



**Applying Internationalisation to Corporate Social Responsibility:
A Case Study of Oil Companies in the Niger Delta Region of
Nigeria**

By

Fatima Yusuf Jallo

School of Business and Law

The University of Salford

2023

Submitted in fulfilment of the Doctor of Philosophy requirements.

Supervisor: Dr Mohammed Al Bahloul
Co-supervisor: Dr Babafemi Ogundele

Contents

Dedication	vii
Acknowledgement	viii
List of Abbreviations	x
List of Figures.....	xi
List of Tables	xii
Abstract.....	xiii
CHAPTER 1	1
Introduction.....	1
4.3 Chapter Overview	1
1.2 Background.....	1
1.3 Rationale for the study.....	3
1.4 Research aim:	5
1.6 Research objectives:	5
1.7 Significance of the study	6
1.8 Nigeria and the oil & Gas industry	7
1.10 Economic and Social Impact of Nigeria’s Oil Wealth	11
1.11 The Niger Delta Region (NDR)	13
1.12 Overview of research methodology	15
1.13 Structure of the thesis	15
CHAPTER 2.....	19
Literature Review	19
2.1 Chapter Overview	19
2.2 Corporate Social Responsibility (CSR)	19
2.2.1 International guiding principles of CSR.....	22
2.2.2 Corporate Social Responsibility (CSR) adoption and practice in developed and developing countries context.....	25
2.2.3 Motivation for CSR by multinational oil corporations.....	31

2.2.4 CSR development outline	34
2.2.5 Corporate Social Responsibility (CSR) practices and its impact in Nigerian Niger Delta Region	36
2.2.6 Factors affecting CSR practices in Nigeria and how these factors are addressed.	41
2.2.6.2 Corruption	43
2.2.6.3 Lack of government support and government failures	44
2.2.6.4 Weak institutions	45
2.2.6.5 Conflicts	45
2.3 Internationalisation	48
2.3.1 Internationalisation of CSR.....	50
2.5 CSR Theoretical frameworks.....	57
2.5.1 Carrolls CSR pyramid	57
2.5.2 The stakeholder theory	58
2.5.3 Tripple bottom line approach (TBL).....	58
2.5.4 Shared value approach	59
2.6 Theoretical frameworks adopted for the research.....	59
2.6.1 Institutional Theory.....	59
2.6.1.1 Old institutional economics (OIE).....	61
2.5.1.2 New institutional economics (NIE)	61
2.5.1.3 New institutional sociology (NIS)	62
2.5.2 Internationalization theory of the Eclectic Paradigm	64
2.8 Conclusion.....	67
CHAPTER 3.....	69
Research Methodology	69
3.1 Chapter Overview	69
3.2 Research Philosophical Stance	70
3.2.1 Research paradigm	70
3.2.2 Ontology.....	71
3.2.3 Epistemology	71
3.2.4 Axiology	72
3.3 Research philosophy	73

3.3.1 Positivism	73
3.3.2 Pragmatism	74
3.3.3 Interpretivism	74
3.3.4 Justification for the adoption of interpretivism for this research	75
3.4 Research approach	77
3.4.1 Abductive reasoning	77
3.4.2 Deductive reasoning.....	78
3.4.3 Inductive reasoning	78
3.5 Methodological Choice.....	79
3.5.1 Quantitative methodology:	79
3.5.2 Qualitative methodology:	79
3.5.3 Mixed methodology:	80
3.5.4 Rationale for the choice of qualitative approach	81
3.6 Research Strategy	82
3.6.1 Case Study	84
3.6.2 Role of case method in this study.....	86
3.6.3 Case study strategy.....	87
3.6.4 Justification for research strategy	88
3.7 Time horizon	91
3.8 Techniques and procedures for data collection	91
3.8.1 Interviews.....	92
3.8.2 Rationale for the choice of semi structured Interview	92
3.9 Research Design and methodology adopted.	93
3.9.1 Research Design	95
3.9.1.1 Sampling and recruitment method.....	96
3.9.1.2 Pilot Study	97
3.9.1.3 Interview guide	97
3.9.1.4 Semi-structure telephone interviews	98
3.10 Techniques (data analysis).....	99
3.11 Justification for thematic analysis	99
3.11.1 Analysis of data.....	100
3.11.2 Unit of analysis	100

3.11.3 Ethical considerations	101
3.12 Triangulation	102
3.13 Strategies Adopted for Dependability and trustworthiness of Research Data...	103
3.14 Conclusion.....	104
Chapter 4	106
Data analysis.....	106
4.1 Chapter Overview	106
4.2 Themes and sub themes generated.	111
4.3.1 Motivations for CSR engagement.....	114
4.3.2 CSR development.....	124
4.3.2.1 Design and Strategy	124
4.3.2.1.1 Needs assessment through community engagement.....	125
4.3.2.1.2 Organisation policies	127
4.3.2.1.3 Sustainable development goals (SDGs)	128
4.3.2.2 Implementation and Sustainability	129
4.3.2.3 Monitoring and Evaluation	130
4.5 CSR practices and Relationships.....	143
4.5.1 Synergetic relationship:	143
4.5.2 Challenges in CSR Implementation:.....	145
4.5.3 Solutions to CSR Challenges.....	149
4.6 Conclusion.....	152
Chapter 5	155
Discussion.....	155
5.1 Chapter Overview	155
5.2.2 CSR Development.	157
5.2.2.1 Design and Strategy	158
5.2.2.2 Implementation and sustainability.....	160
5.2.2.3 Monitoring and Evaluation	160
5.3 Internationalisation of CSR and MNOC within the Niger Delta Region.....	161
5.3.1 Access to funding.....	161
5.3.2 Knowledge adaptation	162

5.3.3 Parent company practices and local CSR practices.....	162
5.3.4 Template of CSR implementation	164
5.5 Section summary	166
Chapter 6	169
6.1 Chapter Overview	169
Contribution to practice	Error! Bookmark not defined.
Role of CSR.....	Error! Bookmark not defined.
Development of CSR	Error! Bookmark not defined.
Implementation of CSR	Error! Bookmark not defined.
Trust perception	Error! Bookmark not defined.
Institutional Void.....	Error! Bookmark not defined.
Infrastructure	Error! Bookmark not defined.
Contribution to knowledge.....	171
Future Research Suggestions:	171
Research Limitation	173

Dedication

I dedicate this thesis to my late mother In-law, Hajia Bilkisu Mohammed Jallo whom I lost just three days to my internal evaluation, and my Grand Mother, Hajia Aisha Haruna Soba. You may not be with us, but your Memory lives on. May Allah in his infinite mercy grant you both the highest rank in Jannah.

Acknowledgement

First, I start by giving praise and thanks to Almighty Allah for His guidance and blessings throughout my research. I thank Him for this opportunity, granting me the health and strength against all odds to complete this journey.

I owe my deepest appreciation to my supervisors. Dr. Mohammed Albahloul, who despite joining my team late, provided unwavering support, constructive feedback, and valuable suggestions. To Babafemi Ogundele, I say thank you for everything—the support, understanding, and words of encouragement—without which it would have been challenging to reach this far.

I extend a big thank you to Dr. Ursula Hurley, the PGR director, Prof. Marie Griffith, and Michelle Jones for all their support and for stepping in when needed. My heartfelt appreciation and sincere gratitude go to Tracy Ireland for always being there and making things better. Additionally, I would like to thank the postgraduate school for all the training courses provided during my journey, which have been significantly helpful and provided a solid foundation to complete my research.

I also express my appreciation to the Petroleum Technology Development Fund (PTDF) for the funding they provided, making this PhD journey possible and easier.

To my parents, Alhaji M.D. Yusuf, Hajia Aisha Lami Yusuf, the Queen Mother, and Hajia Hauwa Yusuf, I say thank you for your continuous prayers, encouragement, and endless support throughout this journey. I could not have made it this far without them.

I am deeply grateful to my husband, Shehu Mohammed Jallo, for making this journey achievable by having faith in me, standing by me, and always lending a listening ear. Thank you for your push, support, and unparalleled love.

To Mallam Nasiru Elrufai, thank you for believing in me and going the extra mile to make this happen. Thank you very much for making this a reality.

To my siblings, words cannot express my gratitude. Thank you for never doubting me and for having full faith that I could achieve this milestone. A special thank you to Shamsudeen M.D. Yusuf (Bulaman Zazzau) for always being there with words of encouragement and advice and for standing by me through thick and thin. Your contribution is immeasurable. This is also your achievement.

I am also very grateful to my friends and colleagues for the continued support rendered in so many ways. I say a big thank you.

To Maryam Tukur, Lauratu Zakari, and Bilkisu Ibrahim (the 5 musketeers), no words can express my gratitude for your love, trust, and unfailing support from day one. You said it would happen, it must happen Insha'Allah, and it did happen. This journey would not have been worthwhile without you. Nana Abdulkadir, though you joined the musketeers late, you are also very much appreciated.

My appreciation also goes to Hajia Jummai Nasidi, Abdulkarim Halliru Iro Danuwa rabin jiki, Anisa Kabir, Ibrahim Bakoji, Air Vice Marshal Ilyas Sambo (rtd), Nasir Haruna Soba, Hadiza Haruna Soba, Amira Aliyu, Barka Ibrahima Abdu, Hafsat Ado Yusuf, Usman Makarfi, Suraj Ibrahim, and David Gibert JNR for your prayers and support. It has been a pleasure having you all by my side in times of need and triumph.

Finally, to my children—Hadiza Jallo, Bello Jallo, Bilkisu Jallo, Mustafa Jallo, and Ibrahim Jallo—this journey would not have been pleasant without you. You have made me smile on my ‘grey days’! Thank you for loving me through the good and the bad times. Thank you for your understanding. This journey is for you all.

List of Abbreviations

CIA	Central Intelligence Agency
CSR	Corporate Social Responsibility
EIA	Energy Information Administration
EITI	Extractive Industry Transparency Initiative
FDI	Foreign Direct Investment
GDP	Gross Domestic Product
GMOU	General Memorandum of Understanding
IOCs	International Oil Companies
ISO	International Standards Organisation
MNOCs	Multinational National Oil Corporations
MOU	Memorandum of Understanding
NDDC	Niger-Delta Development Commission
NDR	Niger-Delta Region
NGO	Non-governmental Organisation
NUPRC	Nigerian Upstream Petroleum Regulatory Commission.
OECD	Organisation for Economic Cooperation and Development
OPEC	Organisation of Petroleum Exporting Countries
SDGs	Sustainable Development Goals
SLO	Social License to Operate
TBL	Tripple Bottom Line
TNC	Transnational Corporations
UN	United Nations
UNECA	United Nations Economic Commission for Africa
WBCSD	World Business Council for Sustainable Development

List of Figures

Figure 1.1: Map of Nigeria Outline of the report and structure.

Figure 1.2: Nigerian Oil and Gas industry structure.

Figure 1.3: Monthly crude oil production in Nigeria.

Figure 1.4: Name and Logo of Major oil companies operating in Nigeria.

Figure 1.5: Image of oil pipelines within the local community.

Figure 1.6: Damaged farmlands of the Niger Delta Region

Figure 1.7: Damaged Aquatic life in the Niger Delta Region.

Figure 3.1: Philosophical stance and research position.

Figure 3.2: Basic case study design.

Figure 3.3: Research design.

Figure 4.1: Emerging sub themes for CSR motivation and their distribution.

Figure 4.2: Hierarchy of CSR development

Figure 4.3: Hierarchy of internationalisation and CSR

Figure 4.4: Responses on impact of MNOC choice of CSR on local communities from respondents

List of Tables

Table 3.1: Difference between qualitative and quantitative approaches

Table 3.2: Relevant situation for different research strategies.

Table 3.3: Contrasting characteristics of five qualitative approaches.

Table 3.4: Paradigm, methods, and tools.

Table 3.5 Case study tactics for four design tests.

Table 4.1: Background information of companies.

Table 4.2: Details of interview respondents.

Table 4.3: Themes and subthemes from analysed data.

Abstract

Background: Internationalisation is a strategy adopted by organisations in global expansion which involves moving an organisation's operations, structure, and resources into an international market. With multinational oil corporations (MNOCs) operating in different regions with diverse institutional frameworks, the criteria they adopt in developing and implementing corporate social responsibility (CSR) practices outside their country of origin has received little scholarly attention especially within developing countries. Even though there are internationally agreed frameworks and principles that guide the development and execution of CSR by MNOCs, the applicability and transferability of these guiding principles and frameworks globally remains questionable. There is a need to identify the CSR template adopted by MNOCs across subsidiaries especially as every host country has its unique set of regulations, institutions and cultures guiding their operations and with different levels of economic development.

Aim: The aim of this research is to explore how multinational oil companies (MNOCs) develop and implement their CSR practices in the Niger Delta Region (NDR), understanding the motivations behind these efforts, how they are tailored to meet the unique needs of local communities, and the impact they have on the lives of these communities, while also considering the influence of their parent companies'.

Methods: For this study, a case study design was adopted using a qualitative method approach through primary data acquired by interviews with CSR managers within the Nigerian oil and gas industry. The data was analysed thematically using Nvivo software. The study identified resource constraints, lack of government support, and lack of enabling environment amongst others that affect CSR implementation within the NDR. Likewise, global best practices, parent company influence, lack of clearly defined Nigerian standard of CSR, and customisation of CSR practices for local adoption impact the internationalisation of CSR within the region. Based on the above, this research is expected to contribute to knowledge within the developing country context in relation to the host community. Furthermore, the study will try and analyse the internationalisation of CSR within the

Nigerian context by bringing together insight from institutional theory and internationalisation theory.

CHAPTER 1

Introduction

4.3 Chapter Overview

In this chapter, the background of the study will be discussed focusing on the Nigerian oil and gas sector and the challenges of Multinational Oil Companies (MNOCs) with regards to Corporate Social Responsibility (CSR) practice in the Niger Delta region (NDR). The rationale for the study, research questions, aims and objectives will be presented and explained. Likewise, the research gap and rationale for the study will be provided. Additionally, the chapter will provide a general overview of the research process, and the organisation and structure of the thesis will be presented. As such the next section will commence by presenting the research background. For this research, all multinational corporations will be referred to as MNOCs for easy navigation.

1.2 Background

The internationalisation of Corporate Social Responsibility (CSR) has become a central aspect of modern business strategies, particularly for multinational oil companies (MNOCs) operating in resource-rich yet socioeconomically challenged regions. Thus, the renewed and strengthened interest globally on western companies operating in developed countries (Moon, 2014). This study focuses on the Niger Delta Region (NDR) of Nigeria, a vital area for global oil production and a case study for examining how MNOCs adapt and implement CSR practices across different regions. MNOCs use CSR as a strategy to overcome liabilities of foreignness or cross-cultural difficulties (Mellahi, Frynas, & Finlay, 2005; Blowfield & Murray, 2011), thus, they are faced with different and sometimes inconsistent prescriptions on legitimate practices (Kostova & Roth; Meyers, 2010). Consequently, difference in CSR practices from country to country (Williams & Aguilera, 2008).

For resource intensive MNOCs like those within the Nigerian oil and gas sector, following global industry standards to reduce their environmental and social impact is particularly important for integrating their CSR efforts across their subsidiaries (Miska, Witt & Stahl, 2016). Thus, examining global integration of CSR within this industry which has been championing CSR in Nigeria, and the spotlight for so much debate about the efficacy of

MNOCs CSR within this context globally, we can gain a better understanding of the impact of incorporating integration of strategies within developing economies.

Internationalisation of CSR extends a company's CSR practices beyond its domestic operations to its operations globally (Moon, 2014). It involves amongst others, developing and implementing CSR practices tailored to the environmental and social contexts of different regions. MNOCs are constantly faced with choosing between home country or host country templates for CSR initiatives (Baddawela, 2019). A study carried out by Jamali (2010) showed how patterns of global CSR diffusion by headquarters were diluted according to specific subsidiary features and market characteristics of host countries. This gives rise to questions on the proactiveness of subsidiaries in developing local CSR initiatives with respect to global issue regarding CSR (Pestre, 2007).

When MNOC subsidiaries operate in developing economies, they need to adjust to local customs and practices to gain legitimacy. This adaptation becomes essential for MNOCs because of the different rules and expectations from their stakeholders in such economies (Yang & Rivers, 2009). This situation makes it challenging for MNOC subsidiaries to implement their CSR activities as they must balance the needs and demands of the local stakeholders in the host country while also following the CSR standards set by their parent company (Yang & Rives, 2009). As a result, subsidiaries of multinational corporations encounter a core challenge in maintaining global uniformity in CSR while also meeting the expectations of local stakeholders (Filatotchev & Stahl, 2015).

Developing countries face huge disparities with regards to CSR implementation by multinational corporations due to their weak institutional environment (Jamali, 2014) with Nigeria as no exception. Despite the significant potentials and increasing wealth of these markets, they pose both challenges and opportunities for developing and implementation of CSR due to existing institutional gaps (Yin & Jamali, 2016). Although CSR has great potential to positively impact local communities, it can also unintentionally or deliberately harm these communities (Pestre, 2007).

When it comes to the CSR efforts of MNOCs in developing countries, several concerns have been highlighted in previous studies (Idemudia, 2014; Hilson 2012; Jamali, Karam & Blowfeild, 2017). A major issue is that these MNOCs often fail to act responsibly within these countries. This is partly because MNOC managers, who might not be well-equipped,

tend to prioritise the demands of the most influential stakeholders (Eweje, 2006). Within the NDR, there are fears as to whether multinational corporations are engaging as they should to help tackle some of the societal challenges faced within the region. There appears to be a lack of obvious and reasonable impact of CSR within the oil producing region (Odia, 2018; Egbe & Paki, 2011). Selecting the appropriate type of CSR and effectively implementing it remains challenging which mostly attributed to the varied interests of the stakeholders involved (Enouh & Eneh, 2015).

This situation shows that further research is essential to deepen our understanding of how MNCs position themselves regarding CSR in developing countries. It is also important to investigate how they tackle specific challenges and seize opportunities within these environments (Jamali & Yin, 2016). Thus, the need to investigate the motivations behind why MNOCs operating in countries like Nigeria, which have different institutional cultures and socioeconomic challenges compared to their parent companies, implement their CSR practices and how these practices impact local communities. By exploring how MNOCs handle CSR and exploring the criteria they adopt while implementing CSR, this article aims to enhance our understanding of the business-society relationship within a developing country context. It addresses both theoretical and practical gaps, offering new insights into how MNOCs navigate these complex yet crucial contexts.

1.3 Rationale for the study

The necessity for undertaking this research is underscored by the pivotal role of the oil and gas industry in the Nigerian economy. The Niger Delta region faces significant socio-economic challenges and environmental degradation, largely due to the activities of oil companies. Therefore, understanding how Corporate Social Responsibility (CSR) is developed and implemented within this region is crucial.

Most studies on the internationalisation of CSR have focused on countries with robust corporate governance standards and regulations governing CSR practices (Bondy & Starkey, 2014; Kim et al., 2023; Yin & Jamali, 2017; Zhang et al., 2018). However, this study examines CSR internationalisation within the Nigerian context, where laws governing CSR are weak and enforcement mechanisms are virtually non-existent. This weak regulatory environment often leads to CSR practices that are poorly executed and fail to address the

pressing needs of local communities. Thus, raises questions about the effectiveness of the templates that MNOCs use to develop and implement their CSR practices.

Investigating the CSR practices of MNCs in host countries raises an important but under-explored question as theorised by Muller, (2006): do MNOCs follow the CSR practices of their parent company's home country (corporate CSR strategy), or do they adjust their CSR efforts to fit the host-country context (local CSR strategy)? The need to explore this question has also guided the decision for undertaking this research.

Thus, through focused research, aimed at exploring how CSR practices are developed for the benefit of host communities, this research will shed light on how MNOCs identify, design, and implement CSR initiatives tailored to the unique needs and challenges of the Niger Delta region. This understanding can inform better CSR practices that are more responsive to local conditions and community needs.

Investigating the impact of CSR practices on the relationship between MNOCs and host communities is essential to understanding the socio-political dynamics at play. This research will provide insight into how CSR practices shape these relationships, potentially offering strategies to improve corporate-community relations.

Furthermore, internationalisation of CSR practices brings global standards and expectations into the local context. Understanding the impact of these global CSR frameworks and parent company strategies will highlight the challenges and opportunities in how these international CSR principles relate to local realities. This will help bridge the gap between global CSR practices and their implementation, ensuring consistency and applicability within the local context.

This research aims to provide insights into whether CSR practices genuinely foster sustainable development or are merely a strategic façade, as there is often a disconnect between what MNOCs report and what local communities experience (Essien & Inyang, 2017; Egbon, Idemudia, & Amaeshi, 2018; Mamudu, Mamudu, Elehinape, & Akinneye, 2021; Okafor & Okafor, 2021).

By addressing these issues, this research aims to contribute to the broader discourse on CSR in developing countries and provide practical recommendations for improving the

effectiveness of CSR initiatives in Nigeria and similar regions globally. Through a detailed case study approach, the study will uncover the dynamics between MNOCs' CSR strategies and their actual impact, offering valuable insights for policymakers, corporations, and scholars alike.

In conclusion, exploring CSR internationalisation in Nigeria is not only necessary due to the country's unique challenges but also crucial in contributing to a more inclusive universal understanding of CSR and supporting the broader goal of promoting sustainable and responsible business practices globally.

1.4 Research aim:

The aim of this research is to explore how multinational oil companies (MNOCs) develop and implement their CSR practices in the Niger Delta Region (NDR), understanding the motivations behind these efforts, how they are tailored to meet the unique needs of local communities, and the impact they have on the lives of these communities, while also considering the influence of their parent companies'

1.5 Research questions:

- i. How do MNOCs operating in Nigeria develop their CSR practices including the motivation guiding their engagement in the country?
- ii. How does internationalisation of CSR, including the effect of parent company practices, influence MNOCs CSR practices in Nigeria?
- iii. How does the choice of CSR practices of MNOCs impact their relationship with host communities?

1.6 Research objectives:

- i. To explore how MNOCs develop their CSR and the motivation for CSR engagement within the NDR.
- ii. To appraise the impact of MNOCs internationalisation of CSR (parent company CSR practices inclusive) on their local practices in Nigeria
- iii. To assess if MNOCs CSR practices are tailored to address specific needs of the local community.

- iv. To assess the impact of MNOCs choice of CSR practices on the lives of the local community

1.7 Significance of the study

The studies presented in this thesis provide several unique contributions to the sparse research evidence on CSR internationalisation in Nigeria. Importantly, using empirical evidence, the study proposes contributions on real-world challenges, propose practical solutions, updates existing knowledge, and contribute to CSR internationalisation within a developing country context.

- i) First, it contributes valuable insights to the ongoing debate on balancing local and global requirements in company CSR initiatives. The study focuses on balancing global and local CSR practices, thus making its findings relevant and applicable beyond Nigeria's borders. The thesis can contribute to international dialogues on CSR from a comprehensive and contextual lens. It has the potential to foster knowledge exchange between Nigeria and other countries facing similar challenges.
- ii) The study in this thesis extends literature by highlighting a methodology for CSR Development within Nigeria. The findings reveal that CSR development within the NDR follows a pattern of identifying the design and strategy to be adopted, implementation and sustainability, and finally the monitoring and evaluation stage. This process is shaped by normative pressures to comply with stakeholder expectations and establish legitimacy.
- iii) Also, the adoption of an integrative framework that combines institutional theory and the eclectic paradigm to explain how MNOCs within the Nigerian oil sector navigate the complexities of internationalising CSR practices within a developing country context. The adoption of both theories offers a holistic view on the interplay between firm specific advantages, local institutional pressures, and global CSR strategies.
- iv) There have been a raising number of scholarships on MNOCs and CSR, but most of these studies have been targeted in the context of developed countries. This thesis act in response to calls for more research on CSR implementation within developing country context (Elg et al, 2015; Yang & Rivers, 2009).

- v) The study provides insight into the need for policy makers and managers to strengthen regulatory frameworks and develop more effective CSR strategies that holistically captures the needs of the local communities. This includes giving guidelines to MNOCs on ways to engage in more genuine and impactful CSR activities.

1.8 Nigeria and the oil & Gas industry

Nigeria, situated in West Africa and bordered by Cameroon, Chad, Benin Republic, and Niger, covers about 923,756 square kilometers (EIA, 2021). As Africa's most populous country, with an estimated 227 million residents (World Bank, 2023), Nigeria holds significant influence on the continent. It is also the leading oil exporter in Africa and possesses the continent's largest natural gas reserves. Known for its ethnic, religious, and cultural diversity, Nigeria has a complex history, having been under British colonial rule throughout the 19th century (CIA, 2022).

The unification of the southern and northern protectorates in 1914 created modern Nigeria. Following World War II, Nigeria sought independence, contributing to British war efforts globally, and eventually formed a federal structure with thirty-six states (Yusuf, 2017). The 1954 federal constitution allowed for regional self-governance, culminating in Nigeria's independence in 1960 and its republic status in 1963 (World Bank, 2023).

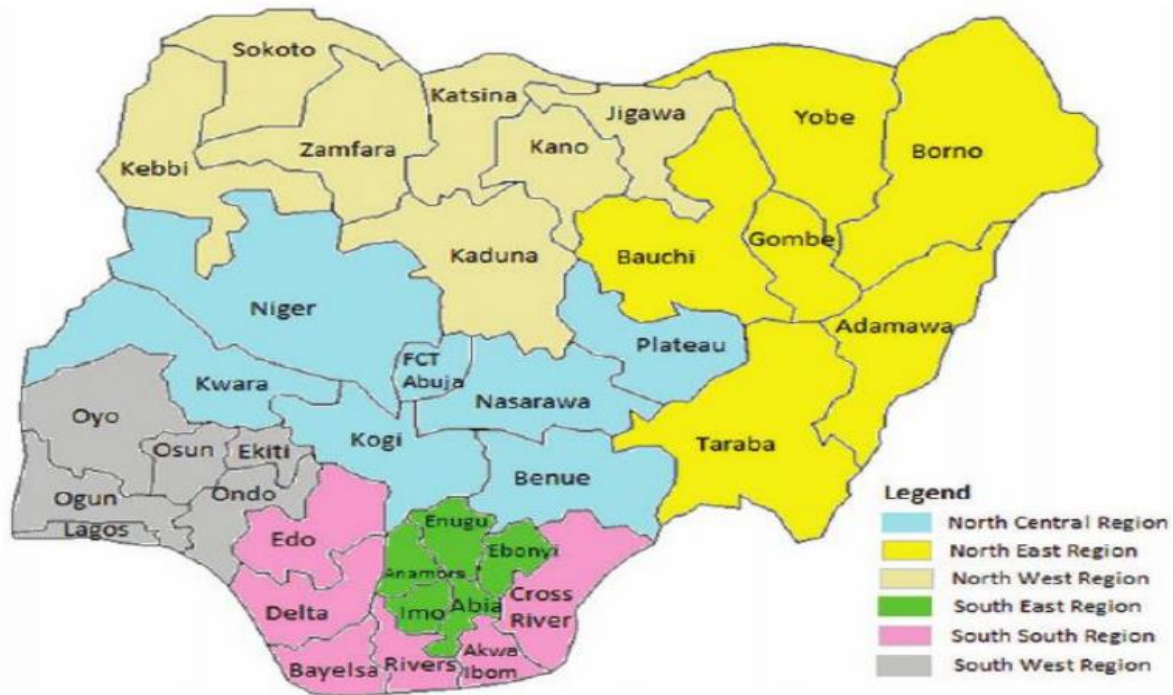


Figure 1.1: Map of Nigeria (Gayawan, Arogundade, & Adebayo, 2014)

Oil was discovered in Nigeria in 1956, with exploration starting in the late 1950s. The subsequent decades saw growth in the industry through collaborations with foreign multinational oil corporations (MNOCs), making Nigeria a key player in the global oil market (Sasu, 2023).

The Nigerian National Petroleum Company (NNPC), established in 1977, regulates the oil and gas industry, overseeing both upstream and downstream activities (EIA, 2021; NNPC 2021). As of 2022, Nigeria produces approximately 1.8 million barrels of oil daily, ranking it as the eleventh largest oil producer worldwide (OPEC, 2020). The petroleum industry contributes around nine percent to Nigeria's GDP and accounts for nearly 90 percent of its export earnings (Sasu, 2023).

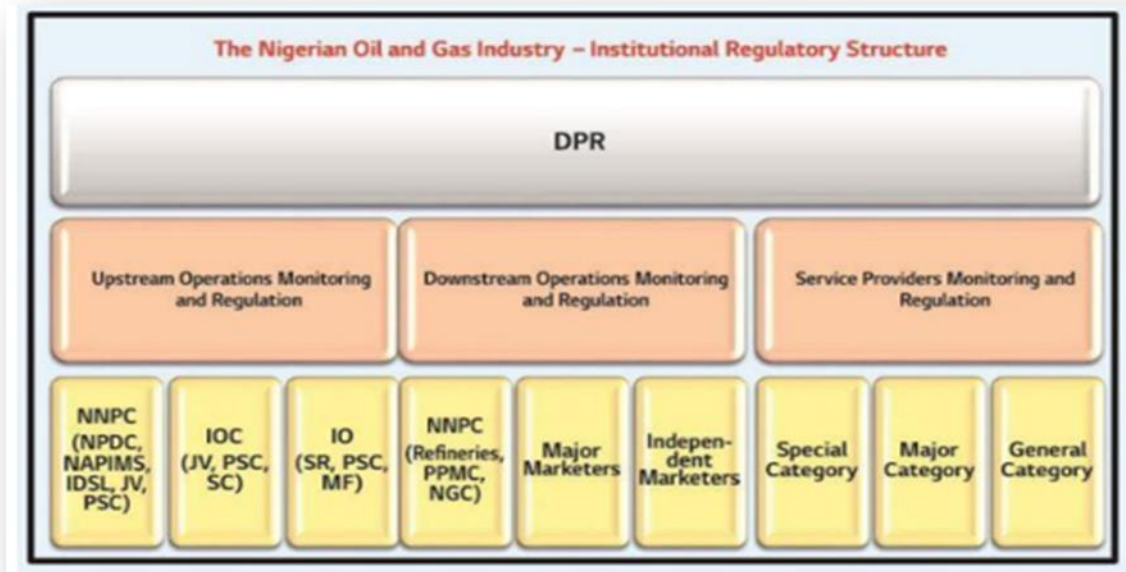


Figure 1.2: Nigerian Oil and Gas Industry structure (NOGIAR, 2018)

Oil and gas production is concentrated in the nine states of the Niger Delta region, with reserves found both onshore and offshore, including in the Bight of Benin, the Gulf of Guinea, and the Bight of Bonny (NEITI, 2013). Nigeria has been a member of the Organization of the Petroleum Exporting Countries (OPEC) since the early 1970s, playing a role in global oil market management. As the ninth largest oil exporter by value, Nigeria attracts substantial foreign direct investment (FDI) to its oil sector, which generates about 90 percent of the country’s export revenue, thereby boosting national income (EIA, 2021; NBS, 2023).

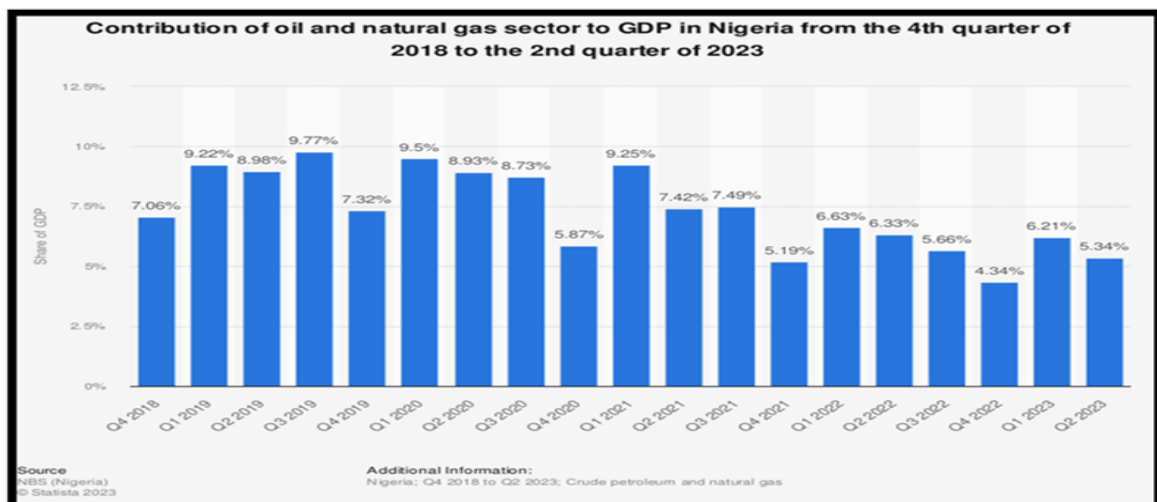


Fig 1.3: Monthly crude oil production in Nigeria from September 2019 to October 2023 (National Bureau for Statistics (NBS), Statista, 2023).

The oil and gas industry in Nigeria relies heavily on MNOCs for their significant capital and advanced technology, with FDI being a crucial element of the country's growth strategy (Ilemona, 2010).

While MNOCs significantly contribute to Nigeria's GDP, there are ongoing concerns about their ethical practices and resource exploitation (Jamali, 2010; Akhiapor, 2010). Weak institutional structures in developing countries like Nigeria often allow MNOCs to evade legal obligations, exacerbating existing inequalities (Breton & Presqueux, 2006; Ebeku, 2002). Despite these challenges, MNOCs have the potential to foster economic development beyond profit-seeking, helping to reduce the disparity between wealthy and poor nations (Akhiapor, 2010).

Since 2003, the Nigerian government has been in constant dialogue about privatising its refineries (Inegbedion, 2010). This discussion has divided the country into two schools of thought. One perspective, from a nationalist view, objects privatisation due to fears that it will hand control of the economy to a small group of elites, mainly retired army generals and top business moguls, known as the oil cabals (Braide, 2003; Inegbedion, 2010). The other school of thought insists that full privatisation is the most practical solution to mismanagement within the industry, as government efforts have proven ineffective.

Debate continues in respect of the best approach for the industry in terms of shareholding, efficiency, and productivity. Currently, exploration activities have slowed due to uncertainties around the passage of the Petroleum Industry Bill (PIB) into law (Amodu, 2019). The PIB is supposed to update the legislative and regulatory framework guiding the Nigerian oil and gas industry and is considered one of the most significant bills in Nigeria's history (Ako and Ekhaton, 2016).

The government's stance on privatisation remains unclear, although there are indications of supporting it. The privatisation debate is closely tied to the PIB. Section 116 of the PIB mandates the establishment of a Petroleum Host Fund (PHC Fund), requiring upstream petroleum companies to remit 10 percent of their net profit monthly to the PHC Fund for the development of economic and social infrastructure in petroleum-producing communities (Ekhaton & Omisore, 2021). Thus, the PIB encourages mandatory CSR in its provisions. The adoption of this mandatory stance will greatly improve CSR within the country.

The country hopes to achieve several benefits from the PIB's implementation, including an increase in revenue from crude oil production for the federal government and the adoption of international best practices in the Nigerian oil and gas industry, among other objectives (Statista, 2022). Although MNOCs profess to adopting these best practices in their operations within the country, accentuating this in the PIB shows indicates a deviation from the adoption of these best practices within the oil and gas industry.

1.9 Major oil companies operating in Nigeria.

According to Nigeria Oil & Gas Directory (2021), there are currently 53 oil-and-gas exploration and production companies. 25 of which are foreign oil-and-gas MNOCs and 28 domestic oil-and-gas (servicing) companies. Major oil companies from the United States and Europe dominate Nigeria's oil industry. These oil companies have been operating in Nigeria since before its independence, with their activities expanding as the country strives for socio-economic development (Abimbola & Dele, 2015). From this time, the industry was primarily dominated by MNOCs, then from the early 1990s indigenous companies started venturing into the Oil and Gas industry (KPMG, 2014).

In 2020 only, ExxonMobil, one of the MNOCs within the industry, produced 150 thousand barrels of crude oil per day, Chevron 140 thousand barrels per day, and Royal Dutch Shell, nearly 49 million barrels per day in Nigeria in. Other dominant MNOCs include Eni SpA and Total (Slav, 2020).



Fig 1.4 Major oil companies operating in Nigeria Source: <https://www.google.co.uk/map>

1.10 Economic and Social Impact of Nigeria's Oil Wealth

Despite being Nigeria's primary source of income, the wealth generated by the oil industry benefits only a small fraction of the population. Economic inclusivity remains a significant challenge, with widespread poverty, unemployment, inadequate energy infrastructure, weak

policies, insecurity, and fragile institutional frameworks (UNDICO, 2021). The Niger Delta, the region hosting most of Nigeria's oil wells, suffers from poor infrastructure, environmental degradation, and violations of community rights (Yusuf, 2017).

FDI has brought some positive impacts, but it also poses considerable challenges. Onyewuchi and Obumeke (2013) noted that MNOCs often act as agents of imperialism. The Niger Delta Region (NDR), which contains nearly all of Nigeria's oil and gas reserves, is severely affected by FDI inflows. The adverse effects of oil exploitation include pollution, land degradation, and social unrest (Eweje, 2007; Kareem et al., 2012; Nwogwugwu et al., 2012). For each increase in FDI, there are corresponding negative impacts such as oil spills, land degradation, ozone depletion, and air pollution. These issues directly affect local residents, threatening their livelihoods, health, and traditional occupations (Kareem et al., 2012).

Corruption exacerbates these problems, leading to frequent breaches of agreements and legal contracts intended to regulate MNOCs' activities (Gawad & Muramalla, 2013; Nwogwugwu, 2012). Corruption is prevalent, involving individuals from all walks of life, including the political and military classes within Nigeria. It diverts limited public funds available for the citizens, discourages economic progress within the country, and impedes necessary policy changes. The association between political and economic governance failures, the government's inability to provide basic amenities, dependence on the extractive sector, and the lucrative nature of political offices contribute to the entrenchment of corruption (Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), 2013).

Overall, corruption has inhibited growth and eroded traditional economic values in Nigeria (Abimbola & Dele, 2015). The country faces significant developmental challenges, including amongst others, building robust institutions, addressing governmental issues, and improving infrastructure (World Bank, 2021). Operational difficulties such as increasing costs, fragile infrastructure, and pipeline vandalization further complicate this condition (NBS, 2022). As such, the government is trying to address these challenges by diversifying the economy away from oil (World Bank, 2022).

Despite its vast natural resources and a young, viable population, these challenges impede Nigeria's overall development (UNDICO, 2021). To achieve sustainable development and economic advancement, Nigeria must exploit the benefits from MNOCs while mitigating their adverse effects on local communities and the environment (Ollong & Enerstine, 2016).

By strategically engaging with MNOCs and leveraging their strengths, Nigeria can harness FDI potential to drive growth, even within the challenging context of the Niger Delta Region (Dunning & Lundan, 2008; Akhiapor, 2010).

1.11 The Niger Delta Region (NDR)

The Niger Delta region, possibly the world's largest wetland, is the third largest mangrove forest, second largest delta, (Okoye et al., 2023) and ecosystems globally (Ibeanu, 2000). Known for its diverse aquatic life and rich mineral deposits, the Delta accounts for approximately 80 percent of Nigeria's revenue accrued from oil production (Nwoke, 2015). For over 50 years, MNOCs have explored crude oil in the region on behalf of the federal government and for their own profit (Wurthman, 2006).

With a population of about 35 million people (Nwoke, 2015) and spanning over 70,000 square kilometres, the Niger Delta comprises nine states divided into 185 local governments and 800 communities representing twelve major ethnic groups (Anochie, Ude, & Okolo, 2015). These states include Abia, Akwa Ibom, Bayelsa, Cross River, Delta, Edo, Imo, Ondo, and Rivers. The people within these communities share a uniform cultural relationship and historical connections, primarily engaging in fishing, farming, and hunting. Fishing and farming remain the main sources of livelihood within these communities (Emmanuel, Olayiola, & Babatunde, 2009).



Fig 1.5: Image of oil pipelines within local communities (Reuters, 2022)

Oil exploration in the Niger Delta is huge, with operations like those of Shell Petroleum Development Company (SPDC) covering over 31,000 square kilometres. The Niger Delta is crisscrossed by thousands of kilometres of pipelines and dotted with wells and flow stations, many located close to local communities' residences, farms, and water sources (Anochie et al., 2015). Soil samples from the region show widespread environmental pollution, exceeding the Nigerian National Standards as set by the Environmental Guidelines and Standards on Petroleum Industries in Nigeria (UNEP, 2011).



Figure 1.6: Damaged farmlands in the Niger Delta region (Reuters, 2022)



Figure 1.7: Damaged aquatic life in the Niger Delta (Okotie, Ogbarode & Ikporo, 2018)

Despite the region's vast natural resources, majority of its population remain impoverished and live well below poverty (Nwoke, 2015). The local communities, seeing themselves as the “goose that laid the golden egg,” have little to show for their sacrifices (Awosika, 2008). During the early 1990s, the NDR saw a rise in crises and social movements, with youth groups confronting the government and MNOCs over their policies and activities within the region (Anochie et al., 2015). The government's failure to provide development has increased social infrastructure dependency on oil companies by the local communities (Mamudu et al., 2021).

MNOCs have increased their CSR efforts with the aim of gaining social license to operate in this conflict-ridden region (Ite, 2007). Despite these efforts, Mbalisi and Okorie (2020) argue that MNOCs' CSR activities, while philanthropic, have failed to impact on the safety and livelihood of the local communities significantly with continuous exploitation of natural resources without regard for sustainable development (Sands, 2015).

MNOCs often create an illusion of conforming to social development and societal rules, especially subsidiaries operating under dual institutional environments. This suggests the

subsidiaries may be implementing those strategies of key importance to them (conformance) and on the other hand de-coupling themselves from practices considered to be of less importance (Kostova et al., 2008). This results in CSR implementation in the Niger Delta being perceived as a myth (Mbalisi & Okorie, 2020). Crane, Matten, and Spence (2014) emphasise that one of the main responsibilities of businesses in developing countries is to ensure that wealth created through FDI is directed towards sustainable development. Thus, understanding the impact of internationalisation of CSR in the Niger Delta and its effect on local communities is imperative as the study aims to highlight why MNOCs must engage more effectively in CSR practices that genuinely address the social, economic, and environmental concerns of the region.

