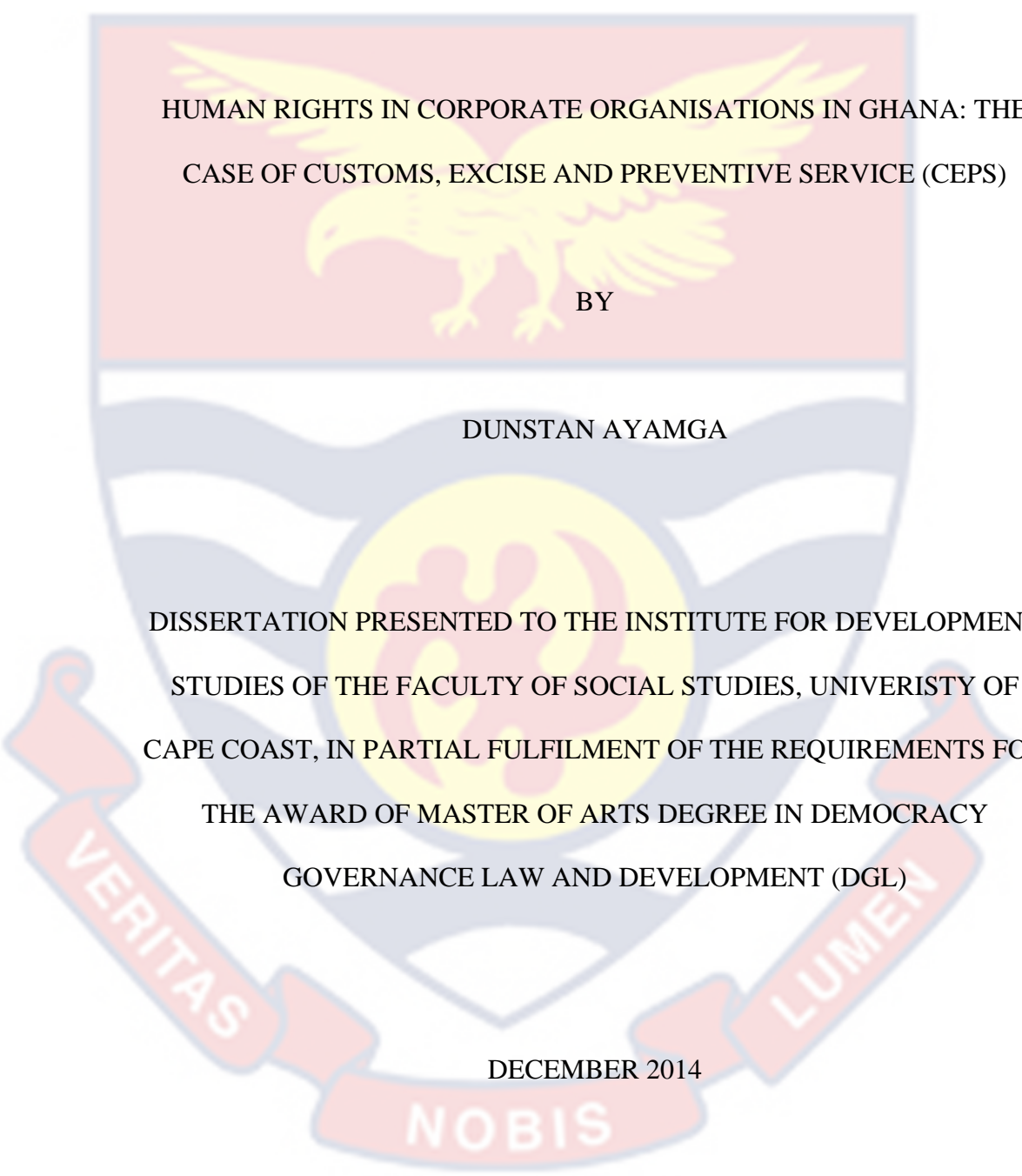


UNIVERSITY OF CAPE COAST



HUMAN RIGHTS IN CORPORATE ORGANISATIONS IN GHANA: THE
CASE OF CUSTOMS, EXCISE AND PREVENTIVE SERVICE (CEPS)

BY

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GOVERNANCE LAW AND DEVELOPMENT (DGL)

DECEMBER 2014

DECLARATION

Candidate's Declaration

I hereby declare that this dissertation is the result of my own original research and that no part of it has been presented for another degree in this university or elsewhere.

Candidate's Name: Dunstan Ayamga

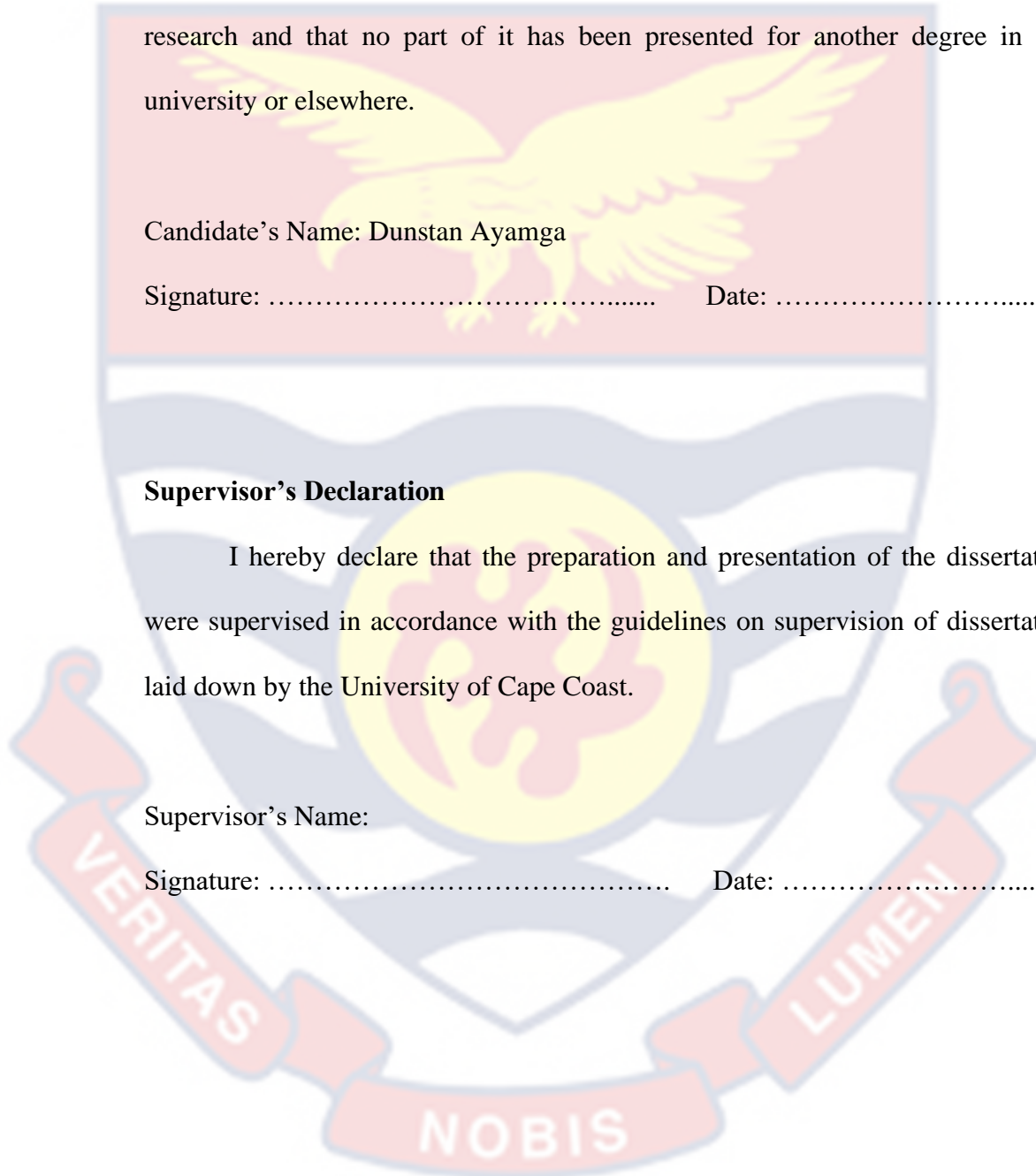
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Supervisor's Declaration

I hereby declare that the preparation and presentation of the dissertation were supervised in accordance with the guidelines on supervision of dissertation laid down by the University of Cape Coast.

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ABSTRACT

The study explored human rights abuses in the operations of Customs, Excise and Preventive Service (CEPS). It identified specific human rights abuses on both internal and external stakeholders and the impact of such abuses on all stakeholders. It also identified the ways in which CEPS management is responding to the issues of rights abuses in the operations of the service. One hundred respondents, fifty from internal respondents and another fifty from external respondents were randomly selected and questioned. The respondents were selected from two collections, Kotoka International Airport (KIA) and Sunyani. The responses were analysed with SPSS and presented in the form of exploded pie-charts and simple frequency tables.

The results suggest that there are human rights abuses at all levels in the operations of CEPS. Sixty-four percent of internal and ninety-four percent stakeholders have been abused. The rights abuses for internal stakeholders include poor working conditions and poor relationships with superiors. The abuses of external stakeholders include discrimination and unofficial taxes. The effects of rights abuses on internal stakeholders include low morale and poor health, and for the external stakeholders, abuses lead to bad image for CEPS and an unwillingness for stakeholders to cooperate with CEPS officials. Majority of stakeholders perceived CEPS management to be making some efforts to avoid human rights abuses. Respondents also suggested that all stakeholders should be educated on the implication of human rights abuses.

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DEDICATION

To my late uncle, Peter Nyaaba, who ensured I went to school.



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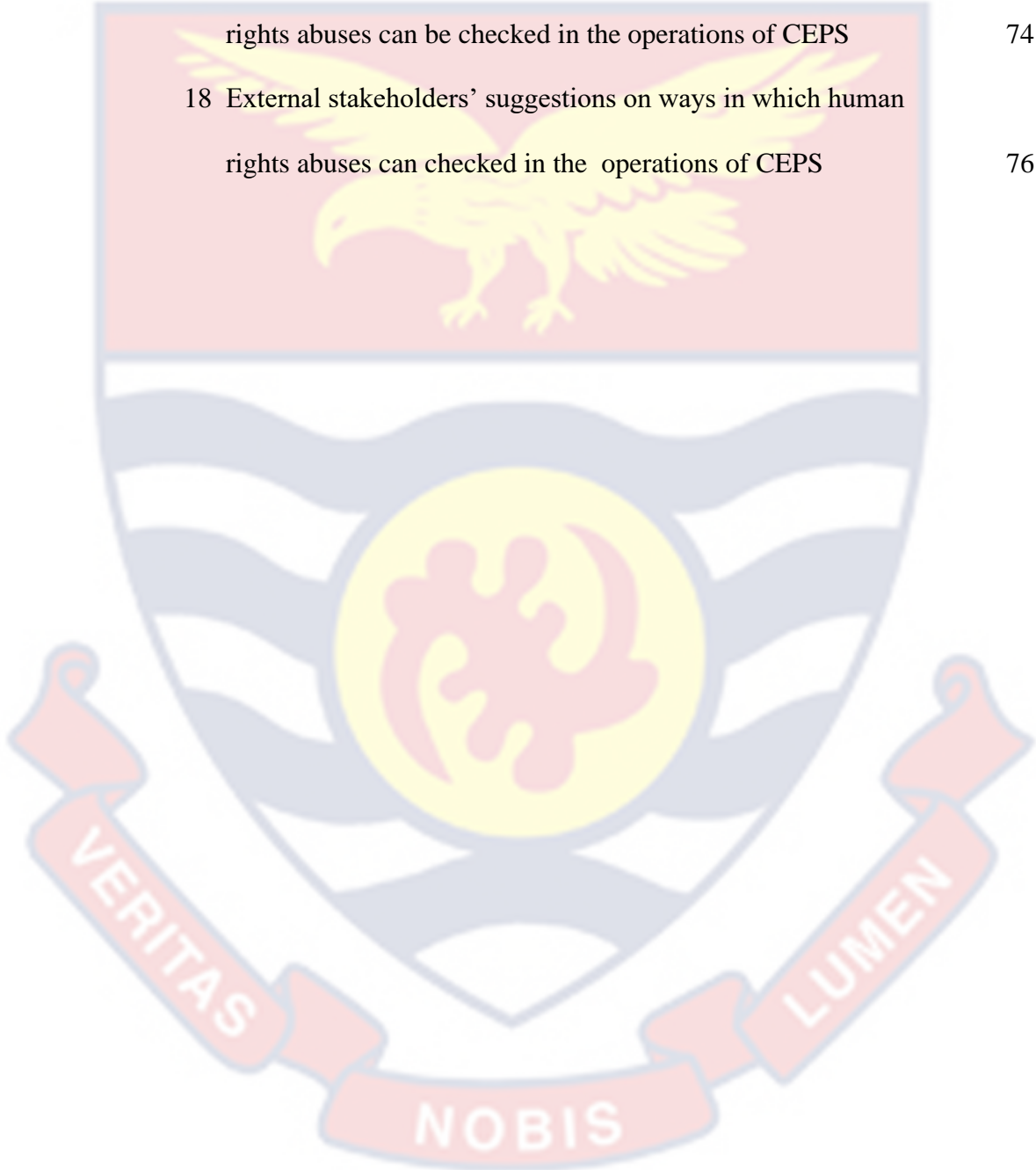
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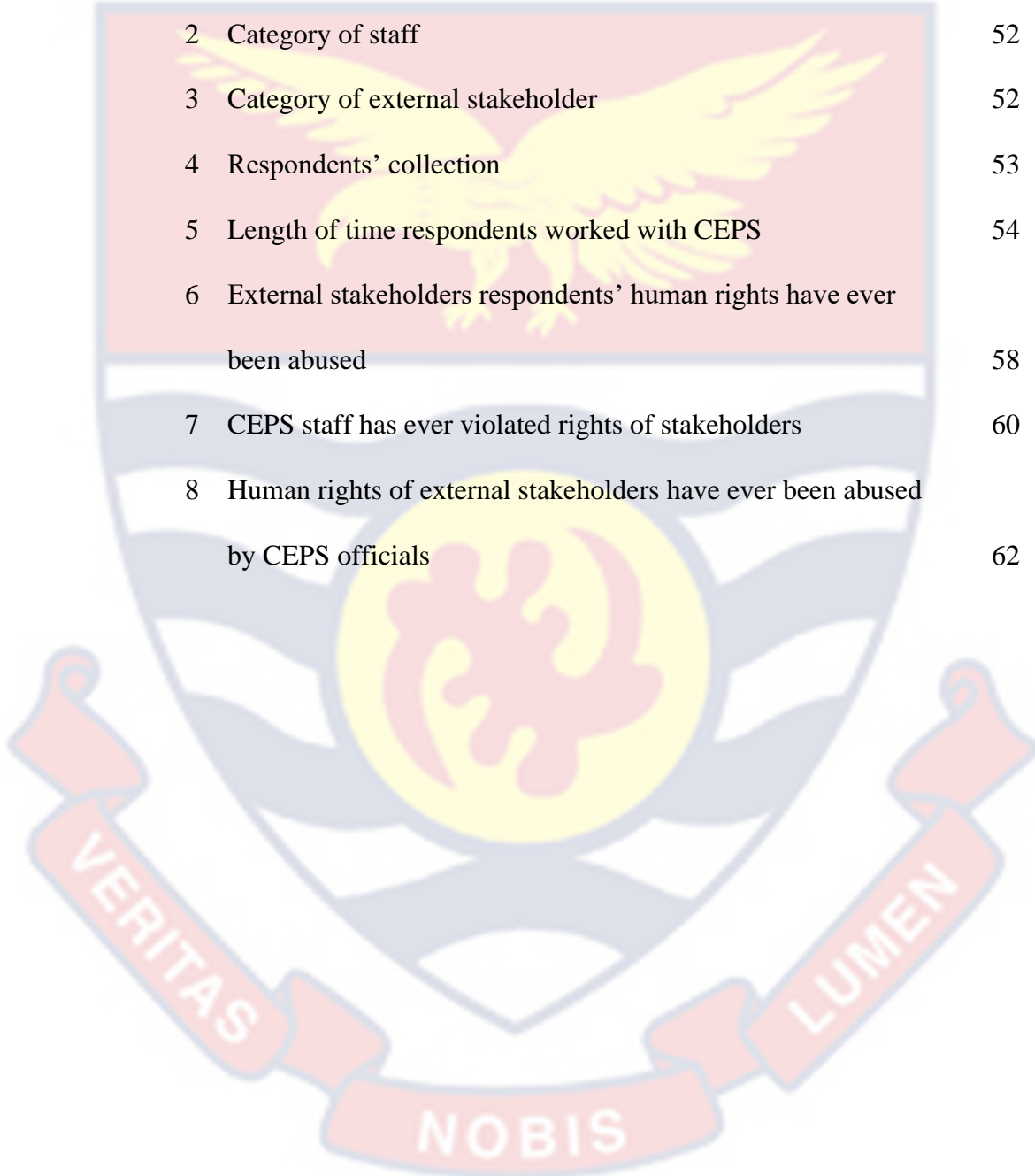
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LIST OF ACRONYMNSThe background of the page features a large, semi-transparent watermark of the University of Cape Coast crest. The crest is a shield with a yellow eagle with outstretched wings in the center. Below the eagle is a yellow circle containing a red and white symbol. The shield is flanked by two red banners with white text: 'VERITAS' on the left and 'LUMEN' on the right. At the bottom of the shield is a red banner with white text: 'NOBIS'.

