



Role of Corporate Social Responsibility on Community Sustainable Development. A Case of MTN Rwanda in Nyagatare District

Niyongira Frank & Dushimimana Jean de Dieu

University of Kigali

<https://orcid.org/0009-0005-9825-0132>

Email: frankniyongira22@gmail.com

Abstract: *The general objective was to investigate the role of Corporate Social Responsibility on the community sustainable development in Nyagatare District, A case study of MTN Rwanda. The target population was 231 employees and the same sample size was 231 as respondents. Data collection methods employed in this study were those of Questionnaire instrument and documentary instrument. The study employed descriptive statistics and inferential statistics, and data was analyzed with aid of SPSS software program version 25.0. Inferential analysis was employed in order to use Pearson correlation and multiple regression model to test the relationship between the independent variables and dependent variable. Health care Insurance has an unstandardized coefficient of 0.506, indicating a significant positive role on corporate social responsibility ($t = 4.688, p < 0.001$). Financial support has an unstandardized coefficient of -0.156, indicating a significant negative role on corporate social responsibility ($t = -1.883, p < 0.061$). IT tools and facilities have an unstandardized coefficient of 1.014, indicating a significant positive role on corporate social responsibility ($t = 10.967, p < 0.001$). It was concluded that there was a significant relationship between Role of Corporate Social Responsibility on the community sustainable development. The study recommended MIFOTRA to mobilize Rwandan citizens to be involved in corporate social responsibility activities.*

Keywords: *Corporate Social Responsibility, Community Sustainable Development, Health Insurance, Financial support, IT tools and facilities.*

How to cite this work (APA):

Niyongira, F. & Dushimimana, J. (2025). Role of corporate social responsibility on community sustainable development. A case of MTN Rwanda in Nyagatare District. *Journal of Research of Innovation and Implications in Education* 9(2), 340 – 349. <https://doi.org/10.59765/pge73yt>.

1. Introduction

Corporate Social Responsibility has shown a unique potential to drive sustainable community development, particularly in the aftermath of the 1994 genocide. The Rwandan government has actively encouraged private sector involvement in social initiatives, leading to partnerships that support education, health, and infrastructure development areas critical for the country's long-term recovery and growth (Rugamba, 2022). Businesses in Rwanda have embraced CSR as a

means to foster trust and goodwill within communities, leading to more stable and resilient local economies. Furthermore, the Rwandan Vision 2050 identifies CSR as a significant impetus for achieving resilience and sustainability in local communities (Niyonsaba, 2023). Through tailored CSR programs, companies are not only contributing to community enhancement but are also aligning their operations with national developmental goals, thus illustrating the integral role of corporate responsibility in fostering sustainable development.

Significant challenges undermine the community's sustainable development, including governance issues, resource mismanagement, and a lack of coordination among stakeholders (Niyonsenga & Ntwali, 2024). Moreover, systemic barriers such as limited community engagement in decision-making processes further weaken the impact of CSR activities (Rukundo, 2020).

MTN Rwanda, as part of its corporate social responsibility (CSR) initiatives, has implemented various programs aimed at addressing these local challenges. These initiatives include the establishment of digital literacy courses, health awareness campaigns, and infrastructure development projects. For instance, MTN has invested in education by providing scholarships and technological resources to schools in Nyagatare, benefiting over 2,000 students since 2020 (MTN Rwanda, 2024). Despite these efforts, the extent to which MTN's CSR programs effectively meet the actual needs of the local communities remains unclear, raising questions about their long-term impact on community development (Kagurura, 2023).

Challenges undermining community sustainability in Nyagatare persist, including governance issues and limited community engagement in developmental decision-making processes. A recent study revealed that only 27% of local residents felt adequately involved in initiatives affecting their livelihoods (Gatete, 2023). Additionally, the lack of collaboration between stakeholders often leads to fragmented approaches that fail to create synergies necessary for impactful sustainable development (Ishimwe & Nyiramana, 2022). Further complicate the CSR landscape. Moreover, there is a notable gap in research specifically focusing on the interaction between CSR and business sustainability within this context, particularly concerning pressing issues such as healthcare insurance, financial support constraints, and inadequate IT facilities.

There are limited studies on CSR and business sustainability, there is gap of knowledge on healthcare insurance issues, financial support constraints and limited IT tools and facilities that is why a this study targets MTN and CRS in Nyagatare in order to fill this gap by establishing the study on the Role of Corporate Social Responsibility to the community sustainable development in Nyagatare district . A Case study of MTN Rwanda.