1.12 Overview of research methodology

The study employed an interpretivist philosophical approach, which posits that the world is subjective, and that people's knowledge and circumstances are socially constructed (Tracy, 2013). Utilizing a mono-method approach, the research specifically adopted a case study design. This approach enabled the researcher to thoroughly examine the selected case, gain comprehensive knowledge about it, and address various attitudinal, historical, and observational issues. Data collection was conducted through semi-structured online interviews, allowing for an in-depth analysis of selected MNOCs within the Niger Delta Region. This method aligns with Creswell's (2009) assertion that interviews provide deep insights into specific phenomena. By using interviews, the study aims to offer a contextual understanding of the behavioural patterns and lived experiences of participants in the Niger Delta Region.

1.13 Structure of the thesis

This thesis is organised into six chapters with the breakdown of the structure into different chapters as follows:

Chapter One: Introduction

This is the introductory chapter of the thesis which establishes the background of the research, justification, significance, aims, questions, objectives, country context and an overview of the methodology adopted for the research.

Chapter Two: Literature Review

This chapter contextualises the report by integrating relevant academic literature, including studies on CSR practices in both developed and developing countries. It explores the concept of the internationalisation of CSR, focusing on how CSR is customised for local adoption within host communities. Additionally, it reviews previous studies on the impact of home country CSR practices in the host country. The chapter also addresses the challenges faced by subsidiary MNOs in implementing CSR and discusses the theoretical framework that informs the methodology.

Chapter Three: Research Methodology

This chapter provides a broad overview of the research methodology and methods, along with an explanation of the study's philosophical stance. It outlines the rationale behind the selected strategies and methods and discusses the proposed data analysis process.

Chapter Four: Data Analysis

This chapter discusses the analysis of data collected in the study from interview responses.

Chapter Five: Discussion

This chapter discusses the linkages between the reviewed literature and the study's findings.

Chapter Six: Conclusion and Recommendation

This chapter gives a conclusion of the study's findings, highlighting the limitations encountered during the research process, and offers recommendations for future research and policy development.

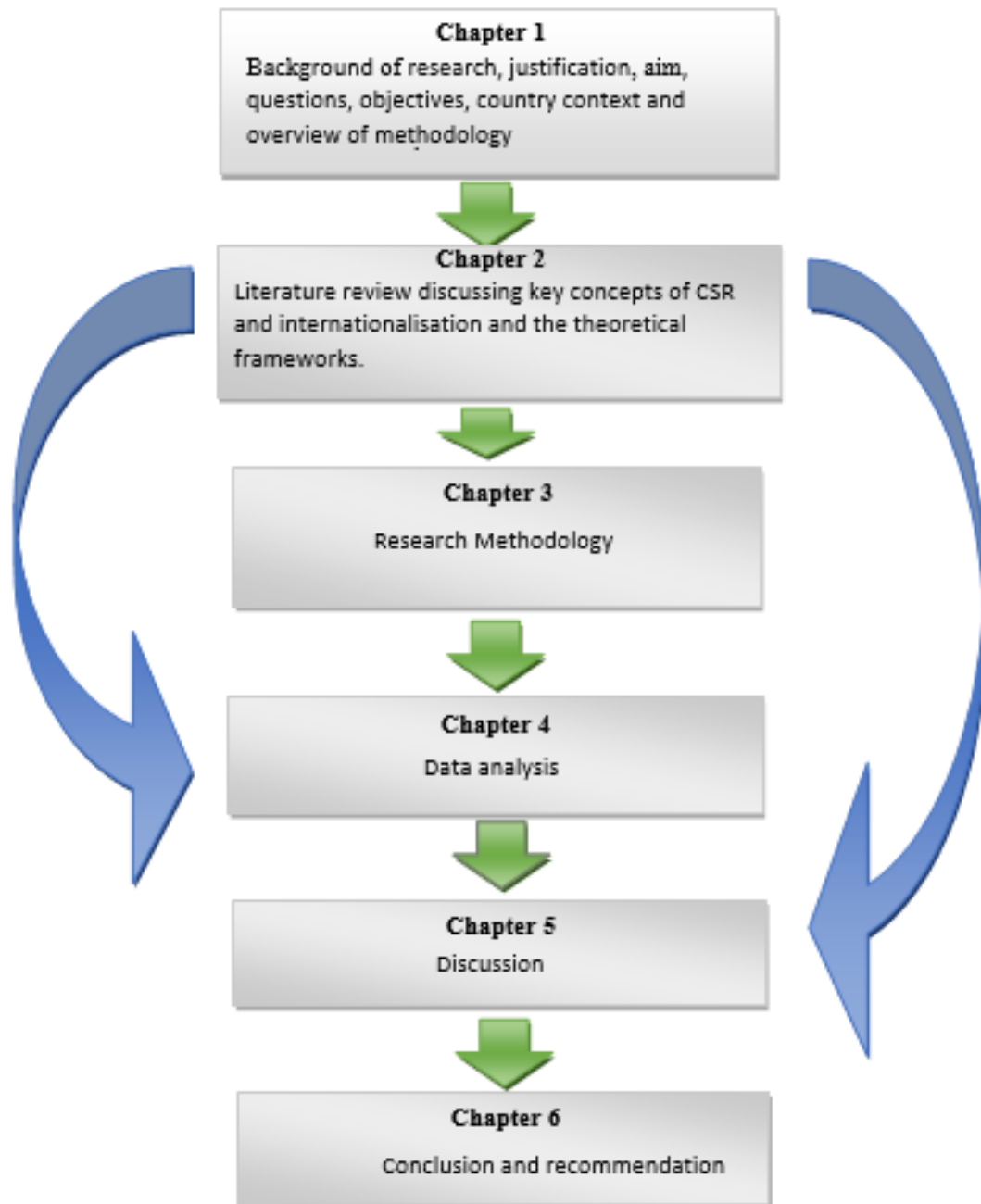


Figure 1.0: outline of thesis and structure

1.14 Conclusion

In this chapter, the background for the research was discussed giving the rationale for the study which is centred around internationalisation and CSR. The purpose of the research, aims, objectives and research questions were highlighted. An overview of the research methodology was given and a brief introduction of the type of approach to be adopted for the study. The outline of the thesis structure was provided with an overarching study map

describing the research process. The next chapter will provide a review of extant literature, focusing on CSR within developed, developing and the NDR region. It will also examine frameworks guiding the development of CSR. Internationalisation as a strategy will also be examined looking at the motives for internationalisation, internationalisation within the oil and gas industry and finally the internationalisation of CSR.

CHAPTER 2

Literature Review

2.1 Chapter Overview

This chapter provides an overview of the literature surrounding the internationalisation of CSR. The review aims to offer a detailed exploration of the internationalisation of CSR practices and their implications within the Nigerian oil sector and the Niger Delta Region. The review begins by examining existing literature on CSR and its global expansion. Various definitions of CSR are explored to highlight why there is a diversity in practices worldwide. Additionally, the guiding principles of CSR are discussed to determine their variation or alignment with how MNOCs implement CSR within Nigeria. The concept of CSR in both developed and developing country contexts is examined to gain insights into how CSR practices within the Nigerian oil sector of the NDR align with or diverge from global CSR practices and standards.

The chapter also looks at other literature that discusses the motivation behind CSR, factors hindering CSR practices, an overview of internationalisation, and the role of CSR within the NDR. The review allows for exploration into what can be utilised as guidelines for MNOCs on ways to engage proactively in genuine and impactful CSR activities within the Nigerian context. Finally, the review was conducted manually by gathering and analysing relevant peer-reviewed literature in the field. Key words like ‘CSR’, ‘internationalisation’, ‘globalisation of CSR’, ‘Niger Delta Region’, and ‘local vs global CSR’ and were used to search for relevant literature around the topic of research. Academic databases like Google Scholar, ScienceDirect, Sage, and Scopus were all utilised. The next section presents an overview of CSR with key definitions and concepts as the foundation for subsequent discussions.

2.2 Corporate Social Responsibility (CSR)

Research on CSR has become increasingly complex, with a growing variety of concepts and ideas (Sikka, 2010; Taghian, 2014; Merchant, 2014; Lauwo et al., 2016; Adegbite et al., 2016; Jamali and Karam, 2018; Nyuur et al., 2019). Globalisation of trade has played a significant role in this new interest in CSR, empowering companies, and making CSR an important topic (Kuznetsov et al., 2018; Ekhatior, 2016). Scholars like Sands (2015) suggest this interest is partly due to MNOCs operating globally and the increased need for

accountability from consumers in developed countries. Nichols & Dowden (2019) point out that building stakeholder trust and society's inclination for socially responsible organisations (Lewa, 2020) are also driving this shift, thus, MNOCs are constantly under scrutiny from society making CSR engagement crucial for maintaining their legitimacy through positive interactions (Green, 2021). This has led researchers to study CSR at various levels, including institutional, organisational, and individual levels to understand its complex structure (Aguinis and Glavas, 2012).

Despite decades of research, there is still yet to be a universally accepted definition of CSR (Okoye, 2009). This lack of clear definition is intensified by different institutional environments, numerous stakeholder groups, and organisational complexities (Khojastehpour & Saleh, 2020). Understanding CSR's meaning and practice across different national contexts and cultures is crucial for its success in the globalised world (Ameshi et al., 2012) which is accentuated by the presence of different institutional systems and logics in various country contexts (Jamali et al., 2017). Initially, CSR focused on enhancing societal and economic wealth and gaining legitimacy for businesses (Bowen, 1953; Carroll, 1999). Over time, its focus has shifted from mere compliance to value creation, emphasising actions beyond that which is mandated by government (Nelson, 2007; Hadjikhani et al., 2016).

Amongst the popular definitions of CSR, Bowen (1953) described it as businesses' obligation to pursue policies and actions desirable for societal goals and values. Carroll (1999) defined CSR as including economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organisations at any given time. Hadjikhani et al. (2016) argued that CSR should target not only society but also customers and political actors, strengthening MNOCs' strategic positions. This approach sees CSR as a marketing investment, enhancing legitimacy and profits through strong socio-political relationships.

This study adopts Hadjikhani et al.'s (2016) view of CSR as a strategic tool for MNOCs to manage the externalities of their business practices in foreign markets, enhancing their market position, reputation, and legitimacy.

Legitimacy through CSR are continuously adopted by organisations as they see it as a source of competitive advantage, which helps create more business opportunities, defend against regulations, and satisfy stakeholders (Payne, Suarez, & Roman, 2018; Amodu, 2014). These perceptions support Carroll's (1979) view that CSR helps manage societal expectations which promotes access to resource (Payne, Suarez, & Roman, 2018). While Friedman (1970)

argued that CSR distracts businesses from their primary goal of maximizing shareholders' wealth, Nelson (2007) contends that CSR should include how profits are generated, extending beyond compliance and philanthropy to manage the impact on the community and environment.

Institutional definitions, such as those from the World Business Council for Sustainable Development (WBCSD) and the Organisation for economic cooperation and development (OECD), summarily describe CSR as a commitment to ethical behaviour and economic development by organisations.

Based on these definitions, it can be said that CSR is not a spontaneous or individualistic strategy but a structured part of the broader institutional environment with specific aims and goals. Forcadell and Aracil (2019) emphasise that CSR is influenced by institutional and cultural contexts, with Sheehy (2014) suggesting the need for studying the type of institution CSR represent or belong to. Aguilera-Caracuel et al. (2017) emphasise that CSR enhances MNCs' reputations, particularly in developing regions, by moderating the effects of geographical diversification.

Socially responsible companies have a better chance of improving their internationalisation efforts due to the positive reputation established by their CSR initiatives, facilitating market entry (Attig et al., 2016). Park & Ghauri (2015) argue that CSR is essential for MNCs as a strategic tool and should be tactically organised to meet the ethical, social, environmental, and economic expectations of host country stakeholders.

Despite global CSR efforts, adjusting these practices to specific host countries remains challenging (Zhao et al., 2014; Khojastehpour & Jamali, 2021). Some studies explore whether CSR improves MNOCs' international relationships (Kim and Choi, 2013), while cross-cultural research studies how CSR shapes communication strategies for global brands (Becker-Olsen et al., 2011). To this end, Barin Cruz, Boehe & Ogasavara, (2015) suggest MNOCs must balance profit generation with constructive contributions to host countries, aligning CSR practices with the norms and regulations of both parent and host countries.

Overall, this section highlights the critical need for MNOCs to adopt a holistic and context-sensitive approach to CSR. This approach not only addresses the diverse expectations of stakeholders but also contributes to the long-term success and ethical standing of these corporations in the global arena. As MNOCs continue to expand their operations across borders, their ability to effectively implement CSR initiatives will play a crucial role in

shaping their relationships with both local and global communities. The subsequent sections will discuss CSR practices and motivations globally and within the context of this study (Nigeria). Furthermore, the international guiding principles of CSR, which are mandatory practices for MNOs in the execution of their CSR practices will be explored.

2.2.1 International guiding principles of CSR

While CSR initiatives of some major companies internationally are becoming more evident, these are matched by some other initiatives and sustained by different organisations at global level (Panapanaan, Linnanen, Karvonen, & Phan, 2003). According to the UN global compact (2006) company's value system and principle-based approach are the first steps to attaining corporate sustainability. At a minimum, a company must meet its basic form of duty in the areas of human rights, labour, environment, and anti-corruption. There has been a global explosion of initiatives or mechanisms relating to CSR at international and local levels in recent years with many MNOs signed up to these international initiatives (Ekhatior & Omisore, 2021). Thus, as MNOs establish their presence across the globe, the global Compact requires that companies must follow and practice the same set of principles and collaborate with the United Nations (Ekhatior, 2016) and must know that responsible practice in one area of operation does not offset the harm caused in another (Gatinet, Yohanis & Dirgu, 2020). The Global Compact has matured into a key platform for the UN to engage successfully with enlightened global businesses with more than 11,000 active companies from over 160 countries. The global compact is the largest CSR initiative in the world (Ekhatior 2016). Therefore, any company that incorporates the UN guiding principles into their strategies, policies, and procedures, while creating a culture of honesty, such corporations are not only continuing their basic responsibilities to people and the planet; but also setting a phase for long-term success (Moon, 2014). It is worthy to note that these ten principles of the United Nations global compact result from: the universal declaration of human rights, the International Labour Organisation's Declaration on fundamental principles and rights at work, the Rio declaration on environment and development, and the United Nations convention against corruption (Gatinet et al., 2020). These guiding principles are:

Human Rights

- Businesses should support and respect the protection of internationally proclaimed human rights.
- Make sure that they are not complicit in human rights abuses.

Labour

- Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- The elimination of all forms of forced and compulsory labour.
- Effective abolition of child labour.
- Elimination of discrimination in respect to employment and occupation.

Environment

- Businesses should support precautionary approaches to environmental challenges.
- Undertake initiatives to promote greater environmental responsibility.
- Encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption:

- Businesses should work against corruption in all its forms, including extortion and bribery.

SOURCE: Moon, (2014)

The International Organisation for Standardisation (ISO) 2600 also issued guidance for the implementation of CSR models within organisations. Being the biggest developer of voluntary international standards globally, its support for CSR is important but it does not provide requirements. This “Guidance on Social Responsibility” is created on seven core principles: accountability, transparency, ethical behaviour, respect for stakeholder interests, respect for the rule of law, respect for international norms of behaviour, and respect for human rights (Crowther and Seifi, 2021).

Likewise, the Organisation for Economic Co-operation and Development (OECD) guidelines for multinational companies are suggestions adopted by governments for multinational enterprises operating in or from observing countries. They present non-binding principles and standards for accountable business conduct in a global context in line with applicable laws and internationally established standards. The Guidelines are the only multilaterally established and inclusive code of responsible business conduct that governments have pledged to promote (OECD, 2018). The Guidelines are relevant to all entities within multinational enterprises, be parents or subsidiaries. The standard is proposed for protecting and pushing for foreign direct investment. The use of the Guidelines is particularly needed in host countries, where appropriate legal norms and policies are frequently lacking or ineffective in imposing basic human rights and other standards (Nasrullah & Rahim, 2014).

Other codes and standards of CSR include:

1. Global Reporting Initiative (GRI)
2. Social Accountability 8000 (SA 8000:2014)
3. Occupational Health & Safety Advisory Services (OHSAS) Standard (OHSAS 18001:2007)
4. ISO 9001:2000 (quality) and ISO 14001:2015 (environment)
5. Extractive industries transparency initiative (EITI)
6. Ethical trading initiatives (ETI)

Source: Moon, (2014) & Gatinet et al., (2020)

These comprehensive standards and sets of indicators and initiatives set up by international organisations such as the Global Reporting Initiative (GRI), UN Global Compact e.t.c challenged with managing initiatives such as CSR offer Governments and non-government players with bottom-up actions which boosts extra legitimacy, expertise, and effective resources for civil society to play a part in global governance (Lamontage, 2015).

These principles are there to guide corporations especially MNOCs that have their operations across multiple sectors in developing and executing their CSR practices. All these initiatives stress the growing importance of good corporate citizenship and sustainable business practices that will guarantee social legitimacy in an ever more globalised world (Campbell and Krueger, 2000). Unfortunately, these guidelines are functional in countries with strong institutional settings and make their implementation generally unattainable in developing countries.

Similarly, Rwabizambuga (2007) also asserts this opinion on the general incapacity of governments in developing countries to decree and enforce laws and other kinds of regulation to propose absolute standards for business behaviour restrict their ability to adopt and implement international standards (Moon, 2014). Furthermore, firmness on international standards may challenge their efforts to attract foreign direct investments (FDIs) from smaller investors. Thus, the CSR issues on the agenda of foreign subsidiaries of MNCs are mostly guided by orders from headquarters. These directives may probably adhere to international standards for the greater good of portraying an overall corporate image (Ollong& Ndzi, 2016).

Studies by Bondy, Matten and Moon, (2012) assert MNOCs are developing universal CSR strategies that apply across their global business, mainly through the creation of their own

codes and policies and affiliation with existing global initiatives such as the UN Global Compact (Bondy & Starkey, 2014). Adopting this approach by MNOCs indicate ‘universal’ CSR concerns within their organisational policies but adapting CSR practices during implementation to reflect gaps identified within the local context (Bondy & Starkey, 2014).

Although it is expected by the United Nations global compact and sustainability goals, CSR is supposed to be an unbiased practice across the globe; however, UNDP’s statistics reveal discrepancies in CSR practices between developed and developing countries with laxity in environmental and social responsibility in developing economies compared to developed ones. It can therefore be said that some of these guidelines sometimes create confusion in CSR practices (Nasrullah & Rahim, 2014) or lack of poor acknowledgement of local needs in CSR development within host communities. This could be attributed to weak regulatory enforcement mechanisms and little or no CSR guidance as is the case with Nigeria.

Despite discussions about the Western intrusion of CSR advances in the global South, there is sufficient evidence that CSR codes and standards are fundamental drivers for CSR in developing countries (Crane et al., 2008). After looking at the international guiding principles of CSR, and the way scholars argued about the ineffectiveness of the international guiding principles in the developing country context and the ambiguity surrounding its implementation within such context, the next section will look at CSR in both developed and developing country context with emphasis on Europe and the USA as they are the pioneer and dominant MNOCs operating in the NDR.

With MNOCs operating within different institutional contexts globally and having to adhere to different assumptions and interpretations of legitimate practices, the motivation and nature of CSR initiatives in both contexts will be discussed and analysed. Consequently, the section will look at how CSR is implemented and adopted while trying to understand why there are differences in the kind of CSR practices between developed and developing country contexts.

2.2.2 Corporate Social Responsibility (CSR) adoption and practice in developed and developing countries context.

Companies worldwide are increasingly incorporating CSR into their business strategies, driven by various international and national influences. At the international level, the rise of NGOs, multistakeholder meetings, and global initiatives, along with voluntary codes of conduct, have significantly contributed to entrenching CSR as a core aspect of corporate

business strategy (Nasrullah & Rahim, 2014). At country levels, businesses are adopting CSR policies in response to stakeholder demands, the need to internationalise, and the implementation of social needs (Nasrullah & Rahim, 2014). However, the intensity and focus of CSR activities differ significantly across different regions (Szanto, 2019).

Research carried out by Jamali (2010) in Lebanon indicates that global CSR strategies are often tailored to local market characteristics. By tailoring CSR process, it means that CSR does not replicate uniform standards across all countries. Instead, CSR interacts with pre-existing national and cultural relations, leading to different perceptions and implementations due to varying cultures, institutional arrangements, and societal expectations (Adeleye et al., 2020; Idemudia, 2009; Lakin & Sheubel, 2010). Matten and Moon (2008) and Mellahi et al. (2005) argue that societal expectations and the nature of business activities are key factors driving the diverse definitions and implementations of CSR globally. This highlights the relationship between the business sphere, society, and societal norms (Preuss, Barkemeyer, & Glavas, 2016).

Differences in CSR approaches between developed and developing countries can be attributed to the stage of economic development each country has achieved (Lamontagne, 2015). Preuss et al. (2016) argue that CSR strategies should reflect the specific institutions and conditions of the host nation's economy, considering its level of development. Transnational organisational fields expose MNOCs to diverse national CSR templates (Matten & Moon, 2008), with some host countries more supportive of CSR, contributing positively through regulations, cognitive structures, and social norms (Kostova & Roth, 2002). These countries are often seen to have tough laws ensuring strong employment and environmental protections, widespread adoption of certifications like ISO 14001, and norms promoting ethical business conduct and transparency (Marano & Kostova, 2016).

Business norms, regulatory frameworks, political systems, corruption levels, and stakeholder demands for CSR vary significantly across regions and business spheres (Szanto 2019). Within developing countries, CSR priorities, drivers, and practices differ from those in developed countries due to their distinct political systems, regulatory frameworks, socio-economic concerns, stakeholder requirements, and cultural contexts (Visser, 2008). A major challenge in CSR implementation in developing countries, especially in sub-Saharan Africa, is legislative issues, complicating the way and manner CSR is practiced (Samy et al., 2015).

In summary, while CSR has become a global business strategy, its implementation varies widely due to differences in national contexts, institutional settings, and societal expectations. Companies must navigate these variations to effectively integrate CSR into their global and local operations. Internationalisation has brought new requirements and content to CSR which guides businesses in adhering to global standards while adapting their implementation of local social responsibility (Yu, 2023).

2.2.2.1 corporate social responsibility (CSR) in developed countries

CSR has become integral to business practices in developed countries like the USA and Europe, each with its unique regulatory approach. As such studies on CSR has been overwhelming dominated by western-centric research with an increased focus on transitional economies (Visser, 2008; Keffas & Briggs, 2011; Marcia, Ogtongsetseg & Hassan, 2013). Literature suggests that structures in developed countries are setup in such a way that support the existence of Labour unions, environmental regulators, and active non-governmental organisations, with these institutions serving as invisible hands which oblige companies to adopt voluntary CSR and act in an ethically responsible manner (Ali et al., 2017; Jamali 2014; Hilson, 2012).

CSR in developed countries, particularly the USA and European nations like the UK, France, and Germany, is well-established and integrated into corporate strategies. CSR originated in the USA in the 1960s and developed into an approach for ethical business and accountability (Hah and Freeman, 2013). The USA and UK are chosen as a benchmark for evaluating CSR in Western countries as the pioneer MNOCs operating within the Nigerian oil and gas industry have their origins from these countries. These countries adopted an advanced understanding to the idea that business must engage with community and implement CSR strategies for the benefit of society (Soh et al., 2014). Within developed economies, CSR is strategically focused with more emphasis on practicality and implementation thus regarded as an essential component of doing business in developed regions of the world (Moon, 2014).

In Europe, CSR is codified and often mandated by laws such as the Barnier Law and the New Regulation of Enterprise Law (Matten & Moon, 2008). This regulatory environment promotes CSR as a blend of voluntary and statutory obligations, encouraging businesses to engage in socially, environmentally, and economically beneficial activities (Moon, 2014). For example, the UK embraced CSR as part of government policy, appointing a Minister for CSR in 2000 to foster collaboration among businesses, local councils, consumers, and unions

(Moon, 2014). Therefore, CSR strategies stresses on contributions of business actions to social, environment and economic development. This is achieved by conforming to a homogenous framework for social and environmental reporting such as (ISO2600) and Global Reporting Initiative (GRI) and guided by proper policy frameworks (European Commission 2013). Similarly, France enforces CSR through laws like the LOADDT and NRE, highlighting the importance of corporate responsibility in sustainable development (European Commission, 2013).

Equally, in the USA, CSR is predominantly voluntary, driven by corporate self-regulation rather than government directives (Shabana, 2021). Companies here rely on internal procedures and social pressures to uphold responsible business practices (Nasrullah & Rahim, 2014). This approach highlights two forms of CSR: institutional, where non-governmental organisations and interest groups influence the behaviour of corporations, and managerial, where companies willingly take direct action in CSR initiatives (Shabana, 2021). Although CSR has been acknowledged to have originated from the US, it is not the public sector but the corporate sector that served as the driving force for CSR, mainly the transnationals (Nasrullah & Rahim, 2014).

Overall, CSR in developed countries reflects a shift from charity-driven activities to strategic business decisions which are aimed at improving social, environmental, and economic outcomes. The regulatory institutions in the USA and Europe play crucial roles in shaping these approaches, underscoring the evolving nature of CSR as a fundamental aspect of modern corporate governance.

2.2.2.2 Corporate social responsibility in developing countries.

Corporate Social Responsibility (CSR) in developing countries faces significant challenges despite their attractiveness for investment due to large economies and potential markets (Adegbite, 2016). The impact of MNOCs in these regions often results in adverse effects due to weak regulatory frameworks and governance weaknesses (Cash, 2012; Hilson, 2012). In such environments, CSR tends to be practiced primarily through philanthropic activities, shaped by cultural and religious practices rather than formalised strategies (Hamidu et al., 2015; Visser, 2008; Uduji et al., 2019).

Contrary to developed countries where CSR is driven by regulatory pressures and societal expectations, the absence of such pressures in developing countries leads to a different CSR practice (Jamali, 2010; Hah & Freeman2013; Lauwo et al., 2016). CSR activities in

developing economies are practiced in line with government development agendas, focusing on issues like poverty alleviation, corruption control, and infrastructure development (Zheng et al., 2015). Governance gaps, including inadequate protection of citizens' rights and regulatory enforcement, have a significant influence on CSR practice, making them more about adopting government-like responsibilities and providing public goods (Caussat et al., 2019; Child & Tsai, 2005; Detomasi, 2007; Zhao, 2012).

The institutional context considerably shapes CSR orientation and engagement in developing countries, leading to country-specific approaches (Jamali & Carroll, 2017; Uduji, 2019), with cultural and religious influences also having a significant impact shaping CSR strategies and practices within these contexts (Nyuur et al., 2014; Adnan et al., 2018; Amaeshi et al., 2012; Hamidu et al., 2015). Thus, CSR in developing countries tends to be lower in standard, and more philanthropic, reflecting more of local norms and expectations within this context (Visser, 2008; Lauwo et al., 2016).

Adaptation of CSR strategies by MNOCs within host countries is influenced by market characteristics and stakeholder expectations, often resulting in diluted CSR practices compared to those in the MNOCs' home countries (Jamali, 2010). This mismatch underscores the need for context-specific CSR approaches that conform with local institutional frameworks and societal demands (Ako, 2012; Muthuri & Gibert, 2011). Primarily, this can result from MNOC subsidiaries in developing countries decoupling their CSR practices, whereby the subsidiary adopts certain practices from host country but at the same time maintaining the parent company CSR policies (Kim et al., 2023).

This attempt by MNCs to impose Western CSR standards in developing countries often face resistance and consequently leading to ineffective outcomes (Chang, 2008; Tan & Wang, 2011) with globally integrated CSR policy posing legitimacy risks at the local level (Husted & Allen, 2006). On the other hand, MNOCs might decide to implement local engagement in a host country, adopting locally receptive CSR practices (Kim et al., 2023). However, the adoption of locally responsive CSR initiatives might turn out to be fragmented and ad hoc (Husted and Allen, 2006). This consequently leads to conflict of interests between MNOCs and host countries (Blowfield & Frynas, 2005).

Akhiakpor (1992) opines that as most MNOCs are from developed countries and therefore seen as imperialists by local community that enforce western driven values in developing countries. To achieve meaningful CSR outcomes, MNOCs must adapt their strategies to local

cultural norms and societal expectations, rather than relying solely on Western CSR models (Gruber & Schlegelmilch, 2015). Thus, MNOCs within such communities must learn how to sustainably balance the need for global consistency in CSR and the expectations of local stakeholders (Filatotchev and Stahl, 2015).

Hence, CSR in developing countries is shaped by unique institutional contexts, cultural influences, and governance challenges, leading to distinct and often informal CSR practices. These practices are more about community engagement and addressing local developmental needs in most instances rather than adhering to global CSR standards. Understanding and adapting to these local contexts are crucial for MNCs aiming to integrate CSR effectively and sustainably into their operations within developing country contexts. Thus, engaging with local communities and understanding their needs helps businesses build trust, mutual understanding, and cooperation (Freeman, 2010). Active CSR participation also reduces communication gaps and hostility related to cultural differences (Zahra et al., 2000; Johanson & Vahlne, 1977).

Based on the above discussions, it can be concluded there is a need for management of MNOCs to realign and shape CSR practices to incorporate cultural differences and societal norms of host communities within their activities globally. Instead of upholding western ideologies as a general guide for CSR, adopting a more targeted approach which captures needs and expectations of the host community will enhance a peaceful coexistence between MNOCs and its stakeholders. Despite not exclusively regulating CSR, developing countries sets the stage for how these practices unfold. Furthermore, to attain the benefits of CSR, it is advised that managers should not just limit CSR practices to philanthropy.

The section comprehensively discussed CSR practices in both developed and developing countries, exploring reasons behind differences in CSR adoption and priorities. It highlighted how CSR strategies are supposed to be tailored to specific societal expectations, influencing the demand for social projects by MNOCs. Adherence to these expectations not only legitimises MNOCs' presence but also enhances their corporate reputation and competitive advantage, as evidenced by Eze and Bello's study (2016), which linked CSR adoption to increased profitability, sustainability, patronage, integrity, and reputation. The subsequent chapter will delve into CSR practices within the oil and gas industry, exploring how operational contexts influence CSR implementation.

2.2.3 Motivation for CSR by multinational oil corporations

Multinational oil companies operate in several countries and often face challenges in gaining legitimacy for their organisations. Relative to focused firms, these are companies that have achieved a high level of internationalisation and are more visible resulting from more media and analyst coverage (Kang 2013). As such, these companies have resources available for them to implement more CSR activities to protect their reputation and attain greater economies of scale (Godos-Diez et al, 2018 and Hadjikhani et al, 2016). The motivation that drives firms to engage in CSR especially amongst developing countries has been under extraordinary scrutiny with so many groups still arguing about the selfless motives of businesses in their CSR practices (Okoro and France, 2018) with MNOCs using philanthropy as a whitewash for promoting business interests, denoting it as a triple bottom line strategy (Okoro, 2015). Although opponents interpret CSR as image laundering and promotional drive by contemporary businesses, there are many factors interrelated to the way corporations participate in CSR. Therefore, it is necessary to understand the different tactics adopted in countries to meet business needs by corporations. Additionally, what motivates MNOCs to engage in CSR also depends on the business environment and the degree of interaction with stakeholders (Okoro & France, 2018).

In the process of this interaction of MNOCs with local communities, some undesirable outcomes may occur which motivate MNOCs to engage in CSR practices. Atmeh, Shaban & Alsharairi, (2020) in their study disclose that the foundations of CSR revolve around two main kinds of possible motives: extrinsic (economic) motives and intrinsic motives (ethical and altruistic). Likewise, competitive advantage, maintaining a license to operate, managing external perceptions, and keeping employees happy (Okoro & France, 2018), legitimacy with global partners and consistency with corporate values (Bansal & Roth, 2000) were also identified as main motives for engaging in CSR. Within the NDR community, Okoro (2015) identified competitive advantage and managing external perception, as the most relevant motives for engaging in CSR by MNOCs.

2.2.3.1 Obtaining competitive advantage:

Companies face strong competition especially if they engage in the manufacture of like products. In response to this, corporations are implementing CSR in the most proactive manner (Okoro & France, 2018). Highlighting how important this is, Fynas (2009) contends that in oil communities, MNOC that respond strongly to CSR attract special treatment from

instituted ruling classes. An example is the case of Shell in NDR a gaining competitive advantage due to its championing CSR activities within the region (Okoro, 2015). One main drawback of this style of operation is that some social initiatives might be twisted towards pacifying political decision-makers and not the general stakeholder groups (Frynas, 2009). Thus, it can be stated without ambiguity that gaining a competitive advantage is given serious attention in the CSR activities of MNOCs in the NDR (Okoro & France, 2018). Therefore, a possible explanation for such relation contends that managerial motivation to participate in CSR is attributed to the apparent positive economic significance (Atmeh, Shaban & Alsharairi, 2020). The main motivation for CSR in the NDR can be said to be extrinsic motives. The extrinsic motive is the managerial discernment and belief that CSR is an effective instrument towards attaining wealth maximization (Atmeh, Shaban & Alsharairi, 2020). This is in line with the postulation made by Ogula (2012) that the approach of CSR implemented by MNOCs in the NDR is grounded on the dominance of business aims with little attention paid to fulfilling ethical obligations.

2.2.3.2 Maintaining social licence to operate (SLO).

Boutilier & Thomson (2011) suggest that MNOCs use CSR practices not only to gain and maintain their social license to operate (SLO) but also to enhance it. The concept of SLO is essential in industries as a means of evading conflicts with local communities and NGOs (Davis & Franks, 2011). Relationships between firms and local communities are exceptionally significant because the environmental hazards from such economic actions can be serious. According to Dahan et al. (2010), SLO refers to the level of approval and support a company has from the local community and broader society to conduct its operations. Ablo (2020) posits that CSR is a strategy MNOCs adopt to seek social license and foster relations with national economies.

For extractive industries, SLO is especially important due to the long-term nature of activities within the industry and the participation of variety of stakeholders (Shapiro et al., 2017). Environmental or social impacts associated with the company's operations may pose local or industry-specific reputational hazards and cause disagreements with stakeholders but can be managed by actively engaging in CSR to manage reputational risks within specific regions or industries (Nikolaeva & Bicho, 2011). Extractive activities are long-term, involving multiple stakeholders (Shapiro et al., 2017), thus, subject to greater institutional pressures due to their size, prominence, media scrutiny, and political significance (Casarin et al., 2020; Shapiro et

al., 2017). To sustain their legitimacy and strengthen their SLO, MNOCs must respond to these pressures (Baum & Oliver, 1992).

Extractive practices often disrupt the lives of local communities (Slack, 2012). MNOCs operating in multiple countries face challenges in gaining legitimacy due to exposure to different cultures (Campbell et al., 2012), potentially unreceptive international environments (Zahra & Garvis, 2000), and increased pressure from a wide range of stakeholders (Attig et al., 2014). Poor relations with local communities can lead to major delays in production or, in severe cases, termination of production due to protests supported by media or NGOs (Pesmatzoglou, Nikolaou, Evangelinos & Allan, 2014). Thus, the perception of social responsibility helps MNOCs image, strengthening its relationship with institutional players and promoting internationalisation.

Accordingly, Williamson, Symeou, & Zyglidopoulos (2022) posit that MNOCs face legitimacy pressures from home countries and global pressure groups regarding their level and scope of global activities. These pressures from culturally, politically, institutionally, and economically varied environments push MNOCs to pursue CSR activities at both subsidiary and company levels (Williamson et al., 2022; Kang et al., 2013) as a show of commitment to these dynamic stakeholder groups and to make strategic decisions (Kang, 2013). To operate successfully overseas, MNOCs need to build strong interactive foundations and deep ties (Cattani, Ferriani & Perretti, 2008) to access the resources they need for long-term business success (Williamson et al., 2022). This is especially true for MNOCs in developing economies, where institutional voids and complex governance systems prevail, making legitimacy from host country politics and society gravely important (Baddewela, 2019). Thus, Ablo, (2020 p.323) concludes “the success of a firm is influenced to a large extent by the socio-cultural and politico-economic environment of the host society”.

This section has discussed the motivation for CSR engagement by MNOCs and the reasons why MNOC implement CSR when they move to foreign locations especially within developing countries by looking at the NDR has been discussed. The subsequent section will look at the development of CSR practices drawing on its nature of adoption and implementation. The type of CSR practices carried out within Nigeria and the benefit of these practices to the local community will be explored. Likewise, the effects of international CSR practice on the local community will be looked at.

2.2.4 CSR development outline

Multinational Oil Companies often have regular interactions with host communities due to the nature of their exploration activities. In the NDR, engaging with local communities is a key aspect of CSR initiatives (Okoro & France, 2018). The development and implementation of a corporate social responsibility strategy can be seen as a method of organisational change. Transitioning from a current to a future state (George & Jones, 1996) or as a new approach to structuring and carrying out operations (Dawson, 2003).

By recognising and managing stakeholder expectations, CSR aims to align the organisation with the dynamic demands of the business and its context (Moan et al., 2009). This includes the ability to adapt and learn over time and the capability to understand the unique context and convergence of stakeholder expectations (Moan et al., 2008). Before implementation, the formulation of CSR (development) is considered. Since effective CSR implementation is dependent on effective CSR formulation, integrating CSR formulation and implementation can provide richer feedback, offering better insights into the successful execution of the formulated plan (Fatima & Elbanna, 2021).

Contextual knowledge and stakeholder expectations help determine whether a change is desirable and supported by appropriate mechanisms (Burnes, 2004). Therefore, managers must be aware of the scenario and expectations and act accordingly. Any changes they make will affect the environment, so they must be conscious of this as well (Mitleton-Kelly, 2003). Hence, the evolution of CSR practices may involve iterative and continuous procedures that operate within, respond to, and engage with the business environment (Moan et al., 2009).

On the contrary, in a study carried out by Bondy & Starkey (2014) in the United Kingdom, findings from the study showed that in developing CSR, the case studies adopted one of two methods. They either start by initially drafting a policy, then gain feedback from stakeholders, or they work together with stakeholders from the beginning. Many of the MNOCs for the study adopted the first method, drafting the policy in isolation with minimal input from stakeholders. Drafting was limited to a narrow group of senior managers and internal opinion leaders, with key external stakeholders mostly excluded from the process. This can result in exclusion of local issues which are often not well-represented in their CSR policies.

Brunes, (2004) and Bratlett & Goshal, (1992) emphasise the importance of stakeholders in CSR development. Developing an effective integrated strategy requires good communication and collaboration among diverse members of an organisation, coupled with team-based decision making and negotiation to solve conflicts. Leaving out many internal and external stakeholders might turn out to be problematic (Bondy & Starkey, 2014).

Studies by Panapanaan, Linnanen, Karvonen, & Phan (2003) outline two main frameworks for the development of CSR, which are further subdivided into four components. These frameworks are detailed below.

1. Assessment of CSR (identification of the main CSR areas and identifications of the relevant CSR parameters).

2. Decision on whether to proceed in managing CSR

- a. Organization and structure.
- b. Planning.
- c. Implementation.
- d. Monitoring and evaluation.
- e. Communication and reporting.

Meanwhile, Maon et al. (2009) posit CSR design and implementation constitute nine steps. These steps are:

- 1) Raising CSR awareness: This has to do with a change in how management genuinely perceives its commercial and societal surroundings which serves as the catalyst for the development and integration of a true CSR vision.
- 2) Assessing organisational purpose in a societal context: Corporate values are essential preconditions for proactive CSR which must be in line with the organization's values, norms, and mission in order to promote organisational fit (Maignan et al., 2005) as they influence how the organisation behaves and makes decisions,
- 3) Establishing a CSR definition and vision: The organisation can define a common meaning for CSR that promotes a socially responsible shared vision that includes stakeholders' expectations and must be compatible with the organization's long-term strategic goals. Issues. If managers and stakeholders are to work together, they must come up with a working definition of CSR in order to lay the groundwork for future CSR assessments.

- 4) assessing current status of CSR,
- 5) developing a CSR strategy,
- 6) implementing the CSR strategy,
- 7) communicating about CSR strategy,
- 8) evaluating CSR strategy, and
- 9) institutionalizing CSR policy.

2.2.5 Corporate Social Responsibility (CSR) practices and its impact in Nigerian Niger Delta Region

Sub-Saharan Africa can now be regarded as an indispensable centre for oil and gas production globally (Ackah-Baidoo, 2012), but the mismatch between resource extraction and development within the region cannot be overemphasised (Ablo, 2020). MNOCs face exceptional opportunities and challenges stemming from internationalisation as they are embedded in different contexts with different arrangements and relational networks (Ghoshal & Bartlett, 1990). Thus, the need to work extensively in their exploration and production of energy. They operate within an extensive and multifaceted set of social institutions, and expectations in conjunction with free trade. All firms, especially MNOCs in extractive industries, impact the societies in which they operate. These impacts can be positive, such as creating employment opportunities, generating revenue to fund vital sectors of the economy through taxation, and transferring knowledge and technology to local firms (Shirodkar & Shete, 2021). However, they can also have negative impacts, such as downward pressure on wages, job insecurities, pollution, and degradation of the local environment. Consequently, MNOCs are pressurised by numerous institutional actors to conduct business sustainably (Shirodkar & Shete, 2021). As such, MNOC subsidiaries operating in developing country context are expected to adapt to local practices to gain legitimacy due to the difference in international context (Kim et al., 2023). Egbon et al. (2018) asserts that for successful implementation of CSR globally, particular attention must be paid to the oil and gas industry, manufacturing industry, and other extractive industry firms. In Nigeria, special attention must be given to the activities of the oil and gas industry and how they implement agreements with the local communities in which they operate.

CSR emerged in Nigeria from the practices of MNOCs operating in the country's extractive industry, particularly the oil and gas sector (Amao & Ameshi, 2008; Adegbite & Nakajima, 2011; Eze & Bello, 2016). This sector is constantly under scrutiny as companies face

immense pressure regarding their CSR practices, often making headlines worldwide despite their professed initiatives in community development within the Niger Delta Region (NDR) (Egbon et al., 2018). Nigeria, one of Africa's largest economies due to its significant oil exports, is characterised by poverty, weak infrastructure, insecurity, prevalent violent conflict, weak governance structures, and corruption, which permits tax evasion, corporate manipulation, abuse of employment rights, environmental degradation, and other business externalities (Amaeshi et al., 2016; Spence, 2011; Mugova & Sachs, 2019; Obi, 2010). Consequently, firms often act illegally and immorally without significant consequences, prioritising wealth maximisation despite the negative externalities of their operations (Adegbite et al., 2020).

Amaeshi et al. (2006) claim that the Nigerian idea of CSR is remarkably different from the Western version. They define CSR in the Nigerian context as “one that is aimed towards addressing the peculiarity of the socio-economic development challenges of the country (e.g., poverty alleviation, health care provision, infrastructural development, education, etc.” CSR is practiced with deliberate inattentiveness to remedying the impact of MNOCs' extractive activities on local communities within the NDR (Eze & Bello, 2016), with intervention programs being the main component of CSR, which are rarely sustained (Essien & Inyang, 2017).