ATL	-	Akosombo Textiles Limited
AU	-	African Union
CACIT	-	The Coalition Against Counterfeit and Illicit Trade
CELARD	-	Centre for Labour Rights for Development
CEPS	-	Customs, Exercise and Preventive Service
CHRAJ	-	Commission on Human Rights and Administrative Justice
EHRC	-	Equity and Human Rights Commission
GCMS	-	Ghana Customs Management System
GCNET	-	Ghana Community Network
GIFF	-	Ghana Institute of Freight Forwarders
GSSS	-	Ghana Statistical Service
GTP	-	Ghana Textile Prints
OAU	-	Organisation of African Unity
OHCHR	-	United Nations High Commissioner for Human Rights
SPSS	-	Statistical Package for Social Studies
TI	-	Transparency International
UN	-	United Nations
UNDP	-	United Nations Development Programme
WCO	-	World Customs Organisation
WTO	-	World Trade Organisation

CHAPTER ONE

INTRODUCTION

Background to the study

Human rights have not been a recent phenomenon, though they have gained currency in recent times, especially after the collapse of the cold war. It has virtually become part and parcel of everyday life and many organisations and groups have sprung up to promote human rights in all areas of human endeavour. Bunge, (2003: 131) define human rights as “a right that a moral code, such as the United Nations Universal Charter of Human rights bestows on all human beings, alive or to be born. These are the rights a person must exercise to survive and help live in her society”. To ensure that human rights are imbedded in our societies and work organisations, codes of ethics have been instituted to govern the ordering of values. An ethical issue is a situation, problem, or opportunity in which an individual must choose among several actions that must be evaluated as right or wrong (Williams, 2007).

Earlier scholars such as Locke (1688) argued that rights precede the state’s authority and it is the basis of its existence. Aristotle emphasised that the state exist not only so that people could live, but live the good life Locke (Bambrough, 1999). Tharoor (1998) has also posited that human rights are derived from the mere fact of people being human. He explains that the standards proclaimed

universally can be achieved if countries apply them within their own legal framework. According to him, this will ensure flexibility to reflect diversity of universal cultures to ensure the indigenisation of human rights, which will eventually guarantee the universal acceptance of human rights conventions.

Human rights abuse has also been defined by the Encarta dictionary as illegal, improper, or harmful practices that affect the freedom, justice and equality of individuals (Microsoft Encarta, 2009). As a result, any action that does not promote human rights is considered as an abuse of the individual's dignity and an abdication of duty by the state and its institutions.

Indeed, under chapter five (5) of the constitution, 1992, precisely article 12, it states that “the fundamental human rights and freedoms enshrined in this chapter shall be respected and upheld by the Executive, Legislature and Judiciary and all other organs of government and its agencies and, where applicable to them, by all natural and legal persons in Ghana and shall be enforceable by the courts as provided for in this constitution.” It goes further to state that “every person in Ghana whatever his race, place of origin, political opinion, colour, religion, creed or gender shall be entitled to the fundamental human rights and freedoms of the individual contained in this chapter but subject to respect for the rights and freedoms of others and for the public interest. The above statements are clear indications that there is a duty on the government, organisations and individuals to respect and protect the human rights of people.

Kaufmann (2004) has also stated that there is a link between bad governance in the corporate sector and human rights abuses. This suggests that corporate institutions whether private or public must position their activities to be in consonance with the dignity and interest of the individual, within and outside the organisation. Poor corporate governance therefore constitutes the abuse of rights of employees. Cottrill (1996) indicates that, U.S. companies are striving to avoid human rights violations of employees. Safeguarding the rights of employees is important because human rights abuses undermine the performance of the workers, and may expose the companies to expensive court cases.

The Customs, Excise and Preventive Service (CEPS) of Ghana was established in 1839, and was initially known as the Department of Customs. It was set up to collect and account for all indirect taxes levied on imports and exports (Republic of Ghana, 1993).

CEP has a vision to be a world class service provider of customs services. The Service aims at fulfilling this vision by providing service that is efficient, fair and transparent. It also seeks to recruit, train and maintain a highly qualified and motivated workforce. It also designs and implements effective strategies and programmes to collect account and protect customs, excise and other assigned tax revenues at a minimum cost, while facilitating trade, investment and the movement of people across the borders of Ghana through efficient and transparent service delivery (Amuzu, 2005).

In order to be a world class service provider, the Service has to ensure that its operations meet stakeholder expectations, and that its officers and other stakeholders are treated with respect and dignity.

CEPS can fulfil its functions efficiently and make the desired impact on the global front, if relevant laws are passed barring employment discriminations, provide guidance to all human resource management functions, including recruitment, selection, performance appraisal, promotion, and compensation. Since all managers are involved in employment activities, knowledge of such laws or statutes is critical (Hirsch & Schumacher, 1992).

To emphasise the existence of human rights laws and its awareness creation in Ghana, the Commission on Human Rights and Administrative Justice (CHRAJ) initiates activities every year to mark Human Rights Day (Boateng, 2007). In commemoration of the day, the Commission reaffirms the Universal Declaration of Human Rights adopted by the United Nations on December 10, 1948, which indicates that all human beings are born free and are equal in dignity and rights.

Among these rights are the right to life, freedom and safety from harm, freedom from slavery, equal recognition and protection under the law, the right to a fair and public trial, the right to an adequate standard of living, education, work for a fair wage and to own property. Arriaga (2004) has pointed out that the universal declaration on human rights calls upon every individual and organ of society, which includes companies and business operations in general, to promote and protect human rights and to strive to secure their universal and effective

recognition and observance. In order to protect and promote human rights around the world, the United Nations established the office of the United Nations High Commissioner for Human Rights (UNHCHR). The 1992 Constitution of Ghana also highlights a lot of human rights issues and has devoted the whole of chapter five to human rights (The Constitution of Ghana, 1992).

In many of the world's poorer countries, a number of factors contribute to human rights violations (Magnarella, 1993). These include undeveloped economies, with limited resource bases and insufficient employment/income opportunities for large segments of the population resulting in wide-spread poverty. Added to these, are high population growth rates that further strain the natural environment and local resources, while intensifying competition for limited resources. Also there are ethnic diversity and regional factionalism that promote local/particularistic identifications, while hindering the development of a national identification.

Magnarella (1993), observes further that, human rights abuses in poor countries include ethnic and/or class politics involving competition among leaders of different language, cultural, or regional populations for positions of political and economic power with the spoils of victory going to supporters. This, according to him, is further aggravated by lack of regime legitimacy. This arises largely because segments of the population, not culturally and/or politically affiliated with the ruling elite, and not sharing in the spoils, refuse to recognise the regime as legitimate. Human rights abuses can also occur when governments resort to the military and police to maintain power by suppressing political

opponents and disgruntled civilians under the pretext of maintaining law and order.

An African Union (AU) report has also attributed Africa's poor human rights record mainly to racism, post-colonialism, poverty, ignorance and disease. The report further indicates other causes of human rights abuses as religious intolerance, internal conflicts, debt and bad management, corruption, monopoly of power, lack of judicial and press autonomy, and border conflicts (Xinhua News Agency, 1999). Again, a study conducted by the West Africa Trade Hub revealed that among other abuses, bribery and harassment of passengers and drivers at check points by security operatives still persist (Abdul-Hamid, 2009) in the sub region. This report further stated that Customs Excise and Preventive Service (CEPS) officials sometimes accept not less than GH¢ 3.00 per driver as bribe. It is also important to indicate that the Ghana Immigration Service (GIS) and the (CEPS) on Wednesday 27th May 2009, snubbed a stakeholders press briefing on the ECOWAS Protocol on Free Movement to avoid questions from the media regarding allegations of illegal collection of monies at the country's borders (Asiamah, 2009). These illegal collections would prevent those who do not have the money to pay to cross the borders to undertake their social and economic activities, thereby curtailing their rights to free movement.

Boateng (2007) has opined that it is not only external stakeholders of CEPS whose human rights are abused due to CEPS operations but also CEPS officers themselves are exposed to these abuses. Ampofo (2009) has expressed dissatisfaction about the inhuman conditions under which CEPS officials worked

at the entry and exit points of the country. Such inhuman conditions include poor housing and working for long hours without pay for extra work and being taken away from their families for extended periods of time. The violations are contrary to the Social Protection Charter of the Universal Declaration of Human Rights (1948, Art. 22) and the International Covenant on Economic, Social and Cultural Rights, (1966) which states that all workers should be protected from inhuman working conditions such as poor housing working for long hours without extra remuneration.

Statement of the problem

CEPS as a corporate institution and by the nature of its operations has a lot of interactions between its officers and the public on a continuous basis. Laws and rules have been made to ensure that in carrying out its mandate, it operates within the limits of the laws and also respect the rights of its stakeholders. In spite of these rules, there have however been media reports and complaints of human rights abuses by CEPS in recent times (Ampofo, 2009 & CHRAJ 2010).

Everyone has the right to form and to join trade unions for the protection of his interests (Nickel, 2005). Adum-Kwapong (2003) has however noted that CEPS staff right to join or form a trade union as enshrined in Article 24 (3) of the 1992 Constitution has been curtailed by CEPS management. CEPS management often cite the paramilitary nature of the organisation as the reason for preventing staff from forming or joining union. There is however no document to the fact that CEPS is a paramilitary organisation and should therefore not from

a union. Such an inability on the part of the staff to protect their interest at the aggregate level is in itself an abuse of their rights.

Kyei, (2009) asserts that the childhood loss of valuable contact hours with the parents has negative effects on the child and that could even retard his/her growth, protection and development. According to Matt O' Connor, founder of Father for Justice, "a generation of children [in the United Kingdom] have been denied their human right to a meaningful and loving relationship with their fathers." Although O' Connor's assertions are in respect of the United Kingdom judicial system which denies fathers access to their children, employment situation of some CEPS officials infringes the rights of fathers and children in similar manner. Officers in some remote areas are cut off from sufficient contacts with their families and colleagues because of poor communication network, bad conditions of roads in the remote areas and long hours at work (Anipa, 2006). These conditions adversely affect the rights of the officers and their families especially the children whose interest must be paramount in all circumstances. CEPS officers themselves have also made several complaints about inhuman conditions and unfair handling of complaints brought against them.

Postema (1997) argues that the position of human rights laws emphasise freedom of movement as human rights and the constitutions of numerous states respect this position. He states further that the citizen has the liberty to travel, reside in, and or work in any part of the state where one pleases within the limits of respect for the liberty and rights of others, and to leave that state and return at

any time. Asiamah (2009) noted, however, that while it was easy for migrants to cross other border posts in the West African sub-region, it was “hell” for migrants, including Ghanaian citizens, to cross Ghana's border posts due to extortion by border officials such as CEPS.

It is significant to indicate that the human rights laws have emphasised that everyone has the right to work and to just and favourable conditions of work. Indeed, everyone who works has the right to ensuring for himself and his family an existence worthy of human dignity, and supplemented, if necessary, by other means of social protection. The nature of operations of Ghana Customs Excise and Preventive Service, according to Boateng (2007), violates the rights of CEPS officials and external stakeholders who access the services of the organisation. Human rights abuses in CEPS has led to low morale among officers in the organisation and has also ignited unfriendly relations with external stakeholders due to delays in service delivery, extortion, and other corrupt practices. The study therefore examined human right violations in CEPS operations, and how the violations impact both internal and external stake holders of CEPS.

Objectives of the study

The main objective of this study is to examine the human rights violations in CEPS operations with the aim of making appropriate recommendations to curb if not completely eliminate it. The specific objectives of the study are to:

1. Examine the areas in which CEPS operations affect human rights.
2. Assess the impact of CEPS operations on human rights.

3. Assess management responses to incidence of these abuses in CEPS
4. Find out how human rights abuses can be checked.
5. Make recommendations that policy makers can use to address the violations of rights of all stakeholders to ensure quality service delivery.

Research questions

The key research questions to be addressed include the following:

1. What specific human rights abuses, if any, are meted out to stakeholders by CEPS?
2. What impact did these abuses have on officials of CEPS and those who do business with CEPS?
3. What have been management responses to the abuses?
4. How can human rights abuses be checked in CEPS?

Significance of the study

The findings of the study will contribute to additional knowledge in the area of human rights and serve as a good source of information for researchers and students. The findings will help to explain the major causes and effects of human rights abuses at CEPS. Solutions to these abuses will help promote good corporate governance in CEPS and other corporate organisations in the country. It will ultimately contribute to the achievement of CEPS mandate including revenue mobilisation and also help it become a top world class customs organisation.

Scope of the study

The study covers internal and external stakeholders of two collections of CEPS. They are Kotoka International Airport (KIA) Collection in the Greater Accra Region of Ghana and the Sunyani Collection which covers the Brong – Ahafo Region and parts of the Western Region of Ghana. These two collections have been selected for the study because of their unique backgrounds. The Sunyani Collection is mostly of a rural background, while the KIA Collection is urban based. Because the study areas are sited within different environments, it is assumed that it would help address the objectives of the study. The study is also limited to the human rights abuses in the operations of Ghana Customs Excise and Preventive Service as a corporate entity and does not cover human rights abuses in Ghana in general. It is also limited to only issues of human rights abuses and does not attempt to explore other management practices in CEPS which are also important to the organisation's fulfilment of its mandate.

