

Realising the Community Goodwill-Value (Case of Rwanda)

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Abstract

Goodwill-value is an intangible asset that helps to generate more value-added benefits for socioeconomic development if well planned. The goodwill value of a community can act as an agent that makes this community become a source of preference and trust. In this paper, we investigate the goodwill-value of Africa using Rwanda and its communities as a reference. The Rwanda's strategic initiatives post-genocide is examined to realise how they all played a role in enhancing the country goodwill-value, making it a model for other African nations. Through a holistic approach, the research highlights the importance of investing in social assets, cultural heritage, and environmental conservation to build goodwill value. The study concludes with a proposed framework for building goodwill value in African communities, emphasizing the importance of social assets, education, quality of life, cultural heritage, social cohesion, and environmental conservation. This framework aims to guide other African communities in enhancing their goodwill value to achieve sustainable development and improve the well-being of their populations. The findings suggest that cultivating goodwill can lead to sustainable development, economic growth, and improved community well-being across Africa.

Keywords: *Goodwill-value, Socioeconomic Development, Rwanda Model, African Communities.*

1.0 INTRODUCTION

Goodwill-value comes with years of experience in doing an effective change, or building up means that differentiate an organization or a community capacity. It is an intangible value that can attract different customers and raise the community's reputation.

This research uses qualitative enquiry to assess goodwill-values based on the link between economics and the community. The main question of this research is "What is the goodwill-value that communities can bring to a country's economy, as in the case of Rwanda, and how is it used for socioeconomic development in general?"

This research explores the concept of goodwill value within communities, specifically focusing on its impact on socioeconomic development in Rwanda. Goodwill-value is an intangible asset that develops over time through positive community actions, reputation, and the differentiation of community capacities. It plays a crucial role in attracting customers, enhancing the reputation of a community, and contributing to the overall economic well-being of a country.

The study employs qualitative inquiry to assess the goodwill value in the relationship between economics and community development. The central research question addresses the contribution of community goodwill value to a country's economy, particularly in Rwanda, and its broader implications for socioeconomic development.

The study defines goodwill value for a community through a comprehensive literature review and explores its components, including safety, resilience, stability, and strong community branding. The research also examines the calibration and application of goodwill value in community development, using Rwanda as a model for other African communities. The findings suggest that Rwanda's post-genocide efforts to build resilience, trust, and security have significantly contributed to its goodwill value, which has been leveraged for socioeconomic growth.

2.0 LITERATURE REVIEW

2.1 Definition of Goodwill-Value for a Community

Goodwill-value refers to the intangible value that an organization, community, or country holds beyond its tangible assets. This intangible value is often linked to the reputation of the business, its brand, customer loyalty, or other non-physical assets that contribute to the entity's earning potential.

When any entity or community is valued for more than the fair market value of its identifiable assets or benefits (like renting or buying a property in the community), the excess amount paid is recorded as "goodwill" and referred to as "Goodwill-value."

Goodwill-value for a community can be attributed to factors such as safety, resilience, stability, neighborhood strong brand, loyal citizens- or visitors- or investment-base, and unique or good products or services. These factors can enhance the overall value of a community but are not easily quantifiable as separate assets.

2.2 Goodwill Theory and its Application on Community Development

Goodwill theory has been evolving over time since 20th Century. Several studies highlight that goodwill theory is linked with accounting theory, which is associated with complex logical and semantic rules of correspondence and interpretation and intends to explain behavioural or physical observations (Ratiu and Tudor, 2013).

The value of the goodwill hinges upon the extent to which the citizens, the visitors, and the beneficiaries are happy with the community either nationally or internationally. Nobes (1992). Ding et al. (2008), however, associate goodwill value with balance sheet theory, and refer to it as extra profit - Leake's theory of goodwill which was previously denied by Kaner (1937) as nonscientific but supported by Carsberg (1966) as essential to highlight the additional profit to the existing normal one. Therefore, Garcia (2012) argues that Goodwill-value includes an exotic character adopted from elsewhere and integrated into local systems.