Many policies have been implemented by MNOCs regarding CSR in Nigeria since the early 1990s, focusing on ‘developmental projects’ (Oluwaniyi, 2018). MNOCs continually participate in such projects to enhance community development in the NDR (Egbon, Idemudia & Amaeshi, 2018). This approach is based on the belief that if oil MNCs contribute to community development via CSR, it will address local grievances, improve community development, and promote positive corporate-community relations (Egbon et al., 2018). However, scholars like Helg (2007) argue that CSR initiatives in Nigeria have not been strategic and are not an exhaustive engagement of businesses in society and nation-building.

As Ogula (2012) puts it, CSR practices of MNOCs within the NDR are “this in recent times is fast becoming an apology medium for vagrant abuse of social responsibility and protection of the environment in the scramble for maximizing profit”. Olawari & Fidelis (2011) see CSR within the NDR as mostly political, aimed more at calming restive communities than at sustainability. CSR in Nigeria is still practiced as voluntary donations, with no laws mandating companies to adopt CSR practices within the context of their operations (Ijaya,

2014; Adi, 2016). Literature suggests that MNOCs' acute interest in community development is based on the concept that corporations should act only based on profitability without regard to national or local outcomes (Enuoh & Eneh, 2015). This has led to dissatisfaction with CSR practices among host communities, with CSR commitments often failing to meet societal needs (Alabi & Ntukekpo, 2012).

Kareem et al. (2012) state: "oil exploitation has become a threat to the livelihoods of the Niger Delta people in Nigeria. Oil companies have left a trail of devastation indicated by polluted air and water that has continued to cause health hazards, destroy aquatic lives and farmlands. The livelihood sources and traditional occupations of the people are ruined, fostering unemployment, underemployment, declining agricultural production, distorted social values, and increased crime and violence." Consequently, the degree to which CSR projects have contributed to community development in Nigeria remains contested (Idemudia & Osayande, 2016).

According to a report by GIZ (2013), CSR has yet to make a noteworthy contribution in Nigeria. Despite continued poverty and infrastructural challenges, CSR is still practiced as philanthropy, with failures in core CSR practices, including incorporating CSR into organizational logistics. MNOCs rarely integrate their CSR practices into organisational operations and strategies, instead treating them as philanthropic gestures despite the significant impact of their practices on communities (Ameshi et al., 2006; Udeh, Eneje, & Ezema, 2018). The NDR, where MNOCs maintain a significant presence, has become a realm of never-ending violent conflicts and crises (Ekhatior, 2016).

MNOC practices in the NDR include gas flaring, oil spills, environmental pollution, negative social impact, conflict, and violence. MNOCs engage in continuous oil spillages and gas flaring without considering the health of the inhabitants and the environment (Oluwaniyi, 2018; Ekhatior & Omisore, 2021). They discard toxic waste into rivers, destroying the livelihoods of local communities dependent on fishing and farming (Omeseke & Adegbite 2016). As such, oil companies in Nigeria turn to CSR initiatives to mitigate these negative consequences by engaging in community development initiatives. This is driven by concerns about local community well-being, marginalisation, and environmental degradation resulting from MNOCs' activities (Raimi & Adeleke, 2010).

Proponents of MNOCs, such as Aaron and Patrick (2008), confirm that an examination of three oil companies in Nigeria (Shell, TotalFinaElf, and Agip) in six host communities

revealed that these companies are actively meeting the requirements of the host community, which helps diffuse violence and conflict. Idemudia and Ite (2006) and Eweje (2006) support the CSR initiatives of MNOCs in Nigeria, affirming that CSR is making significant progress in local community initiatives. Leyira & Olagaju (2000) and Ijaiya (2014) explore the interplay between CSR and compliance with regulations in Nigeria, highlighting the extent to which companies fulfil their social and environmental responsibilities within the legal framework. Abubakri, Ogodo, & Adedowale (2014) believe that MNOCs have positively impacted the growth of the Nigerian economy and host communities despite the externalities of their operations. Total and Shell have invested millions of dollars in social development projects within their local communities in the Niger Delta Region (Total, 2019; Shell, 2019).

Shell has also made significant contributions to reducing global warming through carbon dioxide emissions conversions (Shell, 2019). They have partnered with developmental agencies such as the U.S. Agency for International Development (USAID) and the United Nations Development Programme (UNDP) to execute programs through NGOs and experts (Frynas, 2009). Dokpesi & Abaye-Lameed (2014) assert that many efforts are made by MNOCs to meet the demands of host communities, positively impacting people and communities close to oil-producing sites (Renouard & Lado, 2012). However, these efforts often face inadequacies and problems.

Aaron & Patrick (2008) contends that; “the failure of CSR to bring about sustainable community development in the Niger Delta owe, not so much on the quality and mode of intervention by trans-nationals, rather, the level of decay in the communities with the ideals of the companies making it difficult for CSR to be a remarkable success story.” The prevalent belief in many host communities is that oil is part of their heritage, as such they assume to share in this national treasure, leading to a dependency mentality. The oil MNOCs are now regarded as the only government known to the people.

MNOCs have incorporated key international CSR initiatives such as the United Nations Global Compact and the UK Government’s Extractive Industries Transparency Initiative (EITI). Renewable energy is another area of advancement for some MNOCs as an alternative source of energy (Frynas, 2009). Furthermore, oil companies have introduced, sponsored, and implemented noteworthy community development arrangements (Frynas, 2009).

Despite the importance of CSR within the extractive industry in developing countries, the extent of its contribution to local communities remains questionable. The oil and gas industry

activities are completely disagreeing to the norm of global corporate responsibility trends (Sands, 2015), customarily known for a lack of accountability, legitimacy, responsibility, and transparency (Nwagbara & Kalagbor, 2021). It is a problematic and complex industry that survives off the world's reliance on its products (Sands, 2015).

Host countries are now more conscious of the opportunities the extractive sector can provide, with more pressure for CSR from institutions like NGOs, regulatory agencies, local communities, and other stakeholders (Narula, 2018). To protect their reputations, MNOCs must understand what these institutions expect of them and the extent to which they can meet such expectations (Spence, 2011).

For a country like Nigeria, grappling with societal problems such as poverty, weak infrastructure, poor electricity supply, and insecurity (Adegbite & Nakajima, 2011), multi-nationals, local companies, and the international communities are dynamically active in this philanthropic method of CSR practice (GIZ, 2013). The adoption of effective CSR might lead to substantial improvements in citizens' standards of living, as many have little confidence in the government and look to businesses, particularly MNOCs, as beacons of hope (Adegbite & Nakajima, 2011). Freeman (1984) contends that companies are part of their community and should play an active role in resolving its needs. Companies, established by society, should assist in meeting the needs within their operation locations. Studies by Mbalisi & Okorie (2020) on the impacts of CSR programmes and projects on people in the NDR, the analysis shows that multinational oil firms release cash from a philanthropic perspective for the execution of various social development projects/programs, however, these projects/programs do not address people's welfare and livelihood demands. This means that international oil firms operating in the region create the appearance of adherence to social development and responsibility standards. Conclusively, Hadjikhani, (2016) posits: "MNOCs CSR commitment enables them to gain more recognition in the emerging markets, thereby strengthening legitimacy and trust from the government, public and customers and thus, relationships, trust, and legitimacy gained as CSR strategy diffuses and transfers to the business network."

This section has examined the nature of CSR practices within the NDR and their impact on relationships with local communities. The CSR practices of these MNOCs have been both praised and criticised. Proponents of MNOCs CSR argue that they have made substantial investments in community development projects, including infrastructure, healthcare, and

education, which have had some positive impacts. They have also engaged in international CSR initiatives and formed partnerships with global developmental agencies to further their CSR agendas. Arguably, opponents of this suggest these efforts often fall short of addressing the deep-rooted socio-economic and environmental problems faced by the local communities. They advocate that CSR practices within the region are frequently seen as superficial, politically motivated, and poorly integrated into the core business strategies of the MNOCs leading to frustration and conflicts within the host communities. Additionally, it can be said that CSR practices have in some ways cultivated a dependency mentality amongst host communities with the perceived neglect from the government further complicating relationships between MNOCs and the local communities.

For CSR to be genuinely effective and appreciated in the NDR, MNOCs needs to shift their practices towards more strategic, transparent, and accountable practices that are deeply incorporated into the core strategies of these oil companies. This requires strong and active participation from all stakeholders, including the government, MNOCs, local communities, and international bodies. It is only through this effective collaboration and commitment that the full potential of CSR can be realised. This in turn can lead to sustainable development and a means of improving the standard of living for the people of the Niger Delta.

The next section aims to discuss the factors hindering CSR practices within Nigeria (NDR).

2.2.6 Factors affecting CSR practices in Nigeria and how these factors are addressed.

There is an inherent expectation that business corporations, especially those engaged in exploration activities within NDR, must meet certain social responsibilities (Okoro, 2015). The nature of MNOC's operations has caused remarkable cultural and ecological distortions within the host communities. As a result of this, there are certain expectations from the local communities from oil companies through CSR to mitigate the impact of their operations (Duru, 2014). While the concept of CSR is widely embraced, its effective implementation poses several challenges for organisations (Fatima & Elbanna, 2023).

Host communities often express dissatisfaction with the CSR practices of MNOCs, viewing these efforts as superficial attempts to gain legitimacy rather than genuine commitments to societal needs (Alabi & Ntukekpo, 2012). As a result, MNOCs continually face challenges related to legitimacy, trust, and integrity (Alabi & Ntukekpo, 2021).

Fatima & Elbanna (2023) suggest that these challenges can arise due to various factors, including the complexity of implementing CSR, differing stakeholder expectations, resource limitations, and difficulties in measuring the impact of CSR initiatives. Furthermore, the overbearing dependency of local communities on MNOCs complicates the goal of delivering effective development projects. Dekpose and Abaye (2014) observe that MNOCs often encounter problems such as poor business environments, insecurity, fluctuations in crude oil prices in the international market, and corruption among government officials, all of which hinder the effective implementation of CSR.

Local communities constantly expect MNOCs to fill the regulatory vacuum left by the government (Mamudu et al., 2021). Thus, despite the expectation for MNOCs to engage in CSR is high, actualising these responsibilities effectively is problematic with numerous challenges. Hence, one of the most difficult tasks for MNOCs within NDR is the successful development, implementation and choosing the right form of projects that will be accepted by host communities. Discussed below are some of the factors that hinder successful implementation of CSR within the NDR.

2.2.6.1 Lax regulatory frameworks that govern CSR.

In Nigeria, there are various laws aimed at regulating CSR practices, such as the Companies and Allied Matters Act of 1990 (revised in 2019) and the new Code of Corporate Governance (2018), with the Financial Reporting Council of Nigeria (FRCN) responsible for ensuring compliance with these standards (Okaro & Okafor, 2021). Accordingly, Rahim (2013) posits that regulations can serve as a catalyst for environmental responsibility, pushing organizations to adopt sustainable practices. The author emphasizes the need for clear and stringent regulations to create a level playing field and prevent free-riding behaviour by companies. Despite these regulatory frameworks, CSR in Nigeria remains challenging due to vague and contentious laws (Ekhatior & Omisore, 2021).

Generally, the helplessness of governments of developing countries to decree and enforce laws and other systems of regulation to offer overall standards for business behaviour compels them from adopting and enforcing international standards of operations (Kuada & Hilson, 2012). This has led to CSR in Nigeria mainly practiced as voluntary donations (philanthropy), with no mandatory laws directing it (Ijaya, 2014; Adi, 2016). As a result, MNOCs engage at their own discretion (Idemudia, (Idemudia, 2010). Maignan & Farrell (2004) highlight that regulatory compliance does not necessarily translate into genuine CSR

engagement. They contend that organizations need to move beyond mere compliance and adopt a proactive approach to social and environmental responsibility. Within the Nigerian context, MNOCs lack the necessary initiative and incentive to effectively undertake CSR because they are not mandated by law to do so. As a result, these MNOCs view CSR not as a responsibility or obligation but do engaging at their wish (Idemudia, 2010).

Rahim (2013) highlights the crucial role of regulatory agencies in fostering accountability and transparency through careful monitoring and enforcement. So, until CSR is backed by law, MNOCs will continue to violate this practice consequently leading to lack of satisfaction of CSR practices by the host communities with equal lack of relevance of applying CSR commitment towards the needs of the society (Alabi and Ntukekpo 2012).

To improve this situation, scholars suggest that CSR should be legally mandated rather than voluntary. Halkos & Nomikos (2021) advocate for stronger legal frameworks, combined with stakeholder engagement and rigorous enforcement, to ensure companies meet their CSR obligations effectively.

2.2.6.2 Corruption

Corruption plays a critical role in undermining CSR practices in Nigeria, significantly contributing to the country's underdevelopment (Agbibo, 2014). Despite MNOCs having access to the best units, personnel and resources for developmental strategies, corruption has impeded these efforts (Mamudu et al., 2021). This pervasive corruption within the Nigerian government adds pressure on MNOCs with regards to their CSR initiatives within the country (Adegbite, 2012).

In most cases, funds intended for CSR initiatives are diverted by corrupt liaison officers in collaboration with community chiefs. Also, communities themselves delay reports of oil spills in a bid for higher compensation from oil companies (Mamudu et al., 2021). This is illustrated by a 1995 revelation in the Sunday London Times, where a European Shell Executive, quoted anonymously by Mbalisi (2020), stated, "We spent more money on bribes and corruption than on community development projects. Local contractors, often traditional leaders, take their own percentages before passing a share of the oil money to their supporters, creating a chain where a small elite in each oil-producing community becomes rich and tolerates environmental pollution for continued financial gain" (Mbalisi, 2020).

MNOCs in the NDR are often suspected by local communities and industry critics of colluding with the Nigerian government in corrupt practices, neglecting social

responsibilities, and evading taxes (Obi, 2009; Okigbo, 2012). Both MNOCs and the government are perceived as plunderers exploiters by many Nigerians (Spence, 2011). Due to corruption, revenues earned from exploration activities in the form of royalties from oil companies within the NDR do not reach the local community that is most negatively impacted by such activities (Sands, 2015). Rather, most of these funds tend to find their way into the pockets of corrupt government officials (Spence, 2011). Likewise, Literature suggests that the idea by government officials suggesting MNOCs to carry out social projects in the NDR as CSR projects has but created a loophole for the diversion of funds assigned for these social projects by some corrupt officials for their own personal use (Braide, 2003; Spence, 2011).

2.2.6.3 Lack of government support and enabling environment

Wheeler et al. (2010) suggests that MNOCs are under heightened expectations to fill regulatory vacuums by providing essential developments within local communities. Existing literature indicates that systemic and structural inadequacies lead to an absence of an enabling environment for CSR activities to function effectively within the NDR (Idemudia, 2010). An enabling environment, as defined by Idemudia (2006a.), is one where limitations to CSR implementation are minimised, and the community and government provide incentives and opportunities for feedback to encourage CSR practices. However, in Nigeria, the business environment does not foster corporate performance (Anuyou et al., 2016).

The failure of the Nigerian government to fulfil its responsibilities in poverty alleviation within the NDR has resulted in decades of neglect. Consequently, the efforts made by MNOCs are inadequate and insufficient to meet the huge community expectations (Amadi & Abdallah, 2012; Mamudu et al., 2021). Idemudia (2010) also notes that governments that ignore social welfare and economic programs use MNOCs as intermediaries with local communities. Rather than complementing government efforts, MNOCs are seen by local communities as substitutes for the government (Mamudu et al., 2021).

Ezirim (2011) emphasises the government's failure to properly regulate MNOCs' activities. Therefore, as government fails to set and enforce minimum standards of operation, companies employ a small but significant section of the population and act as a principal conduit for technology transfer. Due to the government inefficiencies, they lack the resolve to question MNOCs when they fail to meet their CSR commitments. Thus, it can be concluded

that government failure exacerbates conditions leading to CSR failure within the NDR (Mamudu et al., 2021).

2.2.6.4 Weak institutions

The lack of an enabling enterprise development ecosystem, including infrastructure, supportive policies, and resources, poses significant challenges to implementing CSR initiatives (Nyurr et al., 2014). Companies operating in such contexts face difficulties in fulfilling broader societal needs beyond their core business activities. “Weak institutions” allow MNOCs to exploit system loopholes, tampering with structures and engaging in unethical practices and abuses in the NDR over the years. Campbell (2012) confirms that MNOCs have a significant impact on regulations, often altering institutional structures to their advantage.

MNOCs in the Niger Delta are widely accused of manipulating successive governments to create policies favourable for their operations due to their strategic economic position. They form a lobby group capable of influencing government policies, activities, and decisions regarding their practices and activities within host communities (Nwoke, 2016). Growing literature on CSR (Hilson, 2012; Jamali & Karam, 2018; Lange & Washburn, 2012; Nyurr et al., 2019; Sweetin et al., 2013) identifies these trends and their externalised social and environmental effects in weak institutional contexts (Amaeshi et al., 2016; Adegbite & Nakajima, 2011).

MNOCs have moral duties in their host communities, including avoiding environmental degradation, preventing ozone layer depletion, responsibly consuming natural resources, and not harming inhabitants and their livelihoods (Kareem et al., 2012; Ghalib & Aupusi, 2014). However, they often exploit weak institutions, choosing to flare gas because the penalties are inconsequential compared to the costs of adopting greener practices (Mamudu et al., 2021). Nwoke, (2016) accuses MNOCs of exploiting ambiguous legal frameworks to cause environmental destruction, taking advantage of weak environmental laws to avoid responsibility for their actions. Manipulate these legal and regulatory loopholes within local communities, acting unjustly and exploiting their weak bargaining powers (De Jonge, 2011). They rarely face penalties, largely due to government collusion and weakened regulatory institutions (Campbell, 2012).

2.2.6.5 Conflicts

Ejumudo, Edo, Avweromre, and Akhiakpor (2012) highlight the need for a more sustainable form of CSR within the NDR, as current practices have done little to alleviate the suffering of

the local people. The existing CSR initiatives by MNOCs are socially incapable of addressing CSR, hence their initiatives are misdirected, fragmented, and often driven by business rather than development issues, avoiding the core CSR issues, which they regard as costly (Idemudia, 2010). Despite investments in infrastructure, MNOCs' lack of commitment to environmental sustainability has exacerbated conflict and poverty in the NDR.

Nwoke (2016) suggests that the government's heavy reliance on oil revenue has led to a deliberate neglect in enforcing environmental regulations, hoping to attract more investors by allowing corporations to operate without stringent oversight. This has resulted in environmental degradation and loss of livelihood for oil communities, further dividing them into militant factions such as the Niger Delta Volunteer Force, Arobo Freedom Fighters, Movement for the Survival of the Ijaw Ethnic Nationality, and the Movement for the Emancipation of the Niger Delta (Ejumudo et al., 2012; Uduji et al., 2021).

Ejumudo et al. (2012) recommend incorporating environmental concerns into CSR strategies to relieve economic suffering and reduce violence and conflict in the NDR. This approach could help foster socio-economic advancement rather than the current outcomes of environmental degradation and community division (Idama, 2017). Amuyou et al., (2016) went on to suggest restricted participation of all the communities has in its own way become a source of conflict in the region. Thus, in their bid to douse the tension existing between militant groups and MNOCs a general memorandum of understanding GMoU was initiated between the MNOCs and the local community to help in fostering peace and sustainable development within the NDR (Uduji et al., 2021). Therefore, Ehikioya (2009) suggests that an understanding of what drives community expectations is imperious to curtail problems in developing countries like Nigeria and guide companies in implementing CSR policies and practices. Ogula (2012) recommends that MNOCs first work towards understanding local community expectations, which would help align company and community interests, facilitating more effective CSR strategies.

2.2.6.6 Budget Constraint

Looking at the factors hindering CSR from the perspective of the MNOCs, financial constraint from the part of MNOCs plays a vital role in the implementation of CSR. The capital-intensive nature of the oil industry usually limits the impact of CSR activities within the oil industry (Idemudia, 2009). As posited by Crane et al., (2014) limited financial resources can restrict the scale and scope of CSR activities, impacting their effectiveness in

meeting stakeholder expectations. Likewise, Kuznetsova et al., (2018) emphasise the need for adequate financial resources to support CSR activities. They argue that without sufficient funding, CSR initiatives may remain at the planning stage and not be effectively implemented. Similarly, Liu et al., (2021) emphasise the need for financial support to ensure the continuity and effectiveness of CSR programs. Furthermore, literature asserts that financial performance and stability of companies, as well as the overall economic conditions of the countries or regions they operate in, can impact the resources available for CSR initiatives (Rathert, 2016; Wiig & Kolstad, 2010).

The practice of CSR by Multinational Oil Companies (MNOCs) in the Niger Delta faces numerous challenges that hinder effective implementation. Dokpesi and Abaye (2014), identify key obstacles such as an inadequate business environment, security concerns, volatile oil prices, and pervasive government corruption. These factors collectively constrain MNOCs' ability to execute CSR initiatives that meet societal needs and expectations.

Scholars like Halkos & Nomikos (2021) advocate for mandatory CSR requirements backed by robust regulatory frameworks to address these challenges. They argue that legal mandates, stakeholder engagement, and effective monitoring are essential for ensuring MNOCs fulfil their CSR obligations.

Trust emerges as a critical factor in fostering positive relationships between MNOCs and stakeholders, especially local communities (Gaudecio, Coelho, & Ribeiro, 2017; Verma & Singh, 2016). Distrust often stems from historical exploitation or environmental harm, making transparency and genuine commitment vital in rebuilding trust (Bansal & Roth, 2000; Idemudia, 2007). Engaging communities through inclusive processes is equally crucial for successful CSR outcomes (Laplume et al., 2008; Sen & Bhattacharya, 2001), as it builds local ownership and support for CSR initiatives.

Eweje (2006) underscores the importance of MNOCs taking a holistic view of their societal impact and actively contributing to sustainable development in the Niger Delta. Initiatives like General Memoranda of Understanding (GMoU) represent promising avenues for enhancing CSR effectiveness by ensuring community involvement and ownership of projects (Okoro, 2015). However, the lack of formal agreements between MNOCs and communities on CSR programs remains a challenge (Anuyou et al., 2016), limiting the scope and impact of these initiatives. Additionally, there's a need to clarify the roles of governments versus

MNOCs in community development, reducing dependency and fostering a more balanced partnership.

Finally, addressing the complexities of CSR in the Niger Delta requires MNOCs to navigate regulatory challenges, build trust through transparent practices, and engage communities inclusively. By embracing these principles, MNOCs can enhance their legitimacy and contribute positively to societal and environmental well-being in the region. Furthermore, to attain the benefits of CSR, managers should not just limit CSR practices to philanthropy. It should be regarded as an essential element in an organisation's strategy (Gruber & Schlegelmilch, 2015). Furthermore, the local communities need to understand and differentiate the role of governments and the role of MNOCs. The perception of entitlement also needs to be broken and the dependency mentality of local communities.

This section has extensively talked about factors hindering the effective implementation of CSR within the NDR and discussed implications of such factors and how the effects of these factors can be overcome within the research context. The next section will look at the definition of internationalisation as a strategy within the global context with respect to extractive MNOCs and the nature of their operations as they internationalise into different regions with diverse institutional settings. How this affects nature of operations, image of responsibility, legitimacy and of transparent entities committed to the needs of the society and environment will also be discussed.

2.3 Internationalisation

Internationalisation is a strategy adopted by organisations which helps them in the process of global expansion. It involves attaining continual involvement in foreign markets and is key to a firm's strategic process (Shi, Graves, & Barbera, 2019). Hitt et al. (2006), define internationalisation as the process "through which a firm expands the sales of its goods or services across the borders of global regions and countries into different geographic locations or markets." Recent trends in outward foreign direct investment (OFDI) have led to an increase in internationalisation (Singal & Jain, 2013). Firm internationalisation can be regarded as a strategy adopted by organisations to increase their competitive advantage and, in turn, value through enhanced economies of scale (Kang, 2013), growth opportunities (Porter, 1990), and access to new resources (Weaver, 2014), production capabilities, and knowledge (Amal et al., 2013). As firms become more global, they tend to depend on

organisational relationships and networking, which are partially shaped by such relationships (Ghuari & Elg, 2018).

A multinational corporation owns, controls, and manages income-generating assets in more than one country. Recently, the internationalisation patterns and motives of MNOCs from the extractive industries have reemerged as a main research area, as factors influencing the pattern and degree of their internationalisation have been relatively modest and disjointed over the years (Kraemer & Tulder, 2009). According to He, (1975), multinational corporations are among the most influential economic institutions founded by the private enterprise system, and those in the extractive industry have always been crucial for strong political debate and attention (Kraemer & Tulder, 2009).

During much of the past three decades (1985-2015), MNOCs in the extractive industry have gained inadequate attention in studies and policy debates on matters relating to development (Park, 2018). Multinational oil companies operate in several countries and often face challenges in gaining legitimacy for their organisations. Moreover, MNOCs must create and maintain legitimacy in the eyes of global stakeholders (e.g., global media) as well as foreign audiences in host countries who are different from the domestic participants in their home countries (Park, 2018). As firms become more internationalised, with diverse host countries and increasing institutional distance between home and host countries, MNOCs face more difficulty in sustaining organisational legitimacy (Kostova & Zaheer, 1999).

Legitimacy is defined as “a generalised perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions” (Suchman, 1995, p. 57). Scott (1995, p. 45) defined legitimacy as “a condition reflecting cultural alignment, normative support, or consonance with relevant rules or laws.” Its importance lies in the fact that the attractiveness and acceptance of an organisation’s activities permit it to attain access to other resources essential for survival and growth (Zimmerman & Zeitz, 2002).

Furthermore, businesses achieve stronger international frameworks by extending their business models beyond their borders and, in the same vein, moving their best practice strategies effectively. Although internationalisation presents challenges such as moving into new economies with entirely different institutional frameworks, environmental regulations, political barriers, and new competitors (Amal et al., 2013), with the right understanding of the institutional context, societal, and stakeholder demands, MNOCs can overcome entry barriers

and enjoy economies of scale in such new markets (Kang, 2013; Godos-Diez et al., 2018). Hence, firms' responsibilities to foreign markets will determine the level of their present and future engagement and practices (Khojastehpour & Jamali, 2021).

This section has explored the definition of internationalisation as a strategy within the global context, particularly with respect to extractive MNCs as they internationalise into different regions with diverse institutional settings. It also examined the challenges they face in terms of legitimacy while defining legitimacy with respect to firm internationalisation in host countries. The next section will explore the internationalisation of CSR as a strategy MNCs adopt in decision-making.

2.3.1 Internationalisation of CSR

Multinational corporations leverage internationalisation and CSR as strategies for decision-making and achieving long-term competitive advantages and company goals, both domestically and internationally (Godos-Diez et al., 2018; Guerras and Navas, 2022). Factors influencing these strategic decisions include the growing need to protect social, environmental, and economic surroundings and the impact of global economic crises (Godos-Diez et al., 2018; Porter and Kramer, 2019). Consequently, companies increasingly feel compelled to act ethically and improve their CSR policies, which have become integral to modern business practices in developed economies (Brammer et al., 2012).

The global economy is undergoing significant changes, such as the emergence of single markets, product standardisation, and new communication channels (Godos-Diez et al., 2018). These changes encourage companies to expand into new markets, with many overcoming previous fears of international expansion. Consequently, internationalisation is intricately linked to globalisation (Park and Ghauri, 2015; Godos-Diez et al., 2018). Literature suggests that internationalisation highlights CSR issues, pressuring firms to engage in CSR practices (Waldman et al., 2006; El Ghouli et al., 2016). Although CSR language and practices often originate abroad, Moon (2014) argues that new CSR arrangements due to internationalisation are based on extensive business-society practices.

Internationalisation has led to advancements in CSR, with firms integrating relevant CSR issues into all aspects of their operations (Khan et al., 2015; Khojastehpour, 2015). MNCs recognise the benefits of internationalisation and the importance of developing effective CSR strategies that support responsible global behaviour (Khojastehpour & Jamali, 2021). It has also emphasised new obligations and content to CSR and helps businesses to closely observe

global standards and improve their implementation of local social responsibility. High level implementation of CSR also contributes to the improvement towards competitiveness for internationalised businesses (Yu, 2023).

Furthermore, Yu (2023) suggests that during internationalisation process, business operations can become altered which lead to deviation in the execution of CSR. Thus, Khojastehpour & Saleh, (2019) posit the need by MNOCs for their subsidiaries to adopt different approaches to CSR that align with the unique characteristics and expectations of local markets in different countries. This is because CSR engages with the institutional arrangements of host countries in complex ways with each country having unique institutional systems and underlying principles (Jamali and Karam, 2016).

Kim et al., (2023) also submit that as MNOC internationalise, their subsidiaries are presumed to adapt to local practices in order to legitimise their presence when they operate in developing economies with varying institutional contexts and stakeholder demands (Kim et al., 2023). For these subsidiaries, this presents a major challenge in their CSR implementation in meeting the demands of varied stakeholders in both host and home countries (Yang & Rivers, 2009).

Thus, MNOCs are faced with pressure of maintaining legitimacy within both contexts, leading to institutional duality which is especially prominent with subsidiaries within the developing country context (Kim et al., 2023; Hah & Freeman, 2014). The tension between meeting global CSR standards and fulfilling local CSR expectations is particularly relevant for MNOCs, as they operate in diverse institutional environments and must navigate what Kostova and Roth (2002) describe as institutional duality.

Even though numerous studies suggest that CSR can lead to positive organisational outcomes, businesses are still found to engage in decoupling (Graafland & Smid, 2019; Haack et al., 2020). Implementing CSR in a globalised business environment is not easy. Companies face challenges like cultural differences, different legal systems, and varied stakeholder expectations (Sthapit, 2023). Thus, in situations filled with ambiguity and uncertainty, CSR efforts can be used to deliberately mislead. Companies might use CSR to create a positive image while decoupling their practices, resulting in behaviour that is purely symbolic (Sthapit, 2023).

Decoupling is consequent upon institutional duality, with subsidiaries adopting some of their practices from the host country but concurrently maintaining parent company policies (Kim

et al., 2023). Within developing countries, the adoption of new practices has been swift, and many have quickly become well-established, with one of such practice being CSR, which has gained widespread acceptance in global business, partly due to the efforts of both practitioners and researchers. However, there are instances where businesses publish impressive CSR reports despite having poor performance on social and environmental issues (Higgins et al., 2019) with companies exaggerating their CSR achievements, leading to what is known as CSR decoupling (Sthapit, 2013).

Developing countries offer an attractive setting in which to appreciate the phenomenon of CSR decoupling as these settings are characterised by lower level of economic development, relatively weak institutions, lack of institutional and market reforms and lower standards of living (Marano et al., 2017). Thus, creating a unified and effective CSR strategy means finding a balance between global consistency and local relevance. This requires a thoughtful approach that respects the unique social and cultural contexts of each region (Sthapit. 2023).

Bondy & Starkey (2014) in their study on CSR internationalisation suggest integrated internationalisation strategies often fail to address both global and local CSR issues effectively. Rather, results produced tend to lean significantly towards global strategies, where the primary concerns identified by headquarters are prioritised and local issues are sidelined. This approach contradicts the principle of local responsiveness that is fundamental to CSR. Thus, the internationalisation of CSR can be looked at from different perspectives and have different effects on MNCs in different ways.

2.4.1 Customisation of CSR Practices for Local Adoption

CSR has gained momentum in the debate with reference to the globalisation or localisation of CSR practices in MNOCs (Husted and Allen, 2006; Jamali, 2010), bearing in mind that it is an influential medium for benefiting from internationalisation and attaining a strong global position for companies (Attig et al., 2016). Studies by Aguilera-caracuel et al., (2017) recognises the growing importance of CSR in shaping the reputation of MNOCs. It highlights that MNOCs face unique challenges and opportunities in managing their reputation due to their global operations and diverse stakeholder expectations. MNOCs' dealings with their subsidiaries and other business partners globally are channels for CSR institutional influences from multiple countries (Marano & Kostova, 2016) and has become a multi-faceted concept with many dimensions and effects thereby making it extremely important in decision-making for MNOCs (Pesmatzoglou, Nikolaou, Evangelinos & Allan, 2012). Managers now adopt

strategies that improve their brand image within the societies they operate by supporting their commitment to environmental and societal development which in turn improves the company's credibility and legitimacy. It therefore becomes imperative that managers identify the most appropriate competitive strategy to be adopted within organisations (Ghauri et al., 2012; Hadjikhani et al., 2016; Godos-Diez et al., 2018).

Internationalisation in so many ways exert pressures on organisations to align their practices and activities acceptably in foreign markets. Hence, as corporations internationalise, they should focus on adapting CSR practices that meets the needs of stakeholders in such countries (Polonsky and Jevons, 2009). Thus, through CSR, the ability to adapt to new environment and abide by best practices increases MNOCs chances of cooperating with external environment and faster response in the event of new demands from the host community or international markets they move into (Godos-Diez et al., 2018). Amato & Amato (2012) see socially responsible practices as a crucial factor in a firm's strategies.

MNOCs find themselves in a dilemma of global vs local institutional difficulties and the numerous demands expected at each level (Park et al., 2015). Managing CSR by MNOCS faced with institutional duality places a challenge of conformance for subsidiaries, as they have to concurrently champion the global CSR programme of their head offices, while tackling specific socio-economic demands of their host-country communities and institutions (Park and Ghauri, 2015; Kim et al., 2023). This can therefore lead to managers of MNOCs subsidiaries to device CSR practices based on their own personal goals because of indecision regarding the practices to adopt and end up with what Kostova (1999) calls "ceremonial implementation" or decoupling of corporate strategies, CSR inclusive.

Strike et al, (2006) suggest internationalisation to have a negative relationship with CSR as supervising and controlling subsidiaries that are culturally (institutionally) and physically distant might go unchecked by parent company thereby leading to irresponsible actions and practices in host countries. Furthermore, in a study by Wiig & Kolstad (2010) where they studied MNOCs in a developing country, they proposed that difference between home and host country institutions often result in diverse expectations in terms of CSR expectations of countries MNOCs operate in. They also suggest that by practically analysis of international CSR practices help organisations will gain an in-depth understanding of the of importance of local CSR adaptation for successful internationalisation. More precisely, by improving receptiveness to local expectations in the form of CSR MNOCs are more likely to overcome

uncertainties and doubts in international markets. It can therefore be said that CSR has a positive impact on the internationalisation process as far as MNOCs adapt to good corporate social behaviour for the benefit of both the company and host community as reputation is an important asset for international corporations (Diez et al., 2018). In the same vein, (Scherer et al., 2010) hold that companies operating in different national contexts need to tailor their CSR practices to accommodate local cultural, social, and economic conditions. This approach recognises that CSR strategies and interventions cannot be universally applied across diverse regions but must be contextually sensitive. Adopting internationalization of CSR helps MNOCs acquire and develop resources that are scarce and imperfectly imitable for organisations aiming towards gaining and maintaining competitive advantage (Aguilera-Caracuel et al., 2014 and Diez et al., 2018). This is in line with Park & Ghauri, (2015) who recommend that the implementation of local CSR practices and adherence to local stakeholder demands helps towards strengthening the market position of MNOCs in host countries.

2.4.2 Impact of Home Country (Parent Company) on CSR Practices in Nigeria

Amao (2009) argues that home country tradition and political culture of MNOCs influence their CSR practices when they operate outside their national or regional institutional context. This view aligns with studies by Campbell et al, (2012) who opine that the greater the geographical and institutional distance of home country of multinational corporation, the less likely for such corporations are to engage in host country CSR. Similarly, Kuada & Hanson, (2012) posit that MNOC are more likely to develop and implement CSR practices on issues recognised by their home countries rather than issues proposed by the host or local communities.

Also, Ekhatior, (2016) opine that the political and economic system of MNOCs parent country is believed to have profound effect on its practice of CSR in the country. Ameshi & Amao (2009) suggest that the Nigerian code of conduct give room for CSR practices of MNOCs to be affected by economics system of their home countries. This is evident in instances where MNOCs parent country is a mixed economy, their home countries' model of capitalism has been found to be adaptable to MNOCs' CSR practices within the Nigerian institutional context. This is consistent with studies by Ite, (2005) and Frynas et al., (2006) which indicate that the Nigerian Oil and gas sector is driven more by global rather than local CSR practice as

major players in the industry tend to retain their home country influences although with slight adjustments.

Kuada and Hinson (2012) also posit that CSR issues with regards to developing countries are guided and developed by foreign subsidiaries of multinational corporations through directives from their headquarters although may be in line with international recommendations for the sake of maintaining an overall corporate image. On the contrary, Husted & Allen (2006), using Bartlett and Ghoshal (1999) typology, submit that Multinationals corporations operating in developing countries are more inclined towards country-specific CSR than global ones.

Surroca et al., (2013) contend that MNOCs subsidiaries sometimes adopt practices that are not popular in host countries but are practices that are expected by their headquarters or adopt practices institutionalised in host countries although not a requirement by headquarters. This indicate that MNCs' CSR practices are implemented in line with organisational strategy (Szanto, 2019). Similarly, institutional distance which constitute difference between home and host country institutions leads to dilemma for management in organising, integrating, and swapping intricate information and resources among geographically distant subsidiaries (Strike et al., 2006). This may cause MNOC managers to be hesitant in adopting foreign CSR especially in instances where they are unable to identify with or feel confident towards host communities (Campbell et al., 2012).

Multinational subsidiaries are riled with dual burdens of intrafirm uniformity from parent companies and adaptation to host countries' environments (Rosenzweig & Singh, 1991). Likewise, Hamprecht & Schwarzkopf (2014) posit that a multinational subsidiary must achieve 'dual' legitimacy and consequently in a state of 'institutional duality' making it essential to gain legitimacy from their internal (parent company) communities as well as external (host-country) communities. Therefore, subsidiary managers feel a strong coercive pressure to comply with parent companies' mandates due to their dependence on various types of parent companies' resources such as technology, capital, and managerial expertise (Park, 2018).

This indicates that subsidiaries cannot single-handily resolve to implement localised CSR practices to address the socio-economic demands of host-countries but are controlled by the directives exercised by their head-offices on whom they count on for both legitimacy and resources (Baddawela, 2019). Academics have investigated the dual embeddedness of

multinational corporations' subunits, looking at how they balance host country requirements and parent company values (Kostova and Roth, 2002). Contingent on external and internal conditions of organisations, subsidiary practices range from total implementation and internalisation to ceremonial implementation of only the formal parts of practices, to negligible or no implementation (Kostova and Roth, 2002).

Morano and Kostova, (2015) posits that MNCs are not limited to their national institutional environments with regard to CSR but rather exposed to a series of templates across their countries of operations. On one hand, globalisation may generate extra pressures on MNCs beyond what is required by their parent companies; on the other hand, it creates opportunities for organisations to mature into liberal, global, and modern companies educing from practices of other institutional environments.

2.4.3 International Standards / Best Practices for CSR

Literature highlights the importance of regulatory frameworks in promoting responsible corporate behaviour and ensuring the fulfillment of CSR obligations (Sunday et al., 2021). To attain legitimacy, MNCs need to abide by relevant legal systems that are linked to politics, environment and society at both home and host country levels. With regards to CSR, subsidiaries of MNCs located in foreign countries with the choice of adopting home, host, or global standards in their quest for legitimacy (Lau et al., 2014), MNCs can decide the choice and timing of implementation of CSR but are advised to implement CSR based on global standards and policies due to environmental and labour standards and system pressures encountered by MNCs. By so doing corporations will at the least meet the law requirements (Ejimudo et al., 2012). Most companies that are involved in strong CSR are MNOCs that expand internationally and are dependent on global financial markets and international reputations (Frynas, 2009), therefore, are more likely to attract investment and enjoy lower borrowing costs (Eccles et al., 2014; Orlitzky et al., 2003). Thus, remains imperative for them to engage in CSR and sustainably to enhance their image and reputation globally (Enuoh& Eneh, 2015).

This section has looked at internationalisation and CSR as two mutually beneficial strategies MNOCs adopt in decision-making. It explored and analysed the internationalisation of CSR by looking at operations of MNOCs in diverse countries with different national contexts by looking at the effect of CSR standards, adoption of local or international templates of CSR and the role of the home country or parent company in the practice of CSR as they

internationalise. Following on, the next section will look at the theoretical framework that guides the study.

2.5 CSR Theoretical frameworks

Theorising CSR has become a significant area of research over the past decade. Various theories, such as stakeholder theory, institutional theory, the resource-based view (RBV), and transaction cost economics (TCE), have been used to explain CSR at different levels of analysis (Frynas & Yamahaki, 2016). Thus, integrating theories into academic research increases scholarly rigor and helps explain and predict complex phenomena (Bacharach, 1989).

Theorisation is necessary for understanding the world logically (Weick, 1995; Gelman, 1996). Theory helps in unifying knowledge and clarifies the principles on which that knowledge is built (Suddaby, 2014). In CSR studies, theory provides an explanatory framework that simplifies complex realities, offering insights from empirical data on responsible and irresponsible practices (Unerman & Chapman, 2014). It helps researchers understand how societal change can be initiated or prevented at different levels (Aguilera et al., 2007).

A clear understanding and application of theory in CSR research can clarify vague concepts and guide new research topics effectively (Frynas & Yamahaki, 2016). Theory is defined as a statement of relationships between concepts within a set of limited assumptions and constraints (Suddaby, 2014). Theories can be grand, aiming to explain all uniformities in social behaviour, organisation, and change (Merton, 1968), or middle-range, specific enough for empirical testing yet general enough to cover various phenomena (Giddens, 1989). Both types of theories play significant roles in social sciences (Giddens, 1989). Some of the theoretical frameworks for CSR will be discussed below.

2.5.1 Carroll's CSR Pyramid

Archie Carroll's "CSR pyramid" classifies corporate social responsibility into four types: economic, legal, ethical, and discretionary/philanthropic responsibilities. The economic responsibility emphasises profitability and viability, while the legal responsibility focuses on adherence to laws and regulations. Ethical responsibility involves doing what is morally right, and discretionary/philanthropic responsibility pertains to voluntary contributions to society (Crowther & Seifi, 2021; Kornom-Gbaraba & Aernan, 2021). This framework highlights that

CSR integrates core business operations. Critics argue that the model is overly descriptive, lacks theoretical depth, and does not adequately explain interactions among the components. Carroll originally presented the pyramid as a typology which has drawn further critique (Moon, 2014; Frynas & Yamahaki, 2016).