The general objective of the study was to examine the role of Corporate Social Responsibility in the community's sustainable development.

Specific Objectives:

The following

1. To assess the role of health care insurance provided by MTN Rwanda to the community sustainable development in Nyagatare District
2. To examine the role of financial support provided by MTN Rwanda to the community sustainable development in Nyagatare District

3. To assess the role of IT tools and Facilities to the community sustainable development in Nyagatare District

Research Hypotheses:

H₀₁: There is no significant role of health care insurance provided by MTN Rwanda to the community sustainable development in Nyagatare District

H₀₂: There is no significant role of financial support provided by MTN Rwanda to the community sustainable development in Nyagatare District

H₀₃: There is no significant role of IT tools and Facilities to the community sustainable development in Nyagatare District

2. Literature Review

2.1 Stakeholder Theory

Stakeholder Theory developed by Edward Freeman in his book "Strategic Management: A Stakeholder Approach," published in 1984. Freeman argued that businesses exist within a network of relationships and should create value for all parties involved, not solely focusing on generating profits for shareholders. Stakeholder theory is another development theme of CSR. The theory counts on and defines those individuals and groups that may be affected by (or affect) the firm's actions and further look into what are their legitimate claims on the business, justifiably impose on a particular business (Garriga, 2014).

To summarize this sentence, the stakeholder theory affirms that those lives are touched by a corporation to possess the right and obligation to participate in directing the affairs of the organization entirely. According to Westrenius and Barnes (2015), stakeholders include vendors, local communities, stockholders, and employees, cross channel partners, stockholders, employees, and other primary groups. Some researchers have stated the notion of considering the interests of all stakeholders as overemphasized to an impracticable extent, and practitioners and corporate managers need to determine where to draw the line (Arenas & Rodrigo, 2016; Perrault & McHugh, 2015). Andre and Pache (2016) differentiate between stakeholders who are without resources and those that provide resources to the firm (suppliers, partners, and customers).

The two types of stakeholders require equal but separate treatment by firms (Andre & Pache, 2016). The theory of stakeholder obligates corporate directors appealing to all sides and balances everyone's interests and welfare in the name of maximizing benefits across the spectrum that the business touches lives. Macaulay, Richard, Peng, and Hassenhuttl (2017), in their paper on "Alliance Network Centrality, Board Composition, and Corporate Social Performance," examine Stakeholder Theory to explain

the relationship between the composition of board members and corporate social performance. Their study also employs alliance learning and a resource-based perspective to help explain how the centrality of the alliance network affects the organization's corporate social performance. While Reimer, Van Doorn, and Heyden, (2017) include different dimensions to examine CSR in a multidimensional construct; Macaulay et al., (2017)

Stakeholder Theory was highly applicable to this study as it emphasizes the importance of considering the interests and well-being of all stakeholders affected by a company's operations, not just shareholders. In the context of MTN Rwanda, the company's CSR initiatives directly engage with various stakeholders in Nyagatare, including residents, community organizations, employees, and the government.

2.2 Managerial Theory

Managerial Theory, sometimes referred to as Management Theory, emphasizes the role of managers in organizations and how their decisions affect the effectiveness and efficiency of operations. Henri Fayol is regarded as a key figure in Managerial Theory, particularly for his contributions to administration and management practices. His seminal work, "Administration Industrielle et Générale," published in 1916, laid the foundation for modern management theory by outlining managerial functions and principles. This category of theories characterised the emphasis scholars put on corporate management. This group of theories adopts an internal approach to social responsibility problems. As stated by Secchi (2007), the most important distinction between the managerial and utilitarian theories is the fact that the latter approaches begin with a consideration of social responsibility starting from within the organisation. Managerialists make use of a business-centred approach. Hence, all other things from the external environment of the firm are primarily tackled through organisational decision-making. Managerial Theory focuses on the practices and responsibilities of management in achieving organizational objectives while effectively using resources. This theory highlights the role of MTN Rwanda's management in designing and implementing CSR strategies that align with both the company's goals and the community's need for sustainable development.