The theoretical approach of goodwill is applied here as a component of the socioeconomic realm. Besides, the terms have been used in another scope of studies such as economy, law, marketing, sociology or human resources, Ratiu and Tudor (2013, p. 785). The main reason to associate goodwill-value in the socioeconomic realm is to include economic profits of businesses for the well-being and inclusive development of the community.

In a nutshell, there are three major concepts of goodwill-value theory. The first is the return on investment, the second is the momentum, and the third is its components. The latter is subject to the period of amortization between a short period (from one up to 3 years), to a long period (from 10 up to 20 years), (Lonergan 1995); or community capacity of adaptation – resilience, Bloom (2008).

2.3 Goodwill-Value and Brand Recognition

Determining the value of goodwill can be complex, especially for communities. It typically involves comparing the value of the community to its net assets value, which involves a lot of judgment and estimation.

A well-known community brand like Hong Kong, or Addis Ababa, or Montréal have significant Goodwill-value because its brand alone commands a higher market price than the sum of its physical assets. Hence, a local coffee shop in these communities with a dedicated customer base might have goodwill-value that are beyond its selling value, or even if its physical assets (like coffee machines and furniture) aren't worth much on their own.

2.4 Determinants of Goodwill-value for any Community

Blooms made a list of determinants of goodwill-value including (1) various synergy effects, (2) the quality of the marketing team and general, market expertise, (3) consumer loyalty, (4) economies of scale within the organization itself or resulting from, acquisition, (5) a well-developed distribution network, (6) benefits arising from location in a particular area, (7) possession of a monopoly in one or more areas of operation, (7) know-how and technical skills vested in individual executives or teams within the organization, and (8) innovative use of technology.

In some societies, the Goodwill-value can be built around the special or additional contribution in transactions used for community development and social help to vulnerable persons, or building local infrastructure like children's playgrounds, which can be considered part of this differentiated value.

The value of goodwill equals the 'total price of an asset minus the net price'. It is considered an addition to normal profit that the customer is willing to give to a firm's products or services, given its reputation, purpose, and preferences. This triggers more profit than what was expected. The firm's image is also marketed to bring more profit and trigger goodwill. The marketing mechanism allows firms to gain more and provide more to the community. However, this success depends on established regulations and mechanisms of the community to stick to responsibilities and give back to society.

2.5 The Essential of Developing Goodwill-value in Communities

Goodwill-value in communities typically explores goodwill's social, economic, and cultural aspects and its impact on communities. Cassady (1936) is one of the earliest scientists to examine the economic concept of goodwill, including its valuation and implications for businesses and communities.

For Lin (2001), goodwill-value is important since it is concentrated around the social capital and its relationships, which contribute to the social and economic benefits. For example, the decline of social capital in American communities led to the loss of these communities' goodwill in the level of 'civic engagement capacity', Putnam (2000).

Tracking the goodwill-value for some scientists is seen as an essential means that brings transformation to the community and brings in a 'sense of belonging', Block (2008).

Defourny et al. (2014) explore the role of community organizations and nonprofits in generating goodwill and value in society. For some scholars, such as the Nobel Prize winner, Muhammad Yunus (2010), social enterprises can be the source for creating goodwill in communities while addressing social challenges.

For anthropologists, there are many sources for how the exchange of gifts and the level of social bonds can be a source of goodwill-value in communities.

2.6 Calibration of a Community Goodwill-Value

Over time, communities need to review their goodwill for impairment. If the goodwill-value is found to be less than it was, an impairment loss is recognized, reducing the value of goodwill on the balance sheet. The goodwill valuation process may either be qualitative or quantitative. In the study conducted by Ivana et al. (2019) used quantitative methods with descriptive statistic tools and built econometric models to analyse the goodwill valuation of Slovak and Czech Republic organisations. One of their findings is that the country's economic condition also determines individual organisations' goodwill.

Goodwill-value is often considered when people start to live or commute to the community. A citizen or a community visitor would be willing to pay a premium above the book value of the assets or services he/she is getting due to the strong reputation, established customer-related needs, or to the value-added advantage it offers to differentiate their options or market position.