2.5.2 The stakeholder theory

Stakeholder management has considerably influenced CSR by prioritising stakeholders based on their relationship with the business, incorporating both direct connections (e.g., employees, customers) and the broader public (Freeman, 1984). This theory views corporate actions as reactions to stakeholder pressures, related to power dependence or legitimacy claims (Freeman & Reed, 1983; Frynas & Yamahaki, 2016). It emphasises the importance of CSR to stakeholders and emphasises that aligning business practices with stakeholder interests can yield business rewards (Moon, 2014).

Despite extensive research, opponents of stakeholder theory suggest the theory lacks a universally accepted definition as to its meaning, leading to conflicting views among writers, businesses, and stakeholders. The major conflict lies between stakeholders (society) and stockholders (shareholders) (Agwu & Taylor, 2014). Some argue that stakeholder theory is not a legitimate alternative to value maximisation, which provides a single objective, rather the theory requires balancing multiple interests (Agwu & Taylor, 2014).

2.5.3 Tripple bottom line approach (TBL)

The triple bottom line approach of the three Ps: profit, people and planet is another approach of CSR adopted by companies. This approach was motivated by an increasing appreciation for, “green” issues, sustainability, pollution, and environment (Crowther & Seifi, 2021; Moon, 2014). The approach builds on just like how companies prioritise the bottom line of financial accounts, their social and environmental impacts should also not be neglected (Moon, 2014). It stresses the need for the interaction of the three Ps for corporate survival and sustainability. This approach has been widely implemented by many organisations including amongst others the UN as a standard for public and community accounting and companies who wish to align their CSR practices with broader sustainability agenda (Moon, 2014). However, scholars like Slaper & Hall, (2011) suggests that establishing the appropriateness of each of the three categories of TBL, finding applicable data and assessing policy’s impact on sustainability are some of the challenges of this approach.

2.5.4 Shared value approach

The shared value approach, derived from stakeholder logic, which places greater emphasis on shared values as a basis for innovation and competitive advantage for companies, rather than on stakeholder management. Its goal is for companies to reconsider their markets, produce what society needs, analyse productivity in the value chain, recognise the benefits of positive impacts, and mitigate the negative consequences. Critics argue that this approach does not bring anything new to CSR thinking and disapprove of it been matched with company interests. (Moon, 2014).

2.6 Theoretical frameworks adopted for the research.

Based on the objectives and nature of the research, two theoretical frameworks will be applied to explain the findings of the study. These frameworks are the institutional theory and internationalisation theory of the eclectic paradigm, often referred to as the OLI paradigm (ownership, location, and internalisation paradigm). Although the researcher is yet to find studies that combine these theories, a similar approach was used by Nasi, et al., (1997); Eweje 2006; Adegbite et al., (2016) and Omokaro-Romanus et al., (2019) to investigate the social responsiveness of forestry companies' internationalisation of Sub Sharan African companies and the CSR initiative of Nigerian bank. For the current study, these frameworks will be adopted within the Nigerian oil and gas sector.

2.6.1 Institutional Theory

Institutional theory stands as one of the strongest sociological viewpoints in organisational theory (Greenwood and Hinings, 1996). Initially, institutional theorists offered that organisations conform to influential practices within their fields to gain legitimacy by adhering to these established institutional norms (Goodrick and Salancik, 1996). For survival, organisations must meet the relevant institutional expectations of their field, even if these expectations are not directly related to their technical performance (Greenwood and Hinings, 1996).

According to Matten and Moon, (2008) By “institutions,” we mean not only the formal organization of government and corporations but also norms, incentives, and rules. Likewise, Barley & Tolbert, (1997) define institutions as “shared rules and typification’s that identify categories of social actors and their appropriate activities or ... relationships.” They denote institutions are to social action as grammars are to speech. Institutional theory highlights the fact that firms are made up of formal and informal institutions with the formal institutions

having powerful influences like national legislation and government regulations while the informal institutions relate more to perceptive issues like norms, beliefs, and shared conventions (Park and Ghauri, 2015). Accordingly, an institutional system cannot be complete without taking into account both the formal and informal institutions. This is because industry expectations must be achieved (Ogundele et al., 2016) as the survival and legitimacy of organisations will be compromised as they depend on institutional norms to survive (Dunning & Ludan, 2008).

In CSR research, institutional theory emphasises the interplay between corporations and society, viewing CSR as a product of social relationships and societal norms (Frybas & Yamahaki, 2016). Thus, serves as a framework for understanding how CSR intersects with societal norms and shapes organisational behaviour (Jha & Argwal, 2018). The theory highlights cultural influences on decision-making and formal structures, which shapes organisational behaviour, and defines what constitutes appropriate conduct within a given context (Barley & Tolbert, 1997; Dash & Mishra, 2016).

Recent attention in institutional theory has focused on how multinational corporations incorporate CSR into their strategies as they expand internationally (Duran and Bajo, 2014). It explains how organisations respond to social challenges, community expectations, and institutional pressures (Park and Ghauri, 2015). By conforming to norms within institutional frameworks, MNOCs enhance their legitimacy and gain competitive advantages (Suchman, 1995; Frynas & Yamahaki, 2016). CSR practices in developing nations are shaped by institutional environments, with CSR strategies closely tied to the norms, values, and beliefs of societies (Jamali, 2014). Hence, plays a crucial role in shaping investment decisions and promoting stability in emerging economies (Alam et al., 2019).

Organisations become institutionalised when they emulate the behaviour of model organisations within their industry (**Mimetic**) (Barley & Tolbert, 1997), or comply with practices endorsed by professionals – which differ according to corporate culture, norms, and values resulting from the national context (**normative**) (El Ghoul et al., 2017), or pressures from society and other institutions upon which an organisation depends of which GIZ, (2012) refers to as influence of codes of conduct, standards and policies on CSR practices (**coercive isomorphism**). All these are adopted by organisations to maintain legitimacy or reduce liabilities (GIZ, 2012; Fernando & Lawrence, 2014).

Multinational corporations are constantly faced with challenges; the simultaneous pressures from the MNC's home country (parent company) and the host country to conform to their respective institutional norms due to institutional duality (Kim et al., 2023). Consequently, in some instances, decoupling occurs when organisations deviate from expected behaviours for branding purposes rather than accountability (Ogundele et al., 2016).

This decoupling is especially visible for subsidiaries in developing countries where they must meet the demands of several stakeholders in the host country and at the same time conforming to the parent company's standards for CSR practices (Yang and Rivers 2009). Organisations tend to adopt those practices they feel is of crucial importance to them (conformance) and de-couple themselves from practices believed to be of lesser importance (Kostova et al., 2008).

Institutional theory contains three main branches: old institutional economics, new institutional sociology, and new institutional economics, each offering unique insights into organisational behaviour (Barley & Tolbert, 1997).

2.6.1.1 Old institutional economics (OIE)

The Old Institutional Economics (OIE) framework highlights the importance of examining the surrounding institutions and the changing aspects of power to understand social phenomena (Yazdifar et al., 2008). It suggests that institutions introduce behaviours within economic systems, explaining the dominance of opportunistic behaviours and economic practices. Traditional institutional economics, emphasised by Hodgson (1998), points to 'habits' as fundamental to human behaviour and beliefs, which is crucial for forming and maintaining institutions. These habits consequently assist agents to interpret information correctly. From an OIE perspective, management accounting, including CSR activities, is shaped by institutional rules and processes (Scapens, 2012), emphasising the need to understand the institutional context and power interactions influencing these practices and organisational behaviour.

2.5.1.2 New institutional economics (NIE)

New Institutional Economics (NIE) encompasses various economic approaches that have evolved from neoclassical economics. NIE incorporates institutions into conventional economic analysis, using economic reasoning to explain governance structures and justify management practices, including management control and accounting (Scapens, 2012). Institutions, in this context, refer to governance structures organising economic transactions

or regulating economic activity. NIE considers institutions as external laws or limitations that dictate economic behaviour, treating them as dictated by transaction features (North, 1990) and highlight how institutions are often overlooked in conventional economics (Scapens, 2012).

2.5.1.3 New institutional sociology (NIS)

New Institutional Sociology (NIS) differentiates between technological and institutional contexts, which impose distinct pressures on organisations. The technological context focuses on operational efficiency, while the institutional context involves adhering to external rules, norms, and expectations (Scapens, 2012). Cultural and societal contexts also influence CSR implementation, affecting priorities and approaches based on regional norms (Athanasopoulou & Selsky, 2015). Taking from the studies of Mills, Durepos & Weibe, (2010), the importance of context is consistent with fundamental principles of institutional theory which posits that organisations are predisposed if not fully determined by the social environments they are embedded.

Early NIS studies emphasised the structural nature of institutions and their external influences, with less focus on the evolution of institutions (Scapens, 2012). Organisations often adopt formal structures to comply with external criteria and gain legitimacy while maintaining core operations through “loose coupling,” appearing compliant without full integration of external pressures (Scapens, 2012). They may also decouple by formally adopting required structures without genuine implementation, meeting external stakeholder expectations while continuing usual operations (Maclean, Litzky & Holderness, 2015).

Institutions in NIS are crucial as they embody norms and values essential for organisational legitimacy (Scott, 2014). Thus, recent NIS research explores how actors within organisations shape legitimacy in both institutional and intra-organisational contexts (Scapens, 2012). Neo-institutional theory aids in understanding how actors confer or deny legitimacy to new organisational forms (Suddaby & Greenwood, 2005). Neo-institutionalists like DiMaggio and Powell (1983) emphasise organisational discipline and the network phenomenon of institutions, leading to extensive research on shared practices and structures across organisations (Mills, Durepos & Weibe, 2010).

Brammer et al., (2012) opine that institutional theory has been influential in grounding examination of CSR in wider systems of governance including the market, the state, and historically integrated political institutions provides a powerful lens for understanding and

explaining how and why CSR assumes difference from one country to the other (Visser & Tolhurst, 2010). Understanding and adapting to the cultural context is crucial for companies to design and implement CSR initiatives that resonate with local stakeholders (Halkos & Skouloudis, 2017).

Indeed, some scholars link the discrepancies in CSR practises between firms in developing countries and their counterparts in developed countries to the institutional contexts and arrangements in which they operate. It also provides insights into why this concept is now part and parcel of business practices in nearly every major country globally. Also, according to Hofstede (1997) the conception of values in the workplace is predisposed by the culture of the location where a company is domiciled, of which the social structure plays a part in the conduct of actors in the country's economic system.

Thus, MNOCs from developed countries, operating under their home country's institutional frameworks, adopt core values, corporate cultures, and business practices dictated by their headquarters (Scott, 2001; Izidor, 2016). As a result, differences in values and conflicting interests often arise between MNCs and local communities. This conflict stems from the dual pressures exerted by parent companies and local communities, which is especially noticeable for MNCs operating in the NDR.

Therefore, applying institutional theory is crucial for understanding how companies adapt their strategies in such complex environments. Therefore, the use of the NIS will be beneficial in this study because it helps to explore how MNCs manage the challenge of reconciling the institutional frameworks of their home and host countries, and how this influences the alignment (or decoupling) of their practices within the region.

Likewise, adopting institutional theory for this study will be beneficial as the theory has been used to examine how MNOCs handle CSR during internationalisation to reveal the distinct institutional complexities these organisations face (Kostova and Roth, 2002). It also reflects the variety and diversity of institutional pressures MNOCs face (Greenwood et al., 2011), necessitating them to navigate these challenges differently across various contexts.

Furthermore, through the lens of institutional theory, actions of managers on their CSR practices and internationalisation strategies will be to be explored within their national, cultural, and institutional contexts (Matten & Moon, 2008). Thus, the framework will aid in analysing the effects of institutions on MNOCs as they internationalise their CSR practices and strategies. As supported by Abugu, (2021) institutional theory is extremely useful in

understanding the quest for legitimacy and managing CSR strategy especially with organisations that have subsidiaries operating in different countries and cultures.

Therefore, the framework will also serve as a lens to examine how MNOCs operating within the NDR, due to their institutional duality negotiate and balance global, home and host country frameworks and the effect of decoupling on their core CSR activities within the NDR.

2.5.2 Internationalisation Theory Of The Eclectic Paradigm

The eclectic model also referred to as OLI paradigm is an evolving framework that gives room for changes while considering the relationship between MNOCs and the wider environment (Dunning, 2000). The framework is a crucial element in understanding theories about MNOCs and how they distribute their activities. It is widely recognised as a valuable tool for explaining what MNOCs do, how they interact with different locations, and the ways they choose to govern their operations. It builds upon three key elements, referred to as ownership (O), location (L) and internalisation (I) advantages (Narulla & Lee, 2024). The theory allows for comparison of theories creating a level ground for numerous approaches and explaining specific questions raised by theorists (Cantwell, 2015).

According to MNOC study, corporations that tend to own international investments are motivated by three factors: ownership, location, and internalisation (OLI) (Dunning, 1988). Within the paradigm, Dunning (1958) posit two types of resources. One embedded within the firm, known as the Ownership advantage and one embedded within the location and known as location advantage. Under this paradigm, managerial capabilities are taken into consideration as they are saddle with the responsibility of allocating and augmenting resources in host locations which in turn enhance the competitive position of the firm (Moon, 2015). Through this framework, MNOCs gain more experience, and strengthen their commitment to international business (Johanson and Vahlne, 2009). Firm specific advantages developed at home by MNOCs form a significant source of competitive advantages for them in the host country (Lee & Rugman, 2012).

Ownership specific advantage (O) explains that MNOCs must acquire firm production facilities which are specific, unique, and irreplaceable such as production techniques and technology in comparison to host country (Dunning & Ludan 2008) these advantages are captured in the form of MNOCs ability to coordinate expansion and practices across borders

which results in acquiring competitive advantage (Agarwal & Ramaswami 1992 & Dunning & Ludan 2008).

In the Oil and gas industry, State-owned enterprises derive their ownership advantage primarily from their control over national resources, whereas private companies derive their ownership advantage from their ability to gain access to and control over resource reserves and financing globally (Kraemer & Tulder, 2009). Managerial competences and the ability of firms to manage formal and informal institutions that govern activities within the firm, and firm with stakeholders are all part of managerial assets and dynamic capabilities within the 'O' advantage (Moon, 2015). Firms leverage on this firm specific advantage to enhance their CSR practices by navigating their way between local and global CSR practices.

Location specific advantage (L) is where MNOCs internationalise into countries that serve as good location for natural resources and low- cost labour (Dunning & Nurala 2005) which are important FDI locations for MNOCs (Dunning & Ludan, 2008). According to Moon (2014), 'L' advantages is basically shaped through connections between firm networks and their interactions with institutions of locations rather than production inputs alone. Due to the unique social, economic, and environmental context of developing economies, engaging deeply in CSR helps firms in emerging economies connect with a diverse range of external stakeholders, such as policymakers, NGOs, and regulatory officials, enhancing their nonmarket knowledge and capabilities (Zheng et al., 2015). For example, when a company establishes a production facility in an emerging market, it must address local nonmarket issues like labour needs, environmental protection, and the responsible use of natural resources. This is crucial because local governments and regulatory bodies may not effectively handle these matters. To manage this, firms need to integrate with local institutions, work with local stakeholders, participate in multistakeholder initiatives and develop specific CSR activities (Shirodkar & Shete, 2021). These non-market capabilities become significant firm-specific advantages for MNOCs that can be utilised globally (Zheng et al., 2015).

Internalisation specific advantage (I) comes into play with regards to firms' activities through joint venture or wholly owned subsidiaries. This can be regarded as the advantage owned by MNOCs through ownership of superior capabilities or superiority over assets controlled by firms (Dunning & Ludan, 2008). This is achieved when firms internalise practices and operations in external markets as opposed to imports by such firms (Dunning,

2000) which in turn leads to economies of scale and cost control for MNOCs (Dunning, 1988). With regards to CSR, firms can control their CSR activities ensuring consistency in practices and in allocating resources effectively while also integrating CSR into their core business practices (Tang et al., 2012). Based on literature, MNOCs involved in natural resource extraction are under pressure for the consequences of their activities to host communities (Hilson 2012 and Jamali et al., 2017) and therefore engage in CSR activities to mitigate these pressures.

Understanding CSR through the lenses of institutional and internationalisation theory of the eclectic paradigm gives insights into the complex relationship between MNOCs and the host countries. Institutional theory emphasises the need for MNOCs to adapt their CSR initiatives to the cultural, social, and regulatory contexts of the countries they operate in which consequently result in significant variations in CSR practices globally. Navigating the expectations of both home and host countries is particularly crucial in places like the NDR, where conflicts between MNOCs and local communities evident. This makes NIS perspective necessary in gaining an understanding how organisations balance these conflicting expectations and how this impacts their core CSR activities.

The OLI paradigm offers a strong framework for understanding the why and how of MNOCs expansion globally through three key factors: ownership, location, and internalisation advantages, which shape MNOCs' operations and CSR practices as they internationalise. Ownership advantages, such as unique managerial skills and technological advancement capabilities, help MNOCs improve their CSR efforts. Location advantages emphasise the importance of engaging with local stakeholders while internalisation advantage permits MNOCs in asserting control on their CSR practices and effective resources allocation for such practices.

These theoretical perspectives provide valuable insights into the complexities of CSR in a global context. They highlight the importance of adapting CSR strategies to local conditions while leveraging on global strengths from global frameworks and parent companies to achieve competitive advantages and fulfil social responsibilities within operating economies. For MNOCs, particularly in challenging environments like the NDR, effectively managing these dynamics is very important. Thus, through this, MNOCs can foster sustainable development, build trust with local communities, mitigate risks and the negative impacts of their activities.

2.8 Conclusion

The chapter discusses the various definitions of CSR and their impact on its perception and presentation across different regions, leading to global differences in CSR practices. CSR is not supposed to be merely an organisational innovation or strategy developed randomly but it should be part of an extensive institutional environment with explicit aims and goals tailored to benefit local communities and meet their expectations. This goes to show how the perception and interpretations of CSR by every society can be instrumental in shaping and strengthening the expectations of CSR demand for social projects by MNOCs.

Adopting CSR in line with the expectations of the NDR community can legitimise MNOCs' presence, enhance corporate reputation, and provide competitive advantages. CSR goals in the NDR remain contentious, with opinions differing on whether MNOCs pursue CSR for company benefits or follow directives from their headquarters to maintain a global corporate image. Some argue that MNOCs in developing countries focus more on country-specific CSR than global practices. Thus, understanding how MNOCs develop CSR for the NDR and the impact of internationalising these practices on local people is important.

As CSR is regarded as a key component of a corporate programme that creates legitimacy, reputation, and competitive advantage as a means of overcoming MNOC liability of foreignness, with CSR understanding and practices between home and host countries recognised to have great influence on the internationalisation of CSR. Nigeria, a developing economy with a central role in Africa and globally, is closely linked to the oil and gas industry, dominated by foreign multinationals championing CSR. However, the conformity of CSR within Nigeria's oil sector and the NDR to global practices remains uncertain. This chapter raises questions about the similarities and differences in CSR practices between local and subsidiary companies, the factors influencing these choices, and their impact on local communities. It also explores how MNOCs develop CSR within the NDR and how the internationalization of CSR practices influences their operations in Nigeria.

The chapter provides an overview of CSR development and motivations globally and within Nigeria, focusing on internationalisation motives in the oil and gas industry. It examines the internationalisation of CSR by analysing MNOCs' operations in various national contexts, highlighting factors hindering effective CSR implementation in the NDR and their implications. This broad discussion offers a solid understanding of CSR and internationalisation both within the study context and globally.

The institutional theory and the OLI paradigms were discussed as the theories adopted for the research and how the theories will be utilised as the lens for analysing the empirical data. The importance and use of theories in CSR research were also highlighted. The theories were deemed useful for the research as they both highlight the importance of adapting CSR strategies to local conditions.

CHAPTER 3

Research Methodology

3.1 Chapter Overview

This chapter will discuss the key methodological considerations deployed for the present study (philosophical underpinning adopted, ontological, epistemological, and axiological considerations) and the rationale behind them. It will further discuss and explain the research method adopted, the reason for the adoption of data collection technique, data sources, sampling and analysis technique employed for the study which will guide in answering the questions proposed for the research.

This chapter analysed all aspects of the research paradigm from the postulation that realities are created through interactions with social actors, where the researcher aims to make sense of certain actions within a given context. All research studies have distinct requirements which are dependent on the type of data and information to be collected, while considering the aim, objectives, and research questions. To explore MNOCs activities within the NDR, a case study design will be adopted using a qualitative method approach to data. For this research, the methods selected have been underpinned by the interpretivist/constructivist stance. Through an interpretive case study, the research can provide a rich description of the social, cultural, and political contexts. For the data, a semi-structured interview was adopted as it allows for in-depth analysis of selected MNOCs within the NDR. It also provided a contextual linkage for explaining behavioural patterns of the lived situation of participants within the NDR. Furthermore, the chapter discusses the rationale for choosing each research method to understand how MNOCs develop CSR practices, the motivation behind CSR engagement and the effects of MNOCs practices within the Nigerian oil and gas industry.

The subsequent sections are structured as follows:

- Research philosophical stance (3.2)
- Research philosophy (3.3)
- Research approach/ logic (3.4)
- The methodological choice for the research (3.5)
- Research strategy (3.6)
- Time horizon for the research (3.7)

- Techniques and procedures for data collection (3.8)
- Research design and methodology adopted (3.9)
- Techniques for data analysis (3.10)
- Triangulation (3.11)
- Strategies adopted for validity and reliability of the research (3.12)
- Chapter summary (3.13)

3.2 Research Philosophical Stance

Philosophical stance according to Creswell (2014) is the general direction and belief of world views with regards to research undertaken by researcher. Saunders et.al., (2019) view research philosophy as vital beliefs and assumptions in which researchers interpret the world or a world view that guide how knowledge is understood and interpreted (Carter & Little 1994; Denzin & Lincoln, 2011; Samy & Robertson, 2017). These assumptions support the choice of research approach and methods employed in achieving research objectives. Generally, research activities are guided by philosophies employed (Tuli, 2010) and they affect the way researchers carry out research, at the same time informing how research is framed (Crotty 1998; Tuli, 2010). Research philosophy can be seen as a set of criteria for how and why it is needed to influence and direct research process (Bell et al., 2018). Philosophical assumptions have an impact on the researcher's comprehension of research issue, method selection, and interpretation of research findings (Crotty, 1998).

3.2.1 Research Paradigm

The term “paradigm” refers to philosophical ideologies or beliefs which direct and inform actions of a researcher and define researcher's worldview (Lincoln et al., 2011). Research paradigm describes what reality is from the researcher's point of view, how that reality is perceived, and what techniques are used to gain information about that reality (Khun 1970; Jonker & Pennink, 2010). Tracy (2013), further explains Paradigms as favoured methods of comprehending truth, acquiring knowledge, and learning about the world. This term, paradigm was proposed by Thomas Kuhn (1970), which he used in describing shared generalizations, views, and beliefs about nature of reality and knowledge. The main division or assumptions in research include ontology (the nature of reality), epistemology (the nature of knowledge), axiology (the strategies for gathering, processing, and analysing data). Together, these elements shape a researcher's paradigm (Tracy, 2013) To distinguish

research philosophy in literature, two branches of philosophy are used: ontology “what it is” and epistemology “what it means to know. The following subsections will explain the central philosophy of research, followed by justification for adoption of the philosophical stance for this research.

3.2.2 Ontology

Ontology, a branch of philosophy concerned with the nature of reality, influences how researchers view the world, determine what to study, and set research objectives (Saunders et al., 2016). It is a belief system reflecting researchers’ views on what is true, encompassing both objective reality (independent of external factors) and subjective reality (based on individual experiences and perceptions). Ontology in research is not fixed, with Dainty (2008) highlighting objectivism and constructivism as main positions, while Crotty (1998) adds subjectivism and thus sees constructivism as the unique, subjective experiences of individuals shaped by social and cultural contexts. Similarly, Hepburn (2002) identifies realism and relativism as two key ontological perspectives in social sciences in the broader spectrum of research philosophy. The ontology, perception of the truth/ reality, for this research rests more towards the subjective approach as shown in Figure 4.1. In this instance, truth is viewed as socially constructed, based on the research experience and perception with multiple realities (Saunders et al., 2019).

3.2.3 Epistemology

Epistemology concerns the nature of knowledge, how we recognize and justify it (Pascale 2010; Bryman 2012). It addresses the sources, extent, and sharing of knowledge, informing what is accepted as knowledge in a discipline (Lecture notes LEAP 2019/2020; Tuli, 2010). Researchers’ epistemological assumptions shape their ontology. The two main approaches are empiricism (experience-based) and idealism (distinctive understanding), with positivism and interpretivism being the major assumptions. Positivism aligns with natural sciences, while interpretivism focuses on human understanding shaped by interactions (Potter, 2016; Creswell & Clark, 2018).

This research adopts an interpretivist approach as depicted in figure 4.1, aiming to understand and recognize the views of subjects under study (Saunders et al., 2009), allowing for a detailed description of social phenomena (Tuli, 2010). Thus, the ontology of this research is a subjective and an interpretive epistemological standpoint, which will be further discussed in the following sections.

From the literature reviewed for this study, data was collected from experts on CSR development and implementation in multinational corporations to understand their experience on home or host country perspectives on CSR and how it strengthens MNCs and community relationships. For example, a study by Bondy & Starkey (2014) amongst others adopted an interpretative approach with semi-structured interviews as the primary method of collecting data. They interviewed key persons responsible for CSR policy development and implementation processes in their research to explore the extent to which development of MNOCs' CSR policies and their implementation reflect home or host country perspectives. Similarly, Yin & Jamali, (2016) adopted the interpretivist approach through in-depth semi structured interviews with MNC managers with many years of experience who are either directly or indirectly involved in the CSR decisions to capture their subjective experiences and interpretations on CSR strategy making and implementation of 11 MNCs in China, complemented by archival data. Likewise, studies by Jamali & Neville, (2011) adopted the interpretivist approach that relied initially on secondary data to determine the spread of global forms of CSR and set the institutional scene for CSR in Lebanon and 40 face-to-face in-depth interviews. Studies by Ozuem et al., (2014) also adopted the same approach with 20 in-depth interviews with oil workers, community leaders and elders within the NDR to understand how socially responsible investment from MNCs can strengthen the relationship between corporations and the wider communities they influence.

Therefore, the study's ontological and epistemological position is subjective with an interpretivist/ constructivist approach, which emphasises the significance of stakeholders' perspectives on CSR strategies. These stakeholders can provide insights into strategies adopted and socioeconomic challenges in the sector. This viewpoint acknowledges that participants' subjective experiences and perceptions are crucial for understanding the complex nature of CSR practices in MNOCs.

3.2.4 Axiology

Axiology refers to the values of the researcher in his research. This plays an important role in understanding research findings. Each research project's axiological considerations fall on opposite ends of a spectrum, as either value-free, as in positivist research, or value-laden, as in interpretivism Saunders et al., (2019). In a case of value-free analysis, the researcher maintains a detachment from the research data and is thus objective. On the other hand, interpretivists believe that researcher is connected to data in such a way that its results and value-laden aspect are still present (Mertens, 2005). For this research, the researcher cannot

be isolated/ disconnected from the research which makes this research value laden (figure 4.1) rather than value free (Lecture notes LEAP 2019/2020). Researcher initiates and progresses research process based on researchers doubts, enquiring nature, and beliefs with researchers' value playing a vital role throughout the research process. (Saunders et al., 2019).

3.3 Research Philosophy

The various research philosophies and their characteristics stem from the research paradigms discussed earlier. According to Creswell (2013), there are four main research philosophies categorised by the epistemological paradigm: positivism, realism, interpretivism, and pragmatism. Each of these philosophies has its own strengths and weaknesses, as noted by Farquhar (2012). Farquhar (2012) also cautions that applying any research philosophy requires consistent and rigorous application to enhance the study's trustworthiness and reduce bias in the findings. Aside from the main philosophies mentioned by Creswell, other paradigms like the feminism, post structuralism, post modernism, post positivism and functionalism are acknowledged within the social sciences (Braun & Clarke 2013). For this study, the main philosophical paradigms identified by Creswell (2013) will be discussed.

3.3.1 Positivism

Positivism has various definitions, some negative and others highlighting its descriptive potential (Bryman, 2016). In social sciences, positivists assert that social phenomena are governed by fundamental rules and theories, and social science research aims to generate these theories to explain the objective truth (Dainty, 2008; Creswell & Clark, 2018). Positivism's existential stance is objectivism, suggesting that social objects exist independently of the researcher's perception (Crotty, 1998) and emphasising truth as real and autonomous (Bell et al., 2018).

Positivism adopts natural science assumptions, viewing social existence as external to researchers and social actors, integrating realism and a belief in a single true reality (Saunders et al., 2019). It relies on deductive processes, hypothesis testing, and quantitative methods (Gray, 2013; Mackenzie and Knipe, 2006). Mertens (2005) criticises positivism for ignoring essential factors influencing human behaviour, such as community and experience. For this research on MNOCs in the NDR, a strictly positivist approach, which views CSR internationalisation as independent of social and cultural factors, would not effectively address the research objectives and questions.

3.3.2 Pragmatism

Pragmatism is not devoted to any one system of philosophy or reality. This paradigm “mixed or hyper methodology” has grown to take advantage of and mitigate weaknesses in the positivism, constructivism, and interpretivism paradigms. The pragmatic paradigm centralises research problem and use all approaches to understand the problem (Creswell, 2003). A pragmatist is aware of both objective and subjective stances because they use a variety of quantitative and qualitative data to inform their analysis of a phenomenon. As a result, they employ mixed approach analysis and an abductive approach that draws on both inductive and deductive reasoning (Creswell & Clark, 2018).

Mixed approaches are critical for pragmatic extremists because they can provide ample multitasking resources in proportion to the depth and breadth of data collection (Creswell & Clark, 2018). With the research question regarded at the core, data collection and analysis methods are chosen based on their likelihood of providing insights into the question, without regard for any alternative paradigm’s philosophical commitments (Mackenzie & Knipe, 2006). For the present research, pragmatist paradigm was seen unsuitable to answer the research aims and objectives proposed. Similarly, the research intends to have an in-depth and thorough understanding of the phenomena at hand not breadth in data collection.

3.3.3 Interpretivism

Interpretivism contrasts with positivism, suggesting that individuals form perceptions based on their experiences, practices, knowledge, and actions (Crotty, 1998). Interpretivist researchers rely on participants’ perspectives and acknowledge their own histories’ impact on the study (Creswell, 2003; Mackenzie and Knipe, 2006). Also known as constructivism, interpretivism views truth and information as created through interaction and practice (Tracy, 2013), with knowledge filtered by the researcher. It holds that social sciences, dealing with people and institutions, differ fundamentally from natural sciences (Bryman, 2012).

Researchers’ values and beliefs are crucial, immersing themselves in the study and becoming subjects of their analysis (Saunders et al., 2019). This subjective ontological perspective uses a rationalistic epistemology, inductive reasoning, and focuses on social reality shaped by language, culture, and history (Crotty, 1998). Constructivist researchers typically use qualitative or mixed methods for data collection and analysis, following an inductive process (Creswell & Clark, 2018).

This approach is suitable for the present research on the internationalisation of CSR practices of MNOs within the NDR and the impact it has on the local communities. Ontologically, interpretivism opposes the idea that the social world consists of fixed, concrete facts, viewing it instead as shaped by individual interests, opinions, emotions, and values (Sparkes, 1992). It suggests understanding people's thought processes through personal interaction and acknowledges the collaborative nature of research involving both the researcher and participants (Sparkes, 1992; Guba and Lincoln, 1994; Howell, 2016).

3.3.4 Justification For The Adoption Of Interpretivism.

Indeed, interpretivists believe that knowledge is socially constructed by language and interaction, and that reality is linked and understood through cultural and ideological categories of society (Tracy, 2013). Because the interpretive approach assumes that the world is socially constituted, internationalisation of CSR too can be altered by the actions of individuals or the context in which an organisation operates. Also, to comprehend the social world, the interpretive approach recommends delving into perceptions, meanings, and the attributes that actors attach to their surroundings. Therefore, this approach helps in understanding managers' actions, which involve subjective decisions shaped by their structures and social environment they operate in.

Studies by Samy & Robertson, (2017) suggest interpretive paradigm as essential for studying CSR because it includes the contributions of those involved in CSR decisions and policies and emphasises exploring CSR practices within their national, cultural, and institutional contexts (Bryman, 2012). Also, interpretive studies assert that understanding people's thought processes requires personal interaction, particularly regarding life impacts and corresponding values (Sparkes, 1992) with research in this paradigm subjective, collaborative, and interactive, involving both the researcher and participant (Guba & Lincoln, 1994; Howell, 2013).

Thus, due to the complex nature of CSR practices of MNOs within the NDR, this approach is well-suited for this study. By engaging with stakeholders and understanding their perspectives, researchers can gain valuable insights into the strategies employed and the socioeconomic issues faced in the sector.

The interpretivist approach also emphasises the moral and value judgments inherent in qualitative research, acknowledging the ethical and political consequences of the researcher's choices. (Guba & Lincoln, 1994; Howell, 2013). By adopting an interpretive approach, researchers can understand the critical, social, and organisational challenges related to the internationalisation of CSR by MNOCs and local communities in the NDR. A rich nuanced insight into how CSR practices are developed and practiced within a complex socio-economic landscape like the Niger delta region., while exploring how home or host country perspectives are reflected. Furthermore, many studies have adopted the interpretivist approach such as Yin & Jamali (2016), Bondy & Starkey (2014), Ozume, Howell & Lancaster (2014), Agwu & Taylor (2014), and Jamali & Neville (2011) amongst others.

Finally, by leveraging the perceptions and experiences of social actors, the interpretivist paradigm aligns perfectly with the tenets of this research. It aligns with the idea that research is a subjective activity, with the researcher becoming immersed in the social context they are studying. It involves collecting qualitative data through one -on-one in-depth interviews with experts, extracting rich details to provide a profound understanding of the participants' viewpoints. Ultimately, this research philosophy shapes the study towards a socially constructed reality, capturing the complex interactions and experiences of MNOCs and the contextual factors influencing CSR implementation within the NDR.

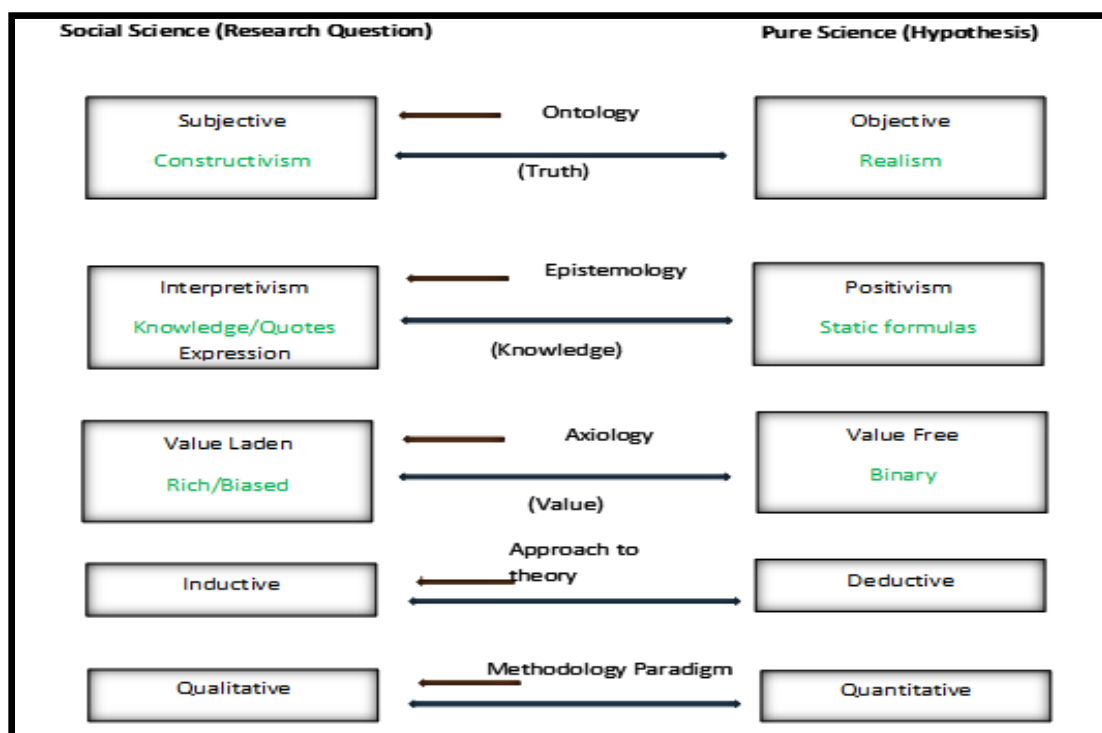


Figure 3.1: Philosophical Stance and Research Position Modified from Watts 2021
(Academic talk)

Thus, from the ontological and epistemological position of this research, the researcher adopted the subjective interpretivist paradigm to support the qualitative methods design where it aims to make sense and interpret the world according to the actions of the research participants (Lincoln et al. 2011). Hence, subjective research permits access to viewpoints and experiences of certain group of participants within the oil and gas industry. Accordingly, Saunders et al., (2009) posit that the main aim of a social researcher (interpretivist/ Constructivist) is to comprehend and understand the significance attached to the existence of organisations or communities studied while also trying to understand or make sense of actions of subjects (participants). As such by adopting the interpretivist paradigm, how global CSR standards and expectations influence the development of localised CSR strategies within the local community and the interactions between MNOCs and the local community would be analysed. Therefore, through an in-depth study of experiences of MNOCs managers, the researcher will gain a deeper understanding of the dynamics of CSR internationalisation and its implication for MNOCs and host communities.

3.4 Research approach

The application of theory to research is important because it establishes the context for the research being conducted (Bryman, 2016). Additionally, theory provides a basis for comprehending social experiences. Hence, when conducting research, data is gathered to either test or establish hypotheses at the conclusion of study. Thus, depending on the choice of research paradigm chosen by the researcher, either positivism, constructivism/ subjectivism, post positivism, postmodernism etc., lay three distinct approaches used in analysis: deductive, inductive, and abductive reasoning (Bryman, 2016) which will be discussed below.

3.4.1 Abductive Reasoning

Abductive reasoning utilises proven hypotheses to generate testable conclusions. The collected data is used to investigate phenomena, clarify patterns, and define trends in order to create new theories or change existing ones (Saunders et al., 2019). In abductive reasoning, there is a forward and backwards movement (Iterative) combining both the deductive and inductive approach. Making a definite distinction between the two theories can turn out to be

deceptive. It is better to think of them as inclinations rather than hard -and -fast distinction (Bryman, 2012).

3.4.2 Deductive Reasoning

Deductive reasoning is the commonest understanding of nature with connection between theory and social research. In this approach, theory and hypothesis comes first and initiate the process of data collection (Bryman, 2012). It starts with a broad statement and concludes with a particular statement and is thus frequently referred to as a top-down approach, commonly associated with positivism. The aim of deductive reasoning in research is to test existing theories, create new ones, or deduce hypotheses then re-test and match empirically (Blaikie, 2007). Deductive approach employs predetermined models or hypotheses and interpret contextual actions through these lenses (Tracy, 2013). This approach usually assists in the evaluation of facts quantitatively and explain the relationships (cause and effect relationship) amongst variables (Bryman, 2012).

3.4.3 Inductive Reasoning

Inductive reasoning in research attempts to create a common generalisation to be used as patterns of explanations; by first gathering data to generalisations that are then used as patterns to explain further findings. Bryman (2012) explains inductive reasoning as the stage at which researcher infers implications of his results for the underlying theory. The results are then incorporated into the body of theory and research findings pertaining to a particular area of inquiry. Basically, in an inductive stance, theory is the outcome of research. Inductive reasoning entails progressing from specific to general, or more precisely, from practise to theory (Bryman, 2012). In this type of approach, researchers refer to meanings which are drawn from field work (Tracy, 2013), through exploration and understanding aims consistent with the study (Farquhar, 2012). Inductive reasoning is often synonymous with interpretivism, which is often exploratory and open-ended (Farquhar, 2012). Furthermore, as inductive reasoning holds on loosely to tentative explanations on which they make a comparison with the data that emerges from the study and through this process, the results from a study may either solve a problem, shed light on a controversy, review an existing school of thought, strengthen a weak theory, or construct a new one entirely (Tracy, 2013).

Conclusively, inductive approach has been viewed as predominantly appropriate for research into human behaviour and hence CSR, because of its flexibility, and the likelihood of building an understanding, and theories about a problem (Crowther and Lauesen, 2017).

Therefore, for this research, inductive reasoning will be adopted where extant literature will be instrumental in guiding exploration of the research study using established frameworks as lenses for data collection and analysis. This approach allows one to consider local definitions and rules of actions and gives room for thorough understanding of the problem highlighted for the present study.

3.5 Methodological Choice

Bryman (2012) situates methodology as a strategy where He defined it as a “general orientation to the conduct of social research”. The most influential factors that guide a study’s decision on research methods are the research’s philosophical assumptions, research questions, research objectives and the type of data needed for the study (Saunders et al., 2012). The three major research approaches are quantitative, qualitative, and mixed methods (Saunders et al., 2012; Bryman, 2012; Tracy, 2013). The qualitative research method is the chosen method for this research which was influenced by the research’s objective, epistemological considerations, and previous work in the field.

3.5.1 Quantitative Methodology:

Quantitative analysis is typically associated with the natural sciences, where it is used to investigate natural phenomena by combining social science and statistical methods (Bryman, 2012). This research strategy emphasises the quantification of data collection and analysis, adopting a deductive approach that focuses on hypothesis testing. It aligns with the positivist paradigm, viewing social reality objectively. The data collected is highly structured and analysed statistically, often using descriptive statistics, regression analysis, and correlations (Wilkinson, 2015). Questions are uniformly phrased to ensure consistent meaning for all respondents, and the researcher maintains impartiality (Creswell & Clark, 2017). Quantitative data collection is usually more comprehensive than qualitative methods, it often lacks the depth needed for complex data (Saunders et al., 2019).

3.5.2 Qualitative Methodology:

Qualitative analysis focuses on providing detailed explanations of meaning, often arising from field problems, and employs inductive approaches to understand local concepts and behavioural patterns (Tracy, 2013). Creswell (2007) describes qualitative research as a process that begins with assumptions, a worldview, the potential use of a theoretical lens, and an examination of research issues to understand the significance individuals or groups ascribe

to social or human issues. Similarly, Denzin and Lincoln (2018) view qualitative research as observing phenomena in their natural environments to make sense of or explain them based on the meanings individuals attach to them. This approach is concerned with the human aspect of research, examining feelings, thoughts, values, and relationships (Tracy, 2013).