2.3 Utilitarian Theory

Utilitarian Theory is an ethical framework that suggests that the best action is the one that maximizes overall happiness or utility. Utilitarianism is primarily associated with philosophers Jeremy Bentham and John Stuart Mill. Jeremy Bentham's foundational work, "An Introduction to the Principles of Morals and Legislation," was published in 1789, where he articulated the concept

of utilitarianism. John Stuart Mill expanded upon these ideas in his work "Utilitarianism," published in 1863, further developing the theory's ethical implications. The corporation is viewed as a segment of a broader mechanism, thus, the economic system. In this context, business behaviour is usually examined as a profit maximising role, where challenges of externalities and social costs crop up, regardless of what takes place inside the box (external perspective). The term utilitarian primarily touches on a traditional economic approach to a business entity – largely witnessed in the first part of the last century and the immediate years after the Second World War (Secchi, 2007).

Friedman (1970) opines that society ought to set structure through regulation and businesses to harness profits within this framework. To better appreciate the fundamentals of a utilitarian approach to social responsibility, Secchi divided a utilitarian group of theories into two main categories. These are social revenues and costs of the firm, and the other is functionalism.

Utilitarian Theory, which centers on maximizing overall happiness or well-being, is relevant for assessing the impact of MTN Rwanda's CSR initiatives on the Nyagatare community. The theory allowed to evaluate whether MTN's programs lead to significant positive changes (such as improved access to education and healthcare) for the greatest number of people.

2.4 Empirical Review

The study was conducted by Bacinello *et al.* (2020), to evaluate the influence of CSR on sustainable innovation and sustainable business performance. The study developed the model of CSRM and SIM for this purpose. The study applied resource-based theory and structural equation modelling along with a sample of 154 enterprises in Brazil to collect the data regarding the CSR responsibilities towards employees and business performance. The study represents that the enterprises which are integrated under CSR give employment opportunities to local workers, develop creative and leading skills in their employees, and take care of their social, emotional, and health needs. These employees become committed to the organization, focus on their duties, and maintain innovation in the business processes in the best interest of the firm. Thus, the effective implementation of CSR enhances sustainable business performance.

Yitbarek, *et al.* (2015) examined the relationships between CSR and financial performance of private manufacturing firms in Tigray regional state. Bedilu et al. (2018) assessed the relationships between CSR and the perceived performance of manufacturing firms in Ethiopia. The other studies which were conducted to examine the relationship between CSR and financial performance are on the banking industry (Uvaneswaran

& Hussien, 2017; Dakito, 2017). However, none of them investigated large manufacturing firms in Addis Ababa. Therefore, the authors intended to carry out research on the relationships between CSR and financial performance in large manufacturing firms. Larger firms may perform better social action compared to smaller companies, because they are characterized by stronger infrastructure and higher cash flow. At the same time, as a firm rises it becomes more visible and more responsible for different stakeholders' demands (Szegedi *et al.*, 2015; Yitbarek *et al.*, 2015).

Gitau (2019) undertook a study that sought to examine the influence of cost management on the financial performance as proxy for sustained competitive advantage in agribusiness enterprises in Kenya. The study utilized financial stewardship theory and panel descriptive research design for the research methodology components. The study conceptualized the cost management as the management of the direct and indirect costs of an organization. Gitau (2019) found cost management as a statistically significant predictor of the sustained competitive advantage. Amongst the aspects that were found to be of statistically significant influence on the sustained competitive advantage included the management of direct overhead costs and total costs of production. In examination of sustained competitive advantage of Kenya airways, Mungai and Orwa Bula (2018) examined the cost management in terms of cost reduction strategy on the performance of the Kenya airways. Using descriptive research design, the study found that reduction of direct costs was associated with improved sustained competitive advantage aspects.

A study was presented by Park (2019) to explore practices in CSR and their influences on corporate reputation. This study acquired data from a sample of 967 airline service users and analyzed them with the help of structural equation modelling. This study implies that undertaking CSR practices for the improvement of environmental quality (recycling, renewable energy consumption, waste, and water management) and for the welfare of customers' or general people in the community (charities, employment of local people, and avoidance from falsehood) improves the firm's reputation among general public and customers. This helps achieve public trust and creates sustainability in business performance. According to the views of Lu *et al.* (2018), having implemented a CSR strategy effectively improves a company's conduct toward stakeholders such as employees, customers, suppliers, the public, and government officials. The firm's representatives' way of treatment toward stakeholders reflects the firm's goals, considerations, and worries. As a result, a positive and polite way of dealing enhances the firm's reputation among stakeholders and propels the company forward. The study conducted by Ait and Serra (2018) analyzes the association of firm reputation with sustainable business development. The study analyzes that the marketing of products and services and revenues from sales are determined by the number of clients or

consumers who deal with the company. Consumers' interest in items and readiness to buy is influenced by their level of satisfaction with the company's operations, customer service, and product quality. This contentment is engendered in the minds of consumers by the firm's reputation among experienced customers or other stakeholders.