2.7 Types of Goodwill-value

Two kinds of Goodwill-value exist: 'the purchased value' and 'self-generated value'. Self-generated value exists when the business itself gains its extra value over a period of time. This value, however, is not directly recognized in the accounting (Saheb Academy, 2020).

Purchased goodwill-value can be calculated by paying the addition of the money to regular price of the asset due to its unique additional value, such as location, recognition, level of public awareness and reliability of that asset.

This value gradually increases its value and profitability over time or maintains its perceived value. Generally, you offer or pay goodwill as extra to normal price given its considerable value, expectation, consideration and contribution to yourself and the community. It is always attached to morals and free will.

2.8 Raising the Goodwill-Value in African Communities

2.8.1 Status of Goodwill in Africa

The problem of community development does not hinge only on production but also on market structure and distribution. The current global situation shows that organisations in Africa sell and get profit. However, the problem is that there are issues of repatriation of profits and even associated super-profit to their home origin, which keeps most regions of Africa poor, Ferguson (2006).

The recent academic literature shows that most African countries managed to get more profit and economic resilient growth than many other established economies, despite the hard post-COVID-19 spillovers. The African growth, generally in 2023, was recorded at 3.2. Even though lower than Asian, which was 5 per cent, the economy's population growth, openness and resilience sustained most of the countries' organisations.

This shows that African organisations have been resilient and recovering, Pilling (2024). South African organisations get the lead, and Nigerians follow along with other countries such as Kenya. Other lead organisations are from Morocco, Mauritius, Ghana, Zambia, Sierra Leone, Egypt, Somalia/Somaliland, Ivory Coast, Uganda and Zambia, (Pilling, 2024).

The cities of Africa are growing fast, and the urban population demands different services. Infrastructure is thriving and adaptation to modern technology such as ICT technology is expanding. This gives pace to Africa's growing economic diversification and positive increase in profit margin.

The company provided in the table below are no longer centred only natural resource sales as it used to be. Some are in e-Commerce, agriculture, real estate, health, telecommunication, IT and Software, fin-tech, financial services and insurance, retail, media and telecommunication, and professional scientific besides technical services.

Despite the hardship of recovery, the first ten fast-growing organisations recorded about 800 to 180 per cent of the compound annual growth rate (CAGR). This means that most African organisations have received goodwill-value over the last five years.

2.8.2 What Reduces the Goodwill-value in African Organisation and Communities?

It has been clear that in most African society, especially in sub-Saharan Africa, issues of inequality and extreme poverty have been rampant despite bigger organisations' larger resource exploitation in the mineral resource sector and natural resource trading, Ferguson (2005).

It has also been clear that despite the investment and aid in Africa, only a few among ordinary people get a portion or dividend in the economic deals and profit sharing, hence creating the enclave economy which, on the one hand, accrues the benefit for organisations and government officials and on the other impoverish the rest of the community (Authy, 2006).

2.8.3 Implementation of Practices that Raise the Goodwill-value in Africa

If the East African Community member states' regulations are well enforced, this region's goodwill will grow and flourish for both the country and the community. Mushimiyimana (2019) mentioned that in Rwanda, from 2010 to 2018, Rutongo tin mines gave 200 cows to local community in need. Some have managed to repair roads and contributed to building schools. However, there have been weaknesses in this regard in most organisations in Tanzania and Uganda.

2.8.4 African Community develops the Way Goodwill-value

s use of Goodwill-value for community purposes is a sort of giving back to society in the framework of stakeholder theory, which stipulates that organisations have to be answerable not only to the founders and shareholders but also to the other partners, including the neighbouring population.

This was the response to the issue of the enclave economy of most African countries and the resource curse. The enclave economy is based on the fact that despite an organization's super profit, the money gained does not flow into the local economy due to different inhibiting structures, selfishness or lack of taxation or distribution, Auty (2006).