The qualitative approach allows for the selection of a small, focused sample, emphasising participants' perceptions as the primary data source. It is particularly effective for examining complex phenomena, as it provides rich, detailed accounts of each experience (Creswell & Clark, 2018; Yin, 2014). Unlike quantitative research, which relies on numerical data, qualitative research uses verbal or textual data and often produces comprehensive data and detailed narratives from participants (Braun & Clarke, 2018).

Qualitative research encompasses a wide range of methods, including group or one-on-one interviews, participant observation (in person or online), and record analysis. It also involves field research, focus groups, and research conducted in offices and classrooms (Tracy, 2013). When a single qualitative method is used, it is known as mono-method qualitative research, while multi-method qualitative research employs more than one method, such as interviews and fieldwork. Regardless of the methods used, data analysis in qualitative research always employs qualitative procedures (Saunders et al., 2019). For this study, qualitative approach was adopted as the best fit for the research.

3.5.3 Mixed Methodology:

Mixed methods research combines qualitative and quantitative approaches throughout the research process, driven by a philosophical role and utilising an “abductive approach,” which blends inductive and deductive methods (Creswell & Clark, 2018). This method integrates both qualitative and quantitative data collection and analysis within a single study, unlike monomethod designs, allowing for more nuanced and detailed responses.

Mixed methods researchers argue that combining qualitative and quantitative approaches helps mitigate the limitations and biases inherent in each method (Creswell, 2008). However, the approach adopted for each study must be chosen to best fits the specific needs of the study. Table 4.1 below highlights the key differences between qualitative and quantitative approaches.

Direction	Qualitative Approach	Quantitative Approach
Paradigm/World view	Interpretivism/Constructivism	Positivism/Realism
Intention of study	Exploratory scientific method (Hypothesis and theory generation/confirmation)	Confirmatory scientific method (Hypothesis and theory testing)
Methodology	Hermeneutical form the naturalistic nature of the world	Experimental/manipulative
Role of theory	Inductive approach	Deductive approach
Focus	Few cases, subjects	Many cases, subjects
Axiology	Value laden with researcher involvement	Value free, researcher is detached
Bias	Based on human interpretation	Avoids bias
Role of context	Context constraint	Independent of context
Outcome	Descriptive narrative, pluralistic findings	Statistical results
Research methods	Ethnography, interviews, focus group, recording and Filming e.t.c.	Questionnaire, survey and experiments, empirical examination e.t.c
Data Analysis	Use of descriptive data, search for patterns to develop themes	Statistical analysis
Report type	Informal narrative report	Statistical report
Data type	Words and pictures	Numerical
Data instrument	Interactive process (Words, observation, audio recordings)	Variable driven (Structured and validated instrument)

Table 3.1: Difference between qualitative and quantitative approaches

Sourced from Guba and Lincoln (1994); Creswell (2013) modified by the current researcher.

3.5.4 Rationale for The Choice of Qualitative Approach

To comprehend a complex phenomenon such as CSR and internationalisation, exploratory research using a qualitative design is needed. With this research contextualised in the Nigeria NDR, a country with highly diverse structures (institutions), beliefs, and customs, the

relationships between MNOCs and the host community are influenced by a variety of factors such as actors, norms, perceptions, and cultures. A qualitative approach would aid in obtaining a rich and diverse account of CSR internationalisation, which is a socially constructed phenomenon within the NDR (Bryman & Bell, 2007).

Similarly, by adoption of qualitative approach, data are less concerned with “behaviour” and more concerned with “actions” (which carry with them intentions and meanings and lead to consequences). Such acts are often performed in a particular context within a social and historical context, which has significant impact on how they are perceived by both insiders and researcher as an outsider (Miles & Huberman, 1994). Thus, the choice of a qualitative approach for this research firmly supports and enriches the study towards accomplishing the research objectives earlier acknowledged in Chapter one.

Samy and Robertson (2017) are of the opinion that CSR will progressively adopt qualitative research techniques as the typical positivist quantitative research is “too shallow” an approach to be adopted in solving the complexities related to CSR theory and practice. As qualitative researchers typically work with small samples of individuals who are nested in their context and examined in depth (Miles & Huberman, 1994), it will therefore give the researcher the ability for in-depth examination of a small group of MNOCs in the Nigerian oil and gas industry operating within the same local community.

Furthermore, the philosophical stance of this research, interpretivism, has been primarily related to qualitative collection methods, which gives the researcher freedom to ask open-ended questions and probe participants’ responses through in depth interviews (Creswell, 2007). Also, in this instance the method adopted will allow for exploring the how MNOCs’ develop and implement their CSR policies and the degree home or host country perspectives are reflected in these practices. Furthermore, the social realities of managers and CSR representatives within MNOCs and the implications of their decisions within host communities will be analysed thus, giving a better understanding of individual MNOCs studied in this research. Correspondingly, extant review of literature has identified the use of qualitative method in CSR research, with some of them mentioned in section 3.3.6 above.

3.6 Research Strategy

Research strategy is a general procedure employed in carrying out social research (Bryman, 2012). It describes methods and procedures employed in doing research and the various methods used for collection of data, analysing the data, and interpreting the data (Bryman, 2016). The strategy adopted for any research depends mainly on research process; aims,

questions and objectives of research and should be linked to the research philosophy (Saunders et al., 2009) time limit, available resources, and research experience (Bryman, 2016). An analysis of the pertinent literature reveals that there are numerous research techniques available in various fields of research. Bryman (2012) acknowledged five types of research strategies (which he termed as designs). These are: experiments, cross sectional or survey design, longitudinal design, case study design, and comparative design. Similarly, Saunders et al. (2019) identified eight types of research strategies as follows: experiments, surveys (mostly linked to quantitative research), case studies, archival/documentary research (can be used in either qualitative, quantitative, and mixed methods research) action research, ethnography, grounded theory, and narrative enquiry (strictly linked to qualitative research). Also, Yin, (2018) suggests experiments, survey, archival analysis, history, and case study. However, he was criticised for excluding essential research strategies such as action research and ethnographic research. Another classification of research was by Denscombe, (2014) where he classified research strategy into phenomenology and grounded theory.

However, Yin (2014) addresses three guidelines for determining whether to use any of these strategies: the form of research question asked, the researcher's degree of control over the relevant behavioural events, and the extent to which current events are emphasised over purely historical events as depicted in table 3.2.

Strategy	Form of research question	Requires control over behavioural events	Focuses on contemporary events
Experiment	How, Why	Yes	Yes
Survey	Who, What, Where, How many, How much	No	Yes
Archival Analysis	Who, What, Where, How many, How much	No	Yes/No
History	How, Why	No	No
Case Study	How, Why	No	Yes

Table 3.2: Relevant situation for different research strategy (Yin 2018).

Creswell, (2007) described five approaches (termed as strategies for this research) to analysis in qualitative research: phenomenology, grounded theory, ethnography, narrative research,

and case study. Table 3.3 below details the contrasting characteristics of the five qualitative approaches. For this study, the case study will be adopted which will be discussed below.

3.6.1 Case Study

According to Yin, (2014) “case study investigates a contemporary phenomenon (the case) in depth and within its real-world context, especially when- The boundaries between phenomenon and context may not be clearly evident. It is useful in reviewing research findings and exploring phenomena in a particular context (Yin 2008) while giving in-depth understanding of the research problem (Yin 2014). It is best suited for those research that ask the ‘How’ and ‘Why’ questions (Stake, 2006; Yin, 2014).

Additionally, case studies have been used in a variety of contexts to advance information about people, cultures, organisations, associations, and other phenomena (Yin, 2003), and are often bounded by certain guidelines (Yin, 2014). Within the study of CSR, it was adopted by Beddewela, (2019); Yin & Jamali (2016); Eunoh & Eneh, (2015); Hadjickani et al., (2014); Adegbite et al., (2020); Vaaland & Heide, (2008); Yin & Jamali, (2016). Notwithstanding your area of study, the compelling need for case studies stems from a desire to understand a complex phenomenon. Case studies enable you to delve deeply into a subject while maintaining a holistic and real-world viewpoint (Stake, 2006), for example, while researching the human life cycle, small group activity, organisational and managerial processes, and neighbourhood change, among other things (Yin, 2018).

Similarly, woodside (2010) suggests that case studies are useful as it encourages research methods that help in the measurement of thinking over an ongoing period giving examples of interviews. Furthermore, Farquhar, (2012) opine that case study research is suitable for examining research questions that are inextricably linked to their background or circumstance, and can be examined from a variety of viewpoints, including industry-specific, geographical location-specific, or size/type of business.

As the current research needs to understand the dynamics of CSR internationalisation and its implication for MNOCs and its host communities, by utilising the eclectic paradigm and institutional theory, linking firm specific capabilities and firm motivation to the broader institutional context, an exploratory approach will be adopted because the approach is aimed at developing understanding of issues and examination of the topic from different perspectives at different levels for which in-depth evidence can be generated from the case under study (Yin, 2018).

Although other strategies such as the grounded theory, ethnography and phenomenology would have been adopted but were disregarded for the following reason. For grounded theory the current research does not entail grounding of theory in the view of the participants. With ethnography, the approach tends to study the participant's behavioural and physiological shared patterns or understanding of a single population culture and tends to be highly time consuming, and phenomenological study focuses on the experience of all participants within the researched phenomena, which leads to having a general meaning attached to the study. For this research, which is an interpretivist approach, bracketing the separation of the researcher from the text will be very difficult to implement (Creswell, 2007).

<i>Characteristics</i>	<i>Narrative Research</i>	<i>Phenomenology</i>	<i>Grounded theory</i>	<i>Ethnography</i>	<i>Case study</i>
Focus	Exploring the life of an individual	Understanding the essence of the experience	Developing a theory grounded in data from the field	Describing and interpreting a culture -sharing group	Developing an in-depth description and case or multiple cases
Type of Problem Best Suited for Design	Needing to tell stories of individual experiences	Needing to describe the essence of a lived phenomenon	Grounding a theory in the view of participants	Describing and interpreting the shared patterns of culture of a group	Providing an in-depth understanding of a case or cases
Discipline Background	Drawing from the humanities including anthropology, literature, history, psychology, and sociology	Drawing from philosophy, psychology, and education	Drawing from sociology	Drawing from anthropology and sociology	Drawing from psychology, law, political science, medicine
Unit Analysis	Studying one or more individuals	Studying several individuals that have shared the experience	Studying a process, action, or interaction involving many individuals	Studying a group that shares the same culture	Studying an event, program, an activity more than one individual
Data Collection Forms	Using primarily interviews and documents	Using primarily interviews with individuals, although documents, observations, and art may also be considered	Using primarily interviews with 20-60 individuals	Using primarily observations and interviews, but perhaps collecting other sources during extended time in field	Using multiple sources, such as interviews, observations, documents, artifacts

Data Analysis Strategies	Analysing data for stories, “restorying” stories, developing themes, often using a chronology	Analysing data for significant statements, meaning units, textural and structural description, description of the “essence”	Analysing data through open coding, axial coding, selective coding,	Analysing data through description of the culture sharing description of the group; themes about case and themes the group	Analysing data through description of the culture sharing description of the group; themes about case and themes the group of the case as well as cross-case themes
Written Report	Developing a narrative about the stories of an individual’s life	Describing the “essence” of the experience	Generating a theory illustrated in a culture sharing a figure	Describing how a culture sharing a figure group works	Developing a detailed analysis of one or more cases

Table 3.3: Contrasting characteristics of five qualitative approaches (Creswell, 2007)

3.6.2 Role of case method in this study

Yin (2014) suggests that case studies can be used for exploratory, explanatory, evaluation, and descriptive research questions while Stake, (2005) categorised them into intrinsic, instrumental, and collective case studies. For this study, the research seeks to explore the dynamics of internationalisation of CSR practices of MNOCs in the NDR and its consequent implications, hence the adoption of exploratory case study. By using the case study approach, limiting circumstances in relation to power and control that are assumed to influence behaviour will be interpreted (Crowe et al., 2011). The exploratory case study is used to explore situations where studied interventions have no single set of outcomes (Yin, 2003). Similarly, exploratory studies are a valuable means of understanding “‘what is happening; to seek new insights; to ask questions and to assess phenomena in a new light”’ (Robson, 2002, p.59). This case study uses the interpretive philosophical stance and in line with Runeson & Host (2009) and Stake (2006), interpretive case study mainly attempts to understand phenomena by analysing the participants’ interpretation of their context. Since research that focuses on how internationalisation of CSR affects MNOCs practices, are scares especially in NDR, and with Nigeria characterised amongst developing countries with weak fit-for-purpose offices and legislature to oversee the function of CSR (Hilson, 2012) exploration through case study research was required and justified to sufficiently explore the study’s aforementioned research objectives. Likewise, case studies have served a foundational part in the study of organisations in their institutional environments as depicted by Kim et al.,

(2021), Yin & Jamali, (2016) Samy & Robertson, (2017). Also, it highlights the true importance of local and historical context. (Mills, Durepos & Wiebe, 2010). Furthermore, Gummesson (2000) promotes case study research as a suitable strategy for studying organisational processes and are particularly useful for studying actions in organisations.

3.6.3 Case study strategy

According to Stakes (1995), case studies can either be described as intrinsic, instrumental, and collective whereas Yin (2018) described of case study designs to include single-case holistic, single-case embedded, multiple-cases holistic, and multiple-cases embedded.

Criteria	Units of analysis	Characteristics of case study
Single case study	Holistic	Single unit; examine global nature of organisation, when no logical subunits are identified, rare or unique circumstances, and representative, revelatory, longitudinal, sampling logic.
	Embedded	Examine sub-units of the organisation.
Multiple case study	Multiple case	More than a single case, evidence more compelling/robust, longer time/resources, replication logic.

Figure 3.2: Basic case study design (Yin, 2013)

It is widely acknowledged that multiple case studies yield richer, robust, reliable, and more insightful findings than single-case research (Baxter & Jack, 2008; Yin, 2014; Yin, 2018). With the aim of this research neither to test theory or hypothesis, the adoption of multiple case design will allow for comparison, through the examination of several cases for similarities and differences (Baxter & Jack, 2008), as such make it preferable in exploratory case study (Miles and Huberman, 1994). Through analysing several cases from same host community (NDR) and industry (oil industry), facing similar issues and challenges, the identification of effects of the phenomenon understudy will potentially yield more accurate results. Consequently, the multiple case design was deemed appropriate for this research. Baxter & Jack (2008); Creswell (2007) and Yin (2018) suggest case studies as time consuming and expensive, but this study aims at examination and understanding of the phenomena understudy rather than replication (Stake, 1995; Cepeda & Martin, 2005; Crowe, Creswell, Robertson, Huby, Avery, & Sheikh, 2011; Boblin, Ireland, & Kirkpatrick, 2013; Yin, 2014, and Yin, 2018).

3.6.4 Justification for research strategy

This researcher determined that the case study strategy is most suited for the present study.

The following were the main reasons for the selection of case study research:

- To satisfy the criteria for the selection of case study research

Yin (2014) recommended that a researcher should satisfy three conditions before deciding upon a case study research strategy. These are:

- i. Type of research questions posed,
- ii. The extent of control the researcher has over actual behavioural events, and
- iii. The degree of focus on contemporary issues (pp14).

For this research, the questions that are asked took the form of ‘how’ and ‘why’ as stated below.

- i. How do MNOCs operating in Nigeria develop their CSR practices including the motivation guiding their engagement in the country?
- ii. How does internationalisation of CSR practices, including the effects of parent company practices influence MNOCs CSR practices in Nigeria?
- iii. How does the choice of CSR practices of MNOCs impact their relationship with host communities?

Based on the above, it can be noted that the first criteria for the adoption of a case study, the ‘how’ and ‘why’ questions are fulfilled.

The second condition identified by Yin (2014) is the degree of control the researcher has over actual behavioural events. For this research, the researcher does not have control over the behaviour of organisations in terms of their CSR practices neither the effects of internationalisation of CSR practices. In this instance, the researcher is outside of the case with no possibility of manipulating the outcome of events.

The third criteria will also be achieved as the process being investigated are contemporary as it focuses on exploring the effects of the way in which MNOCs develop and implement their CSR and the implication of integrating international practices as a means of gaining competitive advantage in the NDR.

- Appropriateness to investigate the research in hand.

From the perspective of CSR and internationalisation, Samy & Robertson, (2017), Hadjikhani et al, (2014), Agwu and Tailor, (2014), Amal et al, (2010), Adegbite et al., (2020) and Yin & Jamali, (2016) have successfully used case studies in CSR research. It can further be argued that case studies where in-depth knowledge can be obtained will further allow not only theory testing, but in its holism, facilitates the investigation of a phenomenon from a variety of levels. This suggest that this strategy will be applicable for the present research.

- Compatibility with the philosophical viewpoint

Based on the researcher's philosophical views, the research is positioned within the philosophical viewpoint of interpretivism, and the nature of the research questions are tilted towards interpretivism, subjectivism and value-laden research on the philosophical spectrums of epistemology, ontology, and axiology, in line with Stake (2006) approach to case studies. These are the philosophical views usually adopted in business and management research (Rashid et al., 2019). Therefore, this study's epistemological and ontological stance is an interpretivist approach and subjective view that acknowledges the importance of the stakeholders' opinions on CSR within the oil and gas sector in Nigeria. They are the ones who can give a true picture of events and socioeconomic issues faced in the industry and region. This stance recognises that the subjective experiences and perceptions of the participants are valuable sources of data for understanding the complex nature of CSR. Likewise, the case study research will provide a better understanding of the case, as such the present use of an interpretivist/ constructionist approach. Hence further justification for the adoption of case study strategy.

- Suitability of case study research, over other research strategies

For this study, experimental methods do not fit with the aim and objectives of the research. Internationalisation and CSR practices occurs in a natural setting and cannot be controlled using an experiment. Case studies can account for complex behavioural processes – the research questions of 'how and why' – and therefore most suitable research strategy for investigating the research question at hand (Yin, 2014). Similarly, surveys and other statistical methods are used to derive generalisations and test abstract hypotheses derived from general theories about a social unit's variables or the relationships between phenomena. As such, statistical methods are highly unlikely to be able to grasp the decision-making processes of actors about CSR practices of oil companies within the NDR because in case study research, a researcher enters the field with sincere interest in learning how (actors)

function in ordinary pursuits and milieus and with inclination to put aside many beliefs while we learn (Farquhar, 2012).

The case study strategy allows this researcher to conduct an in-depth investigation on the effects of internationalisation CSR practices of firms within a designated timeframe. The phenomenon being studied in this research would necessitate the expertise of specialists within the field of this study to provide detailed and contextual knowledge about the process. Likewise, case study design is useful and necessary to advance both theoretical and empirical considerations using new empirical data that can help advance our understanding of the peculiarities of the CSR practices of MNOCs in a developing country context.

Similar studies on CSR, were conducted by Ozume, Howell & Lancaster (2014) and Yin & Jamali (2016). The case study approach enables the researcher to discuss both the phenomenon under consideration and the contextual factors that influence it, as the subject in this instance is a narrowly described and restricted phenomenon embedded in its context (Miles & Huberman, 1994).

Grounded theory was considered for the research, but this strategy aims at developing a well-integrated set of ideas that provide a detailed theoretical explanation of phenomena under study (Corbin and Strauss, 1990). The grounded theory uses data collection techniques and analytical procedures that will contribute to the development of theory that describes social relationships and processes in a wide variety of ways (Saunders et al., 2019), but for this research, the outcome is not grounding of theory from data collected in the field in the views of participants (Creswell, 2007) rather, a thorough and in-depth understanding of the case under study. Furthermore, Grounded theory “merged qualitative field study methods with quantitative methods of data analysis” (Johansson, 2003, p.8). Based on the types of questions been asked, grounded theory would have been suitable for the research, but this research aims to explore phenomena in its real-life context, and which will explore the impact of internationalisation of CSR practices of MNOCs within the NDR. Similarly, Brown (1973) suggest that scientific methods underplay in grounded theory approach. Based on the above, grounded theory was concluded not appropriate for the current research although it has been adopted in the study of CSR by (Ebrahimi, 2020; Kelova, 2019; Morimoto et al, 2005). Despite the advantages of case studies highlighted above, the case study has been criticised for lack of rigour and lack of generalisability outside the case study in reference.

Cooper and Schindler (Ogundele et al. 2016), criticise case study strategy for using qualitative data which results in a vague acceptance or rejection criteria.

3.7 Time horizon

Considering the time horizon in research design determines if the study occurs at a specific point or over a period. The research questions and available time should guide this decision. Saunders et al. (2019) emphasise that the intended duration of the research should primarily determine the time horizon, which can be cross-sectional or longitudinal. A cross-sectional study is conducted at one point in time, while a longitudinal study collects data at multiple intervals to track changes over time. This empirical study, constrained by the doctoral timeframe, adopts a cross-sectional time horizon, as it does not aim to explore changes in a phenomenon over time; rather, it is bounded by the doctoral time frame, which ensures that the time horizon for this study is cross-sectional.

3.8 Techniques and procedures for data collection

Research literature presents various data collection techniques (Bryman, 2013; Creswell, 2013). According to Bryman (2013), when choosing data collection methods, it's essential to consider the study's objectives or research questions, philosophical underpinnings, level of access to data, and the specific issue being researched. For this study, it was crucial to align with its philosophical viewpoint, focusing on the subjective ideas, perceptions, and experiences of those in the Nigerian oil and gas industry.

Given this interpretivist approach, qualitative data collection was chosen as the most fitting method, responding to the call for more use of qualitative and interpretivist methodologies in CSR research in an inadequately studied non-Western context (Eisenhardt & Graebner, 2007; Lockett et al., 2006). Furthermore, the study's objectives and the involvement of numerous experts necessitated a method that could provide in-depth and comprehensive information. Therefore, one-on-one semi structured interviews were conducted to gain a deeper understanding of the CSR practices of MNOCs within the NDR. This approach was ideal for exploring the complexities of CSR internationalisation and its implications for MNOCs and host communities. Furthermore, semi-structured interviews have been labelled as particularly appropriate for interviewing professionals who cannot be reached on many different occasions, and as a meeting point between the excesses of formality and informality, standardisation, and non-standardisation (Bernard & Bernard, 2013).

Although other methods like observations and visual data analysis can also suit interpretive philosophical viewpoints, interviews were deemed the most appropriate for this study. These interviews allowed for a rich and nuanced exploration of the subject matter, ensuring that the perspectives of the participants were thoroughly understood. The specific reasons for choosing this method and how it was implemented is detailed in the following sections.

3.8.1 Interviews

Interviews are essentially guided question and answer conversations where two people discuss a topic of mutual interest, but unlike casual conversations, interviews have a specific structure and clear objectives (Tracy, 2013). In-depth interviews are invaluable for fully understanding an interviewee, allowing researchers to delve into their experiences, views, motives, and opinions, and to see things from their perspective (Rubin & Rubin, 2012). They provide deep insights into participants' viewpoints, even if these are hard to articulate (Tracy, 2013). Although interviews take up more time and resources compared to questionnaires, they are more engaging and allow for follow-up questions (Saunders et al., 2016). They help uncover previously hidden or overlooked aspects and encourage shared discovery, understanding, reflection, and motivation (Tracy, 2013).

Interviews can be done face to face, by telephone, or through video conferencing. With telephone and video interview methods, information can be gathered easily and in a limited time based on the degree of formality and structure (Saunders et al., 2019). They identified three main interview types: structured, semi structured and in structured interviews. Structured interviews follow a set list of predetermined questions. Semi-structured interviews, on the other hand, are more flexible; they have predefined areas of exploration but allow for elaboration. Unstructured interviews are the most flexible, with no preconceived questions, making them less organized (Saunders et al., 2019).

3.8.2 Rationale for the choice of semi structured Interview

For this research, semi-structured interviews will be used due to their suitability for case study research. Edwards (2020) recommend semi-structured interviews for their ability to provide rich, detailed data essential for case studies. This approach allows the researcher to ask consistent questions across interviews while also exploring significant subtopics. Furthermore, semi-structured interviews are effective at eliciting “thick descriptions” of participants' experiences and cultural meanings (Geertz, 1973), making them a popular choice for gathering valuable information in case studies (Hancock and Algozzine, 2011).

This study conducted one-on-one, in-depth telephone interviews to gather detailed insights from experts. These interviews can reveal new information that may further inform the research. Morrison-Smith and Ruiz (2020) argue that interviews yield a high return of accurate information. Additionally, non-verbal cues such as tone of voice and reactions can be observed, as noted by Edwards (2020). Interviews provide a deeper understanding of phenomena, capturing examples and emotions related to experiences in the Nigerian oil and gas sector of the Niger Delta Region (NDR) (Silverman, 2000).

Several studies have utilised interviews for CSR research, such as Bedewella's (2019) work on managing corporate community responsibility in multinational corporations in Sri Lanka. Yin and Jamali (2016) also used interviews in their study on strategic CSR of multinational company subsidiaries in emerging markets, specifically in China.

Due to COVID-19 restrictions and civil unrest, this study's interviews were conducted online (Self, 2021). While online interviews are chosen due to these unforeseen circumstances, they offer notable advantages, including flexibility and the ability to ask follow-up questions to gain a deeper understanding of the topic (Morrison-Smith & Ruiz, 2020). For instance, follow-up questions may be necessary to clarify statements made by experts, allowing for more comprehensive data collection.

However, online data collection has its drawbacks, such as concerns about dependability and trustworthiness, though these issues can also occur in face-to-face interviews (Griffiths, 2010). Verifying the identity of participants can be challenging, but the snowballing technique, where experts refer eligible participants from within the sector, helps mitigate this issue which was adopted during the course of the data collection. The interviews were analysed thematically using Nvivo software, following Braun and Clarke's (2013) guidelines.

3.9 Research Design and methodology adopted.

Research studies have different requirements, which depend on characteristics of data and information collected (Fellows & Liu, 2015). A case study seeks to delve deeply into a phenomenon, to seek explanations and to gain understanding of it. However, it is vital for the researcher to explore all methods to adequately answer the research questions he wishes to research.

In this research, the method selected is underpinned by the interpretivist/constructivist stance. Through an interpretive case study, the research can provide a rich description of the social,

cultural, and political contexts. The study adopted a mono methods qualitative approach to fill the knowledge gap on effects of internationalisation of CSR in the NDR of Nigeria. Yin (2018) suggests six sources of evidence that may be collected under qualitative case study. These include documents, interviews, participant observations, direct observations, archival records, and physical artifacts. Thus, for this study, the adoption of mono methods to gain an in-depth understanding of the problem under study.

For the study, data collected from semi structure interview was carried out via online telephone with CSR managers/supervisors within oil companies, to provide the researcher with better understanding of the experience of the participants. All data was collected, stored, and transcribed. Likewise, GDPR guidelines for data management were followed. Confidentiality, including the personal information of participants, was preserved throughout the study. The interview involved CSR professionals from different multinational oil companies operating in the NDR.

To gain access to data, accessibility and contact with the researcher were also taken into consideration. To have access to the data, researchers contacted the oil companies by sending an interview request letter (via email), providing a brief explanation on the interest of the topic, an introduction letter from the university, school ID card and as requested, an introduction letter from NUPRC to the chairman and managing directors of all the oil companies for the study. These emails were forwarded to the General managers (GM) for sustainable development from the Chairman and managing directors' office. Those that responded, either personally granted the interviews or assigned CSR managers or representatives within each organisation. Although this process was followed thinking initial access was established, but due to the nature oil companies operating in Nigeria and the need for secrecy around their operations, coupled with Covid 19 disruptions, it took several trials and persistence for a couple of months before access was granted.

The participants for the interviews had about 7-22 years' experience in the companies. Table 4.2 in the next chapter provides a brief description of the participants, although important details were coded for anonymity. Each interview session lasted between 50 mins to 1hour 15mins. A total of 18 interviews were conducted, one from each company. Scholarly literature has shown research can be carried out successfully with 8 to 17 interviews (Glavin, 2015). Likewise, Yin (2017) recommended a minimum sample size of one and a maximum of 20 for case study research. Saunders et al. (2016) recommended a sample size of 10–25

interviews for qualitative research. Likewise, Fink (2000) posits that large number of respondents may deter the ability of researchers to get in-depth information and thus miss out on the chance of understanding each respondent. For this research, data Saturation was attained after 18 participants were interviewed. Data saturation is believed as crucial as it aided the researcher to limit additional sampling when no new data was generated (Glaser & Strauss, 1967).

The semi structured telephone interviews were recorded (on a laptop computer and audio tape) with the permission of the interviewees. Also, a journal of handwritten notes was taken by the researcher which served as a backup in case of unforeseen circumstances, and it further ensures credibility and dependability (Tracy, 2013). Furthermore, the interviews were transcribed and analysed. The analysis processes involved coding and constructing themes within the interview data following Braun & Clarkes (2013) guide. NVIVO software was adopted for the thematic analysis. Thematic analysis assists researchers in identify, analysing, and reporting themes existing within data (Braun & Clarke, 2006).

Paradigm	Methods (primarily)	Data collection tools (examples)
Positivist/ Postpositivist	Quantitative. "Although qualitative methods can be used within this paradigm, quantitative methods tend to be predominant . . ." (Mertens, 2005, p. 12)	Experiments Quasi-experiments Tests Scales
Interpretivist/ Constructivist	Qualitative methods predominate although quantitative methods may also be utilised.	Interviews Observations Document reviews Visual data analysis
Transformative	Qualitative methods with quantitative and mixed methods. <i>Contextual and historical factors described, especially as they relate to oppression</i> (Mertens, 2005, p. 9)	Diverse range of tools - particular need to avoid discrimination. Eg: sexism, racism, and homophobia.
Pragmatic	Qualitative and/or quantitative methods may be employed. Methods are matched to the specific questions and purpose of the research.	May include tools from both positivist and interpretivist paradigms. Eg Interviews, observations and testing and experiments.

Table 3.4: Paradigms, methods, and tools (Mackenzie and Knipe

3.9.1 Research Design

The research process is categorised into three main stages, as seen in Figure 4:3 below. The research started with reviewing relevant literature to gain an in-depth understanding of the

research and identify key factors (theoretical framework) that will guide the research. The research problem, research questions, as well as the aims and objectives were identified in the light of the literature reviewed. Subsequently, mono methods was adopted for the study covering the use of mainly primary data.

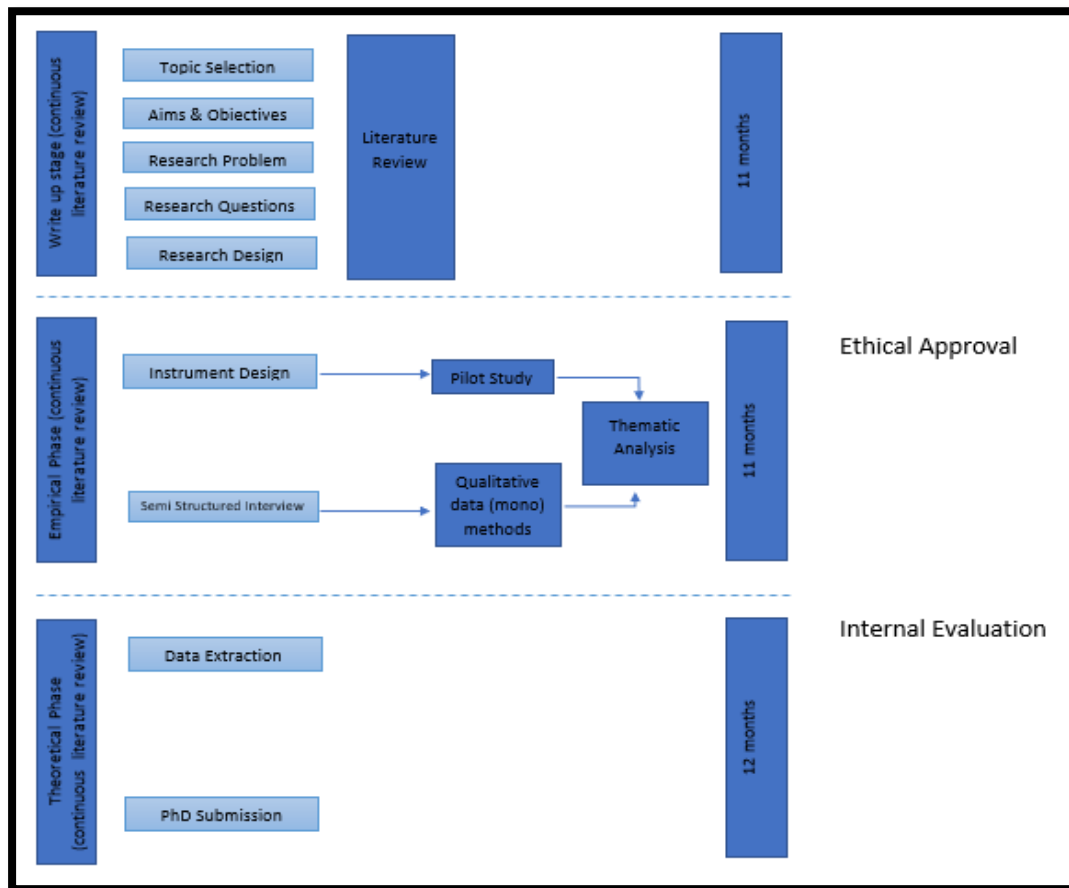


Figure 3.3: Research process

3.9.1.1 Sampling and recruitment method

Qualitative researchers normally adopt what is known as ‘purposeful’ or ‘theoretical’ sampling. This involves selection of people, cases, and settings that are most appropriate to answer the researcher questions or are most applicable to the theory being developed (Maxwell & Reybold, 2015). Likewise, Marshall and Rossman (2016) suggested that a purposive sample permits the selection of participants who based on their positions or roles in their companies could bring information or knowledge on phenomenon studied. Bowen, (2005) stresses that purposive sampling is more about quality rather than quantity, the major objective here is not maximising numbers but attaining saturation from the information on a particular topic from relevant participants. This study used a purposive sampling strategy to

select respondents at the beginning and snowballing to assist with respondents' accessibility due to the practical limitations of time. Berndt (2020) & Creswell et al., (2011) described snowballing as a sampling strategy where existing participants recruit new participants through their personal networks with in-depth knowledge and information required and can come from within or outside their organisation. In this study, the main focus was CSR managers, or anyone directly involved in the CSR practices of each organisation with working experience of 7 years or longer. After some interviews, the researcher requested for respondent to recruit another participant in a multinational company with the same wealth of experience through the snowballing process to get more participants involved. The researcher further contacted the respondents through email, WhatsApp calls and telephone calls until audience was granted.

3.9.1.2 Pilot Study

Pilot studies are a key phase of the research process. It aims to help researchers in refining the feasibility of an approach intended to be used in both content of the data and the methods to be followed (Yin, 2018). Prior to the interviews being conducted, the interview instrument was tested with two colleagues involved in doctoral studies for content and understanding of the questions to verify that the questions carry the meanings intended and if it will be comprehensible by participants. Likewise, one expert from the oil companies was interviewed. This was done to test the research design before beginning the actual empirical phase of the study so as to get that initial understanding of the research under study. The interview guide was then refined based on the feedback gotten from them. The pilot study with the professional from the oil company took place over the telephone with access to the participant gotten through the Nigerian upstream petroleum regulatory commission (NUPRC).

3.9.1.3 Interview guide

An interview guide was developed to direct the conversation during the semi-structured interview (see Appendix). The guide was based on four themes and respective questions. The preamble was about the study, then about the participant in terms of position and years of service within the company. The first was about the organization, meaning and motivations for CSR within the organization and the core corporate values adopted in CSR. The second section was about the internationalisation of CSR discussing the standards of adoption of CSR, the role of parent company and the template of adoption for CSR. The third section was

on CSR and the local community which discussed on how CSR is developed for the local community, methods of identifying community expectations and challenges encountered by MNOCs and how to overcome such challenges. The final section was about the impact of CSR on host community and the factors affecting CSR practice. As with semi structured qualitative data collection, participants contributed to discussions and voiced their views. Prompts were used to enable discussions about the research area. At the end of the interviews, each participant was given opportunity to offer additional opinions if they had any and was asked for permission to be granted for more audience if there are any questions that needs more clarification and for member checking.

3.9.1.4 Semi-structure telephone interviews

Purposive sampling was utilised as part of the interview attempts to identify CSR managers and those directly responsible for CSR for the interview. Purposive sampling is a strategy in which people with knowledge and skill are recruited to take part in an interview (Marshall and Rossman, 2016). These people were picked because they have a high degree of knowledge and experience on the CSR practices of their organisations. A consent letter was issued to the identified experts, which was followed by a semi-structured telephone interview. The online telephone interviews were arranged and scheduled at the participants' convenience and carried out as an informal conversational, which further increased transparency and integrity. As with semi-structured interviews, the interview guidelines were pre-written (see Appendix). The interviews were digitally recorded with the participants' permission. Also, a journal of handwritten notes was taken by the researcher which served as a backup in case of unforeseen circumstances, and it further ensures credibility and dependability. It is worthy to note that all participants for the study participated on a voluntary basis and signed the consent forms to show that they understand why they participated and they did so voluntarily. Although methodological textbooks identify telephone interviews as not well suited for qualitative studies (Rubin & Rubin, 2012), Yet, there are specific situations that it can be exempted such as when contributors to the study are in different geographical locations and if delaying the process to enable face to face session might be disadvantageous (Morrison-Smith & Ruiz, 2020). Telephone interviews have been supported as inexpensive, convenient, and easy to generate an ample amount of data (Schonlau, Ronald & Elliot, 2002). Researchers often adopt telephone interviews in a circumstances where the research is sensitive, where greater anonymity is required or the study is performed in areas with civil unrest or pandemics (Self, 2021); the last three

circumstances check with the researcher in terms of the need for anonymity with oil companies, the nature of the Niger Delta region, coupled with the recent world pandemic.

3.10 Techniques (data analysis)

There are many techniques suggested for data analysis in academic literature depending on the kind of data produced by the researcher. As this research aims at generating qualitative data through semi structured interview, the data will be transcribed using Microsoft 356-word transcriber and transferred to a qualitative analysis software, Nvivo. Nvivo software has numerous features that allows for organising complex and unstructured data that will be collected by the researcher. Themes and codes can be easily identified with the aid of the software. For this research, thematic analysis was used to analyse interview data. Thematic analysis is a means of identifying, organising, and presenting a systematic overview of the meaning of the patterns (themes) across the dataset (Braun et al., 2019). The study adopted this method in order to gain focus on the meaning of the data set for each interview, and thus, gaining insight of collective or shared experiences (Braun et al., 2019)

3.11 Justification for thematic analysis

Thematic analysis is often referred to as a technique for finding, interpreting, and reporting data patterns (Clarke & Braun, 2018). Finding recurring themes and comprehending underlying patterns and linkages that appear throughout a collection of interviews are steps in thematic analysis, which can assist in reaching reliable conclusions about an experience (Braun & Clarke, 2006). As Miles, Huberman, and Saldana (2013) opine, this method offers a direction for identifying themes from a dataset to capture the richness of data and collect the findings into groups for useful discussions. Thus, the study adopted this method to gain focus on the meaning of the data set for each interview. Also, thematic analysis gives a wholly qualitative, thorough, and unique explanation of a set of data which enables the reader to comprehend the outcomes from the unprocessed data, leads to usable knowledge. Furthermore, Braun & Clarke (2006) conclude that amongst the main advantages of thematic analysis is the flexibility and ease of use, which does not call for an innovative or technical know-how in qualitative methodology. The outcome was also impacted by the researchers' interpretivist approach and subjectivity, which focused on providing the most effective answers to the research questions. The theoretical perspectives: institutional theory and internationalisation theory (OLI Paradigm) served as the framework for the thematic analysis

conducted. Furthermore, the approach can be used when using inductive research without affecting the research scope, as is in the case of this research (Braun & Clarke, 2006).

3.11.1 Analysis of data

The qualitative data was collected, stored, and transcribed with strict adherence to GDPR guidelines, ensuring participants' confidentiality throughout the study. This data collection aimed to provide in-depth and detailed insights into the CSR practices of MNOCs, using interviews thus involved CSR professionals from different multinational oil companies operating in the NDR. The interviews were then transcribed using Microsoft 356word transcriber. Due to the heavy accent of most of the interviewees, the researcher followed over by listening to the recordings again and correcting the transcripts where needed thus further familiarising with the data.

Thematic analysis was used to analyse the data, utilising Nvivo software to identify emerging themes and patterns. Nvivo's features are particularly useful for managing complex and unstructured data. To maintain confidentiality, participants and companies were labelled alphabetically using NATO phonetic alphabets, ensuring the privacy of the interview data without compromising its integrity. The analysis process followed the steps outlined by Braun and Clarke (2021) for carrying out thematic analysis, including contextualisation, theme development and report writing.

3.11.2 Unit of analysis

To begin any research process, definition is a key aspect: not only research question, but also the unit of analysis, which is the actual object or thing being studied. The unit of analysis refers to the object on which the research collects information and can be focused on people, structure, organisations, initiatives, perspectives, geography, activity, and time (Yin, 2014). The case might also be virtually anything which is a "contemporary phenomenon in its real-life context" (Yin, 2003) or a specific project or decision (Runeson & Host, 2009). Determining unit of analysis is important in the selection of participants and in analysis as it enables the researcher to make sense of the data. For a good case study, the unit must be at the same level as the object of the proposition (Gerring and McDermott, 2007). The research question determines the unit of analysis. Thus Yin (1993) posits that research aim must fit with the unit of analysis in order to guard against the danger of collecting data that will fail to address the research problem in the long run. Therefore, it is important to identify the unit of analysis as it guides the development of codes and the coding process as the research

progresses (Bengtsson, 2016). Based on the above, the unit of analysis in this research are the individual MNOCs within the NDR. These companies were selected based on their reputation for CSR involvement within Nigeria and NDR particularly. Furthermore, all MNOCs were subsidiaries of major oil companies with majority of them from the west. Through the actions and strategies of managers within these organisations, they manage internationalisation of CSR process and all decision regarding CSR within NDR.

3.11.3 Ethical considerations

Ethics in research refers to the appropriateness of behaviour in relation to the rights of those who become the focus of the research or are impacted by it (Saunders et al., 2019). According to Tracy (2013) ... “ethical research includes the consideration of procedural rules and regulations, as well as of situational preferences and participants’ needs.” Research ethics involves preparation and clarification of research topic, research design, gaining access, data collection process, storage of data collected as well as reporting the research findings in a moral and ethical manner (Denzin & Lincoln, 2011). When planning research and seeking access to organisations and individuals, it is important to consider the above-mentioned ethical concerns.