Limitations of the study

Research in any form could be saddled with several limitations and this study is certainly no exception. In undertaking this study within the stated scope, the researcher faced the challenge of moderation of information from stakeholders in the name of company confidentiality and victimisation from CEPS.

Definition of some terms used in the study

The under mentioned terms used in the study are clarified to avoid any doubts as to their meaning.

Stakeholders refer to those who deal with the institution and stand to gain or lose by its actions (Woods, 2000). Stakeholders of CEPS include the Government, public and private enterprises, CEPS officers, traders, freight forwarders and travellers.

A collection is an operational region of CEPS. It supervises the work of stations, seats and units in its area of jurisdiction. It is not always synonymous with the political regions of Ghana. Sunyani Collection, for example, covers the Brong-Ahafo Region and part of Western Region.

Stations are operational districts which carry out some functions of CEPS. They are normally at the borders and sometimes inland. They might also supervise some posts and checkpoints.

Seats are specialised units where specific functions of CEPS are performed. Some examples are the Export and Compliance seats.

Organisation of the study

The study is organised into five chapters. The first chapter comprises the introduction, background information, statement of the problem, research questions, significance of the study, the objectives, scope of the study, limitations of the study and definition of some terms used in the study. The second chapter covers the literature review, while Chapter three presents the methodology of the

study. Chapter Four includes data analysis and discussions of the findings whereas Chapter Five covers the summary, conclusion and recommendations of the findings of the study.



CHAPTER TWO

REVIEW OF LITERATURE

Introduction

This chapter reviews relevant literature pertaining to the issues investigated in order to establish current state of knowledge in the area of human rights and the gaps which form the basis for this study. More specifically, the review encompasses among others, the definition of the concept of human rights, relationships between human rights and corporate ethics, corporate governance and institutional development, human rights abuses and their impact on service delivery, and strategies for checking human rights abuses.

The concept of human rights

Rights are moral and legal claims and/or entitlements. Legal human rights are those that are to be found in the positive law while moral human rights are claims which ought to be in the positive law (Cranston, 1973). In its modern form, where the dominant terminology has taken the phrase “human” rather than “natural” rights, human right is defined as a “universal moral right, something which all men, everywhere, at all times ought to have, and something of which no one may be deprived without grave affront to justice, something which is owing to every human being simply because he is human (Cranston, 1973).

Modern theorists have developed a notion of natural rights that does not draw its source of inspiration from a divine ordering. The ground work for this secular natural rights trend was laid by Paine and Rousseau (Heard, 1997). In its place has arisen a variety of theories that are humanist and rationalist; the natural element is determined from the pre-requisites of human society which are said to be rationally ascertainable (Heard, 1997).

Contemporary notions of human rights draw very deeply from this natural rights tradition. In a further extension of the natural rights tradition, human rights are now often viewed as arising essentially from the nature of humankind itself. The idea that all humans possess human rights simply by existing and that these rights cannot be taken away from them are direct descendants of natural rights.

However, a persistent opposition to this view builds on the criticisms of Burke and Bentham, and even from the contractarian views of Rousseau's image of civil society. In this perspective, rights do not exist independently of human endeavour, they can only be created by human action. Rights are viewed as the product of a particular society and its legal system (Bentham, 1987).

In a similar vein, Booth (1999) has stated that the continuous evolution of human experiences and the temporality woven into all human institutions and relationships is obvious when one observes changes in human development through the ages. He further states that change is the only constant element in human society. According to him, what might be seen as an achievement of human rights today could be a serious aberration of human dignity in the future. Booth uses the term emancipation to mean fishing out those institutions which are

oppressive and replacing them with new structures and power relationships that promise to enhance human potentialities. He adds that human right is like a horizon whose goal is unending.

Though human rights are supposed to be entitlements to every person just because of their humanity, obtaining them have not come naturally and people have continuously literally have to battle to obtain these rights within the state and its institutions. Some of the outcomes of the human rights struggle have been the Magna Cart 1215, the America Constitution of 1776, “the Declaration of the ‘rights of Man” in 1791 in France, the abolition of serfdom and slavery and the end of colonialism and apartheid. This has always come about because of ideologies which “have shown a capacity to destroy the lives of others by placing them outside the category of humans” (Haar, 2000: 17). According to Haar, the division of who is “human” or a “human being” has clouded the granting of rights to all persons. According to him, before the Rwandan genocide, part of the people was labelled as “cockroaches” and before World War II whole groups of people were described as “not like us” (p.18).

In Ghana, people who are labelled as witches or have serious deformities are not accepted as part of the community and are discriminated against. Even institutions such as CEPS give labels to certain classes of people who must be treated differently. CEPS for example in their training manuals, until recently, have labelled every traveller “a potential smuggler” and they must therefore be treated in a prescribed manner (Yankyera, 2010).

Human rights are the rights individuals are said to have as human beings. They are claims on society - its members and government (Henkin, 1987). They are spelled out in international law, drawing on the norms of the Universal Declaration of Human Rights in 1948 (Steiner & Alston, 2000). According to UNDP, (2000) human rights are the rights possessed by all persons, by virtue of their common humanity, to live a life of freedom and dignity. Human rights are universal, the same for everyone and everywhere without discrimination. They are inalienable and can neither be taken away, nor given up. There is no hierarchy among rights since they reinforce one another and no right can be suppressed in order to promote another right.

Robinson (2002) has noted that over fifty years ago, the drafters of the Universal Declaration of Human Rights stressed the link between respect for human rights, freedom and justice and peace in the world, and called for a just international and social order. That declaration also affirmed that the true meaning of human rights is one that embraces duties in the community as well. In the view of O' Manique, (1990), the attraction of human rights is that they are often thought to exist beyond the determination of specific societies. The universality of human rights implies that no society is free to determine on its own what it may accept as the rights of its citizens. Thus, they set a universal standard that can be used to judge any society. Human rights provide an acceptable benchmark with which individuals or governments from any part of the world may criticize the practices followed by other governments or cultures as violating human rights or not.

Human rights and corporate ethics

Aristotle in his essay “Ethics” cited in Bambrough (1999: 284) argues that “every action and choice of action is thought to have some good as its object”. He however asserts that “the supreme good” is the “absolute final”, that is, the best in every action. This is when the human species acquires the capacity to exhibit its best. The ultimate result from this action gives true happiness and satisfaction (p.284). Ethics to Aristotle connotes the maximum best effort to achieve optimum results.

In the view of Kohlberg (1981) at the individual level, ethical conduct for all human beings, irrespective of profession, depends on moral cognition and the ability to identify and reason through ethical dilemmas. From this perspective, ethical behaviour is not merely about “doing the right thing.” What one decides to do depends upon how one conceptualizes the dilemma within a specific moral worldview.

Kohlberg (1981) characterised the individual’s moral worldview as progressing through six distinct stages, each of which uses a different type of moral reasoning to resolve ethical problems. As Kohlberg described it, moral development progresses from making decisions based on obedience, self-interest, laws and rules, and ultimately are based on social arrangements. In this regard, he argued that the higher stages of reasoning were more sophisticated and comprehensive and were superior to simpler, more conventional thinking.

Corporate ethics, also known as business ethics, are the principles of moral or ethical problems that arise in a business or corporate environment. Firms

and corporate bodies, like individuals and groups, operate in a natural and social environment and face ethical problems in their operations and need to take critical decisions in order to fulfil their mandate and meet the expectation of their stakeholders (Wikipedia, 2010).

Ethical issues would always arise at different levels of an institution's operations. These would include issues of leadership, human resource management, such as industrial relations, health and safety, financial compensation, discrimination in whatever form and other employee rights and duties. Other corporate ethical issues come up at the production and service delivery level. These would include protection of stakeholders from dangerous conditions or hazardous products or services and product or service transparency.

In addition to these are stakeholder privacy and autonomy and undue interference into individual property rights. These should not be seen as only unethical issues by firms and corporate bodies but should also be viewed as violations of the inalienable human rights of the employees and other stakeholders (Wikipedia, 2010). According to Human Development Report (UNDP) (2000: 73), of all the "human rights failures today, those in economic and social areas affect by far the larger number and are the most widespread across the world's nations and large numbers of people". The issue of ethics is particularly important with CEPS as abuses may occur in leadership and human resource management salutations. Some officers of the service may be transferred to out posts where there is no accommodation, and sometimes no schools for officers' children to attend. Officers may therefore be forced to leave their families behind so that

children could access education. In this way, children are deprived of the presence of a parent or both parents. This situation puts the children of CEPS officials in O'Connor's group of the generation of children are denied the right of growing up with their fathers [and mothers] (O'Connor, 2012).

Again, Williams (2007) has also established that unethical management behaviour, such as lying about company profits or knowingly producing an unsafe product, occurs when managers personally violate accepted principles of right and wrong or encourage others to do so. Managers can be tempted to engage in unethical managerial behaviour in four areas: Authority and power, handling information, influencing the behaviour of others and setting goals.

Losciale, (2000) is of the view that when human rights are not well known by people, abuses such as discrimination, intolerance, injustice, oppression and slavery can arise. The author indicated that numerous studies have consistently produced distressing results about the state of ethics in today's business world. He further noted that in a nationwide survey of 2,300 workers, 75 percent indicated that they had seen unethical behaviour at work, such as deceptive sales practices, unsafe working conditions, environmental breaches, mishandling of confidential information. His views, especially the issue of unsafe working conditions are consistent with what happens in CEPS. Workers are often posted to stations without basic accommodation and safe drinking water.

It has been emphasised that integrity was the key for building a society where honesty, commitment, sacrifice, and the rule of law were treasured and protected. Ethics and good governance in institutions, such as Customs, could

partly be obtained through the recruitment, training and deploying of officers who exhibit the highest professional standards in the performance of their duties (Yeboah, 2009). When dishonest officers with dubious commitment to professional standards are recruited and deployed to serve the public and the nation, much abuse could occur.

Corporate governance and institutional development

Corporate governance is about the processes, systems, practices and procedures that control institutions, the manner in which these rules and regulations are applied and followed, the relationship that regulations determine or create and the nature of these relationships (Rue & Byars, 2005). There are two dimensions of corporate governance. One is concerned with the judicious management of the resources of a firm to achieve shareholders interest or dividends. The second dimension deals with the appropriate management of a company's resources to the satisfaction of all stakeholders dealing with the institution. The Organisation for Economic Co-operation and Development (OECD), (2004) has recommended a set of principles for good corporate governance. These, among others, include the rights of share holders, the role of stakeholders in corporate governance and transparency (Mensah, Aboagye & Buatsi, 2003.)

In order to be abreast with best practices in corporate governance, the World Customs Organisation (W.C.O.) has adopted the Revised Arusha Declaration (1993) on Good Governance and Integrity in Customs to guide its

members on issues of corporate governance and integrity (Wulf, 2004). CEPS as a member of the W.C.O. has acceded to this declaration and aspires to meet its goals. In spite of the apparent commitment to good governance and integrity, there have been continuous reports about CEPS officials violating the principle of integrity by taking bribes and helping individuals and companies dodge or avoid the payment of taxes to the state. Good corporate governance ensures that civil liberties including the right to form trade unions in enterprises are adhered to. Kaufman (2004) has adduced that there is evidence that rights issues such as voice, when ensured in private and public sector management, have a positive correlation on governance and improves growth and standard of living. Walker (1992) stated that police officers in the United States are members of police unions, are very powerful, and have a great and positive impact on police administrations. This standard in the case of trade unions is hardly met in any of the African countries (Howard-Hassmann, 1986). For example the CEPS conditions of service in Ghana prevent officers from belonging or being members of a trade union or any other association having similar objectives. This is because they claim it is a security organisation. Unions, if allowed to operate, can help stem abuses such as arbitrary dismissals and overtime work without adequate compensation (Boamah-Darko, 2007).

In 1999, the then incoming ILO Director-General Juan Somavia introduced the term “decent work” as the modern expression of the ILO’s mandate. In his first report to the International Labour Conference, he wrote that “the primary goal of the ILO today is to promote opportunities for women and

men to obtain decent and productive work, in conditions of freedom, equity, security and human dignity” (United Nations General Assembly, 2005).

Wulf and Sokol (2004) have established that customs officers sometimes face dangerous and difficult working conditions and associated hardships. Many CEPS frontier stations are in remote and deprived areas and do not have basic amenities. Some stations lack decent accommodation, and lack of potable water and electricity, and bad roads (Anipa, 2007). This kind of environment exposes the staff to a variety of human rights abuses, including the right to safe and decent work.

Businesses, including CEPS, have a clear responsibility to respect human rights. In order for CEPS to translate its aspiration goals into practical steps it should identify barriers which need to be overcome in order to fulfil its responsibilities. It is important for business to map the terrain, to demonstrate the extent to which rights are not being respected, and where possible, business can contribute to their fulfilment (IHRB, 2009).

Corporate governance and corruption

Studies by the World Bank (1997) have shown that there is a close relationship between governance issues such as corruption and human rights. According to the Bank, the term corruption covers a broad range of human actions which mostly involve the abuse of public office for private gain. Caiden (2004) defines corruption as the exercise of public power in ways that departs from the acceptable norms of practice. The definition includes acts such as trading in

narcotics, weapons, tax evasion, trading in endangered species, computer and information technology crimes

According to Mclinden (2004) there are three types of corruption that are typical in Customs operations. They are routine corruption in which private operators pay bribes to speed up routine customs procedures. Another is fraudulent corruption in which the trader or agent pays customs to turn a blind eye to certain illegal practices involving a reduction in tax liability or other fiscal obligations. The third is criminal corruption in which operators pay bribes to officials to conduct illegal acts such as drug trafficking or abuse of export promotion schemes.

The Ghana Statistical Service (GSS) 2008 corruption perception survey ranked CEPS among the top most corrupt public institutions in the country. The report indicated that the perceived corruption index for CEPS (75%) was higher than those who said (11%) they actually paid bribes to customs officials (Business Guide, 2010). Corruption causes unequal distribution of resources that directly affects the rights of especially the vulnerable in society (Kaufman, 2004). The three types of corruption appear to be prevalent in the operations of CEPS as suggested by the findings of Aremeyaw, (2010).

The protection of society, including safeguarding the health of the citizenry and protection of intellectual property rights, has always been one of Customs main missions (Wulf & Sokol, 2004). Intellectual property is an intangible creation of the human mind usually expressed into a visible form and the owner assigned right to his creation or property. These would include

copyright works, patents, trademarks, trade secrets and industrial designs. The legal entitlement to these inventions gives the owner exclusive rights to them. One way owners can be deprived of the right to their inventions is counterfeiting. Counterfeiting is an imitation with the intent to deceptively represent its content as the original (Yankyera, 2007). Sometimes government agencies are unable to protect property rights and prevent counterfeiting. The importation of these sub-standard substances can have far reaching consequences on the health, safety, revenue and employment of the citizenry of the country.

Corruption by Ghanaian Customs officials has far reaching effect on the rights to livelihood of the citizens of the country. The high incidence of counterfeiting has led to loss of jobs and reduction of profit margins. It also affects the health of consumers since counterfeiting is done on the blind side of regulatory authorities. The textile industry alone used to employ over twenty-five thousand (25000) people but now employs only three thousand (3000). This is largely due to the smuggling of Chinese wax prints into Ghana (Tuffour, 2010). In 2006 the CEPS seized 74,874 of imitation/fancy real wax prints and 32,943 imitation fancy wax prints bearing designs and logos of Akosombo Textile Limited (ATL) and Ghana Textiles Prints (GTP), two local textile printing companies (Yankyera, 2007). When customs officials collude with smugglers to facilitate the smuggling of the imitation wax prints, the officers contribute to depriving the owners of the trademarks and their employees of their livelihood.