Goodwill-value in the African context can be understood through multiple lenses, encompassing economic, social, and cultural dimensions. In Africa, as in other parts of the world, goodwill in a business context refers to the intangible value of a company beyond its physical assets and liabilities.

This includes brand reputation, customer loyalty, intellectual property, and relationships with suppliers and communities. The value of goodwill is often realized during mergers and acquisitions when a company is purchased for more than its book value.

3.0 METHODOLOGY

The research methodology hinges on qualitative enquiry and focuses mainly on observation of communities' goodwill-value, with focus on Rwanda and Africa in general. Besides the impact on both behavioral and physical activities, the observable assets result from the profits of these economic and socioeconomic actors in Rwandan society.

The research involves the direct observation of communities in Rwanda to identify tangible and intangible assets that contribute to their goodwill value. This includes observing community interactions, local governance practices, and community-based initiatives that foster socioeconomic development.

4.0 CASE STUDY

4.1 The Origination of Rwanda Goodwill-Value

Business spirit in Rwanda is flourishing thanks to post-genocide security effective governance and "ease of doing business" strategy, which enables attraction and quick registration of investors. Besides the goodwill-value, this policy has brought great investment in natural resources in metal mines, gas and coal mines, IT and services, banking and insurance sector. Besides, there large flow of international NGOs, clusters of religious groups, travel tours and tourism, and science, technology and education.

Public and private universities and schools have been developed in Science, Technology and Education. Apart from a unique large public University - the University of Rwanda, with about the largest number of 28,000 students in Rwanda enrolled, there are other private universities, vocational training, IPRCs and higher learning and research institutions (EduRank 2024).

There are several well-functioning private universities. These include but are not limited to Africa Leadership University, created in 2017, University of Lay Adventist in Kigali (UNLAK), University of Global Health Equity, Kibogora Polytechnic, Ruhengeri Institute of Higher Education, University of Kigali, University of Tourism, Technology and Business Studies, Kigali Independent University, Adventist University of Central Africa, Vatel School Rwanda, Catholic University of Rwanda, Catholic University of Kabwayi, East African University Rwanda, and the University of Gitwe. They are following each other on this list based on their ranking in Rwanda and Africa.

All universities have been stable and have gained a lot of profits and support from scholarships and funding from government and international funding agencies, mostly from Europe and America. Through research projects especially in increasing potato seeds in North, biochemical research, environmental protection and socioeconomic project research, fishing that the community indirectly or directly benefit from can help improve the goodwill-value.

However, few academic institution research has demonstrated a direct impact on the community, for example, directly impacting poverty eradication in the community. The Universities and Institutes were contributing to research and teaching but could not directly use the profit they made over five years to show local community impact directly.

All of the organisations in Rwanda have a type of corporate management officer who is expected to build bridges with the community. *Umuganda* (community work) initiatives is a good example where students and professors are expected to clean their area or help build houses for the poor. However, Rwanda still needs more structured investment that targets

'community impact' and community actions similar to what happens in its Army Week, where the army treats patients in different hospitals, builds bridges and houses, plant fish in open lakes, and does other activities that directly touch on community livelihood and strategically reach people with low incomes. These actions are still expected from other sectors like tourism, mining, manufacturing and Agriculture.

Capitalising on Rwanda's Goodwill-value tourism sector has incessantly progressed since 2010 and increased its pace after COVID-19. The results of the 2019 study show that internal tourism demand created 29% of all jobs and generated 9.7% of labour incomes, 11.1% of total value addition and 12% of national output in 2014, Odunga et al. (2019). Most of Goodwill-value in Rwanda in the areas of tourism derives from good geographical situation of the country, the green environment, cool, warm and tropical and mountainous temperatures (between 10-to-26-degree C.), tourist areas like Mountain Gorilla and volcanoes in the North, beautiful lakes like Muhazi, Kivu, Ihema, etc. The savanna landscape of the East is in Akagera National Parks, and the very green and natural forest of Nyungwe is in the southwest. Therefore, Rwanda is endowed with flora and fauna that triggers Goodwill-value in the community and the world.