During this research planning, ethical concerns were considered by the researcher which were in accordance with the research ethics framework presented by the University of Salford. The necessary protocol for gaining ethical approval was followed by the researcher and ethical clearance was granted in April 2021. Areas of ethical concerns presented to the committee included the participant information sheet, which gave detailed information about the nature of research, rights of the participant and privacy issue.

Introduction letter gotten from the university of Salford and the Nigerian Upstream Petroleum Regulatory Commission was presented to MNOCs. Participants for the interview, who were mostly Managers for sustainable development or CSR supervisors assigned to the researcher through the General Managers were contacted through their email addresses with the consent and participant information sheet attached. The consent form is a non-disclosure agreement which was signed by each interviewee to maintain confidentiality and anonymity.

Before commencement of the interviews, the researcher made sure the participants read the participant information sheets and were aware of their rights and what is expected of them from the interviews. Hence, the mandatory requirement for interview participant to satisfy before starting the interview process in order to make sure ethical process was adhered to and

fulfilled. Therefore, through the adoption of this method sensitive data was kept without fear of unauthorised access or disclosure, and responses received from participants stayed completely private and anonymous. Also, the study did not use documents with personal data and information obtained from participants during the study at any point in time. The researcher made sure all GDPR regulations were adhered to throughout the study.

3.12 Triangulation

Triangulation is a term that refers to the process of developing a thorough understanding of phenomena using numerous methods or data sources in qualitative research. It is a qualitative research approach that is used to determine trustworthiness by combining data from multiple sources (Carter et al., 2014) and to ensure that conclusions reached in a research study are as all-inclusive and accurate as possible (Moon, 2019). Theory triangulation was adopted for this study as for a good case study research, emphasis is placed on taking accounts of the studied phenomena using multiple lines of evidence by adopting triangulation.

(Patton 2002) identified four types of triangulations,

- Method triangulation
- Investigator triangulation
- Theory triangulation
- Data source triangulation

For this research, to test for convergence, the research will draw on triangulation by theory. Triangulation by theory involved using institutional theory and the internationalisation theory (OLI Paradigm) looking at the phenomena understudy from different perspectives and lenses (Miles and Huberman, 1994). Similarly, by adopting theoretical triangulation the implementation and interpretation of data helped the researcher in achieving analytical generalisation of lessons learned from the case studies (Yin, 2014). When studying complex social or organisational situations, theoretical triangulation is beneficial for a study as it will allow for the opportunity of gaining multiple insight of the situation at hand. The next section will address the strategies adopted for dependability and trustworthiness of the research data.

3.13 Strategies Adopted for Dependability and trustworthiness of Research Data

Qualitative research is often criticised as bias, narrow, subjective, and lacks rigour; however, when conducted properly, it is unbiased, systematic, accurate, in-depth, reliable, and rigorous (Anderson, 2010). Tracy, (2010) suggest that these critiques are focused on the belief that the methods used in establishing reliability and validity in qualitative and quantitative research are the same even though, in reality, qualitative researchers seem to oppose these terminologies in favour of significant contribution, credibility, sincere, reliability, coherent, relevant, and transferability.

Guest et al., (2012) link validity credibility and accuracy of the data and reliability to the duplicability and consistency of the data. Likewise, Saunders et al. (2016) relate validity to the suitability of the used procedures, the accuracy of the results analysed, and the generalisability of the findings. The validity of the research findings applies to the degree to which the findings reflect a true representation of the phenomena they are designed to portray (Anderson, 2010) while reliability focuses on whether the process of the study is consistent and consistent over time and across studies and methods (Miles and Huberman, 1994).

Certain strategies will be developed to reduce bias in the data collection and analysis, enhance credibility which may be based on various techniques. A pilot study was conducted to enable the researcher to modify the interview guideline and procedure of the research before the main data collection. Furthermore, the interviews were recorded, and notes were taken so that the researcher can be able to quote the interviewees verbatim to support the findings. Also, data saturation strategy was adopted to ensure validity of the study. The view of saturation in qualitative research helped to strengthen the trustworthiness of a study (Fusch & Ness, 2015). Member checking of the transcribed data was adopted, and the transcripts were mailed back to the respective respondents to check the correctness of findings and data produced to confirm content and meaning communicated during the interviews. Here, the interviewees had the opportunity to analyse the interview transcripts (Kavle, 1996).

By doing this, the truthfulness of the interviews was enhanced due to the informant's reflection of the data (Oliver et al., 2005). Reliability implies to the ability of a previous research design to be replicated, and findings be consistent with the preceding one, thus, making it dependable (Saunders et al., 2016). Then again, by presenting a thorough description of the research design, context, and methods adopted, the study may be repeated

in similar studies. To increase the dependability (reliability) of this study, the researcher thoroughly depicted the procedures for data collection, making it easy to be replicated in similar studies. Yin (2014) proposes that by following the four tests of trustworthiness (construct validity), credibility (internal validity), transferability (external validity), and dependability (reliability) the criticism for case study research can be annulled, Table 4.5 highlights the different tactics used in this research to satisfy the aforementioned tests, and thereby ensure the trustworthiness (validity) and dependability (reliability) of the research strategy used.

The tests are:		
tests	Case study tactic	Phase of research in with tactic occurs
Construct validity	- use multiple sources of evidence. -establish chain of evidence -have key informants review draft case study report.	- Data collection (chapter 4) - Data collection (chapter 4). Composition (chapter 6)
Internal validity	- do pattern matching. -do explanation building. -address rival explanations. Use logic models.	Data analysis (chapter 5)
External validity	- use theory in single-case studies. -use replication logic in multiple-case studies.	Research design (chapter 2)
Reliability.	-use case study protocol -develop case study database.	-Data collection (chapter 3) -Data collection (chapter 4)

Table 3.5: case study tactics for four design tests (Yin, 2014)

3.14 Conclusion

This chapter discussed and justified the philosophical and methodological considerations underpinning the research. An interpretivist position aligned with inductive reasoning led to the selection of a qualitative method, deemed appropriate for addressing the research questions and aims. The study seeks to explore how MNOCs develop and implement their CSR practices in the NDR, understanding their motivations, how these efforts are tailored to local communities' unique needs, and their impact on these communities, while also considering the influence of their parent companies. The research approach is structured within the subjective interpretivist paradigm.

Yin's approach to case study was employed as the main research strategy to comprehend the effects of MNOCs' CSR practices in the NDR supplemented by Stakes approach. The chapter detailed the techniques and methods used for data collection and analysis, with in-depth online interviews among expert participants identified as the preferred method for gathering the data. The unit of analysis is also identified and discussed.

To answer the research questions ethically and thoroughly, ethical considerations were addressed. The next chapter will focus on the data analysis of the research.

Chapter 4

Data analysis

4.1 Chapter Overview

The interviews comprised eighteen experts from various multinational oil companies within the NDR. Tables 4.1 and 4.2 shows the background information of companies and a list of the expert respondents in the study's interviews, including their company positions and years of experience. The names of the companies and personal names were kept anonymous in line with ethical considerations for the research. The companies were selected based on their ability to offer revelatory data to understand the phenomena being researched (Yin, 2009). The interviews were conducted on different dates based on the availability of the experts. Interviews were conducted online telephone meetings. The average time for the interviews was about 50 mins and 1 hour 15 minutes. All discussions with participants were recorded in line with the study's consent for future reference.

The Table below shows the experts that participated in the interview, who were identified through a purposive sampling at the beginning and later snowballing due to issues encountered from accessibility owing to the practical limitations of time. These experts were selected because they have a high degree of knowledge and experience on the CSR practices of their organisations. Individuals in managerial positions or those directly responsible for CSR within their organisations provide crucial insights due to their involvement in strategic decision-making within each organisation. Extensive experience, gained from implementing CSR initiatives and engaging with local communities, makes their perspectives particularly valuable.

Additionally, it is important to highlight that all interview participants are from the Niger Delta Region, where all MNOCs involved in oil exploration are based. These individuals voluntarily participated in the interviews, offering unique perspectives shaped by their experiences as subsidiaries of MNOCs on a global scale. Their extensive experience makes them invaluable sources for obtaining comprehensive and robust information. Even though an interview guide was adopted as a means of establishing a strong focus throughout the interviews, probing questions were also used to collect comprehensive information from the interviewees.

The data collected aimed to shed light on the complexities of CSR Internationalisation and its implications for MNOs and host communities, viewed through multiple lenses, experiences, and perspectives, using carefully crafted semi-structured interview questions. The interview questions, detailed in the appendix, were divided into four sections:

The first section, was about the organisation, meaning and motivations for CSR within the organisation and the core corporate values adopted in CSR. The second section was about the internationalisation of CSR discussing the standards of CSR adoption, the role of parent company and the template of adoption for CSR. The third section was on CSR and the local community which discussed on how CSR is developed for the local community, methods of identifying community expectations and challenges encountered by MNOs and how to overcome such challenges. The final section was about the impact of CSR on host community and the factors affecting CSR. The interviews were analysed through thematic analysis using the Nvivo software for coding and relevant themes that emerged. This process was closely guided by the theoretical frameworks adopted for the study.

Company	Years of Incorporation	CSR Values
Company A	11 years in operation.	Our priority is to allow our business to have a positive impact on the surrounding communities which will in turn help to create better perception of types, Environmental, Ethical, Philanthropic, Economic responsibilities
Company B	39 years in operation	To demonstrate a long-time commitment and establish plans for sustainable development projects and implementation strategies.
Company C	16 years in operation	Appreciate the importance of the Community by taking into cognisance the environment we are operating, taking into cognisance their priority needs, and the culture of the people
Company D	34 years in operation.	Adopt international best practices in our corporate governance and codes of best

		practice. Understanding the importance of matching our words with action.
Company E	61 years in operation	We respect rights of people and communities by recognising and enhancing their culture, lifestyles, institutions, ties with the land of origin and development models in line with international standards.
Company F	55 years in operation	Our CSR values include a commitment to sustainable development, environmental stewardship, and social responsibility. We aim to contribute to the communities where we operate and promote economic development.
Company G	32 years in operation	What drives our corporate social responsibility is SITREC which starts with safety, integrity, teamwork, respect, excellence, and care
Company H	17 years in operation	Prudence, ensure discipline and then cost saving measures
Company I	53 years in operation	Improving the overall wellbeing of members of host community through provision of sustainable projects and programmes.
Company J	61 years in operation	We give back to the society and as much as possible, improve the life of the people who are our neighbors, our host communities
Company K	12 years in operation	Respect the people, local customs, beliefs and cultures of our stakeholders and local communities. Develop CSR based on local content.
Company L	86 years in operation	We have very strong ethics and compliance requirements for social investment and general business principles, which is like the guideline of

		how we work ethically within each society
Company M	13 years in operation	Transparency, accountability and of course, the human factor which is key
Company N	30 years in operation.	We believe that the community where you work needs to benefit from the profit you make, and for you to do your work there must be peace and part of the things that will bring peace is the CSR that you do.
Company O	25 years in operation	Quality service delivery, safety, and integrity. To give peace of mind to our communities knowing we are committed to securing their future.
Company P	53 years in incorporation	Being a responsible operator, delivering benefits to the communities in which we operate as a business and economic benefit also to the government and the countries and the societies in which we operate.
Company Q	13 years in incorporation	To undertake practices that better the lives of and improve relationship with our operating communities and other stakeholders.
Company R	12 years in incorporation	We aim to attract and retain a competent workforce who are highly motivated and consistently effective in a safe and conducive environment where mutual respect thrives.

Table 4.1: Background Information of Companies

Company	Respondent	Company Positions	Years of Experience
---------	------------	-------------------	---------------------

Company A	Alpha A	CSR and Company relations supervisor	7 years
Company B	Alpha B	CSR and community engagement officer	9 years
Company C	Alpha C	Community engagement officer and public relations	8 years
Company D	Alpha D	Head of community engagement	12 years
Company E	Alpha E	Head of community relations and sustainability	17 years
Company F	Alpha F	Head, CSR, and community relations	15 years
Company G	Alpha G	CSR manager	17 years
Company H	Alpha H	Head of CSR programmes	11 years
Company I	Alpha I	Manager, community engagement and sustainability	20 years
Company J	Alpha J	Manager for CSR, safety, and performance	20 years
Company K	Alpha K	Manager, social performance	9 years
Company L	Alpha L	Manager, social performance, and investment	22 years
Company M	Alpha M	Head, sustainable development	10 years
Company N	Alpha N	Head CSR and community relations	19 years
Company O	Alpha O	CSR programme advisor	7 years
Company P	Alpha P	CSR and Community relation advisor	9 years
Company Q	Alpha Q	CSR Advisor	7 years

Company R	Alpha R	CSR and community relations officer	8 years
-----------	---------	-------------------------------------	---------

Table 4.2: Respondents Tables

4.2 Themes and sub themes generated.

After the interview session, the responses were transcribed by Microsoft Excel. The researcher further double checked the transcribed data to make sure responses were transcribed correctly and to further familiarise with the data. The transcribed data was then exported to Nvivo 14 software for further analysis. This step was done to ensure that no data was missing or incomplete. Consequently, excerpts from the in-depth interviews were systematically categorised into thematically relevant categories and sub-themes. This categorisation was crucial for making the interview analysis more systematic and rigorous. By following this process, transparency and reflexivity for the researcher and other readers will be achieved. The themes helped the researcher uncover insights that were truly representative of the interview data, ensuring a balanced representation of participants, capturing the human stories behind the responses, and methodically reviewing the analysis.

To meet the research objectives, it was necessary to organise codes into categories that were either similar to each other or related to a similar concept. Sub-themes and sub sub-themes were also created, requiring the researcher to continuously review and refine these themes. Some themes were renamed, while others were merged to form new ones. This iterative process was repeated several times until the right pattern was formed and aligned with theoretically valid themes as discussed in the last section and then further aligning them with the research questions.

Codes and themes created from the analysis of the data centred on explore how multinational oil companies (MNOCs) develop and implement their CSR practices in the Niger Delta Region (NDR), understanding the motivations behind these efforts, how they are tailored to meet the unique needs of local communities, and the impact they have on the lives of these communities, while also considering the influence of their parent companies' as shown as table 4.3. The initial themes were arrived at from insight from the organisation response with

respect to CSR implementation, global and local CSR adaptations. Themes, sub-themes, and the sub sub-themes are discussed in the following sections in relation to the main focus.

The section discussed the expert's opinions based on the interview questions, including direct quotes from the experts. The interview questions for this study were meticulously formulated, drawing extensively from existing literature on the study while keeping in view the theoretical lenses. They were designed to align closely with the research objectives and leverage on the knowledge base established in the literature review. The intent was to capture participants' insights, experiences, and perspectives effectively, facilitating a comprehensive understanding of the nuances that exist on the internationalisation of CSR practices of MNOCs within the NDR, the degree to which development of MNOCs' CSR policies and their implementation imitate home or host country views, and the impact these practices has on the local communities within Nigeria.

Participant's Profile: The questions in this section aimed to gain a thorough understanding of the participants' backgrounds and their roles in CSR practices of their organisation. These questions were fashioned to get information about their positions and years of experience in the organisation. This is to demonstrate the participants' eligibility and the experts' qualifications to justify their involvement in the interview process and to ensure they provide well-informed opinions.

Preamble: This section of the interview was an introduction of the researcher and the research, the duration for the interview, information regarding confidentiality, including consent for recording the session.

1. **Organization CSR Motivation:** This section focused on understanding the organisation's meaning and motivations for CSR, as well as the core corporate values underpinning CSR efforts.
2. **Internationalisation of CSR:** Here, questions explored the standards for CSR adoption, the role of the parent company, and the template used for implementing CSR initiatives.
3. **CSR and the Local Community:** This part delved into how CSR is developed for the local community, methods for identifying community expectations, and the challenges MNOCs face, along with strategies to overcome these challenges.

4. **Impact of CSR on Host Communities:** The final section examined the impact of CSR on host communities and the various factors influencing CSR activities.

These sections collectively provided a comprehensive framework for understanding the multifaceted nature of CSR internationalisation and its effects. The interview questions led to the productive analysis and collation of the interviews through transcription and thematic analysis as shown in the next section.

Theme	Sub Theme	Sub subtheme
Motivation for CSR	Brand Image	
	Competitive Advantage	
	Corporate Value	
	Give Back to Communities	
	Legitimation or Social Licence to Operate	
	Establishing relationships	
	Needs of the Community	
	Security or risk mitigation	
	Social Reasons	
Internationalisation and CSR	Parent company	
	Host country policies	
	Knowledge of Nigerian CSR	
	International standards	
	Continuous learning	
	Access to funding	
	Global or local template	Adaptation or integration
Development of CSR	Monitoring and evaluation	
	Implementation and sustainability	
	Design and strategy	Needs assessment
		Organisations Policies
CSR and relationships	Synergetic relationship	SDG goals
		Documentation of project
		Integrated or participatory approach
	Solutions	Stakeholder engagement
		Transparency and trust
		Budgets
		Insatiable needs
	Challenges	Lack of enabling environment and government support
		Socio political challenges
		Stakeholder influence

Table 4.3: Themes and sub themes

4.3.1 Motivations for CSR engagement

Based on the interview questions, 18 respondents were asked about the motivations for CSR engagement of their companies within their communities based on the identified research objectives/questions in chapter 1. All interviews as earlier stated were carried out online via telephone. Many considerations are highlighted for MNOC motivation for CSR engagement. Risk mitigation, brand image, competitive advantage, etc. as detailed below were identified. All the respondents attest to different motivations for their CSR engagement which are detailed in the sub sections below. Because of the unpredictable nature of the region, respondents regard all these criteria as essential, particularly in the NDR.

4.3.1.1 Risk mitigation

This serves as a motivator for businesses, particularly those in developing countries, since it provides a means for them to avoid reputational concerns and legal actions within their operational areas as identified by the analysis. This is especially crucial in the NDR, which faces numerous socio-political issues. Consequently, participation in CSR ensures long-term stability and strong partnerships for MNOCs in the region. Observations made by respondents are stated below.

“Looking from the challenges around the host communities, there’s need for these CSR. You need to do what is right in order to do your operation seamlessly.” [Alpha N]

Apart from you getting investment and having access to the people. You want the people to be happy. “You want the people to be your second security”. If they are happy, then “they won’t allow any outsider or intruder to damage your facility”. You want tranquillity now you want to secure your investment. Without engaging in CSR like I said, we can’t function”. [Alpha M]

“We need a conducive environment number one”.... You will think federal government, but federal government is not with you but “if our CSR is very strong, they will be our ears and eyes”. You understand, you have that peaceful relationship with them.” [Alpha H]

This quote from Alpha H indicates that the federal government does not actively engage in providing security. It further suggests minimal support in building a mutually beneficial relationship with local communities in the NDR. Thus, highlighting the importance of CSR in

fostering a conducive and safe environment for business operations. The quotes below by Alpha C and Alpha J emphasises the need for security within the region.

The aim of what we are doing for ours CSR Is to make sure “that we are in good tandem with our host communities”. “Our operations are not disturbed”. “It is an unwritten rule that for you to survive in the Niger Delta and Nigeria, you must show capacity with respect to CSR” within the operating environment. [Alpha C]

“OK, so we... I think one of the driving forces that we that also that we look at is how to operate harmoniously in a way that will not generate interruptions from the people. OK. Yeah, over time, we’ll see a lot of agitation by communities disrupting business. In fact, it is also impacted a lot of other operators in the industry. So, we want to avoid that. And we believe if we are able to achieve that, we will not have so many interruptions”. [Alpha J]

The above-mentioned responses are in line with Alpha D and B. All the responses highlight that MNOCs recognise NDR as an environmentally and socially fragile area due to the past exploitation from oil companies. As a result, MNOCs prioritise CSR projects that will give them that security they need to carry out their activities peacefully with little or no disruptions which is a guarantee for continued business operation for MNOCs if they engage in CSR activities.

4.3.1.2 Brand image

Accordingly, some of the respondents were more of the opinion that brand image is a key motivator for CSR engagement within the NDR. They emphasised the importance of brand image for MNOCs both domestically and globally. The local community, other businesses, and the global community all want to be associated with organisations that have a good reputation and brand. This serves as a major influence for CSR and is consistent with participant observations listed below.

*And that is also one of the reasons we do social investment “to improve our brand”.
You know, what do people know or associate social Company L brand with? In
“Nigeria our social investment contributes to the strength of the brand”, a lot of*

people and identify with Company L brand because of what they hear we do in the society. So that's how it's an investment for us.” [Alpha L]

“Reputational risk is reduced. We don't need reputational problem in our... at least in River's state.” [Alpha H]

However, from the view of the expert in company F, he also linked brand image to the culture of company integrity. It can therefore be said that the company aligns its brand image with its cultural values making them operate with integrity which foster sustainable development. This is described by participant F thus:

“You want to build a better Nigeria; you create a brand around it and then you go into your culture”. “Your culture should connote your brand”. So, this is a company the operates with uttermost integrity.” [Alpha F]

Although alpha D mentioned risk mitigation for CSR engagement, brand reputation was also a motivation identified by the company. They mitigate risk to enhance their brand globally. The importance of their company brand was mentioned thus:

“So, we take our branding seriously”. And try to “protect the good brand we have built over the years”. So, it's also key now we are doing CSR.” [Alpha D]

These quotes with regards to brand image were in line with Alpha I, J, K and K who also identified brand image as motivation for CSR engagement within their companies. These quotes indicate that enhancing company reputation in host community is the main drivers for CSR engagement within host communities and a gateway for generating community appreciation.

4.3.1.3 Competitive advantage

From what the analysis has shown, through building loyalty from local community and customers, improving in relationships with local communities and investing in sustainable practices and social responsibilities, companies tend to differentiate themselves by creating a reputation that echoes within operating communities which ultimately leads to enhanced

profits in the long run. When asked about motivation for CSR engagement, some of the respondents thus mentioned:

When people want to do business with you, what it means is that “you are going have high profit margin. You have a competitive edge” and part of the competitive edge you have is, for instance, if I’ve been doing my CSR responsibly. [Alpha N]

“You want to put your CSR that can give you advantage in the short run and also in the long run”. Because of that, you have to do those CSR programmes that you want to put in place and ensure that there is a credibility around them and “ensure that it gives you an advantage which is competitive advantage” within the sector where are you operate.” [Alpha G]

Accordingly, Alpha D strategic focus on capturing market share through engaging in the renewable energy as stated below is linked with the motivation for CSR engagement. Through aligning this business goal with CSR, they achieve sustained growth and competitive advantage as mentioned thus:

“Renewables are making strong in roads in the energy sector, so the competition is creeping in. We need to grab more market share.” [Alpha D]

Analysis shows that competitive advantage is a good motivation for CSR engagement as companies use it for differentiation from other companies within the industry, which can lead to long term profits. As highlighted by the respondents, responsible CSR practices is a gateway for competitive advantage as noted by Alpha N who emphasised high profit margin from CSR. Likewise, Alpha G stressed the importance of credible CSR and linked it to long- and short-term advantages. For Alpha D, capturing market share through engaging in CSR that support renewable energy drives competitive advantage which inevitably fortifies company position within the industry. Other respondents asked on motivation for CSR engagement accentuated corporate values as a driving force as discussed below:

4.3.1.4 Corporate values

Aligning moral and ethical principles with business practices serves as a motivation for CSR engagement within organisations as analysis shows. This can be achieved by making social

responsibility an integral part of organisations core values and thus motivates sustainable practices and social initiatives. Likewise, by living up to core business values in their engagement with the local community, MNOCs can be build trust and loyalty within the local community and the entire stakeholder group and at the same time contributing to the good of the community which makes it a motivator for social responsibility. Below are excerpts by respondents thus:

“So, that’s really the driving force. Our what we say our core values, our ambition which is entrenched in our core values is to be a responsible company.” [Alpha J]

“Our main motivation really is to live our core values which is safety, integrity, teamwork, respect, excellence and caring”. [Alpha G]

“Our CSR Policy is a motivating factor, which demands that we be the preferred partner in the community we operate”. [Alpha Q]

“It’s our vision. It’s driven by our vision”. Company F vision is building an oil and gas company. “A competitive oil and gas company, helping to build a better Nigeria”. Those are the driving force behind everything that we do. [Alpha F]

These quotes suggest that the primary motivation for CSR engagement for MNOC above is deeply rooted to their organisational values and visions. The quotes collectively stress that CSR engagement for these companies is not just a strategic choice but a vital aspect of their long-term goals. Thus, ensuring their CSR practices align with their corporate values and mission. This is in line with observations made by Alpha I, and Alpha K. For company L, this quote explains that social investment for this company is not just an add-on, but also a core part of its business strategy and social principle which is embedded in the company’s ethical commitment as stated below:

So for us in Company L social investment is not a nice to have is not what you do as an afterthought, “social investment is a business imperative” because “it fits into our ethics, it fits into our Company L general business principles and it fits into our commitment to society”. So, our social investment is part of our business, so we have a strategy with which we address social investment” [Alpha L].

The analysis further identified the need for legitimization and trust from local communities as a vital reason for engaging in CSR with excerpts from professionals discussed below:

4.3.1.5 Legitimation /Trust Building

By implementing CSR initiatives in the communities around them, MNOCs build strong relationships with these communities and get important insight into the cultural and social nuances of the region in which they operate as identified from the analysis. As a result, they are better able to focus their business activities and procedures on meeting the requirements of the surrounding communities and all stakeholders. Additionally, building relationships with the host communities encourages cooperation and goodwill for MNOCs and stakeholders. Engaging in sustainable CSR activities show MNOCs dedication to the host community which consequently foster trust among the local residents. This is consistent with the observations that respondents made, which are described below.

“When you engage them, they will be the ones now to take your message to the community that these people. They will take be like your public relation officer.”
[Alpha N]

So that’s the main thing that wherever you are the other person is happy doing business with you. “You can move into the community to the state and relax with them there. They can invite you to their marriages, to their burials, you know, and vice versa. And there’s no real demarcation we against them. And when you need help, you are free to call up somebody”. OK, I need this license. I need this permit. They are happy to give it to you, you know, even if you may have to pay for it because there are areas “where because of poor relationship they will just refuse not to work with you, no matter what you say.” [Alpha D]

The quote from Alpha D suggest that by engaging in social interactions with the local communities and integrating with them, MNOCs break down barriers. They are viewed as trusted and legitimate members of the community and are given the social license to operate which is essential for smooth business operations. Thus, making building trust and legitimization a vital strategy for CSR motivation. Likewise, company L emphasises the need for trust and legitimacy as key for seamless operations as stated in the excerpt below:

And like I said for us in Company L in addition to that desire, social investment is also a business imperative for us” because if the communities where we operate don’t welcome us into their society, then we don’t have a business”, you know. So, the long-term sustainability of our business is also that “you are able to build a relationship with the communities where we gain legitimacy so as to get the social license to operate.” [Alpha L]

“Like I said, the real priorities, the Niger Delta area is a very explosive area. Explosive in terms of what oil exploration has done in the environment. People are not easily receptive to companies being cited in their area. They see these companies as being exploitative. They see these companies as not having their interests at heart, so the centre of our activities in terms of CSR in my organisation is to carry the company, the communities in our activities as much as possible”. [Alpha C]

The above respondent alluded local communities view MNOCs with suspicion and hostility due to the impact of their exploration activities. It becomes imperative for companies to prioritise CSR to demonstrate their commitment to the welfare of the community which in turn builds trust that leads to social acceptance. By so doing, MNOCs can continue their operations with the support and cooperation of the local community.

Basically, because the way business is done in Nigeria, I mean, especially in the industry is not by.... You don’t... “I think the competition is in winning the acreage, right. So, once you get the acreage. It’s unlike a retail business where you go only to canvas for customers”. [Alpha J]

This quote from Alpha J highlights that within the Nigerian oil and gas industry, the process for securing acreage is crucial for legitimisation. Been compliant with legal standards and norms within the society leads to this legitimisation. Thus, MNOCs build trust by ensuring social responsibility. This winning of acreage legitimises the operations of MNOCs providing the social foundations to effectively operate within the industry.

Alpha E, G, K, and M all emphasise the need for legitimacy within the oil and gas industry as a means of obtaining social licence to operate. They opine that through this, MNOCs are

guaranteed seamless and ongoing operation in host communities, which can result in higher profits and business expansion potential as derived from analysis.

4.3.1.6 Moral obligation

Giving back to the local community in the form of CSR demonstrates a commitment by MNOCs to the wellbeing of the local community in which they operate. By this engagement, they increase the quality of life of the local community which in turn leads to increased loyalty and support from them. Amongst the motivation for CSR engagement for MNOCs within the NDR region, most of the respondents expressed moral obligation as a key motivation as explained below by respondents.

“We want to be responsible; we must give a positive impact to the environment. We must give a positive impact on the community, leave a positive impact on the people. So, that’s really the driving force.” [Alpha J]

“Our own social Investment is based on a voluntary desire to contribute or to give back to society in the areas where we operate”. [Alpha L]

“The drive to give back to the communities and make them better than we met them motivates us.” [Alpha Q]

“Provision of basic amenities and our social investment programs are germane to the survival and prosperity of our people.” [Alpha A]

“Our motto is to help build a better Nigeria. So how do you build a better Nigerians if you don’t help to impact your immediate environment, positively.” [Alpha F]

Similar conclusions were drawn by Alpha O and Alpha N. These quotes collectively highlight the significance of moral obligation as a motivation for CSR. The quotes suggest a strong commitment for positive impact on the environment and local communities. Almost all the participants recognise the need to ensure their operations lead to tangible benefits within the local communities. It demonstrates a genuine desire to act responsibly and ethically towards the host region. The analysis suggests CSR within Nigerian oil and gas

industry moving more towards intrinsic motives, deviating from what it has been known for (extrinsic motives), profits without regards to the externalities of MNOCs operation.

4.3.1.7 Needs of the local community

The Niger Delta region, a region marked by poverty, deterioration of local community livelihood, and a lack of social infrastructure, MNOCs have been given a strong business case for investing in CSR-related social initiatives that address local issues which has been identified by respondents. By addressing local needs, MNOCs help to enhance the quality of life in the community and show a dedication to ethical business practises, enhancing the community's loyalty and support. This is in line with the motivations of companies operating in the NDR as stated by respondents thus:

“Their need is what will drive what we do at the end of the day”. Not just us sitting our office and deciding to say this is the project we’re going. [Alpha G]

“Determination to initiate and execute projects that are economically, socially and environmentally sustainable for the Host communities and Stakeholders communities.” [Alpha A]

“Improve the economy and establishes maximum support from host communities.” [Alpha B]

“Making sure that you deal with them in such a way that you help them to build their confidence in been fact based, integrity, straightforward, working together with them to make sure whatever you give them is sustainable”. [Alpha G]

“CSR refers to those practices that our organisation undertakes to better the lives of and improve relationship with our operating communities and the needs of the community is also a motivation”. [Alpha Q]

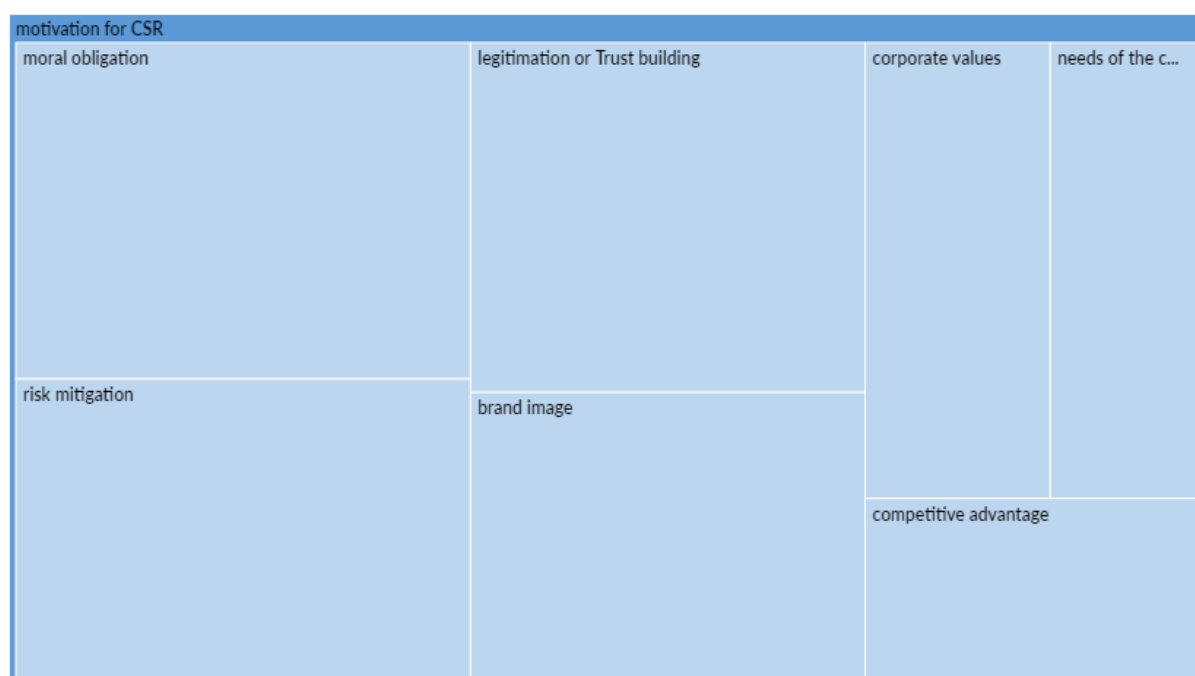
“We are motivated by the needs of the local community, and we believe it is the right thing to do”. [Alpha R]

“We take into cognisance the environment we are operating, we take into cognisance their priority needs, and we equally take into cognisance the culture of the people. We

drive the process where we see Peoples first in our organization. Our people are important to us”. [Alpha C]

All these quotes show a case of prioritising the needs of the local community. It highlights the ethical responsibility to improve the wellbeing of the communities they operate in by meeting their specific needs and making those needs the focus for CSR initiatives.

The results were transcribed and analysed through thematic analysis using Nvivo software to identify emerging themes and patterns in the data. During the interview, motivation for each company’s engagement in CSR was asked. Figure 4.1 gives a visual diagram of the motivations mentioned.



Figures 4.1 showing emerging sub themes for CSR motivation and their distribution.

The diagram was created using Nvivo software. From the diagram, it can be seen that moral obligation to engage in CSR is the most prominent theme and motivation for these MNOCs to engage in CSR. On the other hand, the figure shows the need for legitimation by local communities, risk mitigation and brand image also play a large part in CSR motivation. Okoro & France (2018) previously identified these motivations for CSR in the Nigerian oil and gas industry. According to Okoro (2015), competitive advantage and managing external perceptions were the most important motivations for CSR engagement. However, this study reveals a shift in priorities. The analysis identifies moral obligation as the most important

motivation for CSR, followed by risk mitigation and legitimation / trust, with brand image placed as third priority. This emphasis on moral obligation highlights a strong commitment to improving local communities by addressing their needs and promoting sustainable CSR initiatives.

This strategy adopted by these MNOCs as the analysis suggest underscores the integral role CSR plays in bridging and shaping a more sustainable and mutually beneficial relationship between business and their host communities. All these factors bring positive impact on the organisations when their CSR are carried out in an ethical a sustainable manner. Trust, peaceful working environment, enhanced reputation, and good will amongst stakeholders are some of those benefits. All the motivations for CSR engagement are multifaceted and linked with MNOC strategic objectives and commitment to CSR. The next sub section will aim at analysing the second part of the study, which is development of CSR.

4.3.2 CSR development

Following the identification of the motivation for CSR engagement in the NDR, the next phase of the analysis was done to have a clear understanding on how CSR is developed for the local community and to identify the steps and methods used in the development process. The analysis demonstrates that input of the local community is highly valued by MNOCs in the region to develop and implement CSR projects that benefit the local community. This method aids in providing legitimacy, trust and relationship building required by MNOCs to continue a smooth operation within the region which can lead to more profits and growth opportunities. The analysis initially identified three stages for CSR development within the NDR. After careful review and refinement of the themes, which is an iterative process that is continues between researcher and data, synonymous with thematic analysis, the themes were refined, and three additional subthemes were generated for the design and strategy stage of CSR development. Generally, the analysis identified the need for building relationships with local communities and relevant stakeholders through investments in sustainable practices which can serve as an incentive in dousing tensions and hostilities in the region. The process of CSR development is done in stages as detailed by respondents. The stages based on feedback from respondents are addressed below by excerpts from respondents.

4.3.2.1 Design and Strategy

The design and strategy were subdivided into three categories. Although the experts mentioned them under one theme, after more review, an iterative process identified for

thematic analysis as suggested by Braun and Clarke (2021), the themes were sub categorised into needs assessment, organisational policies, and the sustainable development goals (SDG) as the method identified for the design and strategy stage for CSR development. Interview outcomes are shown below.

4.3.2.1.1 Needs assessment through community engagement.

As with all of the MNOC respondents interviewed, the first stage in developing their CSR practises is needs assessment through involvement with the local community and community stakeholders. It is a series of scheduled discussions with the local community to determine their needs and the areas in which they would like developmental interventions. The interviews thus put forward excerpts from the respondents:

“I think in terms of methods we typically start with more like a needs analysis”, a “social baseline where we understand what is obtainable first” in that environment, “understanding who the people are”, “the stakeholders”, “their social environment”, “how they are governed”, “what kind of infrastructure or what educational levels they have, what structures they adopt.” [Alpha P]

“Our model is developed from the needs of the communities by interfacing with the chiefs of the host communities”. [Alpha A]

“our strategy is actually derived from needs analysis that we do”. OK, the main factor is derived from the need first the need. OK. “We look at the community and then we look at the need”. We do some sort of needs analysis that now becomes the basis for our strategy, we tried to meet with them, have a round table discussion with them and also draft some sort of memorandum of understanding. [Alpha J]

“Through Community Needs Assessment, that must be carried out before operation commences. Signing of General Memorandum of understanding is adopted as all CSR would be based on understanding agreed upon.” [Alpha B]

“Major factor is need. There’s a need assessment”. It’s always done and the requirements of the community we also look at the impacts of our operations and the community.” [Alpha D]

All respondents above highlighted needs assessment as the first step in the development of individual MNOC CSR practices. On the other hand, the excerpts below mentioned needs analysis as the major thrust, their own input highlighted the need of giving ownership of agreed projects to the local communities and giving a say on the way they want those projects to be executed. This suggests close engagement with local communities at the stage of development and implementation. This encourage a collaborative process which flesh out a sustainable CSR that continues to be of value to local communities. This approach empowers the community with local ownership of CSR projects. Excerpts by respondents state thus:

“From our several engagements with the communities, we get to hear from them what they think is their needs and we do Needs Analysis and choose what we see as the need of the community and further engage to have their buy-in on the approved need or project or programme to be executed.” [Alpha Q]

“So, we use the integrated approach of development so, what do I mean? So, we sit down with the community, they identify challenge they have and how they want to solve it. They identify their need, identify a sustainable structure around it we work with it, sit down with them, fine tune the sustainability framework before we execute”. [Alpha I]

All the respondents who were interviewed said that the needs analysis stage was the initial step in the CSR development process. Although needs assessment has been constantly mentioned as pivotal in CSR development, CSR within the Nigerian oil and gas industry leaves room for question on its effectiveness. Expert P made a catching statement suggesting that when adopted effectively, CSR development will be strategic. They do not just move into accessing the needs of the community. They step back to understand the norms, culture, the key stakeholders, and environment. By so doing, they will align the needs identified to these key findings and make the CSR programmes more sustainable. Likewise, for those experts that further engage the local communities suggest better utilisation of CSR programmes as the host communities are given the opportunity of providing direct input rather than MNOCs giving out funds for projects without proper utilisation of these CSR initiatives. This open engagement and the integrative model lead to trust building between MNOCs and host communities. It facilitates positive relationship building.

4.3.2.1.2 Organisation policies

The second step of the design and strategy is the adoption of organisational policies which is also significant and influences the development of CSR initiatives within the host community. This is depicted in figure 4.2 by the hierarchy chart generated from the analysis which is based on the frequency of mentions by experts. The figure was also generated from Nvivo. By aligning organisational policies to CSR programmes, MNOCs leverage on their internalisation advantages and ownership advantages to create CSR policies that deliver competitive advantage to their organisations. This is detailed by the following excerpts from respondents:

We also have what we call the health, safety, security, environment, and social performance control framework that also kind of structures how we would deliver on our CSR programs and also “ensuring that those programs are very much aligned to that framework and our business principles”, so that’s more like the checkpoints for us to ensure that we are delivering our own on those principles and even with our beneficiaries from our programs”. [Alpha P]

“The country strategy that is required every year we have a country social investment strategy and that strategy kind of lays out the focus as well as the direction as well as the themes, those focus areas for social investment in the country. We have our own Company L strategy; we call it powering progress strategy”. Our social investment is not a nice to have. It is not what you do as an afterthought. It is a business imperative because it fits into our ethics. “It fits into our company L general business principles”, and it fits into our commitment to the society [Alpha L]

“We ensure all the strategies we implement; we tie them to our value”’s which it makes it easier to monitor and implement. We might implement different strategies in different countries, “but we ensure that all our CSR practices globally fall within our core values”. [Alpha R]

“Partners in line with developmental plans, Organisational Policies and procedures” [Alpha F]

Most experts interviewed acknowledged the importance of aligning CSR practices to core organisational values. This approach suggest MNOCs approach to CSR is comprehensive, strategic, and deeply embedded in the core values and business practices of the organisations.

This alignment is crucial for MNOCs as it ensures that CSR initiatives are not only consistent with the company's ethical standards and business principles but that they effectively address the needs of host communities. By integrating CSR as a fundamental aspect of their business strategy, MNOCs can achieve competitive advantages, enhance their reputation, and foster strong, positive relationships with the communities it serves. However, it is crucial to critically assess whether MNOCs corporate values align with the local community's needs and priorities. Lack of proper alignment can lead to a disconnect between corporate values and local realities, potentially undermining the effectiveness of CSR efforts. This may lead to agitation and tension between local communities and MNOCs.

4.3.2.1.3 Sustainable development goals (SDGs)

From the analysis, some of the experts acknowledged incorporating the SDG goals at the developmental stage of their CSR. Adoption of this strategy suggests that these companies align their CSR with globally recognised development objectives as stated thus:

“And our major thrust is we try to implement the United Nations Sustainable Development Goals. The 17 Sustainable Development Goals is, is our sort of our guide, hmm.”. [Alpha J]

“Company O programs priorities are aligned to the achievement of ten Global Sustainable Development Goals”. [Alpha O]

“You find out that you find it to be honest with you, majority of CSR are tailored towards the SDG's. Majority of them”. [Alpha N]

“So, all of our program's initiatives are also designed in terms of being our objectives, how we are also meeting the Sustainable Development Goals. That is something that that comes out as a result of doing that logic framework”. [Alpha P].