The Group of eight developed countries (G8) in 2005 called for a concerted global effort to fight the menace of counterfeiting (Bainiah, 2007). The

Singapore Centre for Political Violence and Terrorism Research estimates that the global trade in counterfeit goods is estimated at approximately 650 billion dollars annually. The Coalition Against Counterfeit and Illicit Trade (CACIT) Ghana, has embarked on creating awareness on the impact of this illicit trade on the economy, job creation and the intellectual property rights of individual Ghanaians and companies (Gokah, 2010).

Customs authorities in developing countries need to be more responsive and improve on the quality of their controls and enforce intellectual property rights. In spite of the challenges such as the porous borders of the country, as the gatekeepers of the country, it behoves on CEPS to do more to stem the tide of smuggling of counterfeits (Bainiah, 2007). This would help ensure the rights of the citizenry to jobs, good health and property rights of individuals and companies.

Key corporate governance indicators include transparency, equal access to information and equal treatment in the administration of services to the public. This is to achieve confidence and assurance that managers of public enterprises will behave honestly and with integrity to enable the enterprises achieve credibility (Mensah et al, 2003). These indicators are intrinsically linked with the economic rights of the stakeholders since the services provide them livelihood. Studies have shown that the institutional environment to a large extent determines the ability of emerging economies to catch up with the developed ones. One of the key constraints in these countries to the growth of firms is the tax rates and tax regulations (Kaufman, 2003). Since 2008 overland and maritime importers of rice

for example have been at war with CEPS. Both sides have accused CEPS of non transparency in the valuation of rice thus favouring one side over the other.

The overland importers have added that the maritime importers have other benefits when their rice is warehoused. These benefits are not available to them because they import at small scale (Aklorbutu, 2010; Awuah, 2010; Markwei, 2010). The Service in April 2000 adopted the World Trade Organisation (WTO) Valuation Agreement which is intended to provide a fair, uniform and neutral system for the valuation of goods for Customs purposes; a system that conforms to commercial realities and outlaws the use of arbitrary or fictitious Customs values. Policy makers and implementers of tax laws must realise that taxation should not only aim at raising revenue but must also ensure respect for the principles of social justice (Seyire, 2009).

Human rights abuses at CEPS and their impact on service delivery

Part of the preamble to the constitution of International Labour Organisation (ILO) links social justice to work and asserts that “conditions of labour exist involving such injustice, hardship and privation to large numbers of people as to produce unrest so great that the peace and harmony of the world are imperilled” (ILO, 1946). Promoting social justice is about more than increasing income and creating jobs. It is also about rights, dignity and voice for working women and men as well as economic, social and political empowerment. ILO thus seeks to achieve social justice through the Decent Work Agenda and its four

pillars – employment, social protection, social dialogue, and fundamental principles and rights at work (ILO, 2003).

One of the rights at work is occupational safety and health (OSH). This is also often referred to as occupational health and safety (OHS) or workplace health and safety (WHS). It is an area concerned with the safety, health and welfare of people engaged in work or employment aims at fostering a safe and healthy work environment. According to the World Health Organization (WHO) “occupational health deals with all aspects of health and safety in the workplace and has a strong focus on primary prevention of hazards.”

Traders in Ghana find the CEPS bureaucratic procedures cumbersome and an impediment to their trade. The documentary flow and processes is complex and unclear to the trader. The bureaucratic structures instead of facilitating the clearance procedures rather serves as an impediment and an abuse of their rights. The cumbersome and unclear processes give traders who are able to cut corners have a competitive edge over those who go through the cumbersome process of properly declaring their goods and paying the appropriate tax (Abdallah,2006).Bureaucracy does not necessarily produce human rights but includes a conscious policy that produces a human rights culture in institutions and society as a whole that brings about a change in “hearts and minds”(Nash,2012,p.451).

Abdul-Hamid (2009) insists that extortion and harassment of external stake holders by security operatives such as customs and immigration officials are regular occurrences at the countries entry and departure points. The inability of

external stakeholders to pay the illegal and there by cross to country's frontiers to engage in the social and economic activity interferes with their social and economic rights. According to Asiamah (2009), management of both Ghana Immigration Service and the CEPS do not show commitment to issues involving external stakeholders. This lack of commitment is shown in the unwillingness of officials the above security organisations engage external stakeholders in meaningful dialogues when the need arises.

Ramrayka (2009) has said that public bodies need to recognise the importance of embedding human rights in service delivery. According to her, the Equality and Human Rights Commission (EHRC) in Britain concluded in a report that public bodies and their staff could improve service delivery if they used the human rights approach in their services. The report emphasised that human rights are not merely "abstract concepts" but they can be used by the organisation as an "effective tool "for achieving success and better service delivery.

According to the Centre for Labour Rights for Development (CELARD) (2010), in Ghana numerous employers, big and small, have a policy of zero tolerance for trade unions. Workers who attempt to form or join a trade union are intimidated and terminated. Some even go as far as to state this intolerant attitude in their contracts of employments. CEPS Conditions of Service in Article 16.2 prevents officers from belonging or being members of a trade union or any other association having similar objectives. This prohibition violates the rights of the employees under the Labour Act 651 part XI section 79 which states that "Every worker has the right to form or join a trade union of his own choice for the

promotion and protection of the worker's social and economic interests." Unions, if allowed to operate, can help also stem abuses such as arbitrary dismissals and overtime work without adequate compensation (Boamah-Darko, 2007). This prohibition violates the fundamental human right of freedom of association of CEPS officers.

When managers ignore the legal aspect of Human Rights Management (HRM), they risk incurring costly and time-consuming litigation, negative public attitudes, and damage to organizational morale (The Arizona Republic, 1992). In the case of CEPS, Management has engaged their workers in a more than a decade court battle over the right of unionisation (Ohemeng, 2009). While many tend to think of human rights in the narrow sphere of political or civil rights, such as the right to free speech or freedom from torture, the Universal Declaration of Human Rights recognises numerous economic, social and cultural rights in its list of thirty human rights guaranteed to every individual. Among these are the right to just and favourable conditions of work, the right to an adequate standard of living, and the right to participate in the cultural life of one's community (Tennis, 2003). CEPS officers in some remote areas are completely cut off from all contacts with their families and colleagues because of lack of communication and poor conditions of roads (Anipa, 2006).

Economic policies that impose conditions of poverty and deprive people of basic needs are violations of human rights (Savage & Congiu, 2007). Business has an impact which can be both positive and negative on the enjoyment of human rights. The nature of CEPS operations, for example, exposes officers to

promiscuity. These relationships sometimes end up in child birth. Most times these children are abandoned to their fate without parental care when these officers are transferred (Annang, 2009). This is not in the best interest of these children. This is partly because most officers do not move with their families partly because of frequent transfers. Related to this, is the observation that married couples are not considered when transfers are made in the Service (Amoasah, 2009).

It is now admitted that organisations and their staff do have the responsibility to, at least, respect human rights where they operate. Zunia (2009) noted although businesses may not necessarily benefit financially from their efforts to respect human rights, responsibility for or complicity in human rights violations can severely damage an organisation's reputation, one of its most valuable assets. Adherence to an effective human rights policy can help prevent or reduce the risk of adverse publicity, consumer boycotts, lawsuits, and divestment campaigns brought about by a company's involvement in human rights abuses (Tennis, 2003).

Basic human rights have indeed a positive effect on investment, but do not seem to contribute to productivity. However, social or emancipatory rights, in turn, are not conducive to investment in physical capital but do contribute to productivity improvements (Blume & Voigt, 2007).

Ways that human rights abuses can be checked

In April 1999 the OAU held its first ever Ministerial Conference on Human Rights at Grand Bay, Mauritius. The OAU Secretary-General, Salim Ahmed Salim, called for the integration of human rights in school curricula and the strengthening of institutions responsible for promotion and respect for human rights. The Secretary-General emphasised that Africa needs to inculcate in its people a culture of peace, tolerance and respect of human rights, to energetically fight poverty, illiteracy and intolerance, to strive to overcome the scourge of conflicts and ensure that human rights violations are not only condemned but also effectively opposed and eliminated (African News Service, 1999).

Employers, in the bid to check human right abuses in their organisations, are progressively developing employment policies that incorporate different laws, executive orders (EOs), administrative regulations and court decisions (case law) designed to end job discrimination. The policies include equal opportunities, training and development, performance evaluation and rules against sexual harassment. Employers are also careful to comply with best practices in the areas of compensation and security in addition to creating a conducive work environment (Sherman, Bohlander & Snell, 1996).

Human rights abuses can be checked in organisations if codes of ethics are made available to workers. The code urges employees to conduct themselves as responsible and responsive corporate citizens; respect the environment; maintain high levels of legal and ethical conduct; and deal honestly and fairly with customers. Today, 90 percent of large corporations have code of ethics in place,

51 percent have dedicated telephone lines for reporting ethical concerns, and 30 percent have formal ethics and legal compliance offices (Trevino & Brown, 2004).

The Customs Co-operation Council (CCC) has recommended that member states adopt good governance to eradicate corruption and ensure integrity in their administrations. It says that good governance can be achieved through good leadership and commitment, regulatory framework and transparency. Others are code of conduct, human resource management, morale and organisational culture and automation among others (McLinden, 2004). CEP has introduced a Code of Conduct to guide its staff in dealing with the public. The code includes respect for the rights of stakeholders. In furtherance of these aspirations, CEPS has set up an Internal Affairs/Intelligence Unit to fight corruption, maintain integrity and minimize the risk of revenue leakage and security breaches (Daily Graphic, 2010).

There is however sometimes a disconnection between a company's ethical code and the actual practice within enterprises. This makes such a policy a mere marketing tool. If an ethical code is to be successful and help improve service delivery, it must have full support of management through concrete examples by them. It should further be backed up by periodic reinforcement, monitoring of activities of staff, and none discrimination in the enforcement of sanctions (Wikipedia, 2010).

Fry, Stoner, and Hattwick, (1998) have indicated that many companies try to help their employees by providing formal ethics training. This training usually

includes background on its utility, rights and justice approaches to moral reasoning and examples of how they can be used. Real-world business cases allow employees to practice making decisions in difficult ethical situations. The training also provides a detailed overview of the programmes and approaches for handling ethical dilemmas. The CEPS Training Branch has begun programmes on customer service in their training of officers (Mensah, 2006). Though this is laudable, the training in customer care should be situated in the human rights paradigm and not merely as a marketing strategy.

CEPS can achieve effective service delivery and human rights by strategising for voluntary compliance to its mandate. Wiredu (2007) argued that CEPS can achieve voluntary compliance to tax laws by improvement of public perception of the administration through efficiency and effective service delivery. The CEPS can obtain this through ensuring the integrity and fairness of the tax system. Added to this, is the building of the capacity of all key operational areas and initiating specific industrial support regimes. According to him, this would also help improve trade facilitation and lower the tax burden. It would thus reduce the element of compelling enforcement which could encroach on the rights of stakeholders.

According to Caiden (2004), every effort should be made to ensure governments remain focused and ensure good governance and respect for human rights. As its contribution towards good governance in CEPS and making Ghana the gateway of West Africa, in 1997 the government began implementing programmes to modernise CEPS procedures and processes so as to facilitate trade

and movement of people in and out of the country. The government has farmed out the valuation and classification functions of CEPS to destination inspection companies. In order to ensure efficiency and higher productivity in CEPS, the government in partnership with the Ghana Community Network (GCNET) streamlined and fully automated customs processes and procedures under the Ghana Customs Management System (GCMS).

This has reduced the time of clearance of goods especially in Kotoka and Tema ports drastically. The improvement in CEPS procedures has exposed the inefficiencies in the transport logistics chain. The blame on delays can now be placed squarely at where it belongs (Wulf, 2004). The GCNET, in collaboration with CEPS, also deployed the satellite tracking system. This was to ease the cumbersome nature of the transit trade such as human escort and its associated delays. Some stakeholders such as the Ghana Institute of Freight Forwarders (GIFF) have however complained of inefficiencies of the destination inspection companies. They have said that the nature of their operations has increased the cost of doing business at the ports (Darko, 2009).

A vibrant and free media contributes to the rights of the citizenry. When the media works at pricking the public conscience and pressurising for action, matters are normally taken serious in many cases (UNDP, 2000). In 2005, the Ghana chapter of Transparency International (TI) in a survey rated CEPS to be among the top most corrupt public organisation in the country. The press widely published the report and this was seen as “quite disturbing” to the institution. The staff were therefore asked to work hard to redeem the image of the Service

(Larweh, 2006). Again in 2007, the media reported on alleged misconduct of some officers at the Tema Collection. This report pushed the Commissioner to take two weeks to tour five collections to emphasise that integrity was the bedrock of CEPS operations. Officers were urged to imbibe the virtues of integrity which was defined to include respecting and attending to customers and doing things professionally (Boamah-Darko, 2007).

According to the United Nations Committee on Economic, Social and Cultural Rights, national human rights institutions have important roles to play in the realization of the indivisibility and interdependence of all human rights. Other tools such as public statements, training and seminars, publication and contacts with governments, business and the media can help promote human rights (Asia Pacific Forum, 1999). These commissions also use the ombudsman concept as a means of improving the protection of human rights. In these countries, human rights commissions act as ombudsmen in investigating complaints from the public as well as carrying on active educational programmes to create a human rights culture (Reif, 2009). The Commission on Human Rights and Administrative Justice (CHRAJ) has been publishing annual reports on the activities of public sector organisations, including CEPS. In the 2002 and 2003 reports for example, it stated that it handled twenty eight and seven complaints respectively against the organisation.

The UN Human Development Report (2000) asserts that when the law guarantees human rights, people can refer to them to obtain justice. According to the report, courts in many countries have been instrumental in enforcing peoples'

demands for their rights. The report further observes that most states have ratified international conventions on human rights. However, their own laws remain below the standard recommendations in these conventions. The CEPS regulation on labour relations does not match up to the international conventions on human rights.

Over the last decade, changes in the structure of world trade and investment have increased the exposure of the US business community to human rights issues (Arriaga, 2004). During the 1990s, the United States increasingly sought to promote corporate social responsibility in the global struggle for human rights. This concept entailed recognition that profits could not be considered apart from human costs, in terms of human rights, labour standards, and environmental issues, and that these factors should be integrated into business practices. The United States has worked closely with the International Labour Organisation on worker rights problems around the world (Dunne & Wheeler, 1999). This is a situation which should apply to every country, including Ghana.

It is also important to indicate that in 2000, the United States played a leading role in the development and adoption of a business code of conduct aimed at preventing abuses by governments in developing nations where international corporations operate. A group of major energy and mining companies joined with human rights organisations in adopting this voluntary statement of principles (Dunne & Wheeler, 1999).

In some countries, businesses are involved in developing products and services especially for less advantaged parts of society which contribute tangibly

to the realization of human rights. Many businesses are also active partners in the communities in which they operate by offering employment, training and other social projects, also enhancing the enjoyment of human rights for individuals (Stausberg, 2009).