This time, there is an increasing factor of goodwill attraction such as economic tourism in the country, especially with people visiting coffee plantation tours in both East and South (Explore Rwanda, 2024) and cultural and historic area visits like Museums and Genocide memorial sites, and Gishwati grazing tourism. Recently, and due to this growth, the Rwanda Development Board (RDB) announced that Rwanda would build a hub in tourism and even foster sport tourism.



Figure (1): Coffee Farm Tourism capitalizing on the Goodwill-Value of Rwanda

Source: Coffee tourism; Getyourguide Rwanda (2024)

The goodwill values of tourism have been used to redistribute money to local people in neighbourhoods to protect the natural endowment humans consume, like hunting animals or cutting Treas for wood. Local people have been given money, shelter, and basic income to substitute for the survival mechanism with a new mechanism of living that is friendly to the ecosystem.

President Paul Kagame, in order to reduce the enclave economy in the vicinity of highly benefiting organisations and national reserves, recommended that 5% of the income generated in that area should be returned to local people and development activities should be set there. This has been implemented in different areas surrounding national Parks, reserves and mining vicinities. People have relocated to modern houses, joined cooperatives, and stopped hunting or cutting wood illegally.

The case of Nyungwe forest covers an area of 1000 square kilometres, or 1/26 space of the entire country. It has different tourism activities, including Chimpanzee trekking, hiking, biking, canopy walking, birding, waterfall trail etc. (Nyungwe Forest National Part, 2024). *“The number of endemic species found in Nyungwe is greater than in any other forest in the Albertine Rift Mountains, and three communities of chimpanzees are tracked and monitored daily, and visited by tourists”* (African Parks, 2024). Capitalising on the goodwill value of its communities, the parks in Rwanda could engage in different activities such as conservation, tourism, and sustainable revenue-generating activities. Nyungwe has been a biodiversity hub in Rwanda's tourism industry, and there have been projects supporting healthy ecosystems that benefit both wildlife and the surrounding people (African Parks, 2024).

Other good examples of goodwill-value sources come from the African parks that the Rwanda Development Board manages. The profits from these parks have been used to support local people, and over 30,000 people have been reached through community awareness programs. African Parks also have been establishing a Nyungwe's eco-ranger team made up of community members, many of whom have renounced their previous involvement in poaching activities, and have contributed to the removal of 60% of all poacher traps from the forest (African Parks, 2024).

Many organizations in Rwanda are now used to trying to participate in contributing to the community once they get profits. Some provide, for example, labour financing for their own schools (like Nyirangarama - Urwibutso Enterprise) and other structured give-backs. These happen in industries like retail, manufacturing, mining, finance, insurance companies and IT organisations. Some provided shelter for a few poor people or food for vulnerable person, but in a very unstructured way and with a limited number of beneficiaries compared to earned profits.

In agriculture, the goodwill-value of Rwandan communities in the export of food is increasing especially in terms of cash crops: tea and coffee mainly. Rwanda managed to get more profitable access to a good market and good-selling organisations to increase the price of coffee at the local level. In some areas like Maraba coffee areas, the price of coffee beans has been multiplied 10 times. As most of the MNC invest in coffee, tea and other cash crops, with a lot of profit, the community in which they sell - mostly Western society- gives a little portion of the profit back to local communities in Rwanda. That is in the framework of 'fair trade'. Fair Trade aims at enhancing dialogue, equity and transparency in business, and has done a number of activities in building classrooms in Rwanda - the case of Rulindo district in the areas of tea plantation of Miyove, supporting farmers' activity and sponsoring district-based activities of socioeconomic redistribution.

4.2 Goodwill Value in Rwanda - as a Model for African Communities.

The 'behavioural or physical observation' that was explained by Ratiu and Tudor (2013) hinges upon the fact of what we see in these terms in the socioeconomic realm as an extra benefit of the organisation and community and what it is used for to support the social

livelihood of the entire community in Africa in general and Rwanda in particular. With physical observation, the research considers the tangible things that result from the goodwill-value or more benefits or value to socioeconomic development of the society.

