coefficients for each endogenous variable. Figure 2 demonstrates the standardised estimates and the adequacy of the model's underlying assumptions. The model's fitness statistics were acceptable (Chi-square, $\chi^2 = 45.35$; Probability, $p = 0.000$; Normed chi-square, $\chi^2 / df = 3.023$; Standardised root mean-square residual, SRMR = 0.045; Root mean square error of approximation, RMSEA = 0.079; RMSEA associated p-value, PCLOSE = 0.035; Goodness of fit index, GFI = 0.967; Adjusted goodness of fit index, AGFI = 0.921; Relative fit index, RFI = 0.897; Comparative fit index, CFI = 0.962; Normed fit index, NFI = 0.945; Tucker Lewis index, TLI = 0.928).

Figure 2 The Research Model



The research model was shaped via structural equation modeling and path analysis that illustrated the impact of each observed and latent variable inside the model. The model's important parameter estimates are presented in Table 3.

Table 3 The Parameter Estimates for the Research Model

	Weights for unstandardised regression	Weights for standardised regression	Standard error	Critical ratio	p-value
S & E Performance ---> NFOP	1.012	0.877	0.128	7.926	***
Social Performance <--- S & E Performance	1.045	0.812	0.138	7.546	***
Environmental Performance <--- S & E Performance	1.000	0.972			
Social responsiveness (VAR_8) <--- SP	1.195	0.841	0.107	11.179	***
Social disclosure (VAR_9) <--- SP	1.000	0.722			
Corporate environmental accountability (VAR_12) <--- EP	1.248	0.756	0.117	10.644	
Environmental disclosure (VAR_13) <--- EP	0.996	0.663	0.103	9.720	***
Protection of natural beauty and biodiversity (VAR_14) <--- EP	1.000	0.648			
Electronic waste management (VAR_15) <--- EP	0.721	0.530	0.089	8.097	***
Overall social aspect (VAR_16) <--- NFOP	0.701	0.504	0.100	7.032	***
Overall environmental aspect (VAR_17) <--- NFOP	1.000	0.695			

The results indicate that the model quantifying observed and latent variables exhibited statistically significant critical ratios at $p \leq 0.05$. The test model generated weights for standardised regression that differed significantly from zero and were over the 0.5 thresholds for a satisfactory fit (Hair et al., 2010). The kurtosis value (- 0.693 to - 0.040) and the skewness value (- 0.641 to - 0.015) suggested that the observed variables were normally distributed, as the data fell within the required range of - 2 to + 2 (George & Mallery, 2010). Likewise, the absolute value of the standardised residual covariance of the observed variables (-2.144 to +1.246) within the recommended range of - 2.58 to + 2.58 (Byrne, 2010) indicated a significant effect on the model.

Testing Hypotheses

Based on the study's model (Figure 2) and parameter estimates (Table 3), a summary of stated hypotheses is presented in Table 4 with remarks.

Table 4 Summary of Testing Hypothesis and Sub-hypotheses

Statements	Outcome	Remarks
Principal hypothesis:		
H ₁ : Social and environmental performance distinctly and fundamentally influences non-financial performance.	$\beta = 0.877$; $p = 0.000$	Accepted
Supportive hypotheses:		
H1 _a : Social performance distinctly and fundamentally influences social and environmental performance.	$\beta = 0.812$; $p = 0.000$	Accepted
H1 _b : Environmental performance distinctly and fundamentally influences social and environmental performance.	$\beta = 0.972$; $p = 0.000$	Accepted

Discussions

The literature review selected nine observed and two latent variables to assess the social and environmental accountabilities in organisational performance. The latent variable - social performance, is comprised of five observed variables. On the other hand, the latent variable - environment performance comprised four observed variables. Two observed variables within social performance and all four observed variables within environmental performance were recognised as significant contributors. The study did not recognise the three observed variables (of the latent variable – social performance): brand image, entertainment, and human rights as non-financial measures in organisational performance, even though they were significant in previous studies such as brand image (Dahal, 2022; Hamid & Atan, 2011; Vranakis et al., 2012), entertainment (Dahal, 2022; Hoffman & Novak, 1996; Hossain et al., 2015; Unal et al., 2011), and human rights (Dahal, 2022; Hossain et al., 2015). Therefore, the study employed six observed and two latent variables while developing the study model.