Summary

The purpose of the literature review was to find out what other research findings have been in the field of human rights in the corporate sector and for that matter how it relates to CEPS as a corporate entity. This is especially in the area of clarity of the concept and definition of human rights, the relationship of human rights and corporate ethics and governance. It also includes the relationship of human rights and service delivery. The review also analyses ways human rights abuses in the corporate sector can be checked.

The literature has indicated that corporate entities, such as CEPS, like individuals, face ethical dilemma in their decision making process that could affect the rights of their stakeholders either positively or negatively. Corporate governance in institutions such as CEPS has a correlation with human rights. There are also further indications that there are gaps on governance issues in CEPS operations. This has affected its efforts at tackling corruption, safeguarding society's interest in the areas of health, property, and employment rights and valuation of goods. Human rights abuses in CEPS operations have adverse effect on service delivery. These violations also affect its reputation and have a negative impact on its services.

The literature has also shown that steps have been taken by government, CEPS, and other partners to improve on its human rights record. Despite these reforms, there have been complaints by stakeholders, such as traders, freight forwarders, travellers, CEPS officers, among others, that the reforms have not gone far enough. The next chapter outlines the methodology of the study.



CHAPTER THREE

METHODOLOGY

Introduction

The chapter discusses the methods used in the research. These include the research design, target population, sample size, sampling technique, sources of data, methods of data collection and analysis used and challenges encountered in the study. According to Naichiamas and Naichiamas (1996), methodologies are considered to be systems of explicit rules upon which research is based, and against which claims for knowledge are evaluated. Conducting any type of research should be governed by a well-defined research methodology based on scientific principles.

Research design

This study used a survey approach in descriptive cross sectional survey. The survey method was used because the researcher sought to investigate the opinions, knowledge and behaviours of CEPS officers and other stakeholders. cross sectional research involves collection of descriptive data on a population once during a limited amount of time through the use of questionnaire or interview (Biermer & Lyberg, 2003, Yin, 2003 and Shuttleworth, 2008). described five primary strategies in research for which social scientists use to

This study used the case study of two Collections of CEPS. Sarantakos (1998: 194) insisted that case studies can be used to investigate a wide range of research objects, such as “behaviour and interrelations, to persons and groups to organisations and whole cultures.” Willig (2001) indicated that the case can be an organization, a city, a group of people, a patient, a student, an, intervention, a situation, an experience or incident.

The case study method is said to be so particular that the findings may not generally be applicable to other cases, but Soy, (1997) posits that a carefully conducted case study can have general application to similar situations and organizations

Population of the study

The target population was made up of all the staff and stakeholders of CEPS at the Kotoka International Airport (KIA) collection and the Sunyani Collection. Population, which sometimes referred to as the universe in research is the grand total of what is being measured i.e. people, organizations, industries, firms, departments and sections (Proctor, 2003). Population in research could also be referred to all members of the target of the study as defined by the objectives of the study (Nwana, 2008).

The staff population of KIA Collection is about 250 and Sunyani Collection is about 180. The total population of external stakeholders cannot easily be determined. These include exporters and importers, clearing agents, and travellers.

Sampling and sampling procedure

A sample size of 50 respondents was drawn from the staff population at the two collections, while another 50 respondents were drawn from the external stakeholder population also at the two collections to obtain the total sample size of 100. The total number of external stake holders was not easily determined because some of them were not continuously in the study area. Some were also one time travellers who passed through the border posts.

A random sampling method was used to select 20 officers from Sunyani Collection and 30 from KIA Collection. Twenty respondents were selected from Sunyani collection because Sunyani has a population of 180 and thirty respondents were selected from KIA because of its population of 250 officers. A convenient sampling method was used to select the external stakeholders of CEPS among the exporters and importers, clearing agents, and travellers who use the ports and borders of the country. Twenty exporters and importers were chosen from each collection, twenty clearing agents were selected from KIA while 10 were selected from Sunyani. More clearing agents were selected from KIA because the estimated number of clearing agents at KIA was greater than those at Sunyani. Fifteen travellers were selected from each of the collections. These respondents were selected on the basis of the researcher's judgment on the grounds that they could provide the necessary information needed for the research.

A convenient sampling is a non-probability sampling that chooses the individuals that are easiest to reach or sampling that is done easy. Convenience

sampling does not represent the entire population because some members of the population have no chance of being sampled, so it is considered bias (Shaughnessy, Zechmeister & Zechmeister, 2006).

Methods of data collection

In order to obtain adequate information on the study, both primary and secondary data was collected. The primary data were gathered from the views of individual officers and stakeholders of the two collections (KIA and Sunyani) using questionnaires. Secondary data involved the review of literature on human rights and other related topics from the internet, newspaper publications, books and journals. Documentary sources are important to supplement as well as to compensate for the limitations of other methods. Documentary evidence acts as a method to cross-validate information gathered from the questionnaire given that sometimes what people say may be different from what they do. Additionally, documents provide guidelines in assisting the researcher with his inquiry during interview. Official and unofficial documents and records pertaining to the types of human rights abuses taking place in work organizations were analyzed. Thus, corroboration of qualitative and quantitative techniques for this survey research enhanced the validity and reliability of the findings.

Pilot-test

The instruments were pre-tested among 10 selected CEPS officials and 10 external stakeholders at Sunyani Collection where the researcher currently works,

to identify and eliminate vague questions. The pre-testing was also aimed at ensuring that the questions provide answers that satisfied the objectives of the study. The answers and suggestions helped to restructure some of the questions.

Method of data analysis

The data collected from the questionnaires were examined to remove wrongly completed questionnaires. The open-ended questions were summarised and coded in ways that they can be analysed in Statistical Package for Service Solutions (SPSS) application software. The summary of the findings related to the various research questions were presented in tables and charts.

Trochim (2005), states the three ways for drawing conclusions. These are Inductive, Deductive, and Adductive. Inductive method is used to draw conclusions based on empirical findings. This method is normally used when established theories in the field of study are limited and the purpose is to form a new theory. Deductive method is used when drawing conclusion perceived as valid when it is logically connected. Usually in deductive studies, theories and literature that have been established already is used as foundation for the new research. Adductive method is similar to Inductive method. Here the researcher starts with the empirical facts, just as in the inductive method. However, theoretical pre-conceptions are not rejected. In adductive method a separate case is interpreted according to the theoretical pattern as if it was true to explain the case. The result is then confirmed based on the new observations. The new

observation from the study is then compared with the theoretical frame of reference.

Based on the explanations above, the method of analysis was based on the deductive method. This research was based on existing literature on human rights.

Ethical considerations

Ethical considerations in research take into account individuals' rights to privacy, confidentiality and future welfare of respondents (Jones, 1998). It is the responsibility of the researcher to minimize risks to participants in the study while at the same time fulfilling the aims of the study.

Because the respondents in this study were people who are either staff of CEPS or people whose livelihoods depend on their interactions with the services, the researcher has been particularly careful not to breach the ethics of confidentiality. This was done because of the observation of Nagel (1990) that participants in a research programme can suffer career liabilities and loss of earnings or paying more for services if their identities are revealed as sources of negative information during a study.

Another ethical issue of research is informed consent. It is important that participants are willing to participate in the study by their own freewill, and not compelled or deceived into participating without knowing the purpose of the study. First, written permission was sought from the Human Resource Department at the headquarters of the service to conduct the research in the study areas. Officers in the study areas were then served copies of the authorisation for the

study from headquarters. The participants in this study, in accordance with the views of Parahoo (2006), were told of the purpose of the study and assured of full confidentiality.

Challenges during field work

The questionnaires were personally administered to the CEPS staff at both K.I.A. and Sunyani Collections. In the course of administering the questionnaire there were challenges. Some officers, especially the juniors were apprehensive about their confidentiality and therefore refused to collect the questionnaires. They were therefore left out of the study and those who were willing were selected. Some of the stakeholders also misplaced their questionnaires and had to be given new ones to complete. Some also could not complete their questionnaires on schedule and caused a delay in collection of the data. Some of the external stakeholders were also unwilling to divulge what they considered to be negative information about CEPS to a CEPS official. It took a considerable amount of assurances to get some of the external stakeholders to participate in the study. All participants were assured of a complete anonymity of their responses. Respondents were advised not to write their names or make any mark that will identify them on the questionnaires.

The researcher being a CEPS official introduced another challenge of objectivity on the study. Because the researcher experiences the activities of CEPS management and also acts in ways that impact other stakeholders, it was difficult to divorce his personal observations from is perceived as human rights

abuses in the operations of CEPS. To minimise any bias that the dual role of a researcher and participant observer might generate, the researcher relied largely on the responses from the questionnaires instead of his personal views. The researcher being an officer of CEPS have some advantages of insider (Coghlan, 2003). The dual role helped to him to collect in-depth information from colleagues that they otherwise not reveal to someone not familiar with CEPS practices.



CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

This chapter discusses the outcome of analysis of the data collected. The data collected was divided into two, responses from internal stakeholders and responses from external stakeholders of CEPS. The issues analysed and discussed were the areas in which CEPS operations affect human rights, the impact of the human rights abuses on the operations of CEPS and also on the operations of the external stakeholders. Management responses to incidences of human rights abuses were also analysed and discussed.

Background of respondents

Section A of the questionnaire sought demographic data such as gender, age group and category of respondent. Figure 1 presents the sex distribution of the respondents. From Figure 1, sixty percent of respondents were males and forty percent were females. The data here suggests that both sex, male and female experience the governance practices in CEPS.

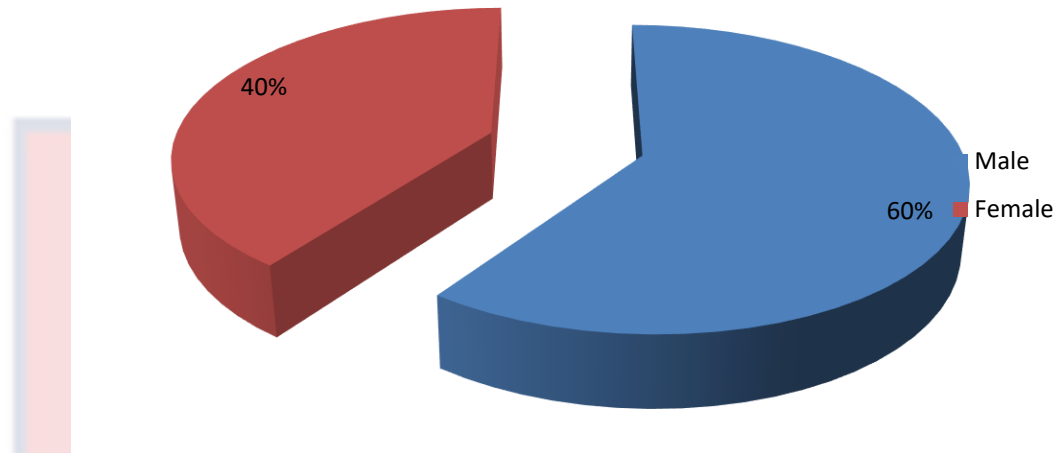


Figure 1: Sex distribution of respondents

Source: Field studies, 2012

Table 1 presents the age ranges of the respondents. Two of the internal stakeholder respondents, (4%) were below the age of 20, four (8%) were between 20 and 29 years while eighteen (36%) were between the ages of 30 and 39 years. Twenty (40%) were between the age range of 40 and 49 years and six (12%) were fifty years and above. For the external stakeholders, three (6%) were between 20 and 29 years, twelve (24%) were between 30 and 39 years and nineteen (38%) were between 40 and 49 years. Sixteen (32%) of the external stakeholder respondents were 50 years and above. The data here show that 68% of respondents were less than fifty years and would normally be expected to have young families needing the attention of both parents. For CEPS officials especially, this puts the children of officers in the category of children O'Connor insists are being denied the right of growing up with their fathers.

Table 1: Age distribution of respondents

Age range	Internal stakeholders		External stakeholders	
	Frequency	Percent	Frequency	Percent
Below 20 years	2	4.0	0	0.0
20-29	4	8.0	3	6.0
30-39	18	36.0	12	24.0
40-49	20	40.0	19	38.0
50 and above	6	12.0	16	32.0
Total	50	100.0	50	100.0

Source: Field studies, 2012

The educational levels of respondents were sought and presented in Table 2. From Table 2, four (8%) of internal stakeholder respondents had basic education, eleven (22%) said they had diploma, two (4%) had university degrees and twenty-two (44%) had professional qualifications. Eleven (22%) had post graduate qualifications. The data here suggests that majority of internal stakeholder respondents, (92%) had qualifications beyond the basic level and would therefore be amenable to education on human rights of colleagues and other stakeholders. For the external stakeholder respondents, fourteen (28%) had basic education, seven (14%) said they had diploma educational background and four (8%) had a university degree. Twenty (40%) said they held some professional qualifications and five (10%) said they held other post graduate

certificates. The data here suggest that majority of those who do business with CEPS had some level of education and would therefore be aware of their human rights and should be able to identify abuses of such rights.

Table 2: Level of education

Level of education	Internal stakeholders		External stakeholders	
	Frequency	Percent	Frequency	Percent
Basic	4	8.0	14	28.0
Diploma	11	22.0	7	14.0
Degree	2	4.0	4	8.0
Professional	22	44.0	20	40.0
Post graduate	11	22.0	5	10.0
Total	50	100.0	50	100.0

Source: Field studies, 2012

The category of internal stakeholder respondents was also sought and presented in Figure 2.

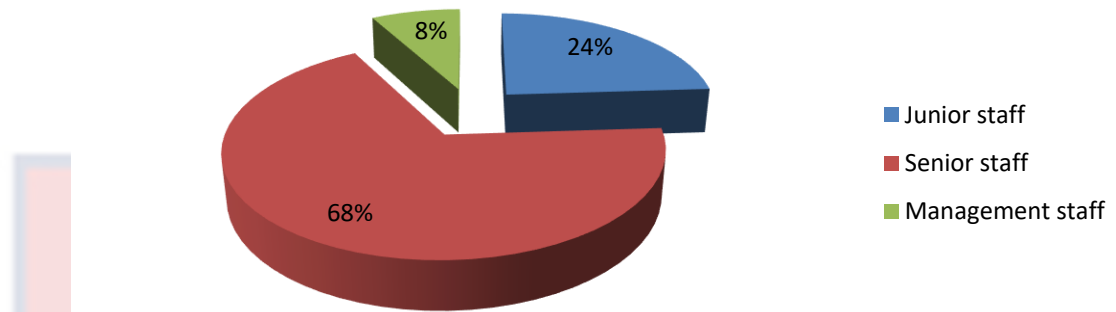


Figure 2: Category of internal stakeholder

Source: Field studies, 2012

From Figure 2, thirty-four (68%) of internal stakeholder respondents were senior staff, twelve (24%) were junior staff and four (8%) were management staff. The excess of senior staff over the other was not deliberate, but may seem to suggest that more senior officers were available and willing to complete the instrument than other category of staff. Figure 3 presents the responses on the category of external stakeholder respondents

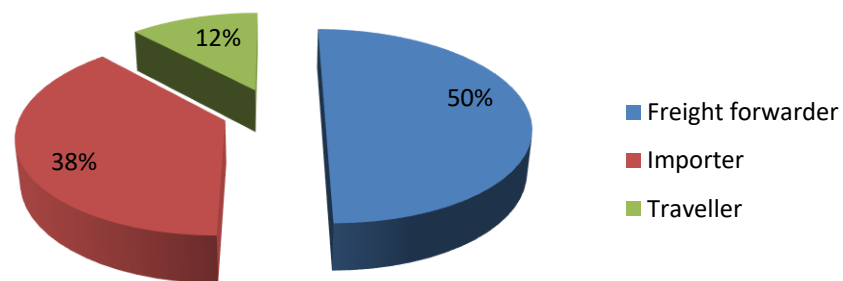


Figure 3: Category of external stakeholder

Source: Field studies, 2012

From Figure 3, twenty-five (50%) of respondents were freight forwarders, nineteen (38%) were import/exporters and six (12%) were travellers who were not necessarily business people. The data here suggest that majority of CEPS external stakeholders who interact with the service were people who do so for business purposes.