3. Methodology

This section explains the methodology and the presentation of methods that were employed in the research study.

3.1 Research Design

The study employed mixed approach descriptive and correlation design, therefore descriptive design provided a detailed picture of a phenomenon or population, while correlation design examined the relationships between variables to identify patterns and correlations. The research study used mixed approach, Quantitative research focused on numerical data and statistical analysis, while qualitative research emphasized on understanding and describing experiences. The mixed-methods approach harnesses the strengths of both, providing a more nuanced and comprehensive understanding of complex research questions.

3.2 Study Population

The Population study was targeting 231 employees of MTN Rwanda. Due to the very small number of the target population, which is 231 in number, the entire population was taken for the study, i.e., to conduct a census survey, rather than sampling from the population. This is based on the suggestion that when target population is smaller, census survey is the most appropriate and effective methodology to achieve a desirable level of precision.

3.3 Data Collection Procedures

The research is based on primary and secondary data collection methods in such that the firsthand information was applied on primary data and second-hand information for secondary data. Questionnaires were used on the primary data and documentary review for secondary data on Role of corporate social responsibility on community sustainable development. A case study of MTN Rwanda in Nyagatare district.

3.4 Data Analysis

Inferential statistics include Pearson correlation test and multiple regression analysis was employed in order to find the relationship between independent variables and dependent variables. Regression is mainly employed for prediction and for casual inference, therefore,

determination of statistical relationship between two or more variables:

Regression model representation for the research study:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Where: Y = Community sustainable development; β_0 = constant; $\beta_1 \beta_2 \beta_3$ = regression coefficients.

X_1 = Health Insurance

X_2 = Financial support

X_3 = IT tools and facilities

ε = error term.

3.5 Ethical Consideration

The researcher assured the respondents that provided information kept confidentially and secrecy, preserve and use carefully only for academic purpose.

4. Results and Discussion

This section engaged inferential statistics that included the Correlation and Regression analysis with assistance of Statistical Package for Social Sciences (SPSS 25.0). This study used 231 Questionnaires, and all were distributed to the respondents, indeed the respondents' filled questionnaires and returned without missing responses, the results were perfect on the response rate of 100%.

4.1 Correlation

Table 1: Correlation

		Health insurance	Financial support	IT tools and facilities	Community sustainable development
Health insurance	Pearson Correlation	1	.926**	.966**	.953**
	Sig. (2-tailed)		.000	.000	.000
	N	231	231	231	231
Financial support	Pearson Correlation	.926**	1	.942**	.906**
	Sig. (2-tailed)	.000		.000	.000
	N	231	231	231	231
IT tools and facilities	Pearson Correlation	.966**	.942**	1	.968**
	Sig. (2-tailed)	.000	.000		.000
	N	231	231	231	231
Community sustainable development	Pearson Correlation	.953**	.906**	.968**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	231	231	231	231

**, Correlation is significant at the 0.01 level (2-tailed).

Source: Primary data, 2024

The results present the relationship between the role of corporate social responsibility on community sustainable development in Nyagatare district. A case study of MTN Rwanda. The corporate social responsibility factors taken in project are; Health Insurance, Financial support and IT tools and facilities. It is in this regard, the statistical package for social science (SPSS) software version 25.0 was used to determine the Pearson coefficients. The Pearson coefficient correlation is between -1 and 1 where -1 to 0 presents a negative correlation (-1 to -0.5 indicates high negative correlation and -0.5 to 0 indicates low negative correlation) and 0 to 1 presents positive correlation (0 to 0.5 presents low positive correlation while 0.5 to 1 presents high positive correlation). According to the results, the correlation between Health Insurance, Financial support and IT tools and facilities was 0.953, 0.906, and 0.968 respectively, it presents that there was a significant relationship between corporate social responsibility and community sustainable development

These results align with the literature emphasizing the role of CSR in driving sustainable community

development (Smith & Wesson, 2021; Kamara, 2022). Specifically, initiatives like health insurance not only enhance the well-being of community members but also contribute to a more productive workforce, which is positively associated with economic development (Peters et al., 2023). Similarly, financial support and the provision of IT tools facilitate educational opportunities and access to information, further empowering communities and fostering sustainable development (Niyonzima & Kayitesi, 2023). This multi-dimensional impact of CSR underscores its crucial role in not only addressing immediate community needs but also in laying the groundwork for long-term sustainable growth

4.2 Regression Analysis

Regression analysis is a statistical technique that evaluates the relationships between a dependent variable and one or more independent variables. Its main objective is to model and understand how changes in independent variables affect the dependent variable, while keeping other factors constant.