The latent variable 'social performance' was evaluated with two observed variables: social responsiveness ($\beta = 0.841$, $p < 0.01$) and social disclosure ($\beta = 0.722$, $p < 0.01$). Social responsiveness and disclosure were more important in the services sector, particularly those offering minimal uniqueness and competing in competitive environments, such as the telecom sector (Santouridis & Trivellas, 2010). As in the prior studies (Mareira et al., 2017; Santouridis & Trivellas, 2010; etc.), social performance ($\beta = 0.812$, $p < 0.01$) showed a substantial impact on social and environmental performance. Similar research by Dahal (2022) demonstrated that social performance with five significant observable variables had a greater influence ($\beta = 0.903$, $p < 0.01$) on social and environmental performance. Business is a portion of society, and the social responsiveness on the part of service providers develops a positive soft corner in the customer's mind and improves organisational performance. Many scholars (Dahal, 2022; Holmes, 1976; Lee & Carroll, 2011; Ostlund, 1977; etc.) have asserted that business has a social responsibility and profit is not the primary reason for its existence today.

Corporate environmental accountability ($\beta = 0.756$, $p < 0.01$), environmental disclosure ($\beta = 0.663$, $p < 0.01$), protection of natural beauty and biodiversity ($\beta = 0.648$, $p < 0.01$), and electronic waste (e-waste) management ($\beta = 0.530$, $p < 0.01$) were used to assess the latent variable 'environmental performance.' Such findings have shown that environmental disclosures and accountability raise public knowledge and improve company reputation, resulting in improved overall performance. Consistent with earlier studies (like Gupta, 2002; Mareira et al., 2017; Oeztuerk & Marsap, 2018; etc.), environmental performance ($\beta = 0.972$, $p < 0.01$) was found to have a substantial impact on social and environmental performance. Furthermore, Dahal's (2022) research revealed that environmental performance with three significant observed variables had a relatively moderate relationship ($\beta = 0.864$, $p < 0.01$) with social and environmental performance. Stakeholders and the general public were given access to information about environmental challenges and policies as a result of corporate environmental accountability.

Conclusions

During the last three decades, the recognition of non-financial measures and their incorporation has revolutionised the performance management and assessment system. As a result, the study looked into the predictive ability and value significance of social and environmental accountabilities in the cell phone industry. Corporate social and environmental accountability focuses on communicating social and environmental performance changes to stakeholders.

This study enriches the completeness of performance evaluation by focusing on social and environmental elements frequently overlooked by businesses, particularly in the Nepalese context. It adds to the body of literature by highlighting the benefits of integrating social and environmental variables into the performance-measuring framework. It introduces a new subjective lens as well as an outline for identifying, evaluating, and disseminating an organisation's social and environmental influences. As a result, the study aimed to assess and convey information about the business and its impact on society, particularly among Nepalese cell phone operator businesses. Furthermore, while social and environmental repercussions can potentially increase the exposure of business actions social and environmental implications, they should be highlighted.

Limitations and Recommendations

Organisational performance is a multi-faceted phenomenon. A single-dimensional metric, such as social and environmental accountability, might not account for all aspects of organisational performance and provide a complete picture. As a result, rather than attempting to be comprehensive, the study resorted to symbolic research. The study had limited information on stakeholders' perspectives. Even though Nepalese telecom operator businesses provide a wide range of technologies, this analysis focused solely on GSM service concentration and employed a survey technique to acquire primary data. A larger sample size might have improved the study's findings' reliability and validity. Lack of comparable previous studies in the Nepalese context, this study was similarly constrained in terms of comparisons.

It is believed that assessing the power of social and environmental accountabilities of business organisations can instigate managers to take actions that help create value for the organisation. Integration of such non-financial measures in the organisational performance system consents the organisation to match the business performance with its strategy, allowing it to compete successfully. As a result, this study attempted to establish the social and environmental accountabilities of Nepalese cell phone operator companies. The study's findings have a significant contribution to adding value to making management decisions. The study can generate additional opportunities for establishing more optimal systems for non-financial performance measures and provide helpful guidance for comprehending the primary drivers influencing prioritised areas of organisational performance measurement systems.

Conflict of Interest

Author(s) declares no conflict of interest while preparing this paper.

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