Internal stakeholder respondents were also asked about the collection in which they worked. Their responses are presented in Figure 4.

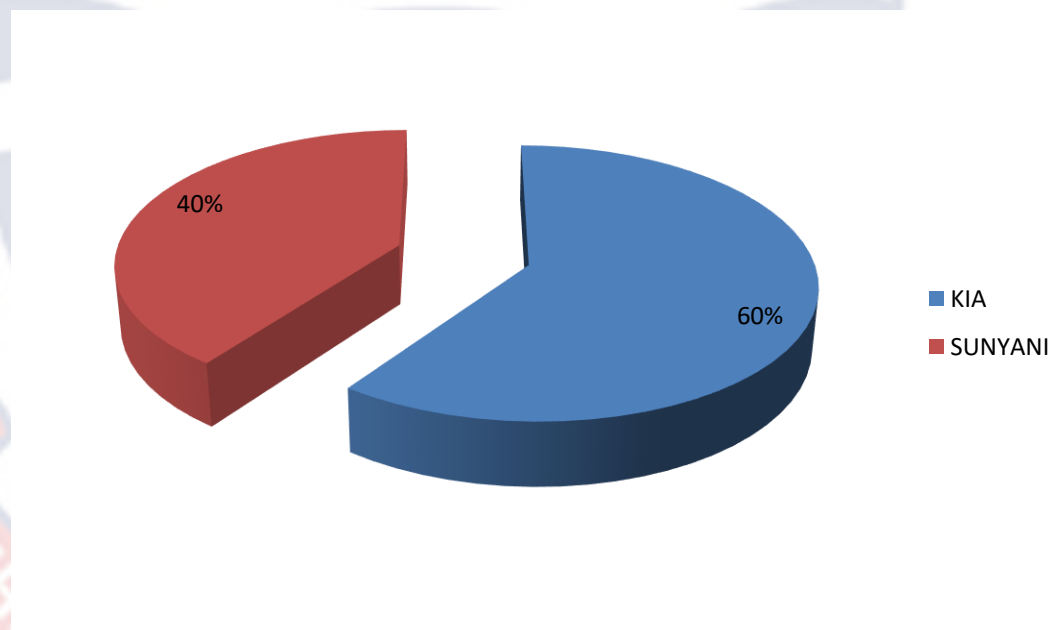


Figure 4: Internal respondents' collection

Source: Field studies, 2012

From Figure 4, thirty (60%) of respondents were from Kotoka International Airport (KIA) and twenty (40%) were from Sunyani collection.

Respondents were also asked about how long they have worked with CEPS. From Figure 5, forty-five (90%) of respondents had been in the employment of the service for more than sixteen years, three (6%) for between eleven and fifteen years while two (4%) had been with the service for less than 5 years. The data suggest that majority of internal stakeholder respondents had been with the service for more than sixteen years and should therefore be aware of the human rights practices in the service.

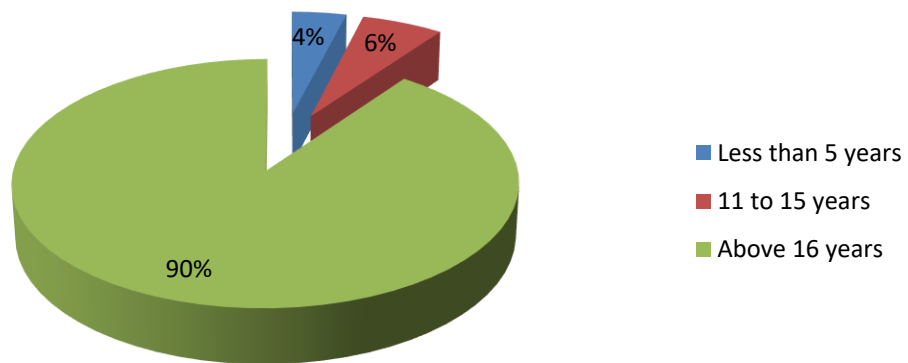


Figure 5: Length of time internal stakeholder worked in CEPS

Source: Field data, 2012

Data on the current rank of staff of internal stakeholder respondents were also collected and presented in Table 3.

Table 3: Respondents current rank at work

Rank	Frequency	Percent
Chief collector	4	8.0
Principal collector	5	10.0
Senior collector	14	28.0
Collector	11	22.0
Assistant Collector	4	8.0
Collection Assistant 1	6	12.0
Collection assistant 11	4	8.0
Junior collection assistant 111	2	4.0
Total	50	100.0

Source: Field data, 2012

From Table 3, four (8%) of respondents were chief collectors and are also management staff, five (10%) were principal collectors and fourteen (28%) respondents were senior collectors. Eleven (22%) were of the rank of collector, four (8%) were assistant collectors, six (12%) were collection assistants grade I, four (8%) were collection assistants grade II and two (4%) were junior collection assistants grade III. The data suggests that the respondents cut across a broad spectrum of CEPS staff and therefore gave a broad view of human rights as it pertains in the operations of the service.

Customs, Excise and preventive service operations and human rights

In order to investigate human rights abuses in CEPS, internal stakeholder respondents were also asked what they considered as their human rights. The

analysis of the data is presented in Table 4. From Table 4, twenty-seven (54%) of internal stakeholder respondents stated that they considered their rights as citizens of Ghana as their human rights, twelve respondents (24%) indicated good remuneration, safety and congenial work environment as their human rights and four (8%) stated fair opportunities for training and development as their human rights. Three (6%) respondents stated their right to life and association as their human rights and two (4%) stated good working conditions. Two (4%) respondents were not sure what their human rights were. It is however interesting to note that the responses from the different ranks of CEPS officials do not vary much across ranks, suggesting that all categories of staff have the same views about human rights.

Table 4: What CEPS staff respondents consider their human rights

Response	Frequency	Percent
My rights as a citizen of Ghana	27	54.0
Good remuneration, safety, and congenial work environment	12	24.0
Fair opportunities for training and development	4	8.0
Right to life and association	3	6.0
Good working conditions	2	4.0
Not sure	2	4.0
Total	50	100.0

Source: Field data, 2012

The data in Table 4 suggests that majority (96%) of CEPS staff were aware of their human rights. The responses of external stakeholders to what they considered as their human rights are presented in Table 5. Twenty-nine (58%) external stakeholders noted their rights to do business for a living, twelve (24%) state their rights to freedom of expression, six (12%) indicated rights to good health. Another six (12%) stated the right to operate freely with CEPS and three (6%) indicated not compelled to pay bribes as their human rights.

Table 5: What external stakeholders consider as human rights

What is considered as a human right	Frequency	Percent
My right to do business for a living	29	58.0
Freedom of expression	12	24.0
Right to good health	6	12.0
Not compelled to pay bribes	3	6.0
Total	50	100.0

Source: Field data, 2012

From the data in Table 5, it can be deduced that majority of external stakeholder respondents see their right to engage in business activities as their major human right. This right should therefore not be taken away from them by the way CEPS interacts with them.

Specific human rights abuses at CEPS

In order to investigate specific human rights abuses at CEPS, internal stakeholder respondents were then asked whether their human rights have ever been violated by their employer. The responses of internal stake holders are presented in Figure 6.

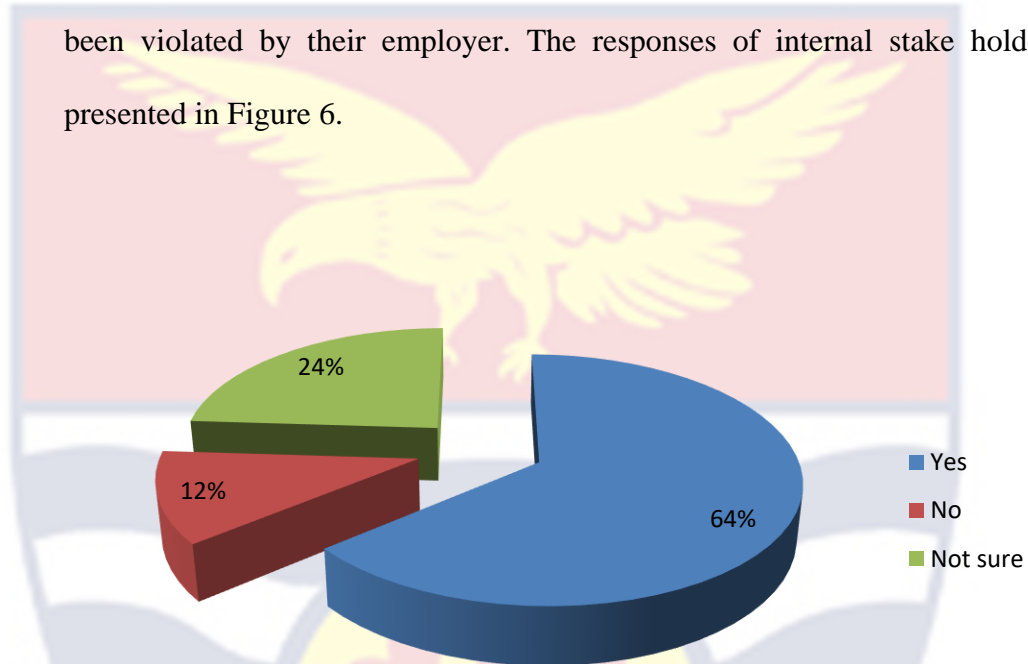


Figure 6: Abuse of the rights of internal stakeholders by their employer

Source: Field data, 2012

From Figure 6, thirty-two (64%) respondents answered in the affirmative when asked whether their rights have ever been violated by their employer, six (12%) indicated their rights have never been abused and twelve (24%) were not sure whether their human rights have ever been abused or not.

Respondents were also asked the ways in which their human rights were abused. The responses indicated that each respondent's rights were abused in

more than one way. A summary of the multiple responses are presented in Table 6.

Table 6: Ways in which internal stakeholders rights have been violated

Manner of abuse	Frequency	Percent
Poor working conditions	21	42.0
Climate of fear fostered at the workplace	8	16.0
Unfair treatment by superior officers	7	14.0
Hazardous work environment	7	14.0
Not sure my rights were abused	14	28.0

Source: Field data, 2012

From Table 6, twenty-one (42%) stated poor working conditions eight (16%) stated climate of fear fostered at the work place, and seven (14%) indicated unfair treatment by superior officers. Seven (14%) of respondents noted hazardous work environment. Fourteen (28%) were not sure whether their rights were abused or not. From the data, poor working conditions have been noted twenty-one times as the most rights abused. This suggests that staff of CEPS perceive good working conditions as the right that is most abused by their employer. Apart from the right to good working conditions, climate of fear fostered at the work place was stated as the next most human right abuse suffered by internal stakeholder respondents and mentioned eight times while unfair treatment by superiors and hazardous work environment were each stated seven

times. The data here suggest that there are general human rights abuses against the staff of CEPS. The findings here support the views of Anipa (2007) and Wulf & Sokol (2004) discussed earlier in this study that many CEPS officers work in poor conditions and are exposed to many hazards.

Internal stakeholder respondents were also asked whether they have ever abused the rights of any stakeholder while performing their assigned duties. The analysis of the responses is presented in Figure 7.

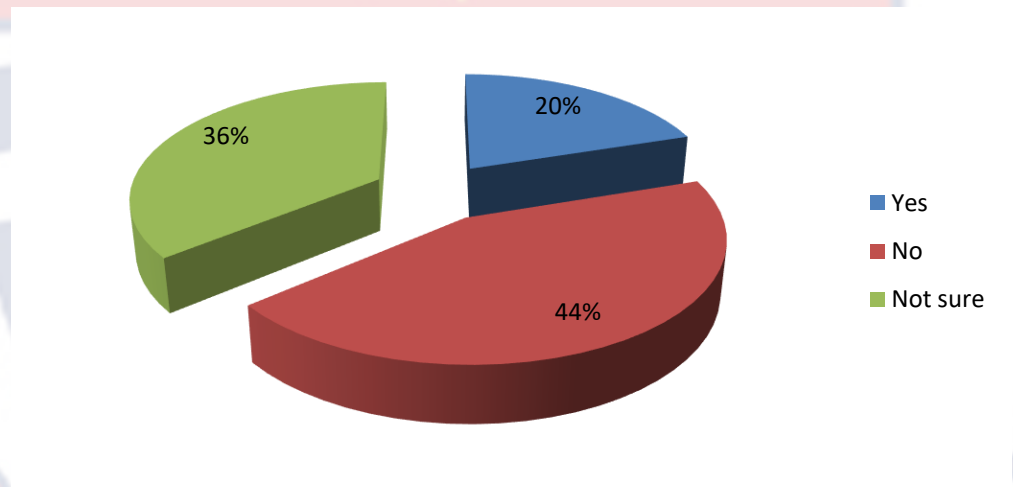


Figure 7: CEPS staff admission of violation of rights of stakeholders

Source: Field data, 2012

From Figure 7, twenty-two (44%) of officers indicated that they have never abused the human right of stakeholders, eighteen (36%) were not sure and answered that they were not aware whether they had abused the rights of other stakeholders while performing their mandated duties. Ten respondents representing 20% indicated that they had ever abused the rights of stakeholders.

Internal stakeholder respondents were then asked again the ways in which they have abused the rights of stakeholders. The data of responses is presented in Table 7. From Table 7, six (12%) of respondents noted that they abused stakeholders rights by ignoring them and wasting their time and another six (12%) stated that they ignored those in the queue and served others. Three (6%) respondents indicated they abused the rights of stakeholders by demanding unofficial payments and another three (6%) stated they misapplied the laws while performing their duties. Thirty-two (64%) were not aware that they had abused the rights of stakeholders.

Table 7: CEPS staff admission of ways they abused the rights of stakeholders

Manner of abuse	Frequency	Percent
Ignoring clients and wasting their time	6	12.0
Ignore the queue and served others	6	12.0
Demanding unofficial payments	3	6.0
Misapplication of laws	3	6.0
Not aware that I've abused the rights of stakeholders	32	64.0
Total	50	100.0

Source: Field data, 2012

The data in Table seven may seem to suggest that CEPS staff abuse of human rights of external stakeholders was not very widespread since only 36% of respondents have admitted abusing the rights of stakeholders. However large majority being 64% who were not aware that they have abused the rights of stakeholders does not imply that they have never abused the rights of stakeholders. It is possible for the officers to abuse the rights of the stakeholders unknowingly. This is because ninety-four percent of external stakeholder respondents indicated that their rights had been abused.

External stakeholder respondents were also asked whether their rights had ever been abused by CEPS officers. Figure eight presents a summary of the responses.