Table 2: of Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.971 ^a	.942	.942	1.08813

a. Predictors: (Constant), IT Tools and Facilities , Financial Support , Health Care Insurance

Source: Primary data 2024

The findings reveal a strong correlation ($R = 0.971$) between corporate social responsibility (CSR) initiatives by MTN Rwanda and community sustainable development, with an impressive R^2 value of 0.942. This indicates that 94.2% of the variations in sustainable development outcomes can be attributed to MTN's CSR efforts, particularly in healthcare insurance, financial support, and the provision of IT tools and facilities. This aligns with the literature emphasizing the significant impact of corporate social responsibility on community development. For instance, a study by Eleftheriou et al. (2021) underscored the essential role of CSR initiatives by telecommunications companies in promoting health

and economic stability, which contributes to sustainable community development. Similarly, Muthoni et al. (2022) found that companies that invest in health-related programs significantly bolster community resilience and sustainability. These empirical studies reinforce the notion that the strategic implementation of CSR can lead to substantial improvements in community well-being, particularly in underserved regions. Therefore, the results of this research not only contribute to the academic discourse on CSR but also provide valuable insights for practitioners aiming to enhance the welfare of communities through targeted CSR strategies.

Table 3: ANOVA of corporate social responsibility and community sustainable development

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4402.186	3	1467.395	1239.322	.000 ^b
	Residual	268.775	227	1.184		
	Total	4670.961	230			

a. Dependent Variable: Community Sustainable Development

b. Predictors: (Constant), IT Tools and Facilities , Financial Support , Health Care Insurance

Source: Primary data 2024

The results indicate ANOVA, the results presented than the variables were statistically significant with $F = 1239.322$ and p value= $0.000b$, it means that there was a significant relationship between corporate social responsibility and community sustainable development. This is consistent with previous studies that suggest CSR practices can contribute to the well-being of local communities, ultimately leading to sustainable development (Kaleka, 2023). A study by Alsaif et al. (2022) also found that CSR initiatives can have a positive

impact on community sustainable development by promoting environmental conservation and social equality. Furthermore, research by Ali and Ali (2021) demonstrated that CSR practices can lead to increased economic development, which is a key indicator of sustainable development. These findings highlight the importance of CSR in driving sustainable development and reinforce the idea that businesses have a role to play in contributing to the welfare of local communities (Khan and Khan, 2020).

Table 4: Coefficients of corporate social responsibility and community sustainable development

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.469	.890		1.651	.100
	Health care insurance	.506	.108	.293	4.688	.000
	Financial support	-.156	.083	-.091	-1.883	.061
	IT tools and facilities	1.014	.092	.770	10.967	.000

a. Dependent Variable: Community Sustainable Development

Source: Primary data,2024

Table 4 Presents the regression coefficients for the relationship between corporate social responsibility (Health Insurance, Financial support, IT tools & facilities) and sustainable community development. The constant($B=1.469$) represents the baseline of community sustainable development when all predictors are zero. Health care insurance has an unstandardized coefficient of 0.506, indicating a significant positive role on

corporate social responsibility ($t = 4.688$, $p < 0.001$). This suggests that higher Health Insurance improves corporate social responsibility. This aligns with recent studies that indicate comprehensive health benefits can motivate companies to engage more actively in socially responsible activities, as they may enhance employee satisfaction and retention (Smith & Jones, 2021).

Financial support has an unstandardized coefficient of -0.156, indicating a significant negative role on corporate social responsibility ($t = -1.883$, $p < 0.061$). This suggests that higher financial support is associated with reduced corporate social responsibility while paving way for confidence in interpretation. It is suggested that an over-reliance on financial aid may inadvertently detract from genuine CSR efforts, a phenomenon supported by Jones et al. (2022), who argue that firms excessively focused on financial input may neglect broader social responsibility agendas

IT tools and facilities have an unstandardized coefficient of 1.014, indicating a significant positive role on corporate social responsibility ($t = 10.967$, $p < 0.001$). This implies that increased IT tools and facilities enhances corporate social responsibility. This finding is reinforced by recent literature, which posits that robust IT infrastructures not only streamline operations but also enhance corporate transparency and accountability, essential components of CSR (Lee et al., 2023).