These quotes from the experts above suggest that MNOCs base their CSR strategy on UN sustainable development goals. It serves as guidance or framework to develop CSR initiatives that will benefit the host communities. On the other hand, this strategy might have positive or negative impacts on the local community. Without actively balancing the global developmental goals and the local ones, this can lead to mismatch between what is expected by the host communities and what is delivered by MNOCs.

Overall, from the above, it can be said that MNOCs adopt a community-focused design/strategy approach to developing CSR within the Nigerian oil and gas sector. They aim to give

back and improve lives through CSR. For some of the MNOCs their strategy is guided by the UN sustainable development goals which are global development objectives. Most importantly, they conduct needs assessment to identify most critical needs of the local communities and develop targeted programmes to meet those needs. Likewise, some of the MNOCs identified the need for adopting the integrated approach to development which fosters utilisation of CSR programmes by local communities.

4.3.2.2 Implementation and Sustainability

Some experts within the Nigerian oil and gas industry have identified the importance of the implementation and sustainability stage. This stage ensures that the projects undertaken can generate the promised results not just in the short run but also in the long run. The local community is now partnered with the MNOCs in project implementation, known as the integrated approach as the analysis shows. This is where the local community takes ownership of the programmes in both implementation and running. This is consistent with findings from the analysis below:

“Implementation of CSR with the local communities are via Memorandum of Understanding agreements, done in collaboration with governmental institutions and Partners in line with developmental plans, organizational policies and procedures.”
[Alpha E].

We are now doing a step further is that those things that are being agreed instead of the instead of the company now being the one to Implement it, “we are now graduating to a level where it is the community themselves that are implementing the CSR and we call it GMOU (General Memorandum of understanding) with the communities”. “They do it themselves, they will put together what is their plan to continue to maintain the... for example they put together what will now be what we use to continue to manage it and make sure it's successful.” [Alpha G]

Quotes from Alpha G and Alpha E reflects an advanced approach to CSR by shifting the implementation of projects directly to the communities through a General Memorandum of Understanding (GMOU). This strategy stresses community ownership and self-governance, encouraging a greater sense of responsibility and involvement among local stakeholders. By allowing the community to design, manage, and execute CSR initiatives, MNOCs not only empower the local community but also ensures that the projects are more aligned with local

needs and priorities. This approach can lead to more sustainable and culturally relevant outcomes, as the communities have interest in the success of the initiatives. This approach also builds trust and cooperation between the company and the community, showing that the company values working together and supporting local development. In essence, it is a way for the company to support the community in a more sustainable and meaningful way. Generally, this strategy demonstrates a progressive shift in CSR practices towards greater community self-governance and long-term sustainability.

“Then the second one is sustainability. We don't deploy solutions that are short term. We try to look at the long term, the sustainability of what we are deploying. And then we also look at the footprint it's going to leave behind on the environment and on the people, yeah”. [Alpha J]

“To identify what also our exit strategy is like because for every program it is very critical for us. An exit strategy in terms of sustainability”. We use the word exits not in the negative form, but because we want that project to be sustainable. “We want the communities to also have the power to continue with program as a lasting benefit should the company leave that environment”t, and that's where we leverage partners a lot. “Working with the communities to jointly build that strategy on how to make it sustainable, what partners we can bring on board and how to make the projects resilient and efficient on its own to continue to deliver value” even without always requiring the company's interface and resources. [Alpha P]

Based on the quote from Alpha P company p's approach to CSR highlights the strategic planning and collaborative efforts necessary to ensure that CSR initiatives are sustainable and beneficial in the long term. By focusing on empowering communities and leveraging partnerships, the MNOC aims to create lasting impacts that survive beyond its presence, thereby reinforcing its commitment to responsible and ethical business practices.

4.3.2.3 Monitoring and Evaluation

Monitoring and Evaluation was discussed by some experts as the final stage of their CSR development. From the interviews, only a couple of the MNOCs engage in monitoring and evaluation of CSR practices. The quotes and comments made as regards to monitoring and evaluation is discussed below.

“Monitoring and evaluation and the measurements of the projects and the program, so that's a very critical input into the design that we effectively monitor into those projects that they are delivering on the outcomes that we had hoped in designing the framework in the beginning and then that it's being measured and communicated to the very last bit”. [Alpha P]

“We have we have the Community relations department that monitors the project continuously but what they now do is that instead of implementing the project, what they do now is to monitor the progress of the project rather than executing the project”. [Alpha G]

Although this quote by Alpha G suggests that MNOCs step back from direct implementation, by so doing, the company not only empowers communities but also possibly increases the sustainability and utilisation of CSR projects. However, without proper training and support, this effort might end up futile as this approach requires the community to have sufficient capacity and resources to manage and sustain these projects. More quotes from experts on monitoring and evaluation goes thus:

We ensure all the strategies we implement; we tie them to our values “which it makes it easier to monitor and implement”. [Alpha R]

And the social investment aims to address needs of the community and “as part of the strategy we have monitoring and evaluation built into our social investment”, so that we use predetermined key performance indicators to now track how well the social investment is addressing the need. So, it's not something we just do haphazardly. [Alpha L]

From the above quote, Alpha L talks about using set key performance indicators to track CSR programmes, which shows a structured approach to the company's social investment. Using key performance indicators depicts a well-planned CSR from development to execution with CSR impacts regularly checked. However, it is important to choose the right monitors to make sure they truly reflect community well-being and environmental health. If the indicators are not well-chosen, they may end up overlooking social benefits, focusing more on specific measurable results. On the other hand, quote from Alpha J suggests a strategy that helps create a continuous cycle of improvement and responsiveness to community needs as stated below:

“OK, we part of our approach is also to do over the five years when we implement these projects over the five-year period”, we do what we call them social impact assessment. You know, “to try to identify to what extent the program, the initiatives that we have implemented has affected their lives”. So the result of that now becomes the springboard on which we will develop new set of programs”. [Alpha J]

Monitoring and evaluation in CSR represent best practice as it ensures accountability, transparency, and continuous improvement. However, there are some aspects of this that needs consideration. Although community participation and ownership are positive steps, their success depends on how the local communities can handle these responsibilities. Sufficient training, budgeting, and support are necessary to ensure communities can manage and sustain these projects effectively. Also, the alignment of CSR initiatives with corporate values must be in line with local community needs and priorities to be genuinely effective. There is a risk of decoupling, which could undermine CSR efforts.

Finally, the main goal of CSR projects is to be sustainable with positive impacts on host communities. Continuous monitoring, as suggested by Alpha P, is essential but must be paired with strategies that ensure long-term sustainability. This includes financial independence and local capacity building within host communities. Furthermore, companies should ensure their CSR efforts align with both their values and the local community’s needs, fostering a partnership that promotes sustainable development and mutual benefit.

Based on the outcome of the analysis, figure 4.2 depicts the hierarchy of importance of each of the stages of CSR development. This is based on the number of mentions by experts during the interview process. The level of mentions signifies the degree of influence on the development of CSR. The most frequently mentioned theme is needs assessment as shown by the studies outcome. This is because needs assessment is crucial for the successful development of robust and impactful CSR strategy.

The second most frequently mentioned theme is organisational policy. Experts assert the importance of aligning organisational policies to key CSR practices as this strategy is not only consistent with the company’s ethical standards and business principles but also effectively address the needs of host communities. But care must be taken with this strategy as rather than been effective, it can be disruptive if there is a disconnect between needs of the community and corporate values. Other themes and priorities are illustrated by order of prominence in figure 4.2 below.

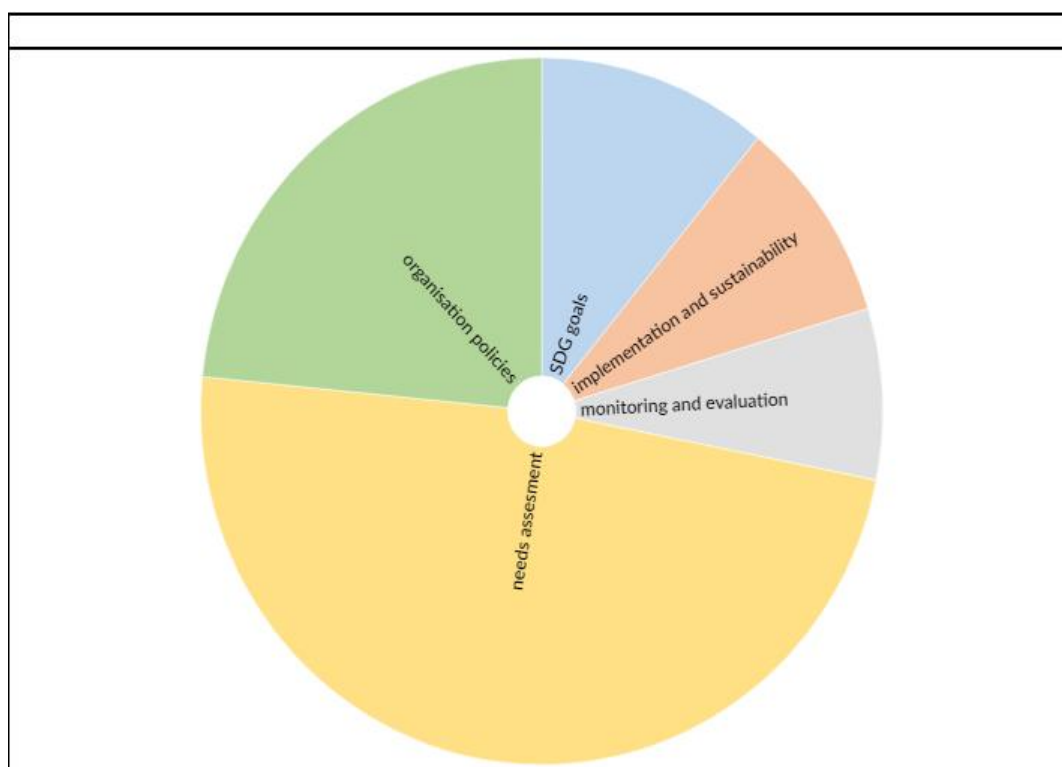


Figure 4.2: Hierarchy of CSR development within the Nigerian oil and gas industry

Having answered research question 1 and satisfied objective 1, the analysis will now go further with the aim of understanding, how internationalisation of CSR practices, including the effects of parent company practices influence MNOCs CSR practices in Nigeria. This aims to satisfy research question 2 and objective 2 and 3 as stated in chapter 1 of the study.

4.4 Internationalisation of CSR and MNOCs in the NDR

The internationalisation of CSR, which is extending CSR practices beyond the home countries of MNOCs to countries of its operation. This can affect CSR practices in so many ways especially within developing countries. This can be with respect to adopting more socially responsible practices like reducing environmental impact. 18 experts within the Nigerian oil and gas industry were interviewed to gain their insight on this. The initial themes generated were further evaluated and reassessed merging some themes with similar attributes together to generate the final themes developed in this analysis. After careful evaluation and assessment, five sub themes were generated from the interview data. Most of the companies had varying views on how internationalisation of their CSR practices influences or impact

their operations within the NDR. Some of the insight drawn from the analysis with regards to the internationalisation of their CSR practices are discussed from the excerpts in the subsections below.

4.4.1 Access to funding

These experts believe that access to funding from international organisations compel MNOCs within Nigeria to implement CSR and practices that meets global requirements as seen from the excerpts thus:

“Sometimes also access to opportunities like funding or global competitions that you can now be part of”, yeah. “if you want to access funding from international financial organisations like the ISC or the World Bank as a company for your development, there are ESG standard that you have to demonstrate to be able to access those funds”. So, in that respect there is now a global push for oil companies to be able to demonstrate adequate environmental, social and governance so that they can qualify for that funding. [Alpha L]

International standards are basically for us to be in compliance. That's the way I will put it because don't forget that we are international organisation and if for example, “we need to go and borrow some funds internationally, they want to know what we do as CSR, because we day-to-day look at the CSR standards and ensure that we are in compliance”. [Alpha G]

“we are sometimes funded by International Finance Corporation, so they monitor all our CSR projects” as well to ensure that yes, you know we follow through those procedures as well. [Alpha H]

“This is important with respect to getting international investment or getting investment from Equator Principle partner banks in Nigeria”. [Alpha K]

These experts highlight a compelling link between access to funding and the implementation of strong CSR practices by MNOCs in Nigeria. It shows how international funding pushes MNOCs operating in Nigeria to follow good CSR practices. As mentioned by Alpha L, organisations like the World Bank require companies to meet strict environmental, social, and

governance (ESG) standards to be able to access funding. These organisations act as external pressures that compel MNOCs to observe high CSR standards, promoting responsible business practices. Alpha G and Alpha H both reinforce this point, explaining these international CSR norms are essential for securing international loans and investments. Likewise, Alpha H mentions that organisations like the International Finance Corporation actively carry out checks to ensure MNOCs abide by standards set by them. Alpha K adds that meeting these global standards is equally important for securing investment from Equator Principle partner banks in Nigeria. Even though this external pressure helps in improving CSR practices, it raises questions about the genuine motivation of these MNOCs on their CSR engagement. Are MNOCs truly committed to social responsibility, or are they mainly driven by the need to secure funding from international organisations? This suggests that while international standards improve practices, the companies' main motivation might be financial rather than genuine care for social and environmental issues as previously suggested.

4.4.2 Knowledge Adaptation

Another theme that merged from the analysis as an impact of internationalisation of CSR is adaptation and continuous learning for MNOCs with regards to their CSR practices within the region. This is discussed below:

Why do we call them global social investment? Because Company L thinks, these themes enable us to also leverage our expertise as an operator in the oil and gas industry to be able to implement program and support implementation in country. “Whatever is happening globally that we can learn, we can copy, and we can adapt as long as it's going to meet a local need you know, we adapt”. when it comes to putting in place frameworks, that will help us to be more sustainable in our social investment “we learn as much as we can from best practices across the world”. [Alpha L]

“We can be doing something in one country, and it could even be a reference point for other countries, so we could be doing something fantastic in one country that we think can be adopted by another country”. So, holding everyone to that high standard of measurement helps us to ensure that we are delivering very high value program”. [Alpha P]

“I think we derive some experience from them, from those shareholders that we do. When there are new ways of doing things or where we think we their ideas may not all go well with the area we find ourselves, we are free to come up with a better idea. So, it's a continuous learning process for them and for us”. [Alpha D]

“we try to comply with best practice, so if better practice is outside of Nigeria, we will comply with best practice. So, its positive influence. Those are the drivers that help us to change or to improve on CSR”. [Alpha F]

The analysis reveals that the internationalisation of CSR leads to continuous learning and adaptation for MNOCs in Nigeria. The experts based on the interviews suggest that leveraging global expertise assists companies to implement effective programs locally. However, by leveraging on these standardised practices, MNOCs might overlook the unique needs and challenges of its local context of operation. It is inferred by the respondents, that learning from global practices and integrating these practices locally creates beneficial exchange of ideas on improving CSR practices. This exchange is important but could also mean relying too much on external ideas, and possibly missing out on local innovations. This can lead to local innovations taking a backseat in meeting international standards. While international CSR standards encourage higher quality implementation and continuous improvement, there is a delicate balance between adopting these practices and ensuring they are genuinely beneficial and tailored to meet local community expectations. Questions remain as to whether these MNOCs are truly internalising these global practices or merely conforming to external expectations to secure funding and maintain their global reputation. The next section will discuss the type of template MNOCs adopt within the local context in their CSR implementation.

4.4.3 Home Country (Parent company of MNOCs) and CSR Practices in Nigeria.

To further understand how internationalising of CSR within the NDR of Nigeria is influencing CSR practices in the country, the study tried to explore if the parent companies of MNOCs have any impact or influence in the type of CSR practices undertaken by the companies within the host communities. When asked about role, or if parent companies exert any influence on CSR practices executed by subsidiaries in Nigeria, responses from experts on this is discussed as follows:

“I would say yes to an extent and that's in terms of impact, value, and measurements,

not prescriptive but impact on value and measurement. [Alpha P]

“They are different but aligned”. They are different in the sense that our CSR practices are peculiar to every country or region of operations but there are certain things we look at from the global perspective and all our practices have to be in line with our corporate values globally. [Alpha O]

“There is a relative level of influence in the delivery of CSR” practices in both countries (Britain and Nigeria), but the peculiar needs of people in both domains differs hence guiding the type of CSR practices deployed. [Alpha Q]

“Yeah, to some extent because like I said, it is a global company and the organisational structure is equally in a way that you know whatever we're doing here in Nigeria is being monitored, from the headquarter there”. if their input does not completely suit what we intend to do because of the environment then we make some adjustments. we try to customise it to suit the environment, but you know “budgets and everything all those our projects and everything, approvals, come from the from the headquarters”. “At the level of budgeting now that the global will have an input to say you people are budgeting too much for CSR what is your reason”? So, we give our reason at different levels to justify what we have done.” [Alpha C]

We ensure all the strategies we implement; we tie them to our values which it makes it easier to monitor and implement. We might implement different strategies in different countries, but “we ensure that all our CSR practices globally fall within our core values. Our global CSR practices link into our core values, the strategies might be different in different countries, but they all tied together.” [Alpha R]

“The parent company has no direct control or influence over the CSR practices. We have global themes where we also have expertise that we can leverage from the group. Whatever is happening globally that we can learn, we can copy, and we can adapt as long as it's going to meet a local need you know, we adapt”. Why do we call them global social investment? Because Company L thinks, these themes enable us to also leverage our expertise as an operator in the oil and gas industry to be able to implement program and support implementation in country. [Alpha L]

“There are CSR practices that are being adopted”. But like I said, Nigeria is particularly peculiar, so we do what we have to do. The same people third world, yeah, but their approaches are different. Peculiarities matters.” [Alpha M]

The quotes show how parent companies influence their subsidiaries' CSR practices in terms of balancing global standards with local needs. The parent company sets the guidelines and provides resources, while the subsidiaries adjust these guidelines to fit their local context. As reported by a respondent, budgeting and project approvals are overseen by the parent company, but this global oversight can impact local execution, despite adjustments made to fit the local context. However, challenges can develop. Subsidiaries can easily decouple their practices and engage at their own discretion locally or just follow rules without genuinely engaging with the local community's needs. Also, with strict oversight from parent companies, this might limit the ability of subsidiaries in terms of innovation and responding in good time to local issues. For CSR to be truly effective, local subsidiaries need the freedom to develop their own strategies that align with both corporate values and local realities. This balance helps ensure that CSR efforts are both globally consistent and locally meaningful.

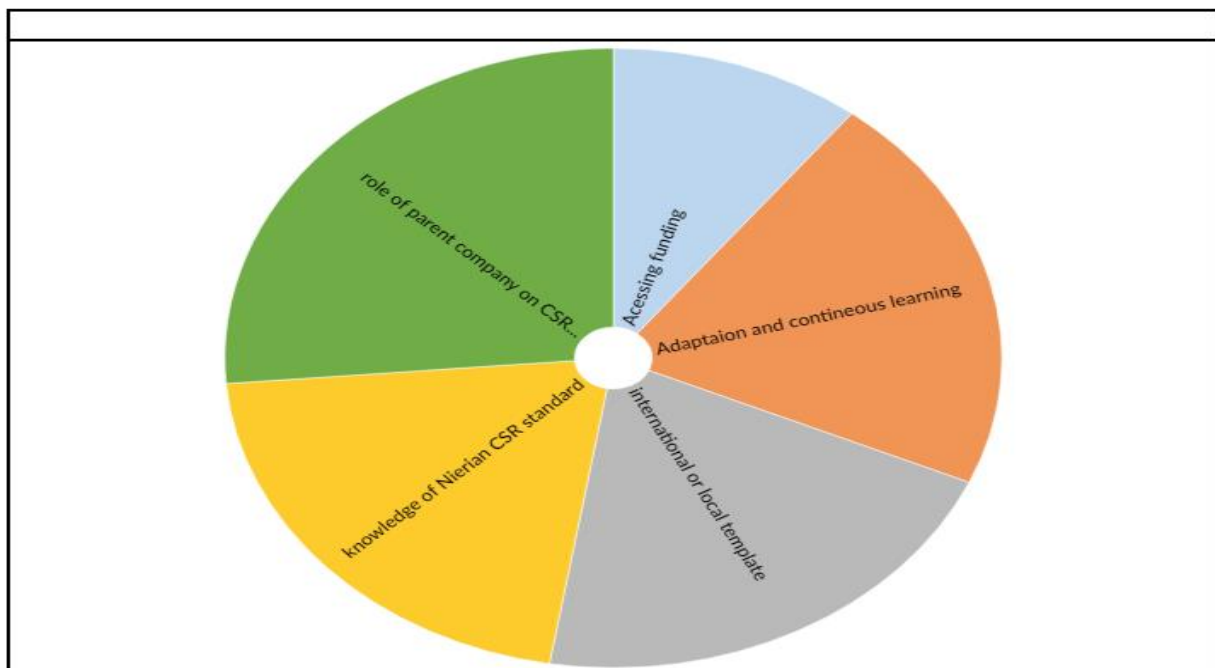


Figure 4.3: Hierarchy of mentions on impact of internationalisation on CSR.

4.4.4 International or local template implementation (customisation) of

CSR practices within local communities.

The template multinational corporation adopt in the implementation of their CSR practices within local communities is very important for targeted and effective CSR practices. As MNOCs operating within the Nigerian oil sector are mainly global companies with large footprints on a universal scale, there is the need to understand if CSR practices are customised for local community. For a better understanding of the dynamics, respondents were first asked if they have any knowledge of the Nigerian standards of CSR. The excerpts below answer thus:

Knowledge of Nigerian standard of CSR

Responses from interviewees were divided with some having knowledge of the standards and others having minimal or no knowledge of Nigerian standard of CSR. This is because CSR practice is not mandatory for companies within Nigeria. CSR is only done on voluntary basis and hence no standard to comply with. The analysis goes thus:

“We are not aware of any Nigerian standard of Corporate social responsibility because it's not regulated.” [Alpha L]

“No. we are not aware of it. There are no defined standards for CSR in Nigeria.” [Alpha O]

“I I'm not aware. Honestly, in Nigerian standard or CSR, I've not seen it. Maybe it's my limited knowledge or maybe it does not exist.” [Alpha D]

“Nigeria as a country do not have a standard for CSR. There is no clearly defined standard of CSR.” [Alpha I]

“I can tell you with outmost confidence that the standards these international companies come with is far outweigh what Nigeria have if there are any.” [Alpha N]

Responses from Alpha L, O, D and I all reveal that they are not aware of any guideline regulating CSR within Nigeria. This suggests that MNOCs are not required or mandated by law to follow any specific rule for CSR practices within the country, as such left to engage at their discretion. However, Alpha N concludes that “international companies often bring higher standards with regards to CSR with them which are much better than any standard

Nigeria might have if such a standard does exist”. This accentuates the institutional and regulatory voids within Nigeria, consequently the reliance on international practices to guide CSR initiatives within the country. Further analysis reveals that there are some MNOCs that attest to having knowledge of Nigerian standard for CSR as disclosed below:

“Yes, we are aware though there is no clear-cut CSR Standard in Nigeria.” [Alpha Q]

“So, first of all, we are always aware of all the local regulations, local standards, but more importantly, we also have international standards.” [Alpha P]

“We are aware of the Nigerian standard of CSR. Basically, what we practise has been brought in from outside Nigeria, but we also consider the Nigerian standards where applicable.” [Alpha R]

Quotes from these respondents show that while there is no clear and specific CSR standard in Nigeria, some companies are still aware of local regulations and standards. For these companies, findings suggests that they rely on a mix of international best practices and any available local guidelines to shape their CSR efforts. This emphasises the need for flexibility and adaptability when developing and implementing CSR practices because of the absence of laudable regulations within the country. The above observations are in line with the responses from Alpha B, E, F, H, and G. Additionally, excerpt from Alpha R explicitly stated that their practices are not from Nigeria “what we practise has been brought in from outside Nigeria, but we also consider the Nigerian standards where applicable”. This clearly suggests that they adopt the Nigerian standard ceremoniously only when need but comply with headquarters CSR practices.

To address the main research objective, if CSR is customised within the NDR, during implementation, analysis thus find:

As a company at the group level, we have some standards, I mean some focus areas. “So, it's those focus areas that we try to expand. And then implement. We have the group direction, but “we implement it with regards to what is most necessary locally, so we adapt it to the local needs, yeah.” [Alpha J]

“First, we deliver on the local standards then will go a step further to ensure we deliver on international standards because for us is around best practice”. Even though we operate in different countries, there's still some level... “There's an autonomy”. That's what I would say because we also deeply understand that every country has their peculiar culture, people, needs and interests”. So even though we

have a global governing document of standard we also give that liberty to the countries how they deliver on it. "But where local standard is perceived as substandard for any reason, we go a step further to deliver even more above that standard." [Alpha P]

I can tell you with outmost confidence that the standards these international companies come with is far outweigh what Nigeria have. "I'm saying is like a hybrid. Because remember what I said earlier, when "you think internationally you act locally". But in order to for you to still foster that relationship, "you now need to read into what is obtainable locally. That why it is mix." [Alpha N]

Quotes from Alpha J, N, and P suggest that MNOCs have autonomy in development of their CSR practices to suits the local context. The quotes further emphasise customisation of CSR to meet the needs of local communities through localised focused areas while still meeting global standards. This shows that they adopt a blended of hybrid approach to CSR. Further analysis on other MNOCs reveal thus:

When it comes to Company C as global company, we have recognised that in each environment we operate, we should do CSR. But there is no document as to say what you should be doing. "This is because the communities are not the same, the needs of the Community are not the same in each country. For them to thrive, they will need to generate their own templates on what their host communities or host countries or host state will require. It is customised basically for Nigeria." [Alpha C]

"What happens in another country does not, it does not influence what happens here and the execution is localised here in Nigeria." [Alpha H]

"The CSR Team is comprised of very experienced team members from across the globe and various development sector themes. Every country has themes they follow based on the needs assessments they carry out. Therefore, the CSR practice of one country does not affect the other." [Alpha O]

Based on the analysis it shows that almost all the respondents identified with implementing their CSR practice by taking into consideration the local template to implementation. The local content is the main approach but where there are global practices that these MNOCs

feel they need to adopt based on the global template, they adopt and implement so long as what is obtainable globally will be of benefit to the local community. On the other hand, one of the respondents identified in the analysis confirm their company as adopting only the Nigerian standard and adhering to the local content. This is as stated thus:

“Nigerian standard is adopted, ensuring full compliance of local content.” [Alpha B].

The respondent identified their company, company B to having knowledge of the Nigerian standard of CSR and also adopting the Nigerian template of implementation. This is peculiar to only this company B as other respondents adopt the local template of implementation and localising their practices but also adopt from the global template or themes where applicable. Some of the respondents refer to this as a hybrid method of CSR template. This variation in CSR implementation can be linked to lack of enabling regulations governing/ mandating CSR within the country. This should serve as a call on the government and policy makers on the need for regulations governing development and implementation within the country. Also, this will not only be a problem of having rules and regulations governing CSR, but there is also the need for proper enforcement to achieve change. After analysing the template of implementation of CSR within the country, the role of parent company on CSR practices will be discussed below.

In general, analysis shows that to some extent, parent companies do have influence on the CSR practice mostly in terms of direction as identified by respondents and in terms of budget for CSR practices as identified by other experts. Giving direction for CSR by parent companies has to do with ensuring practices adopted by subsidiaries must align with core corporate values. It also ensures all practices are standardised across all countries of operation globally. Other company respondents have also attested to reporting CSR practices on global platform by all subsidiaries to make sure the practice are standards and aligned. Another respondent confirmed that sometimes their CSR practice might surpass what is required by the global or parent company of which they constantly report to the group societal about what they undertake as CSR within the region. Although most of the respondents explained the peculiarity of Nigeria and implementing their CSR based on the peculiarities of the host country, nevertheless either directly or indirectly, parent companies’ impact, or influence CSR practices as detailed from excerpts above. Summarily, the MNOCs emphasised the importance of standardised policies that were adapted to local context during implementation. This shows that most of their company policies remained the same, but practices were mixed to accommodate some differences in local context. Having satisfied research question 2 and objective 2 and 3 of the research, the analysis will now go further analyse research question 3

and objective 4 as identified in chapter one.

4.5 CSR practices and Relationships.

From responses by respondents, the CSR practices carried out by MNOCs within the NDR has proved to have a positive impact on the local communities they operate. They engage in sustainable projects as captured from respondents. By prioritising engagement with local community and sustainable projects, it has helped in building strong communities and contributed to their overall economic development. Also based on the way they develop their CSR practices; utilising the bottom-up development approach is an important determining factor on the cordial relationships MNOCs enjoy with the local communities. At the same time, no interaction comes without its challenges. The analysis also identified some of the challenges MNOC face within the NDR which were discussed by the interviewees and how they overcome these problems.

4.5.1 Synergetic relationship:

When asked the impact of the choice of CSR practice of MNOCs on the lives of the local communities, the respondents answered thus:

“Our CSR practices contributes to sustainable development; and enhances positive relationship with local communities”. It has contributed to Socio-economic development of the local community through empowerment for communities to drive development agenda and foster social cohesion. [Alpha E]

“Our CSR practice is still one of the most unique in Nigeria. We enjoy a peaceful relationship with our communities. One of the few oil and gas companies to do so.” [Alpha F]

This quote by Alpha F suggests that company F’s CSR strategy which allows for open dialogue approach has led to a peaceful relationship with the host communities which is atypical for the Nigerian oil and gas industry. Deviating from industry approaches seems to be a key as the expert links this success to the uniqueness of their CSR efforts. As such, this statement suggests the CSR strategy adopted by this company has a profound impact on host community ties.

“Our local communities have been impacted positively by the CSR projects and programmes we have deployed. This explains why we have had minimal down-time in our operations due to community unrest or blockade/ protest”. [Alpha Q]

This quote by Alpha Q indicates the strategy adopted by this company has prevented local community from revolting against them. This shows that their CSR initiatives by this company has satisfied the communities in which they operate. This assertion is similar with company H, as stated below:

“So far, we have not had any day that the community rose against us in terms of demonstrating to say we have not done really well”. “We operate in about 37 countries. We have in Company H in Nigeria, we have Company H. In Senegal, we have Company H In UK, we have it in Sweden, we then we have it in Germany. Originally from Indonesia, we have it in India, we have it in Singapore, we have it in America”. “No for here, for CSR, it’s going to be very difficult for anyone to beat us here. Why it is so? Because of our policies regarding this thing because so companies there are lot of companies in Nigeria before us, Shell, Agip, and all that but whatever they agree with the community for CSR project, they just pass money on to them”.
[Alpha H]

This quote shows great confidence from Alpha H that their CSR policies and practices exceed those of other major players operating within the industry that came in before them. This is as a result of directly overseeing projects by the company rather than handing over money for the execution of projects to local communities. It suggests that MNOC ensure quality execution of projects that benefits local communities, thus, maintaining local community support. Consequently, positive relationship with host communities is achieved, avoiding protests that have affected other companies. Further excerpts from interviewees highlight positive relationships they enjoy with local communities as stated below:

“Our CSR activities have proven to be impactful because of the level of acceptance our company gets from the local community. Without positive impact, there will definitely be hostility and agitation between us and communities of operation.”
[Alpha O]

“I think our social investment really contributes to our reputation and our relationships with the communities”. Like I said, you know it's a big driver for our reputation. Of course, you know that the Niger Delta region where we operate, there are lots of other socio-political challenges, security that affect, you know our interface with the communities, “but beyond all that, our social investment really,

helps to drive positive relationships with our communities.” [Alpha L]

This quote by company L directly states that their social investment has a positive impact on its relationship and reputation with host communities. Even where there are complex socio-political issues, company L’s voluntary investments provide lasting community benefits that brings about acceptance. This positive relationship is consistent amongst respondents interviewed for the study. They all attested to their CSR practices having a positive impact within the areas of their operations and thus a cordial relationship with the host communities.



Figure 4.4 shows responses on impact of MNOC choice of CSR on local communities from respondents

Nevertheless, no success comes without its setbacks. Irrespective of the huge social investments within host communities, MNOC are still faced with challenges in the execution of their CSR as disclosed by the respondents which are discussed below:

4.5.2 Challenges in CSR Implementation:

The NDR is a very peculiar region with many challenges. Although MNOC professed to having good and impact relationships with the local communities, they also identified some challenges they face in the execution of their CSR which will be discussed based on the

themes identified from the analysis.

4.5.2.1 Lack of enabling environment and Government support

For an effective and sustainable CSR project, the environment where such projects are carried out plays a great role in making CSR effective or otherwise. Some of the respondents pointed at the inability of government to fully commit to developmental and environmental projects such as the provision of basic social amenities within the country. Having an enabling environment that is consistent with company objectives can encourage business practices, making it more feasible for MNOCs to implement more sustainable CSR projects as identified from analysis. As stated by Alpha L,

We, in spite of our best endeavours, you know, train them, provide them with some small grants to be able to at least formally register their business with the Corporate Affairs Commission and all that. "The environment in which they are now, you know to establish and operate is so difficult and challenging that they are not able to thrive." [Alpha L]

"The laws regulating the implementation of CSR does not really compel organisations to engage in CSR so some organisation can use this discretionary weakness to shy away from community needs." [Alpha A]

"Some of the communities where we work, we are like a mini government". We provide power, we build roads, provide schools, provide hospital, provide water, you know, and that sometimes it's very challenging for us as a company. "They see us as the government in the community and then when they want anything, they come and disrupt our activities not because we've not done enough sometimes because they need it so much and they want to get government attention. They know that when they stop activities, government will come in." [Alpha L]

"The biggest challenge is the government of our country" [Alpha N]

"It is also a challenge because one would be dealing with a government that has little regard for its own obligations and may not always be willing to provide support for communities" [Alpha K]

The quotes show the challenging landscape of CSR in Nigeria for MNOCs. Despite their efforts to support local businesses, the difficult environment hinders the success of these initiatives, making it even harder for MNOCs to effectively achieve the desired impact in terms of CSR. Also, as identified by these respondents, the pressure exerted by this make it quite difficult for them to pursue their main business objectives.

4.5.2.2 Insatiable needs of the community

Another factor identified by respondents is the insatiable needs of the communities as mentioned by the respondents below:

“You know, and people always want more. Want far above what we as a company can provide” [Alpha L]

“They are never satisfied. The wants keep rising anyhow. Sometimes, due to their lack of agreement they might cause a lot of setbacks to your project.” [Alpha M]

“Community expectations are insatiable. The more you do the more they ask.” [Alpha I]

Companies find it difficult to find a balance between the needs of the community and how much the host communities demand from them as CSR. This has led to setbacks as mentioned by some of the respondents in operations of MNOCs especially in instance where the community demands for what the companies cannot provide as seen from analysis. Notwithstanding the numerous needs of the community, it is deemed necessary for MNOCs to continuously engage in CSR as this helps in building goodwill within the local community.

4.5.2.3 Budget constraint

Another factor identified by respondents is budget constraint. Companies find it difficult to find a balance between the needs of the community and how much they are willing to spend on CSR projects because as identified by respondents CSR is also a business imperative for them as stated below.

“The operational cost and financial demands of the sector affects the implantation of CSR and if not properly handled, it can affect the business interest of the company in meeting CSR demands.” [Alpha A]

“The financial challenge in CSR needs is enormous owing to dwindling financial resources in teams of operational cost and meeting both government and community-based demands.” [Alpha D]

“Our resources are limited and so we find ourselves, you know spread thinly across operational field.” [Alpha L]

Similar observations were also made by Alpha E and Alpha O. However, even though stretching the budget can affect the core business interest, which is profit, businesses need to align their practices in a cost-effective manner while taking into consideration their core values and missions.

4.5.2.4 Stakeholder influence

One of the factors identified by almost all the respondents affecting their CSR practices is stakeholder influence. Stakeholders hold a central role in the practice of CSR as they have a way of advocating for certain practices and in the event of not getting their way, they frustrate efforts of the MNOCs as seen from analysis below:

“Sometimes some personal expectations come, and they mask it as trying to protect the people. But it's just selfishness. So, and when you push back, they rather allow the projects die. If you don't allow them to have their way.” [Alpha D]

“And sometimes you face that a lot with the leadership structure of the communities because again, you strongly leverage the leadership engagements to deliver on your programs. So sometimes, you are at variance even when you know this is what you've assessed from your baseline studies and assessment and needs analysis and all that, community want something else”. [Alpha P]

“Certain stakeholders within local communities have a way of frustrating projects especially when it goes against their personal interests. This is a big challenge we face as a company as conflicting interest between the company and stakeholders serves as a big stumbling block”. [Alpha R].

“Pressures of lobbying from community people and stuff like.” [Alpha C]

“Sometimes you find it difficult to accomplish planned activities because of some greedy /selfish personnel among elected leaders.” [Alpha B]

Alpha E, Alpha O, and Alpha J also identified pressures from stakeholder groups to affect their CSR practices as well. This clash of interest between MNOC goals and community leaders' often result in stalled or failed projects, indicating the difficulties in navigating local politics and ensuring that CSR initiatives truly benefit the community.

4.5.2.5 Socio political influences

Socio political challenges are real especially in an unstable environment like the NDR. Respondents explained the impact of the many factors affecting smooth operations below. According to Alpha L

“There are lots of other socio-political challenges, security that affect, you know our interface with the communities. When they get upset and they disrupt our projects or our facilities.” [Alpha L]

“Unfortunately, due to corruption, and high poverty levels, certain stakeholders within the community tend only to think about the immediate financial gains”. [Alpha R]

“Vandalisation of pipes have put a strain on our productivity it’s affecting our output and of course, our revenue. So, this that's another challenge. “[Alpha D]

“We want stability. If there's change but there is stability, nobody cares, but if there's uncertainty, then. The business doesn't like fear. Exploration does not like fear. [Alpha M]

“Poverty is one of the greatest problems that we have, then corruption, greed”. [Alpha N]

4.5.3 Solutions to CSR Challenges.

There are many ways as identified by the analysis of overcoming the challenges faced by MNOCs in their interaction with host communities. These solutions have helped in fostering a cordial relationship between MNOCs and the local communities as discussed in pervious section. Some of the solution captured by the analysis are discussed by below:

4.5.3.1 Stakeholders intervention

As identified by respondents, MNOCs build relationships with local communities, which allows them to overcome difficulties they may encounter within their areas of operation. However, when conflicts occur, stakeholders such as local chiefs and the government need to intervene to deescalate the situation, as noted in the interview excerpts below.

“By involving regulatory bodies in agreement reached by both community, transparency, this would help to avert some challenged /threat of work stopped faced sometimes”. [Alpha B]

“How do you manage it, is engagement. you have to engage the government to do the needful. sometimes we take them to the chief, or to the Ministry of community affairs to kind of mediate and come to an understanding”. [Alpha D]

“These CSR practices in carried out in consultations with the local leadership.in the event of any agitation, we revert back to these leaders. Therefore, having a cordial relationship with the communities with minimal issues”. [Alpha O]

These quotes are in line with many respondents interviewed.

4.5.3.2 Integrated or participatory approach

According to respondents, MNOC and the local community tend to build a friendly relationship when using the integrated approach strategy. The local community are given the opportunity to identify their needs and how they want those needs to be met. Following are excerpts from respondents stating thus:

“We try to ensure that we take the community along in all projects we want to implement We try and build trust through ensuring the local community takes part in the project’s implementation. Although this is challenging but we address issues wholly.” [Alpha R]

“Community participation help in creating strong, lasting relationships with the local communities in our areas of operation.” [Alpha E]

“Bringing out all those projects that we know are central to their development and getting them involved in the implementation of those projects are most of the ways we look at it. We work together to achieve those needs under the umbrella of the MOU.” [Alpha J]

From the quotes above, it can be seen that by engaging the community in the development and implementation of CSR projects, companies prove a genuine commitment to local concerns, leading to more beneficial and sustainable outcomes for both the MNOCs and the host communities. These findings are all in line with statements identified from Alpha N, P and Q.

4.5.3.3 Transparency and trust

Engaging with the local community in a trusting and honest way by MNOCs helps them build confidence and credibility within the local community. This enables them to mitigate problems and address issues that may arise which in the long run leads to positive relationships between both parties in the host community.

“While you are building your strategy, when you look at the needs assessment, you need to look at honesty and transparency” because why we are emphasizing this is that “when the community don't perceive you to be honest, they will even resist what we want to do for them”. The possibility of having a fruitful and positive engagement will be there because there's a sort of... maybe you are giving them opportunity to trust” [Alpha N].

“We try and build trust through ensuring the local community takes part in the project’s implementation.” [Alpha R]

“Through deliberately building trust. We deploy all the tools necessary to build trust with our stakeholders.” [Alpha K]

But the bottom line is that “we are as transparent as possible with the Community” and those that cannot even get in a particular year, they know that they will get in another cycle. We do not designate those projects in one place, we scatter it and share them fairly. [Alpha C]

From the quotes, deliberate trust-building measures, transparent communication about project and fair distribution of projects are all practices that are crucial for fostering trust and ensuring that CSR initiatives are well-received and effective.

5.3.3.4 Documentation of agreed projects.

Through signing on agreed projects and developing MoU by multinational corporations and local community, it helps in overcoming difficulties by providing a clear scope of engagement on projects. It also curtails unrealistic expectations of stakeholders while at the same time keeping MNOCs accountable and kept committed to agreed projects. This helps in averting misunderstandings and conflicts in areas of operations. This is in line with respondents interviewed as captured below:

“We do a scope agreement. Everybody signs up so that is the control mechanism.”
[Alpha I]

“By ensuring that agreed planned projects and implementation procedures are documented and signed by both parties, this would help to avert some challenged /threat of work stopped faced sometimes.” [Alpha B]

These quotes highlight the importance of formal agreements and documentation in managing CSR projects between MNOCs and local communities. These practices aim to establish clear expectations, accountability, and mutual understanding. For an area like the NDR, this is essential for the smooth execution of CSR initiatives and maintaining cordial and sustainable relationships with local communities.

The choice of CSR initiatives by MNOCs has a major impact on local communities' relations and securing licence to operate in Nigeria. CSR practices focused on improving the living standards of local communities demonstrates MNOCs commitment to community interest and wellbeing. Likewise, honouring commitments by MNOCs help builds trust and harmony. Despite the difficulties faced in CSR engagement mentioned above, MNOCs have the opportunity of making positive impacts on these communities. Thus, the analysis shows that strategic CSR choices which provides socioeconomic advancement of local communities provides mutual benefits for both MNOCs and host country. Thus, making proactive CSR vital in preventing unrest and ensuring stability and continuity of operations.