Rwanda, after the Genocide on the Tutsi work focused on raising the level of resilience, trust, agility, and security of its communities, using its location and history as a preference for people living or coming to Rwanda.

This paper then uses the existing Goodwill-value theories to estimate the values and advantages of any African community if followed by the Rwanda model. Goodwill assessment here focuses on both tangible and intangible asset of communities resulting from the optimization performances, culture, governance, economy and geographical environment.

4.3 Social and Cultural Goodwill-Value in Rwanda

Goodwill-value in African communities is closely tied to the social and cultural practices emphasising mutual aid, cooperation, and social cohesion. The concept of Ubuntu, often summarized as "I am because we are," reflects a cultural ethos that values human dignity, compassion, and interconnectedness. Goodwill is created through generosity, community service, and strong interpersonal relationships.

Optimising traditional authority in the Rwandan communities, such as chiefs or elders hold significant sway in their communities. These leaders often derive their authority and goodwill from their ability to mediate conflicts, maintain social harmony, and uphold cultural values.

Rwanda has another source of goodwill-value: NGOs running community projects. Nonprofit organizations, both local and international, often contribute to goodwill by addressing social issues such as poverty, education, and healthcare. Their work can significantly improve the quality of life in communities, creating goodwill that fosters trust and cooperation.

Rwanda's rich African cultural heritage, including its arts, music, and traditions, contributes to a sense of pride and identity among its people, which helps heritage create goodwill within and outside the continent, fostering unity and cultural exchange.

4.4 How 'Africa Development Lab' Visualised the Sources of Goodwill-Value of Rwanda?

Africa Development Lab (ADL), one of the authors' projects focused on the African continent's socioeconomic development using non-financial resources, brought many sources that could help raise the goodwill values of African communities. For example, Buheji and Mushimiyimana (2023) showed how Rwanda, despite going through different social turmoil and economic poverty, managed to gradually develop to become more stable and has rapidly developed and strongly resisted many shocks of its hard history. The authors show that the resilience strategies that Rwanda has used from 1994 until 2022 helped to overcome and absorb many socioeconomic shocks, which helped the country to adapt to changes and set up survival mechanisms.

Buheji et al. (2023) investigated the role of exploiting the 'Non-financial Wealth' of communities in one of the districts in Rwanda called Nyagatare and how to re-engineer it using the cooperatives to optimise the return on this wealth and engage the community which ultimately would raise the goodwill-value.

Another source of goodwill-value found in Rwanda to be a unique source or a model as per ADL experience was the self-sufficiency journey that the country and its communities built over the years. Mushimiyimana and Buheji (2024). Buheji and Muhorakeye (2023a) even went further in this line to study the difference of the self-sufficiency approaches on socioeconomic development in East African communities through a comparison study between Rwanda, Burundi and South Sudan. Buheji (2023) also saw that the youth contribution to Rwanda's socioeconomic development is accelerating, which would help improve the country's capacity to develop and advance.

In another study by Buheji and Muhorakeye (2023b) the authors showed the impact of mitigation of drought impact on livestock husbandry that came from the socioeconomic resilience of Rwanda differentiated its goodwill-value as compared to neighboring countries.

5.0 GENERIC FRAMEWORK FOR BUILDING GOODWILL-VALUE FOR AFRICAN COMMUNITIES

Building goodwill-value for an African community involves fostering trust, mutual respect, and positive relationships through various actions that benefit the community. To build a goodwill-value, direct and indirect investment are needed on the community's non-financial wealth through different means. Thus, goodwill-value in an African community requires a holistic approach that respects local cultures, addresses real needs, and promotes sustainable development. Here are the pillars proposed for raising the goodwill-value for any African community:

5.1 Raising the Capacity of the Social Assets of the Community

After realizing the community's specific needs, challenges, and aspirations, the local leaders, youth and elders, and community members can be engaged to get a clear picture of what matters most to them. Engagement means a participatory approach in matters relevant to the community should help ensure that initiatives are not imposed but developed collaboratively with community input.