Overall, these insights emphasize the multifaceted relationship between organizational resources and CSR, wherein health insurance and IT tools foster responsible practices while highlighting potential pitfalls associated with financial support. The standardized coefficients show that IT tools and facilities ($\beta = 1.014$) is the most influential predictor, followed by Health Insurance ($\beta = 0.506$). Financial support ($\beta = -0.156$) also has a strong influence, but in a negative direction.

According to SPSS generation of table 4.14 regarding the equation $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$, where by $Y =$ Community sustainable development then the Equation served as;

$$Y = 1.469 + 0.506X_1 - 0.156X_2 + 1.014X_3 + 1.08813\varepsilon$$

It is in this regard that using the regression equation mentioned above in respect to the holding all constants (Health Insurance, Financial support and IT tools & facilities) in line with the Community sustainable development was at 1.469, This indicated that, this ensured Community sustainable development, there was a need undergo Health Insurance, Financial support and IT tools & facilities to undertook and ensure Community sustainable development

The SPSS Calculated the t-statistic as t-test increased on 4.688 and t-test decreased on -1.883 and t-test increased on 10.967. The results present the variables of corporate social responsibility; Health care insurance was statistically significant with p value=0.000^b, the financial support was not statistically significant with p value=0.061^b, and the IT Tools and facilities was statistically significant with p value=0.000^b

From the table 4 Coefficients of corporate social responsibility and community sustainable development, Unstandardized Coefficients were used in order to attain the t-test used in explanation above by B values undergo

series of dividing from B value and std error thus attainment of the t-test; 1.469, divided 0.890 resulted into constant with 1.651, then 0.506 divided 0.108 resulted into Health Insurance factor with 4.688, then -0.156 divided 0.083 resulted into Financial support factor with -1.883, and then 1.014 divided 0.092 resulted into IT tools & facilities and factor with 10.967 value. For instance, a study by Yang et al. (2020) found that companies that prioritized CSR activities experienced improved social and environmental outcomes, leading to increased community trust and support. Similarly, a study by Islam et al. (2022) found that the use of IT tools and facilities was a key driver of CSR implementation in companies, leading to improved operational efficiency and reduced costs.

Furthermore, a study by Khan et al. (2021) found that health insurance was a critical factor in promoting CSR in companies, particularly in terms of employee well-being and job satisfaction. In contrast, financial support was found to be a negative factor in CSR implementation in a study by Hassan et al. (2020), highlighting the importance of careful consideration in allocating financial resources.

4.3 Hypothesis Testing

In order to test the study's four formulated hypothesis, the t statistic that tests whether a B value is significantly different from zero ($H_0: \beta = 0$) The study computed simple regression analysis to test the study hypothesis. For p -value < 0.05, H_0 was rejected; and H_2 was accepted

H₀₁= There is no significant role of health care insurance provided by MTN Rwanda to the community sustainable development in Nyagatare district. As evident in Table 4, the Unstandardized beta value of health care insurance provided by MTN Rwanda to the community sustainable development in Nyagatare district was significantly greater than zero ($\beta_1 = 0.506$, p -value=0.000 < 0.05, $t = 4.688$). The null hypothesis was rejected because p -value=0.000 is lesser than 0.05 level of significant, hence health care insurance had a significant role to the community sustainable development.

H₀₂= There is no significant role of financial support provided by MTN Rwanda to the community sustainable development. As evident in Table 4, the Unstandardized beta value of financial support provided by MTN Rwanda to the community sustainable development in Nyagatare district was insignificantly greater than zero ($\beta_2 = -0.156$, p -value=0.061 > 0.05, $t = -1.883$). The null hypothesis was accepted because p -value=0.061 is greater than 0.05 level of significant, hence, financial support had insignificant to the community sustainable development.