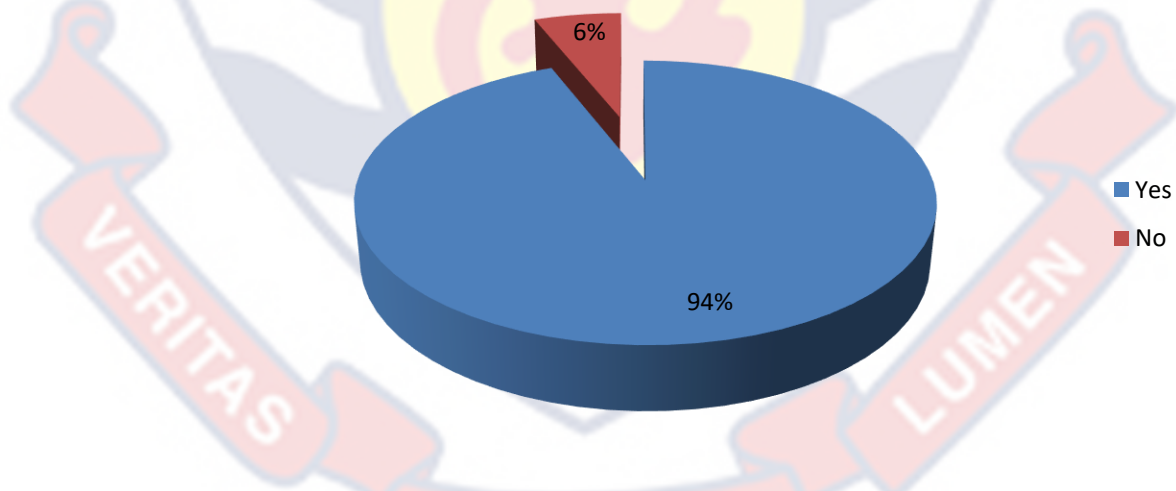


Figure 8: Abuse of rights of external stakeholders by CEPS operations

Source: Field data, 2012

From Figure 8, forty-seven (94%) of respondents indicated they have ever had their human rights abused by CEPS staff in their operations. The results here are in agreement with the assertions of Boateng, (2007) and Ampofo (2009) discussed earlier that human rights abuses in CEPS are wide spread and affect all stakeholders.

External stakeholder respondents were also asked to identify the ways in which their human rights were abused. The summary of the multiple responses is presented in Table 8. From Table 8, fifteen (30%) of the respondents stated discriminatory tax policies as the way in which their rights were abused, thirteen (26%) indicated the payment of unofficial taxes while nine (18%) noted low protection at borders and entry points. Eight (16%) of respondents indicated they were humiliated at entry points and five (10%) noted cumbersome procedures as human rights abuses they have experienced.

Table 8: Ways in which external stakeholder respondents perceived their rights have been abused

Nature of abuse	Frequency	Percent
Discriminatory tax policies	15	30.0
Paying unofficial taxes	13	26.0
Low protection of borders	9	18.0
Humiliation at entry points	8	16.0
Cumbersome procedures	5	10.0

Source: Field data, 2012

The data in Table 8 suggest that issues relating to tax policies and payment are high in the perception of the stakeholders as the ways their human rights have been abused.

Impact of human rights abuses on stakeholders

Internal stakeholder respondents were asked the ways in which the abuse of their rights has affected them as individuals or the performance of their jobs. The responses are presented in Table 9. About twenty-three percent (46%) of internal stakeholder respondents stated dissatisfaction leading to low morale as the way the human rights abuse affected them and thus their performance on job, eleven (22%) indicated poor health and two (4%) noted poor health and low morale as the effect of human rights abuses on them. Fourteen (28%) of respondents indicated they were not aware how the abuses of their human rights affect them as individuals or in the performance of their duties.

Table 9: Effect of human rights abuses on internal stakeholder respondents

Effect of human rights abuse	Frequency	Percent
Dissatisfaction leading to low morale	23	46.0
Poor health	11	22.0
Poor health and low morale	2	4.0
Not aware of the ways it affected me and my performance	14	28.0
Total	50	100.0

Source: Field data, 2012

Majority being 72% of respondents observed that the abuse of their human rights affects them in one way or another is important as dissatisfaction, low morale and poor health can lead to low revenue mobilisation. The findings here are supported by the assertion in the Arizona Republic (1992) document discussed earlier which suggests that human rights abuses would lead to low morale among workers.

Internal stakeholder respondents were asked about the likely effects of human rights abuses on their performance at work. The analysis of the data is presented in Table 10. From Table 10, thirty-two (64%) of respondents stated that the abuses lead to low output because of low motivation, eight (16%) noted they lead to high staff turnover and four (8%) indicated the abuses lead to corruption. Six (12%) were not sure what the likely effect of abuses were.

Table 10: Internal stakeholder responses to likely effects of human rights abuses on their performance

Likely effect	Frequency	Percent
Low output because of low motivation	32	64.0
High staff turnover	8	16.0
Corruption	4	8.0
Not sure	6	12.0
Total	50	100.0

Source: Field data, 2012

The data in Table 10 suggest that human rights abuses affect the CEPS officers in ways that undermine the mandate of the service. Abuses may lead to poor performance including low revenue mobilisation.

The summary of the data of responses of external stakeholders to the question of likely effect of abuse on CEPS officials is presented in Table 11. From Table 11, twenty (40%) of external stakeholder respondents stated that human rights abuses gives CEPS a bad name, fifteen (30%) noted that rights abuses lead to low productivity at CEPS as people are unwilling to co-operate with officers. Nine (18%) indicated that abuses affects revenue collection and puts stress on importers and six (12%) stated the abuses undermine the integrity off CEPS.

Table 11: External stakeholders response to likely effects of human rights abuse on performance of CEPS

Effects	Frequency	Percent
It gives CEPS a bad name	20	40.0
Low productivity at CEPS as people are afraid and unwilling to co-operate	15	30.0
Affects revenue collection and puts stress on importers	9	18.0
It undermines their integrity	6	12.0
Total	50	100.0

Source: Field data, 2012

The views expressed in Table 11 are in consonance with those of Kaufman (2004) which links human rights abuse to bad corporate governance.

Management responses to incidence of human rights abuses in CEPS

In the attempt to identify management responses to human rights abuses in CEPS, all categories of respondents were also asked to strongly agree, agree, be neutral, disagree or strongly disagree about the fact that management of CEPS makes efforts to avoid the violations of rights of stakeholders. From Table 12, twelve (24%) of internal respondents strongly agreed that management of CEPS makes efforts to avoid human rights violations, fifteen (30%) agreed while eighteen (36%) were neutral. Two (4%) internal respondents disagreed and three (6%) strongly disagreed. The data here indicates that only a slim majority (54%) of internal respondents thought that management was making some effort to avoid the violations of right of stakeholders.

In response to the same question of management efforts at curbing human rights abuses, eighteen (36%) of external respondents strongly agreed that CEPS management is making conscious efforts to avoid violation of rights of stakeholders, fifteen (30%) agreed and six (12%) were neutral. Eight (16%) of respondents strongly disagreed and three (6%) disagreed that CEPS management was making conscious efforts to avoid the violation of rights of stakeholders. From the data, majority (66%) of external stakeholder respondents agreed that CEPS was making some efforts at preventing abuses of stakeholders' rights.

Table 12: Efforts by management to avoid violations of rights of stakeholders

Response	Internal stakeholders		External stakeholders	
	Frequency	Percent	Frequency	Percent
Strongly agree	12	24.0	18	36.0
Agree	15	30.0	15	30.0
Neutral	18	36.0	6	12.0
Disagree	2	4.0	3	6.0
Strongly disagree	3	6.0	8	16.0
Total	50	100.0	50	100.0

Source: Field data, 2012

The data in Table 12 is interesting because the percentage of external stakeholder respondents who perceive CEPS management to making efforts to curb human rights violations is higher than those of CEPS own staff. The responses of CEPS officials do not vary much across ranks. It is also significant to note that what the external stakeholders considered their human rights were entirely different from what the internal stakeholders considered as their rights.

Internal stakeholder respondents were then asked to state the type of efforts management was making to prevent violations of rights of stakeholders. The responses are presented in Table 13.

Table 13: Internal stakeholder perception of management efforts to prevent violations of rights

Management efforts	Frequency	Percent
I don't know	23	46.0
Setting up of internal affairs unit to investigate abuse and prescribe remedy	9	18.0
Introduction of code of ethics	8	16.0
Education about human rights	4	8.0
Setting up of intelligence unit	2	4.0
Improving of working conditions at remote and hostile stations	2	4.0
Improving general working conditions of all officers	2	4.0
Total	50	100.0

Source: Field data, 2012

From Table 13, nine respondents (18%) indicated that CEPS management has set up internal affairs unit to investigate abuses and prescribe remedy for abuses, eight (16%) noted the introduction of code of ethics, and four (8%) indicated that management provided some education on human rights to the staff. Two (4%) indicated that management has set up an intelligence unit as an attempt to prevent abuses of stakeholders, another two (4%) indicated an improvement in working conditions at remote and hostile stations and a further two (4%) indicated

improving general working conditions of all officers. Twenty-three (46%) were not aware of any efforts being made by management to prevent violations of the rights of stakeholders. The data in Table 13 indicates that CEPS management made some efforts to prevent human rights violations of stakeholders. These efforts were however not noted nor appreciated by a large minority (46%) of internal stakeholder respondents.

Respondents were also asked whether victims of human rights abuses should be compensated. The responses are presented in Table 14.

Table 14: Compensation to victims of human rights abuses

Responses	Internal stakeholders		External stakeholders	
	Frequency	Percent	Frequency	Percent
Strongly agree	22	44.0	16	32.0
Agree	12	24.0	34	68.0
Neutral	11	22.0	0	0.0
Disagree	2	4.0	0	0.0
Strongly disagree	3	6.0	0	0.0
Total	50	100.0	50	100.0

Source: Field data, 2012.

From Table 14, twenty-two (44%) internal stakeholder respondents strongly agreed that human rights abuses should be compensated, twelve (24%) agreed while eleven (22%) were neutral about whether human rights abuses should be compensated or not. Two (4%) respondents disagreed and three (6%)

strongly disagreed that victims of human rights abuses should be compensated. It is interesting to note that there are no significant variations in responses among the ranks of CEPS officers. The same question was asked external stakeholder respondents as to whether victims of human rights abuses should be compensated. The respondents all agreed for some compensation to such victims. Thirty-four (68%) strongly agreed that victims of rights abuses should be compensated while sixteen (32%) agreed that the abuse of their rights should be compensated.

All respondents were also asked about the ways in which human rights victims should be compensated. A summary of the analysis of the data of internal respondents is presented in Tables 15 and 16.

Table 15: Ways in which internal human rights victims should be compensated

Ways of compensation	Frequency	Percent
Financially or according to nature of abuse	13	26.0
CEPS has rules for compensation and those rules must be followed	12	24.0
Improvement in service conditions and transparency by management	5	10.0
Requisite remedy for the rights violated	5	10.0
Not sure	15	30.0
Total	50	100.0

Source: Field data, 2012

From Table 15, thirteen (26%) indicated that victims should be financially compensated or rewarded according to the nature of the abuse. Twelve (24%) stated that CEPS has rules for compensation and those rules be must followed, and five (10%) stated that compensation should be in the form of improvement in service conditions and transparency by management. Another five (10%) stated requisite remedy for the rights violated and fifteen (30%) were not sure about the ways in which violated rights should be compensated. The data suggests that majority (70%) of respondents would want human rights abuses to be compensated in one way or other.

The summary of the external stakeholders' responses to how human rights abuses should be compensated is presented in Table 16. From Table 16, sixteen (32%) of respondents indicated that CEPS should pay them for the time they have wasted at CEPS, ten (20%) stated that the service should apologise to victims while nine (18%) indicated that bribes collected must be refunded to victims. Six respondents (12%) stated that taxes wrongly collected should be refunded, three (6%) indicated that the service should pay for the cost of medical treatment incurred because of CEPS operations and pay some compensation to such people, three (6%) indicated that where the abuse results in delay, the clearing of victims' goods should be fast tracked.

Table 16: Ways in which external stakeholder human rights victims to be compensated

How rights should be compensated	Frequency	Percent
Pay me for time wasted in clearing my goods	16	32.0
CEPS should apologise	10	20.0
Bribes collected must be refunded	9	18.0
Wrong collections should be refunded	6	12.0
CEPS to pay for cost of medical treatment and compensate victims	3	6.0
By fast tracking jobs of victims	3	6.0
Be given a tax rebate	3	6.0
Total	50	100.0

Source: Field data, 2012

Another three (6%) stated that victims should be given tax rebates. The data here suggests that all external stakeholder respondents prescribe a form of compensation for abused victims.

Respondents were also asked to suggest other ways in which they thought human rights abuses can be checked in CEPS operations. The analysis of the internal respondents' responses is presented in Table 17.

Table 17: Internal stakeholder suggestions on ways in which human rights abuses can be checked in the operations of CEPS

Ways in which abuses can be checked	Frequency	Percent
Education on rights	15	30.0
Fairness in promotions and transfers	7	14.0
Applying the code of ethics equally no matter the officer	6	12.0
Regular needs assessment of staff	5	10.0
Management should provide enough resources for staff to work with	3	6.0
Improving retirement package for staff	2	4.0
By organising weekly meetings at every seat to address workers concerns	2	4.0
Not sure	10	20.0
Total	50	100.0

Source: Field data, 2012

From Table 17, fifteen (30%) of internal stakeholder respondents stated education of staff on human rights to help check abuses, seven (14%) indicated fairness in promotions and transfers, and six (12%) stated that the code of ethics should be applied equally, no matter the rank or status of the officer. Five (10%) of respondents stated a regular needs assessment of staff, three (6%) indicated that

management should provide enough resources for the staff to work with, and two (4%) stated that management should improve the retirement package for staff. Another two (4%) suggested that management should organise weekly meeting at every seat to address workers concerns. Ten (20%) respondents were not sure of what other ways they would want CEPS check the human rights abuses in the operations of the service.

The data in Table 17 suggest that CEPS officials are interested in checking human rights abuses in their operations and are aware of what can be done to prevent the abuses. The results of the data analysis appears to conform to the views of Fry et al. (1998), Kaufman (2004), Trevino & Brown (2008), and Raymrayka (2009) that all stakeholders should be educated on human rights and that the human rights practice should be an integral part of service delivery.

External stakeholder respondents were further asked to suggest other ways in which CEPS management can check the abuses of their stakeholders. The summary of the responses in presented Table 18. From Table 18, twelve (24%) of respondents indicated that CEPS officials should be educated about human rights, ten (20%) stated that officers on duty must be monitored, and nine (18%) noted that officials involved in human rights abuses should be disciplined. Another nine (18%) stated that CEPS management should restructure the administration of the service, seven (14%) noted that there should be strong interaction between CEPS officials and other stakeholders and three (6%) noted that CEPS procedures should be clearly and unambiguously stated.

Table 18: External stakeholder suggestions on other ways in which human rights abuses can be checked in the operations of CEPS

Ways human rights can be checked in CEPS operations	Frequency	Percent
CEPS officers should be educated about human rights	12	24.0
Officers on duty must be monitored	10	20
Officials involved in human rights abuses should be disciplined	9	18.0
Restructure the administration of CEPS	9	18.0
Strong interaction between CEPS officials and clients	7	14.0
Clear and unambiguous procedures should be stated	3	6.0
Total	50	100.0

Source: Field data, 2012

The data in Table 18 indicate that all external stakeholder respondents think that CEPS management can in one way or the other improve the human rights records of the service.