5.2 Raising the Sources of Formal and Informal Education

Education is now proven to be a long-term investment that enhances any community's development and prosperity. Raising a goodwill-value requires direct and indirect investment in both formal and informal education by building schools, providing learning materials, or offering scholarships. Usually, such community members would have skills relevant to the local economy, such as agriculture, craftsmanship, technology, or entrepreneurship.

5.3 Raising Quality of Life Resources

Goodwill-value also flourishes by providing or developing quality-of-life sources focusing on healthcare and social development services. Even running consistent campaigns on health issues such as hygiene, maternal care, nutrition, and disease prevention helps to develop the community's goodwill value further.

Investment in essential infrastructure such as clean water supplies, sanitation facilities, and roads helps to raise the quality of life and thus participate in the goodwill-value development. These projects directly impact the community's well-being and are highly valued. Besides these projects, access to sustainable energy, such as solar power, improves the quality of life and supports local economic activities.

5.4 Capitalising on the None-Financial Wealth

The goodwill-value depends on the growth of the local businesses by providing microfinance, training, and market access, including supporting small businesses, boosting the local economy and fostering self-reliance. Also, using sustainable farming practices that increase productivity while preserving the environment also can be a source of goodwill-value. If the community manage to provide resources such as seeds, tools, and knowledge to improve agricultural output.

5.5 Promote and Preserve Cultural Heritage

Support initiatives that preserve and promote the community's cultural heritage, including art, music, traditional practices, and languages, are all part of the main pillars that build the goodwill-value. This can include sponsoring cultural festivals or helping to document and share traditional knowledge. This can be seen in the culturally sensitive engagement practices that help align with and respect the community's cultural values and traditions. When the community gets engaged and transparent with integrity and fairness, we can exploit or misuse the community's resources or trust.

5.6 Fostering Social Cohesion and Peacebuilding

Promoting peace and resolving conflicts within the community are important initiatives for the development of the goodwill of such a community. Here, all community members, including marginalized groups, would have a voice in community affairs; thus, promoting inclusivity strengthens social bonds and reduces tensions.

5.7 Support Environmental Conservation

The sustainable use of natural resources, such as forest management, wildlife conservation, and water resource management, has also been an important new star that has raised the goodwill value. Involving the community in these efforts helps build a sense of ownership and responsibility. Community should initiate projects that restore degraded land, protect local biodiversity, and combat climate change, which can have long-term benefits.

5.8 Commitment to the Community

Trust will accumulate when a community shows a long-term commitment by consistently delivering on promises and maintaining a presence among its citizens, and the value of consistent positive interactions will be higher. Thus, decision-makers should focus on empowering the community to sustain development initiatives independently. This creates lasting goodwill-value as the community feels a sense of ownership over their progress.

6.0 DISCUSSION AND CONCLUSION

This research underscores the pivotal role of goodwill value as an intangible asset that significantly contributes to the socio-economic development of communities. By using Rwanda as a case study, we have demonstrated that goodwill value, when effectively harnessed, can transform communities into trusted and preferred locations for investment, tourism, and social engagement. Rwanda's post-genocide resilience, strategic governance, and community-focused initiatives have collectively enhanced its goodwill value, serving as a model for other African nations.

The study's findings highlight that goodwill value is not just a by-product of economic activities but a strategic asset that can be cultivated through a holistic approach encompassing

social, cultural, and environmental factors. The proposed framework for building goodwill value in African communities emphasizes the importance of investing in social assets, education, quality of life, cultural heritage, social cohesion, and environmental conservation.

In conclusion, African decision-makers and change agents are encouraged to recognize and actively develop the goodwill value within their communities. By doing so, they can unlock new avenues for sustainable development, fostering economic growth and improving the overall well-being of their populations. The Rwanda model offers valuable insights into how a focused approach to building goodwill value can lead to significant socio-economic benefits, providing a blueprint for other African communities to follow.

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