H₀₃= There is no significant role of IT tools and Facilities to the community sustainable development. As evident in Table 4, the Unstandardized beta value of IT tools and Facilities to the sustainable development in

Nyagatare district. was insignificantly greater than zero ($\beta_3=1.014$, $p\text{-value}=0.000<0.05$, $t=10.967$). The null hypothesis was accepted because $p\text{-value}=0.987$ is greater than 5% level of significant, hence, IT tools and Facilities had insignificant role to the community sustainable development

The standardized coefficients show that IT tools and facilities ($\beta = 1.014$) is the most influential predictor, followed by Health Insurance ($\beta = 0.506$). Financial support ($\beta = -0.156$) also has a strong influence, but in a negative direction. Therefore, based on the results, all two null hypotheses (H_{01} and H_{03}) are rejected, indicating that health care insurance, IT tools and facilities and all have significant role on time performance in the Vision City public project and (H_{02}) and one null hypothesis was accepted financial support and has insignificant role on corporate social responsibility.

5. Conclusion and Recommendations

5.1 Conclusion

The correlation between Health Insurance, Financial support and IT tools and facilities was 0.953, 0.906, and 0.968 respectively, and the results presented than the variables were statistically significant with $p\text{ value}=0.000b$, it concluded that there was a significant relationship between role of corporate social responsibility on community sustainable development. A case study of MTN Rwanda in Nyagatare District.

5.2. Recommendations

According to the results of this study, the researcher provided the following recommendations:

1. The Inventors in the domain of corporate social responsibility on community sustainable development should consider the information taken on the role of corporate social responsibility on community sustainable development through MTN Rwanda to enable sustainability in value community sustainable development properties
2. The government (MIFOTRA), MIFOTRA should mobilize Rwandan citizens to be involved in corporate social responsibility in far as the value addition and good chain in concerned ones in order to again money thus personal economic improvement.

5.3 Suggestions for Further Research

Therefore, researcher suggests that the further research should be: To assess the role of health care insurance provided by MTN Rwanda to the community sustainable development, to examine the role of financial support

provided by MTN Rwanda to the community sustainable development, to assess the role of IT tools and Facilities to the community sustainable development.

References

- Ait S., A., & Serra, T. (2018). Corporate sustainable development. Revisiting the relationship between corporate social responsibility dimensions. *Sustainable Development*, 26(4),
- Ali, A. S., & Ali, M. (2021). The impact of corporate social responsibility on sustainable development: Evidence from Pakistan. *Journal of Business and Economic Research*, 19(3), 143-152.
- Alsaif, J., Al-Mutairi, M., & Al-Suaidan, S. (2022). Corporate social responsibility and sustainable development: A study on the hospitality industry in Kuwait. *International Journal of Sustainable Development and World Ecology*, 29(11), 1235-1245.
- Arenas, D., & Rodrigo, P. (2016). On firms and the next generations. Difficulties and possibilities for business ethics inquiry. *Journal of Business Ethics*, 133, 165–178.
- Bacinello, E., Tontini, G., & Alberton, A. (2020). Influence of maturity on corporate social responsibility and sustainable innovation in business performance. *Corporate Social Responsibility and Environmental Management*, 27(2), 749–759.
- Bedilu, Y. A., Belaynew, A. M. & Tewabe, G. Y. (2018). Practice of Corporate Social Responsibility and Its Relationship on Organization Perceived Performance: Survey of Ethiopian Manufacturing Firms. *Singaporean Journal of Business Economics, and Management Studies*. 6(8), 1-8.
- Dakito, A. K. (2017). The Impact of Corporate Social Responsibility Practices on Financial Performance of Banking Sector in Ethiopia. *Global Journal of Management and Business Research: Accounting and Auditing*. 17(1), 28-44.
- Eleftheriou, A., Michael, A., & Spyridou, A. (2021). The Social Impact of Corporate Social Responsibility Initiatives: A Study in the Telecommunications Sector. *Business and Society Review*, 126(3), 451-478.
- Friedman, M. (1970). The social responsibility of business is to increase its profits. *The New York Times Magazine*, 13, 32–33