In this chapter, bio-data of respondents were analysed. It was then followed by analysis and discussion on what respondents perceived as their human rights. It further analysed whether respondents' rights had been abused in their interaction with CEPS, and what likely effect these abuses have on stakeholders and CEPS as a corporate entity. Issues of whether CEPS management was making any efforts to prevent human rights abuses, and ways in

which respondents want human rights abuses to be compensated were also analysed and discussed. Responses in answer to the question of ways in which rights abuses in CEPS could be checked were also analysed and discussed.

The next chapter makes a summary of the study and draws some conclusions. It also makes some recommendations.



CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

Introduction

This chapter presents a summary of findings, conclusions and recommendations of the study.

Summary

The study examined the extent of human rights violations in CEPS. It explored human rights abuses in the operations of CEPS, how these abuses affect both internal and external stakeholders and CEPS as a corporate entity. It also looked at management efforts to curb human rights violations in the organisation.

The study showed that human rights of both internal and external stakeholders of CEPS were violated during its operations.

- There was some level of abuse of both internal and external stakeholders' rights in the operations of CEPS.
- The abuses covered a wide range of rights of both internal and external stakeholders.
- Majority of stakeholders (54% for internal stakeholders and 66% for external stakeholders) perceived management as making efforts to prevent human rights abuses

- Majority of respondents indicated that victims of human rights abuses should be compensated in various ways.
- All respondents, both internal and external stakeholders suggested that CEPS management action including education, monitoring and fair treatment of all staff was needed to help curb human rights violations.

Conclusion

From the analysis and discussion, we can conclude that human rights abuses occur during CEPS operations. These abuses occur at two levels. The rights of internal stakeholders made up of CEPS staff were abused, and then the rights of external stakeholders such as export/importers, freight forwarders and travellers were also abused. The rights abuses affected all stakeholders negatively. Majority of stakeholders want the abuse of their rights compensated in one way or the other. The study also found out that although management of CEPS was making some efforts in preventing the violations of the rights of stakeholders of the Service, these efforts were not perceived as being enough by stakeholders.

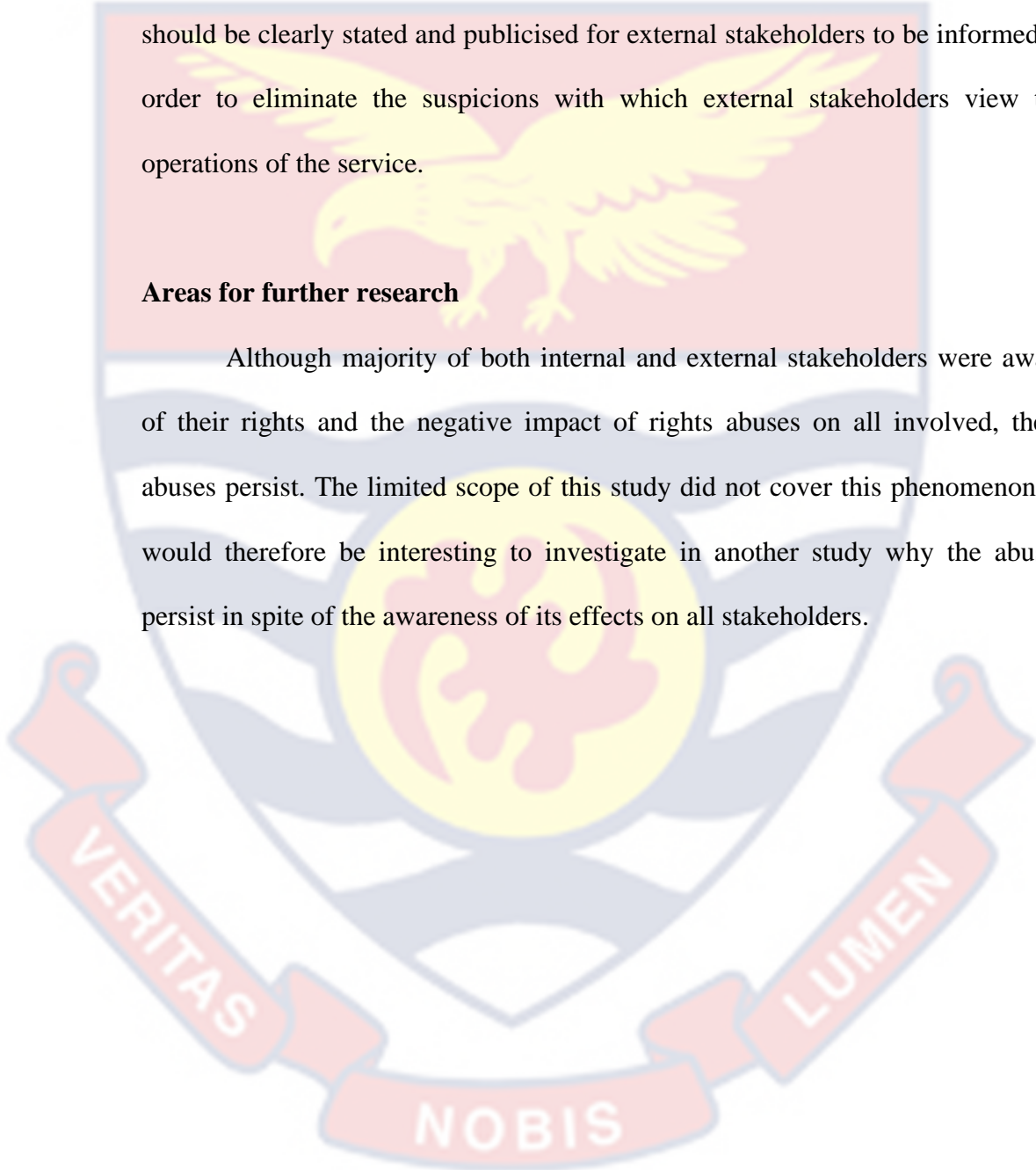
Recommendations

Based on the findings and conclusion, the following recommendations are therefore made. Good human rights practices affect service delivery positively. All stakeholders, especially the management of CEPS should make the effort to avoid abuses of the rights of those they deal with. There should be fairness and

transparency in dealing with all stakeholders. There should be regular meetings with CEPS officers to educate them on the implications of human rights practices to their effectiveness and efficiency. Customs and tax regimes and procedures should be clearly stated and publicised for external stakeholders to be informed in order to eliminate the suspicions with which external stakeholders view the operations of the service.

Areas for further research

Although majority of both internal and external stakeholders were aware of their rights and the negative impact of rights abuses on all involved, these abuses persist. The limited scope of this study did not cover this phenomenon. It would therefore be interesting to investigate in another study why the abuses persist in spite of the awareness of its effects on all stakeholders.



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APPENDICES

APPENDIX A

QUESTIONNAIRE FOR INTERNAL STAKEHOLDERS

Dear Sir/Madam,

I am a Graduate student of the University of Cape Coast, carrying out a research on: Human rights abuses in the operations of CEPS. I would be grateful if you could provide answers to the following questions. All information provided by respondents will be treated confidentially.

Thank you.

For internal stakeholders

Please **tick** or **fill** the blank spaces where appropriate.

Section A: Demographic data

1. Gender
 - a. Male
 - b. Female
2. Age Group
 - a. 20 – 29
 - b. 30 – 39
 - c. 40 – 49
 - d. 50 – 60
3. Level of Education
 - a. SSS
 - b. 'O' Level/Technical
 - c. 'A' Level
 - d. Diploma

- e. Degree []
- f. Professional []
- h. Others (Specify).....

4. Category of staff

- a. Management staff []
- b. Senior staff []
- c. Junior staff []

5. Name of Collection

- a. Kotoka International Airport []
- b. Sunyani []

6. How long have you worked with the Service?

- a. Less than 5 years []
- b. 5 – 10 years []
- c. 11 – 15 years []
- d. Above 16 []

7. What is your current Rank at work?

.....

Section B: Views on human rights abuses

8. What do you consider to be your human rights?

.....

9. Are your rights sometimes violated by your employer?

- a. Yes []
- b. No []
- c. Not sure []

10. If Yes, how are your rights violated? (will these be the same as in question 8?)

- a. Hazardous working environment []
- b. Poor working conditions []
- c. Low family contacts []

- d. Unfair treatment by superior officers []
- e. Climate of fear fostered at the work place []
- f. Others (Specify).....

11. In what ways have the abuse of your rights affected you as an individual or in the performance of your duties.

12. Have you in any way violated the rights of any stakeholders carrying out your mandate?

- a. Yes [] b. No [] c. Not sure []

13. How did you violate the rights of your clients?

14. What are the likely effects of human right abuses on the performance of CEPS officials?

15. Human right victims should be compensated by CEPS. What will be your opinion on this statement?

- a. Strongly agree [] b. Agree []
- c. Neutral [] d. Disagree []
- e. Strongly disagree []

16. How do you want human rights victims to be compensated?

17. There are conscious efforts by management to avoid the violations of rights of stakeholders. What will be your opinion on this statement?

- a. Strongly agree [] b. Agree []

- c. Neutral []
- d. Disagree []
- e. Strongly disagree []

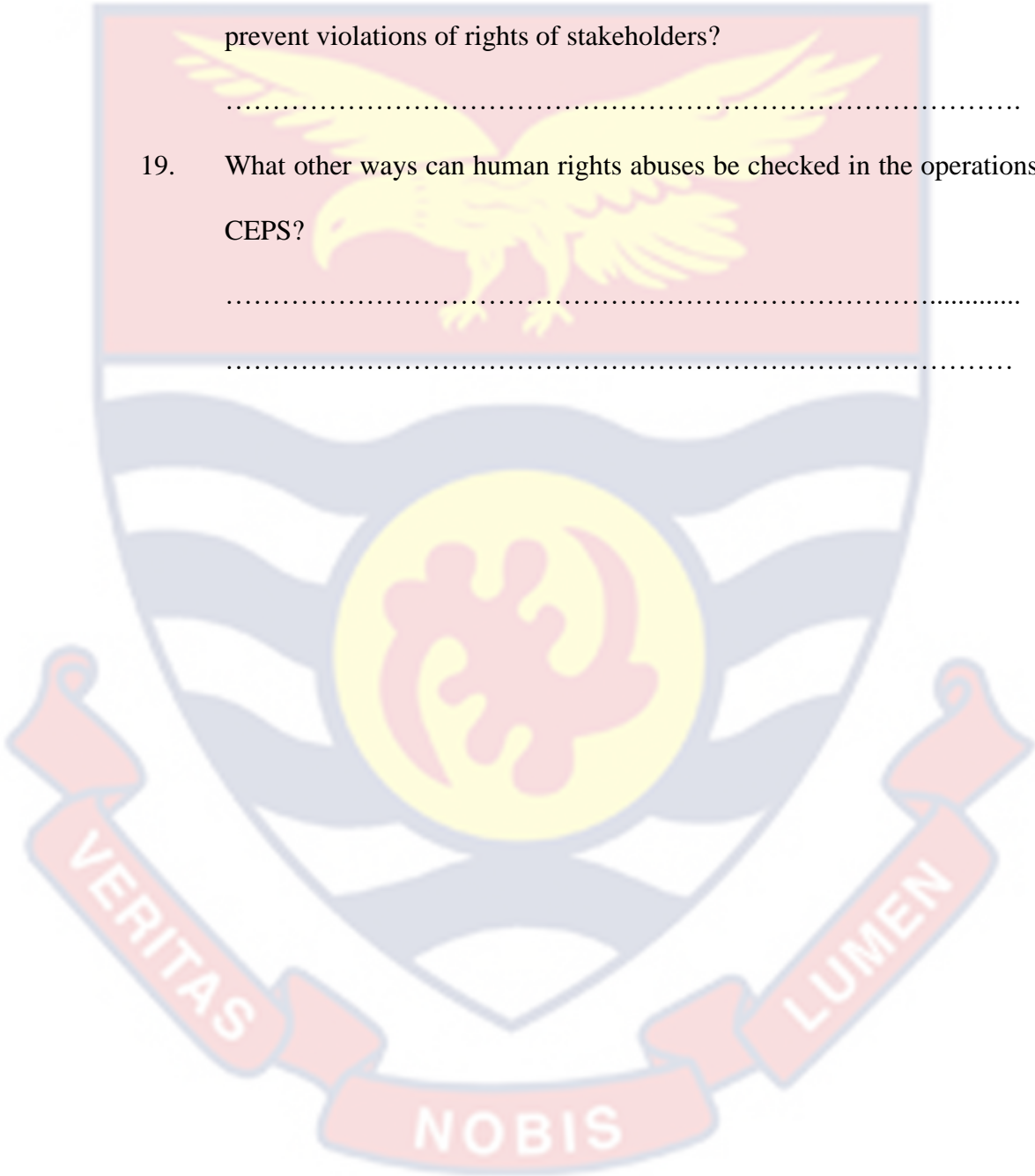
18. What are some of the efforts that management is putting in place to prevent violations of rights of stakeholders?

.....

19. What other ways can human rights abuses be checked in the operations of CEPS?

.....

.....



APPENDIX B

QUESTIONNAIRE FOR EXTERNAL STAKEHOLDERS

Dear Sir/Madam,

I am a Graduate student of the University of Cape Coast, carrying out a research on: A study of human rights abuses in the operations of CEPS. I would be grateful if you could provide answers to the following questions. All information provided by respondents will be treated confidentially.

Thank you.

For Clients

Please **tick** or **fill** the blank spaces where appropriate.

Section A: Demographic data

1. Gender

a. Male <input type="checkbox"/>	b. Female <input type="checkbox"/>
----------------------------------	------------------------------------
2. Age Group

a. Below 20 Years <input type="checkbox"/>	b. 20 – 29 <input type="checkbox"/>
c. 30 – 39 <input type="checkbox"/>	d. 40 – 49 <input type="checkbox"/>
e. 50 and above <input type="checkbox"/>	
3. Level of Education

a. Basic <input type="checkbox"/>	b. Secondary/Technical <input type="checkbox"/>
c. Diploma <input type="checkbox"/>	d. Degree <input type="checkbox"/>

e. Professional [] h. Others (Specify).....

4. Tick from the following list below, the category you belong?

a. An importer/exporter [] b. A freight forwarder []

c. A traveller [] d. A tourist []

e. Others (Specify).....

Section B: Views on human rights abuses

5. What would you consider to be your human rights?

.....

6. Have your human rights ever been abused by CEPS?

a. Yes [] b. No [] c. Don't know []

7. If Yes, state one of them.

8. How are your rights violated?

a. Inhumane treatment []

b. Discriminatory tax policies []

c. Cumbersome procedures []

d. Paying of unofficial taxes []

e. Low protection of borders []

f. Others (Specify).....

9. What are the likely effects of human rights abuses on the performance of CEPS?

.....

10. Human right victims should be compensated by CEPS. What will be your opinion on this statement?

- a. Strongly agree []
- b. Agree []
- c. Neutral []
- d. Disagree []
- e. Strongly disagree []

11. How do you want human rights victims to be compensated?

.....

12. There are conscious efforts made by management of CEPS to avoid the violations of rights of stakeholders. What will be your opinion on this statement?

- a. Strongly agree []
- b. Agree []
- c. Neutral []
- d. Disagree []
- e. Strongly disagree []

13. What ways can human rights abuses be checked in the service of CEPS?

.....

.....

Thank you