- Garriga, E. (2014). Beyond stakeholder utility function: Stakeholder capability in the value creation process. *Journal of Business Ethics*, 120, 489–507.
- Gatete, J. (2023). Public participation and community development: The case of Nyagatare District. *Rwanda Journal of Social Research*, 11(4), 152-170.
- Gitau, B. N. (2019). Effect of Cost Management on Financial Performance of Agribusiness Enterprises in Kenya. *The Strategic Journal of Business & Change Management*, 6(3), 237–245.
- Hassan, M. K., Ali, S., & Khan, H. (2020). The impact of financial support on corporate social responsibility: A systematic review. *Journal of Business Ethics*, 166(2), 241-255.
- Ishimwe, A., & Nyiramana, F. (2022). The impact of stakeholder collaboration on sustainable development in Rwanda: Lessons from Nyagatare. *Journal of Development Studies*, 16(2), 75-89.
- Islam, M. Z., Hossain, M. R., & Islam, M. A. (2022). The effect of IT tools and facilities on corporate social responsibility: A case study of Bangladeshi companies. *Journal of IT in Developing Countries*, 28(1), 1-13.
- Jones, C., Brown, D., & Garcia, E. (2022). The contradiction of financial support in corporate social responsibility initiatives. *International Journal of Corporate Governance*, 13(1), 23-34.
- Kagurura, T. (2023). Evaluating corporate social responsibility programs: A case study of MTN Rwanda. *International Journal of Business and Management*, 8(5), 45-60.
- Kaleka, A. (2023). Corporate social responsibility and sustainable development: A systematic review. *Sustainability Accounting, Management and Policy Journal*, 14(2), 247-266.
- Khan, M. A., & Khan, S. (2020). The role of corporate social responsibility in promoting sustainable development. *Journal of Economic and Financial Sciences*, 12(3), 1-14.
- Lee, H., Kim, S., & Choi, D. (2023). The role of IT infrastructure in enhancing corporate social responsibility: A comprehensive analysis. *Journal of Information Technology & Social Change Management*, 16(2), 150-166.
- MTN Rwanda. (2024). Corporate social responsibility report: 2020-2024. Retrieved from [MTN Rwanda website].
- Mungai, B. W., & Bula, H. O. (2018). Turnaround Strategies and Performance of Kenya Airways. *The University Journal*, 1(2), 1-16.
- Muthoni, G., Odhiambo, W., & Kamau, J. (2022). The Role of Corporate Social Responsibility in Achieving Sustainable Development Goals: A Case Study of Telecommunications Companies in Kenya. *Journal of Corporate Social Responsibility*, 18(4), 589-607.
- Niyonsenga, A., & Ntwali, P. (2024). Governance challenges in community development initiatives in Rwanda: Lessons from Nyagatare. *Journal of Governance Studies*, 8(1), 77-92.
- Oh, W., & Park, S. (2015). The relationship between CSR and corporate financial performance in Korea. *Emerging Markets Finance and Trade*, 51, 85-94.
- Park, E. (2019). Corporate social responsibility as a determinant of corporate reputation in the airline industry. *Journal of Retailing and Consumer Services*, 47, 215–221.
- Pearson, Z., Ellingrod, S., Billo, E., & McSweeney, K. (2019). Corporate social responsibility and the reproduction of (neo) colonialism in the Ecuadorian Amazon. *The Extractive and Society*, 6(3), 881–888.
- Perrault, E., & McHugh, P. (2015). Toward a life cycle theory of board evolution: Considering firm legitimacy. *Journal of Management & Organization*, 1(5). 1-23.
- Rukundo, A. (2020). The role of stakeholder engagement in enhancing community development in Rwanda. *Review of Community Engagement Practices*, 5(3), 134-150.
- Secchi, D. (2007). Utilitarian, managerial and relational theories of corporate social responsibility. *International Journal of Management Reviews*, 9(4), 347–373.
- Smith, A., & Johnson, B. (2021). Evaluating the quality of documentary research: A framework for analysis. *Journal of Qualitative Research*, 15(3), 112-127.
- Smith, A., & Jones, B. (2021). The impact of employee benefits on corporate social responsibility: A case study approach. *Journal of Business Ethics Research*, 58(4), 655-670.

- Szegedi, K., Khan, Y., & Lentner, C. (2020). Corporate social responsibility and financial performance: Evidence from Pakistani listed banks. *Sustainability*, 12(10), 4080.
- Uvaneswaran, S.M. and Hussien, F.A. (2017). Investments in Corporate Social Responsibility and Its Effect Financial Performance of Commercial Banks in Ethiopia. *International Open Access Journal*. 2(1).
- Yang, X., Li, Y., & Liu, Y. (2020). The impact of corporate social responsibility on community trust: A systematic review. *Journal of Business Ethics*, 165(3), 537-548.
- Yitbarek, A. A., Araya, H. G. & Hiwot, K. A. (2015). Examining the Relationship between Corporate Social Responsibility and Financial Performance of Manufacturing Companies in Tigray Regional State, Ethiopia. *EJBE*. 5(2), 214-249.