4.6 Conclusion

The data from interview with experts was analysed in this chapter. The data was gathered through semi-structured interviews with 18 multinational oil company managers and personnel directly involved in CSR practices within the NDR. Data was efficiently saved and

managed. Data was transcribed thematically using Nvivo software, yielding themes that informed the study. Many themes were generated however, some of them were similar, and thus they were merged to form one component. The study reveals that multinational oil MNOCs operating in Nigeria face a complex landscape when it comes to CSR. These companies attempt to balance the stringent global standards set by their parent companies with the peculiar needs and contexts of the local communities in which they operate. This balancing act is crucial for ensuring that CSR initiatives are both globally consistent and locally impactful.

The analysis shows that parent companies play a significant role in shaping the CSR strategies of their subsidiaries. They impact subsidiary practices through providing them with essential guidelines, resources, and oversight, particularly in budgeting and project approvals. This top-down influence helps maintain standardised practice across different regions. However, it can also pose challenges for MNOCs. For instance, strict global oversight might limit the subsidiaries' ability to innovate or respond promptly to local issues. There is also a risk that subsidiaries might decouple their practices and adhere to guidelines superficially without truly engaging with the identified needs of the local communities.

Although many challenges are evident with the top-down approach, many respondents highlight the importance of adapting global CSR practices to local contexts. They suggest that although core corporate values and strategies do not change, the actual implementation of CSR projects is tailored to address the specific challenges and needs of the local communities. This approach helps build trust amongst stakeholders and ensures that CSR efforts make genuine impact and contribute to sustainable development.

Motivations for CSR engagement among MNOCs in Nigeria are multifaceted. Enhancing brand image, risk mitigation, and gaining a competitive advantage are significant drivers. The NDR is particularly explosive due to past environmental and social exploitation by oil companies. Thus, CSR initiatives in this region remains crucial for maintaining peaceful operations and building a positive reputation. The analysis shows a shift from extrinsic to intrinsic motives for CSR practices. The prioritising of moral obligation as the theme with highest priority from the analysis confirms this. So, highlighting the positive change with respect to CSR motivation within the region.

Likewise, the study underscores the importance of needs assessment in the CSR development process. By understanding the specific needs and cultural contexts of the host communities,

MNOCs can design and implement CSR projects that are effective and sustainable. This integrated approach has proven to be an asset to MNOCs within the region and as an approach identified and recognised by the United Nations as the best for CSR development. It fosters positive relationships amongst stakeholders and help deliver beneficial CSR initiatives by local communities.

In conclusion, while MNOCs in Nigeria benefit from the coordinated guidance of their parent companies, the true success of their CSR initiatives hinges on their ability to adapt these practices to the local context. The ability to balance global consistency and local relevance is essential for cordial relationships, trust building, ensuring sustainable development, and achieving long-term business success. Lastly, there is a need for proactive local regulations and enforcement mechanisms to guide CSR practices within the country, ensuring the regulations align with both corporate values and needs of the communities. By incorporating global capability within depth understanding of local realities, MNOCs can create CSR initiatives that are both impactful and sustainable, benefiting all stakeholders within local communities.

Chapter 5

Discussion

5.1 Chapter Overview

CSR has gained significant attention and importance. As companies strive to strike a balance between profitability and societal well-being, CSR has emerged as a key framework for integrating ethical, social, and environmental concerns into business strategies and operations. This chapter discusses the four crucial findings that emanate from the research findings: the development of CSR, the factors influencing its implementation, the internationalization of CSR and impact of MNOCs choice of CSR on the local community. These empirical findings are integrated with existing literature to show significance of the findings. Internationalisation theory of the eclectic paradigm, (OLI) and institutional theory are utilized in this study. While they come from different disciplines (economics and sociology/organisational theory), they can complement each other in analysing various aspects of international business or organizational behaviour. The combination of internationalisation theory and institutional theory allows researchers to consider the dual perspectives, providing a richer analysis of international business phenomena. These theories are important given that the study's aim is it to explore how multinational oil companies (MNOCs) develop and implement their CSR practices in the Niger Delta Region (NDR), understanding the motivations behind these efforts, how they are tailored to meet the unique needs of local communities, and the impact they have on the lives of these communities, while also considering the influence of their parent companies'

5.2.1 Motivation for CSR engagement.

These motivations were identified during the interview with experts from oil companies. The study notes that while these findings are similar to literature, the interviews provided more in-depth information and insight on MNOC motivation for CSR in Nigeria. In line with literature, motivations like, competitive advantage, maintaining licence to operate, managing external perception (Okoro & France, 2018) legitimacy with global partners and consistency with corporate values (Bansal & Roth, 2000). This study highlights certain short comings in the literature with regards to CSR motivations within the Nigerian oil and gas industry

particularly the importance placed on brand image and competitive advantage as the main motivations.

According to Okoro (2015), competitive advantage and managing external perceptions were the most important motivations for CSR engagement. However, this study reveals a shift in priorities. The analysis identifies moral obligation as the most important motivation for CSR, followed by risk mitigation and legitimation / trust, with brand image placed a third priority. This emphasis on moral obligation highlights a strong commitment to improving local communities by addressing their needs and promoting sustainable CSR initiatives.

MNOCs view CSR as a way of giving back to the community and building strong relationships with these host communities. They acknowledge the challenges faced by these communities; a group of people ridden by poverty, limited infrastructure, and economic development (Adegbite & Nakajima, 2011) and emphasises the need to do what is right to operate smoothly. Prioritising moral obligation shows the MNOCs do recognise the impact of their operations within the NDR and actively engaging in CSR to minimise the impact of their extractive practices.

The desire to engage in CSR, give back to the community and create shared value has been highlighted in the literature on CSR and its role in fostering community development and building sustainable relationships. Freeman (1984) contends that companies are part of its community of operations and should perform an active role in resolving its faced needs. This is because society form the basis for establishing companies thus the latter, should in response, assist in meeting the needs within company operation locations.

Additionally, the literature emphasises the concept of corporate citizenship, which refers to the responsibilities of businesses as members of society (Matten & Crane, 2005). Moral obligation forms the ethical foundations upon which corporate citizenship is built and it involves actively contributing to the well-being of communities through CSR initiatives. By fulfilling their obligations as good corporate citizens, companies can enhance their reputation, strengthen community relationships, and build long-term sustainability.

Likewise, MNOCs may engage in CSR because they appreciate helping others or want to impact a common good from a sincere concern of the well-welfare of others. In line with institutional theory, prioritising moral obligation as a motivation for engaging in CSR underscores the importance of institutional context. It shows MNOCs adherence to expectations of the local community.

Moral obligation for CSR engagement from the perspective of the OLI paradigm can be a significant ownership advantage, setting MNOCs apart from competitors who may not prioritise this initiative. It depicts MNOCs as strong ethical leaders helping them in managing risks related to social and environmental issues within the oil and gas industry and protecting them from reputational risk. This commitment shows genuine interest in delivering sustainable development within the NDR.

Unlike previous studies that focus on the extrinsic motive for CSR, this study based on the interviews carried out suggest CSR as more strategic action, moving away from the business benefits of CSR engagement to intrinsic motivation and the need to contribute to common good. This assertion by as Olawari & Fidelis, (2011) see CSR within the NDR as mostly political, done with the sole intention of calming restive communities than for sustainability. Although contradicting the findings on motivation for CSR within the NDR, the assertion does not go far as risk mitigation came as second place in the hierarchy of motivations for CSR engagement.

In addition, the study identified another prominent motivation as legitimization/ trust building. This is also important motivators within the Nigerian oil industry because of its volatile nature. However, these motivations based on the literature have not been acknowledged as priorities within the NDR. But the study based on responses from interviews highlight it as priorities.

In summary, this study provides valuable insight for CSR motivation within the Nigerian oil and gas industry indicating a shift from more extrinsic motives for CSR to intrinsic ones. These finding will form valuable insight on knowledge of CSR within the Nigerian oil and gas industry. This strategic shift suggests more impactful CSR and cordially beneficial relationships.

5.2.2 CSR Development.

From the findings, the study identified the specific methods MNOCs use to develop CSR in the Nigerian oil and gas sector. Although not many studies were identified on CSR development especially in Nigeria, studies like Panapanaan, Linnanen, Karvonen, & Phan (2003), Moan et al., (2009), and Fatima & Elbanna, (2021) developed a typology for CSR development. Likewise, Bondy et al., (2012) carried out a study on CSR and multinational organisations where findings from the study addressed how CSR was developed in United Kingdom by multinational organisations. Within the NDR, three steps were identified from

the interviews for CSR development which were acknowledged from themes generated and grouped from the interview.

5.2.2.1 Design and Strategy

Under design and strategy, findings from the study were grouped into three sub-groups. Needs assessment, organisational values, and sustainable development goals.

The **needs assessment** is the first step of the design and strategy stage in CSR development. The findings suggest this step as the most important step of the process. This step is in line with literature which emphasised that through the development of social activities, MNOCS get to know their partners in discussion, to get information and satisfy the social needs of various stakeholders (Aguilera-Caracuel et al., 2015). Burnes (2004) also opine that contextual knowledge and stakeholder expectations help us understand whether change is desirable and supported by the appropriate mechanism. Findings from some of the respondents also suggest not just needs assessment but a close engagement with local communities at the stage of development and implementation as this collaborative process flesh out sustainable CSR that continues to be of value to local communities. This allows MNOCs to comply with institutional stakeholder demands and establishing legitimacy. This approach by some of the respondents is in line with literature where Fatima & Elbanna (2021) in their study highlight the importance of integrating CSR formulation and implementation as it can provide richer feedback, offering better insights into the successful execution of the formulated plan. Another interesting point highlighted by one respondent from the study is that within their company, they do not just move into accessing the needs of the community. They step back to understand the norms, culture, the key stakeholders, and environment. By so doing, they align the needs identified to these key findings and make the CSR programmes more sustainable. Surprisingly, literature also made this assertion. To be able to align the dynamic demands of business and its context, MNOCs must be able to adapt and learn over time and the capability to understand the unique context and convergence of stakeholder expectations (Moan et al., 2008). This stage of the development underscores the importance of the integrated approach to development. As stated by Bondy & Starkey (2014) in developing an effective strategy, one must adopt good communication and collaboration amongst stakeholders and leaving any of them out might be problematic. Thus, as a testimony by most of the respondents, needs assessment that focuses on a community-focused approach foster utilisation of CSR programmes by local community.

Second step in the design and strategy stage is incorporation of **organisational values**. Aligning organisational policies which has a slightly significant influence the development of CSR initiatives within the host community compared to needs assessment is valuable in the development process. By positioning organisational policies to CSR programmes, MNOCs leverage on their internalisation advantages and ownership advantages of internationalisation theory, where MNOC managers and key organisation staff create CSR policies that deliver competitive advantage to their organisations. This helps MNOCs in maintaining a consistent corporate image globally by upholding quality and integrity of their CSR initiatives. This conforms with literature that emphasised the need for attaining legitimacy globally by aligning CSR to corporate values (Bansal & Roth, 2000). This approach is comprehensive, strategic, and deeply embedded in MNOCs core values and business practices. This alignment is crucial for MNOCs as it ensures that CSR initiatives are not only consistent with the company's ethical standards and business principles but that they effectively address the needs of host communities. This approach as professed by respondents deviate from literature from one end and conforms with literature from mother. The literature suggests that MNOCs rarely integrate their CSR practices into organisational operations and strategies, instead treating them as philanthropic gestures despite the significant impact of their practices on communities (Ameshi et al., 2006; Udeh, Eneje, & Ezema, 2018). On the contrary, Szanto, (2019) suggest CSR practices of subsidiaries are implemented in line with organisational strategy. Thus, another shift from literature review findings.

The last step in this process is the incorporation of the **Sustainable Development Goals (SDG)**. Companies align this stage with globally recognised developmental objectives. Although a couple of companies mentioned the need to adhere to global standards thus incorporating the SDG goals in their developmental process, most mention of this incorporation of the SDGs were from bigger MNOCs who were particular about seeking global standards and keeping up company image. This might be because of conformance to home country MNOC as these are standards that are more prominent for developed economies.

Tying organisational values and SDG goals to CSR development shows conformance to parent company regulations. As such, despite the robust needs assessment and the implementation of the integrated approach to development, MNOCS that adopt this approach may face the danger of decoupling their CSR practices from the local realities and

expectations. Thus, the need to for proactive measures to try and balance global developmental goals with local ones.

5.2.2.2 Implementation and sustainability

The next stage identified by the study is the implementation and sustainability stage. This stage of development ensures that projects generate promised results not just in the short run but also in the long run. This underscores the importance of the integrated approach to development. Findings of the study identified local communities taking ownership of CSR programmes from development, implementation and running of projects which fosters self-governance, encouraging a greater sense of responsibility and involvement among local stakeholders. Likewise, literature indicate that engaging communities through inclusive processes is equally crucial for successful CSR outcomes (Laplume et al., 2008; Sen & Bhattacharya, 2001), as it builds local ownership and support for CSR initiatives.

Findings from the study suggest that this approach can lead to more sustainable and culturally relevant outcomes, as the communities have interest in the success of the initiatives. Similarly, literature review aligns with the findings as studies by, Okoro, (2015 underscores the importance of initiatives like General Memoranda of Understanding (GMOU), represent promising avenues for enhancing CSR effectiveness by ensuring community involvement and ownership of projects.

5.2.2.3 Monitoring and Evaluation

Monitoring and execution are the final stages of CSR development. This stage based on findings is the stage with least mention as this stage is ignored by most companies. As they delegate the implementation and running of identified projects to local communities, MNOCs tend to neglect this stage of the process. Monitoring and evaluation in CSR represent best practice as it ensures accountability, transparency, and continuous improvement but was mentioned by only three companies and mostly the smaller MNOCs within the sector. This shows a gap that needs to be addressed by other MNOCs in the development of their CSR. It shows an oversight from management on leveraging on their ownership advantages to ensure effective development. Without proper monitoring of projects, the sustainability of these projects becomes a myth. Consequently, despite all efforts made to ensure projects are done in line with needs of the community, the impact might be negligible for local communities.

In summary, the study underscores the importance of needs assessment through the integrative or participatory approach. It has been shown as the best approach to CSR implementation. Importantly, before handing over CSR projects to MNOCs for monitoring and execution, proper training and support must be given to stakeholders as CSR efforts might end up futile. It is worthy to note that the approach requires the community to have sufficient capacity and resources to manage and sustain projects. Also, when incorporating core values and SDG in the development of CSR, care must be taken to be sure that MNOC don't risk decoupling from the local context needs. If this should happen, the efficacy of the integrative approach might be questioned when MNOCs relay more on global initiatives than local priorities. Furthermore, some of the MNOCs interviewed downplayed needs assessment in development of CSR even though it has the most mention based on the findings. Exact quote from one expert "to be honest with you, majority of our CSR are tailored towards the SDG goals and then we start talking of the needs assessment". This statement and the likes of it shows that some of these MNOCs already have pre-determined objectives to CSR development based on SDG goals. The needs assessment might just be a need to complete all righteousness. Statements from companies like the one mentioned align their CSR development strategy more to what is obtainable globally than what is actually evident within local communities. They assign more value to global than local legitimacy.

Finally, policy makers within MNOCs need to be sensitised about the importance of monitoring and evaluation stage to development. Loosely incorporating this can frustrate CSR efforts leading to discontent between local communities and MNOCs. Also, findings from the section extends literature on CSR development within Nigeria as there are barely studies on this aspect of CSR.

5.3 Internationalisation of CSR and MNOC within the Niger Delta Region

This section addresses objective two and three which are (I) to appraise the impact of MNOC internationalisation of CSR (Including parent company) on local practices in Nigeria and (II) to access if MNOCs CSR practices are customised to address specific needs of the local community. The themes generated includes access to funding, knowledge adaptation, role of parent company on CSR practices, and template of CSR implementation.

5.3.1 Access to funding

Findings highlight a compelling link between access to funding and the implementation of strong CSR practices by MNOCs in Nigeria. It shows how international funding pushes

MNOCs operating in Nigeria to follow good CSR practices. These organisations act as external pressures that compel MNOCs to observe high CSR standards, promoting responsible business practices. Findings highlight the importance of adhering to international CSR norms for securing international loans and investments. Literature suggests that as companies internationalise, they become dependent on global financial markets and international reputations (Frynas, 2009), therefore, are more likely to attract investment and enjoy lower borrowing costs (Eccles et al., 2014; Orlitzky et al., 2003). This shows that CSR internationalisation is impacted by need to access funding and thus, raises the question on whether these MNOCs are genuinely committed to CSR within the social context.

5.3.2 Knowledge Adaptation

The findings reveals that the internationalization of CSR leads to continuous learning and adaptation for MNOCs in Nigeria. Based on the interviews conducted and drawing from the OLI paradigm, with superior knowledge at global level, leveraging global expertise as an ownership advantage assists companies to implement effective programs locally. It is inferred by a respondent, that learning from global practices and integrating these practices locally creates beneficial exchange of ideas on improving CSR practices. This exchange is important but could also mean relying too much on external ideas, and possibly missing out on local innovations. While international CSR standards encourage higher quality implementation and continuous improvement, there is a delicate balance between adopting these practices and ensuring they are genuinely beneficial and tailored to meet local community expectations. The respondents from the studies all attest to learning from global practices. This learning process suggest that these MNOCs rely more on what is happening globally than local context. Studies by Bondy & Starkey, (2014) confirmed that standardising CSR policies to global issues in fact leads to a marginalisation of local context issues in policy. So, as MNOCs are leveraging on standardised practices, they might overlook the unique needs and challenges of its local context of operation. This in turn can lead to problematic outcomes within operating communities.

5.3.3 Parent company practices and local CSR practices.

Findings suggest that parent companies relatively influence their subsidiaries' CSR practices in terms of balancing global standards with local needs. Kuada & Hanson, (2012) posit that MNOC are more likely to develop and implement CSR practices on issues recognised by

their home countries rather than issues proposed by the host or local communities. Based on findings, parent company sets the guidelines and provides resources, while the subsidiaries adjust these guidelines to fit their local context. The study finds that some of these MNOCs are monitored by headquarters. Sometimes asking questions on activities of subsidiaries.

This global oversight can impact local execution, despite adjustments made to fit the local context. Subsidiaries can easily decouple their practices and engage at their own discretion locally or just follow rules without genuinely engaging with the local community's needs. Decoupling occurs when a subsidiary formally shows agreement of a parent company's command, but engages in the policy or practice, in ways which are different but could be more effective in relation to the local institutional context (Kostova et al., 2008). This is consequent upon institutional duality, which places a challenge of conformance for subsidiaries, as they have to concurrently champion the global CSR programme of their head offices, while tackling specific socio-economic demands of their host-country communities and institutions (Park and Ghauri, 2015; Kim et al., 2023). Also, with strict oversight from parent companies, this might limit the ability of subsidiaries in terms of innovation and responding in good time to local issues as noted by respondent that commented about budgeting approvals.

For CSR to be truly effective, local subsidiaries need the freedom to develop their own strategies. Although some of the MNOCs claimed autonomy, they also claimed that their practices globally fall within their core values. This shows that despite all claims of autonomy, parent companies do guide the way CSR is deployed within the NDR. This suggests that for some MNOCs within the NDR, their CSR although developed within Nigeria are still guided by international standards. This is consistent with studies by Ite, (2005) and Frynas et al., (2006) which indicate that the Nigerian Oil and gas sector is driven more by global rather than local CSR practice as major players in the industry tend to retain their home country influences although with slight adjustments.

Another respondent claims that they must report and post to the group societal everything they do with regards to CSR within the Nigerian context. This is in line with literature where Bedewela, (2019) posit formal conformance because of institutional duality. From the above, parent company within the oil and gas sector of Nigeria have different influences on local subsidiaries. This influence can lead to positive outcomes for MNOCs if utilised objectively by subsidiaries.

5.3.4 Template of CSR implementation

To understand the template of CSR adoption within the NDR, the study probed respondents if they were aware of the Nigerian standards of CSR. More than half of the respondents claimed ignorance of Nigerian standard of CSR. Those that claimed knowledge about it, due to lack of clear-cut standard of CSR application, they did not give it any relevance. This accentuates the institution and regulatory voids within Nigeria around CSR, consequently the reliance on international practices to guide CSR initiatives within the country.

Moving on, the findings suggest that there are two approaches to CSR customisation in Nigeria. About 17 companies from the study confess to a hybrid approach to CSR implementation within the NDR. They adopt both global and local CSR practices within their areas of operation. Specifically speaking, one of the respondents said *“I am saying it’s like a hybrid approach. We think globally and act locally. But in order to still foster relationships, you read into what is obtainable locally”*. *“That is why it is a mix”*.

Another one said, *“we first we deliver on local standards and then we move a step further and deliver on international standards because for us it’s about best practice”*. *“The local content is the main approach but where there are global practices that these MNOCs feel they need to adopt based on the global template, they adopt and implement so long as what is obtainable globally will be of benefit to the local community.”* This confirms studies by Bondy, Matten and Moon, (2012) who assert that MNOCs are developing universal CSR strategies that apply across their global business, mainly through the creation of their own codes and policies and affiliation with existing global initiatives such as the UN Global Compact (Bondy & Starkey, 2014). Adopting this approach by MNOCs indicate ‘universal’ CSR concerns within their organisational policies but adapting CSR practices during implementation to reflect gaps identified within the local context (Bondy & Starkey, 2014).

Furthermore, literature informs that internationalisation that suggest integrated internationalisation strategies often fail to address both global and local CSR issues effectively. Rather, results produced tend to lean significantly towards global strategies, where the primary concerns identified by headquarters are prioritised and local issues are sidelined. This approach contradicts the principle of local responsiveness that is fundamental to CSR (Bondy & Starkey (2014). According to Wiig & Kolstad, (2010) improving receptiveness to local expectations in the form of CSR, MNOCs are more likely to overcome uncertainties and doubts in international markets. Similarly, Filatotchev and Stahl, (2015)

advice that MNOCs learn how to sustainably balance the need for global consistency in CSR and the expectations of local stakeholders.

On the other hand, one of the respondents identified in the analysis confirm their company as adopting only the Nigerian standard and adhering to the local content. For this company, based on literature, it is assumed that their CSR initiatives will more likely capture the nuances of the local community by actively engaging in local CSR tailored for the benefit of the local community. This is backed by literature which posits that the variety of different institutional environments that MNOCs operate in makes things quite complicated to work in. This complexity increases the importance of implementing local CSR practices that can help manage or reduce these challenges (Durand and Jacqueminet, 2015). Furthermore, because developing countries have their own unique characteristics (Jamali et al., 2017) and face specific institutional challenges, CSR issues in these countries may be constantly changing and harder to clearly define (Jamali and Karam, 2016). To appropriately handle these complexities MNOCs must carefully adopt and accept local CSR practices as a means of successfully addressing these issues in their host markets (Khojastehpour & Jamali, 2021).

From the findings from the study, analysis suggest the variation in CSR implementation can be linked to lack of enabling regulations governing CSR within the country. This is backed by the question asked on MNOCs knowledge of Nigerian standard of CSR. Hopefully, with the implementation of the PIB, and introduction of CSR standards within the country, direct and localised CSR practices targeted for the local communities will bring some improvements in the country. Scholars like Halkos & Nomikos (2021) advocate for mandatory CSR requirements backed by robust regulatory frameworks. They argue that legal mandates, stakeholder engagement, and effective monitoring are essential for ensuring MNOCs fulfil their CSR obligations.

5.4 CSR Practices and Relationships within the NDR

Findings from the study suggest that the kind of CSR practices carried out by MNOCs within the NDR has proved to have a positive impact on the local communities they operate. They engage in sustainable projects as captured from respondents. Prioritising engagement with local community and sustainable projects, has helped in building strong communities and contributed to their overall economic development. Also, based on the way MNOCs develop their CSR practices; utilising the bottom-up development approach is an important determining factor on the cordial relationships MNOCs enjoy with the local communities.

CSR strategy which allows for open dialogue approach has led to a peaceful relationship with the host communities which is atypical for the Nigerian oil and gas industry. This is affirmed by literature where Abubakri, Ogodo, & Adedowale (2014) believe that MNOCs have impacted positively the growth of the Nigerian economy and host communities despite the externalities of their operations. They attest to the fact that some oil companies have invested millions of dollars in social development projects within is local community ranked close to commitment in the Niger Delta Region.

Furthermore, giving autonomy of CSR practices to local communities as analysis suggest has had a profound effect on the relationship they have with local communities. Leaving them with the management of initiatives has given them that sense of self governance and independence which they cherish. Likewise, MNOCs employees integrating into local communities, attending weddings, burials and cultural events has also changed the perception they have of MNOC employees. This integration has established trust and relationships which has led to cordial coexistence.

As expected, no relationships come without challenges. Some of the challenges highlighted by MNOCs are insatiable needs of local communities, budget constraint, socio-political challenges, and stakeholder influence in CSR implementation. These challenges faced by MNOCs in the implementation of their CSR as implied by Aaron & Patrick (2008) “the failure of CSR to bring about sustainable community development in the Nigeria Delta owe, not so much on the quality and mode of intervention by trans-nationals, rather, the level of decay in the communities with the ideals of the companies making it difficult for CSR to be a remarkable success story.” Likewise, the prevalent belief in many host communities is that oil is part of their heritage as such they assume to share in this national treasure. These challenges as found from the study are averted through the participatory approach, documentation of agreed projects, and stakeholder intervention in terms of conflicts are some of the ways MNOC experts suggest in overcoming challenges faced within the region.

5.5 Section summary

The concept of customization and adaptation of CSR initiatives is fundamental for companies operating in different regions and engaging with local communities. It concerns tailoring CSR practices to address the specific needs and conditions of the communities where companies operate. This approach ensures that CSR initiatives are applicable, efficient, and

aligned with local challenges. The findings from the study emphasizes the importance of customisation in CSR by recognising the unique challenges and opportunities faced by MNCs operating in developing regions, the NDR in particular and dealing with geographical diversification. CSR practices can play a crucial role in enhancing the reputation of MNCs, especially in developing regions, by addressing stakeholder expectations and local priorities.

Furthermore, companies need to look beyond global standards and best practices while customising CSR initiatives. Aligning with international frameworks and reporting standards, such as the Sustainable Development Goal and, ESG helps ensure consistency, transparency, and accountability in CSR practices but by adopting these standards, the chances of adopting local priorities are slim. It merely shows compliance with global ethics and to parent company procedures and commitment to ethical business conduct and responsible corporate behavior on a global scale which some of the MNOCs attest to this compliance as a way of access to global legitimacy.

The influence of the parent company or global headquarters is vital in providing guidance, strategic focus, and monitoring of CSR practices across different regions. The parent company sets the overall direction and values, ensuring that CSR initiatives align with the company's global objectives. Moreover, contextualized CSR, stakeholder engagement, and compliance with local legislation and laws are crucial factors to consider while implementing CSR practices.

However, one of the challenges highlighted in the data is the lack of clear cut standardised Nigerian CSR framework. The absence of clear guidelines may lead to variations in CSR practices and the reliance on international standards. The need for regulatory intervention is emphasized to promote responsible corporate behavior, enhance transparency, and provide a level playing field for all organisations operating in the country. Nevertheless, it is important to strike a balance between regulation and voluntary efforts to create an effective and comprehensive CSR landscape. The study highlights the significance of customisation and adaptation in CSR initiatives to address local challenges. Companies should consider global standards and best practices while tailoring their CSR practices, guided by the influence of the parent company. The absence of standardised CSR frameworks guiding operations of oil companies in the country underscores the need for regulatory intervention.

Finally, this study emphasises that CSR is both a responsibility and a strategic approach that can benefit organisations in a variety of ways. It can be concluded based on findings of the

research that there is not much literature on CSR development in Nigeria. The literature available focuses on developed countries and does in some ways align with the findings on how CSR is developed in Nigerian Niger delta. It has been concluded that CSR development in the NDR is mainly guided by stakeholder engagement, through the needs assessment and participatory approach.

Some companies assert that they are aware of the Nigerian standards for CSR, citing their operations within the country as a reason for adhering to these guidelines. However, when asked to provide evidence of their compliance with these standards, they were unable to do so. Additionally, other respondents admitted to being unaware of the Nigerian CSR standards altogether and were uncertain if they had ever encountered them. This suggests a significant gap between the companies' professed awareness and their actual knowledge and implementation of CSR standards in Nigeria.

The statement implies that there is a disconnect between companies' claimed awareness of Nigerian CSR standards and their actual knowledge and implementation of these standards. For policymakers, this highlights the need for better communication and enforcement of CSR guidelines. It suggests that policymakers should ensure that CSR standards are clearly defined, widely disseminated, and effectively monitored to promote genuine compliance among companies operating in Nigeria.

Based on the findings the parent companies of MNOCs have relative impact on the CSR practices within the NDR. Subsidiaries are guided and monitored from headquarters. The headquarters also has some degree of control over the budget allocated for CSR practices and can make adjustments in that regard. Companies may address local difficulties, improve their brand, and create strong relationships with stakeholders by customising and adapting CSR programs. However, it is critical to overcome resource restrictions, navigate sociopolitical factors, create trust, adhere to regulations, have a firm control on budget. Collaboration, stakeholder participation, supportive policies, and open communication are critical for successful CSR implementation and good social and environmental impact. Finally, CSR can help to create a more sustainable and responsible business landscape, which benefits both firms and the communities in which they operate.

Chapter 6

Conclusion

6.1 Chapter Overview

The conclusion chapter of the study encompasses the research aim of the study, to explore how MNOCs develop and implement their CSR practices in the NDR, understanding the motivations behind these efforts, how they are tailored to meet the unique needs of local communities, and the impact they have on the lives of these communities, while also considering the influence of their parent companies’.

The chapter provides a concise discussion in relation to the investigation pertaining the research aims. The argument posited herein is a continuation of the preceding chapters' discourse. Nonetheless, it goes beyond the said dialogue as it develops on the study's intellectual position within the purview of extant literature. The chapter is structured around the major themes emerging from the previous chapter. Several noteworthy findings have surfaced that demand further inquiry. The chapter also highlights its limitation of the study conducted.

6.2 Summary of Key Findings

CSR development and motivation

The development of CSR within the Nigerian oil and gas industry has received little scholarly attention. Understanding how CSR is developed in the NDR is crucial for understanding how CSR is practiced in the country. Although there is limited literature on this topic in Nigeria, the study findings reveal that CSR development follows a three-stage process:

1. **Design and Strategy Development:** This involves needs assessment, alignment with organisational values, and sustainable development goals (SDGs). While MNOCs conduct thorough needs assessments using an integrative approach, their practices are closely aligned with global organizational values and SDG which can sometimes overshadow local needs and realities. This may result in CSR strategies that prioritise global legitimization over local engagement, leading to potential decoupling from local practices.

2. **Implementation and Sustainability:** At this stage, stakeholder pressures and local community consultations play a crucial role. By adopting an integrated approach and engaging local communities from development to implementation, MNOCs foster positive relationships with local communities. Communities are often given ownership of projects, leading to better utilization and reception of CSR initiatives. However, proper training and support are essential for sustainable management of these projects by local stakeholders.
3. **Monitoring and Evaluation:** This the final stage which is often neglected by MNOCs. Only a few, mostly smaller MNOCs, mentioned the importance of monitoring and evaluation. This stage ensures accountability, transparency, and continuous improvement, highlighting a gap that needs to be addressed by other MNOCs in their CSR development strategy.

In terms of CSR motivation, findings suggest a shift from extrinsic to intrinsic motivations. Previous studies emphasised competitive advantage and managing external perceptions as primary motivations for CSR. However, this study identifies moral obligation as the most important motivation, followed by risk mitigation and legitimation/trust, with brand image being a third priority. This shift indicates a strong commitment to improving local communities and promoting sustainable CSR initiatives. The study also notes the importance of risk management and legitimation/trust building, especially given the volatile nature of the Nigerian oil industry.

Overall, this study provides valuable insights into CSR motivation within the Nigerian oil and gas industry, highlighting a strategic shift towards more impactful and mutually beneficial CSR practices.

Impact of internationalisation of CSR (parent company inclusive) on local practices within the NDR

Customization and Local Adaptation:

Findings suggest MNOCs implement a hybrid approach that includes local adaptation, global themes, and trend-driven CSR. They tend to rely more on global practices to secure international funding, which promotes high CSR standards. However, this reliance raises questions about their genuine commitment to addressing the needs of the local community.

Although they profess tailoring their CSR to local community expectations, findings show more of the need for global legitimation than that of local community. Thus, companies need to design CSR practices that suit the unique characteristics and challenges of each region or community they operate in. This ensures that efforts are relevant and responsive to the local context, addressing the most pressing issues for the local population.

Influence of Internationalisation of CSR (Parent Companies inclusive) on local practices:

The study highlights that MNOCs integrate global CSR practices into their initiatives creating a beneficial exchange of ideas. Although this can lead to positive outcomes in CSR engagement, but this gives room for potentially overlooking local innovations that can target local expectations within operating environment. Findings also suggest that parent companies significantly shape the CSR strategies of their subsidiaries in the NDR by providing guidelines, resources, and oversight.

Impact of CSR on local Community:

Prioritising engagement with local communities and sustainable projects has helped build strong communities and contributed to their economic development. Through utilising a bottom-up approach in CSR strategy, this has fostered open dialogue and peaceful relationships with host communities, which is crucial in the volatile Nigerian oil and gas industry. This can be linked to the autonomy given to local communities over CSR practices which has had a profoundly positive effect on relationships with MNOCs.

Contribution to knowledge

The study makes significant contributions to both theoretical knowledge and practical application regarding CSR development within Nigeria, addressing gaps that have been overlooked in existing literature.

Contribution to Theoretical Knowledge

This study is essential for the current body of knowledge on CSR development within Nigeria, an area that has been largely overlooked. By exploring the explicit processes and motivations behind CSR within the Nigerian context, the study provides a deeper

understanding of how CSR is designed, implemented, and monitored within the NDR. The study highlights a shift from extrinsic to intrinsic motivations for CSR, with new emphasis on moral obligation, risk mitigation, and legitimation/trust. This deepens the theoretical dialogue on CSR by emphasising the unique socio-economic and cultural dynamics influencing CSR practices in Nigeria.

Contribution to Practice

A critical gap identified in the findings is the neglect of the monitoring and evaluation stage in CSR development strategy. This gap highlights a need for MNOC policymakers to recognise the importance of this stage. Effective monitoring and evaluation are crucial for ensuring accountability, transparency, and continuous improvement in CSR initiatives. Thus, addressing this gap can lead to more impactful and sustainable CSR practices.

Gap in CSR Policy within Nigeria

The study also uncovers a significant gap in CSR policy within Nigeria, emphasising the lack of a standardised Nigerian framework for CSR. This regulatory void has led to reliance on international practices to guide CSR initiatives in Nigeria. For policymakers, this finding underscores the need for better communication and enforcement of CSR guidelines. Policymakers should ensure that CSR standards are clearly defined, widely disseminated, and effectively monitored to promote genuine compliance among companies operating in Nigeria. Establishing a robust regulatory framework can help align CSR practices more closely with local needs and contexts, fostering more meaningful and sustainable community engagement.

Suggestions for Future Research:

Comparative Analysis: Conduct a comparative analysis of CSR practices across different industries to identify variations in approaches, challenges, and outcomes. This research could provide valuable insights into industry-specific CSR strategies and help develop targeted recommendations for improvement.

Long-term Impact Assessment: Conduct longitudinal studies to assess the long-term impact of CSR initiatives on stakeholders, local communities, and the environment. This research can provide a deeper understanding of the effectiveness and sustainability of CSR practices and identify areas for improvement or adjustment.

Engage with other stakeholders within the community: conduct a study with the local communities to find out their perspective on the impact of the internationalization of CSR practices on the community not just from the side of MNOCs.

Through tackling these research areas, scholars and practitioners can increase CSR understanding and implementation, leading to more effective and impactful practices in the future.

Research Limitation

As qualitative research, the study came with its limitation in terms of the number of cases adopted for the study. Likewise, the adoption of mono method of data collection raises concerns about the research dependability and rigour.

The major limitation to this research was getting access to data. The study was intended to be a multi method qualitative study. The interviews carried out were supposed to inform the other methods of data collection. As discussed in the methodology chapter, the researcher encountered limitations due to the global pandemic, which resulted in the researcher losing two of the key contacts with direct links to oil companies. This pushed back on the research process massively as getting access to oil multinationals within Nigeria is a no-win scenario without the right contacts.

In conducting the literature review for this study, a significant limitation was the manual search for articles from different data basis, it was found to be monotonous and took a long time to assess. Thus, made it impossible to access every single article written on this topic.

Additionally, the specific nature of the sample may limit the generalisability of our results. While we draw from a Nigerian sample, our data are limited to multinationals within the oil and gas industry. We selected this industry because of the industry were the pioneers of CSR within the country. Likewise, the controversy surrounding the industry within Nigeria and globally in terms of the bearing of the industry on the host country made it a suitable choice for this research. Future research could examine multinationals in other industries.

Reference

- Aaron, K. K., & Patrick, J. M. (2008). Oil TNCs, CSR practices and conflicts: A comparative analysis of three oil companies in selected oil producing communities in the Niger Delta. In *International conference on the Nigerian state, oil industry and the Niger Delta* (pp. 433-444).
- Abdulwali, Y. (2019). *Major Oil and Gas Companies in Nigeria: Full List – Nigerian Infopedia*. Nigerian Infopedia. <https://nigerianinfopedia.com.ng/major-oil-and-gas-companies-in-nigeria/>
- Ablo, A. D. (2020). Enterprise development? Local content, corporate social responsibility and disjunctive linkages in Ghana's oil and gas industry. *The Extractive Industries and Society*, 7(2), 321–327. <https://doi.org/10.1016/J.EXIS.2019.09.003>
- Abubakri, O. R., Ogodo, G., & Adedowole, F. I. (2014). Public relations, corporate social responsibility and oil communities in Niger Delta region, Nigeria. *New Media and Mass Communication*, 26, 35-41.
- Abugu, K. (2021). The Theoretical Framework for Institutional and Stakeholder Influence Strategies. *Academia Letters*, Article 2929. <https://doi.org/10.20935/AL2929>
- Addae, I. Y., & Addae, M. V. (2013). (25) (PDF) Multinational Enterprise Entry Modes in Sub-Saharan Africa: An Eclectic Paradigm Perspective | J A D E - Academia.edu. *Journal of the advancement of Developing Economies*, 2(1).
- Adegbite, E. (2015). Good corporate governance in Nigeria: Antecedents, propositions and peculiarities. *International business review*, 24(2), 319-330.
- Adegbite, E. and Nakajima, C. (2012). Institutions and institutional maintenance: Implications for understanding and theorizing corporate governance in developing economies. *International Studies of Management and Organization*, 42(3), pp.69-88.
- Adegbite, E., Amaeshi, K. N., Franklin, F. L., & Yekini, K. C. (2020). Corporate social responsibility strategies in Nigeria: A-tinged shareholder model. *Corporate Governance (Bradford)*, 20(5), pp.797-820.
- Adegbite, E., and Nakajima, C. (2011). Corporate governance and responsibility in Nigeria. *International Journal of Disclosure and Governance*, 8(3), pp.252-271.
- Adegbite, O.G. (2012). Corporate Governance Developments in Ghana: the past, the present and the future. *Public and Municipal Finance* 1(2)

- Adi, A. (2006). The Moral Economy and the Possibility of Accumulation in Africa: How the IFE can help. *West Africa Review*
- Adnan, S. M., Hay, D., & van Staden, C. J. (2018). The influence of culture and corporate governance on corporate social responsibility disclosure: A cross country analysis. *Journal of Cleaner Production*, 198, 820-832.
- Agarwal, S., and Ramaswami, S. N. (1992). Choice of foreign market entry mode: Impact of ownership, location, and internationalization factors. *Journal of International Business Studies*, 23(1), pp.1-27.
- Agbiboa, D. (2014). Under-development in practice: Nigeria and the enduring problem of corruption. *Development in Practice*, 24(3), 390-404.
- Agbiboa, D. E. (2014). Transformational strategy or gilded pacification? Four years on: The Niger Delta armed conflict and the DDR process of the Nigerian amnesty programme. *Journal of Asian and African Studies*, 50(4), pp387-411.
- Aguilera-Caracuel, J., & Guerrero-Villegas, J. (2018). How corporate social responsibility helps MNEs to improve their reputation. The moderating effects of geographical diversification and operating in developing regions. *Corporate Social Responsibility and Environmental Management*, 25(4), 355–372. <https://doi.org/10.1002/csr.1465>
- Aguilera-Caracuel, J., Guerrero-Villegas, J., & García-Sánchez, E. (2017). Reputation of multinational companies: Corporate social responsibility and internationalization. *European Journal of Management and Business Economics*, 26(3), 329–346. <https://doi.org/10.1108/EJMBE-10-2017-019>
- Aguinis, & Glavas, A. (2012). What We Know and Don't Know About Corporate Social Responsibility: A Review and Research Agenda. *Journal of Management*, 38(4), 932–968. <https://doi.org/10.1177/0149206311436079>
- Agwu, E.M. and Taylor, A.R., (2014). CSR as a strategic management tool: expectations and realities of two MNCs in Nigeria. *International Journal of Civic Engagement and Social Change (IJCESC)*, 1(1), pp.27-43.
- Ahiakpor C.W.J. (2010). *Multinational Corporations in the Third World: Predators or Allies in Economic Development?* | Acton Institute. Region & Liberty. <https://www.acton.org/pub/religion-liberty/volume-2-number-5/multinational-corporations-third-world-predators-o>

- Ahmadjian, C. L. (2016). Comparative Institutional Analysis and Institutional Complexity. *Journal of management studies*, 53(1), 12-27. doi:10.1111/joms.12178
- Akwaowo Efiog, & Swanson Andree. (2016). *foreign direct investment, corporate social responsibility, and poverty alleviation: evidence from African countries*. Review of Business and Finance Studies. <https://www.base-search.net/Record/4ac00e1c2677ee9db7415e14f29c269852be1e5f0cc40863dd7db5df9aecca6f/>
- Ako, R., & Ekhator, E. O. (2016). The civil society and the regulation of the extractive industry in Nigeria. *Journal of Sustainable Development Law and Policy (The)*, 7(1), 183-203.
- Alabi, O.F., and Ntukepo, S. (2012). Oil companies and corporate social responsibility in Nigeria: an empirical assessment of Chevron's community development projects in the Niger delta. *British Journal of Arts and Social Sciences*, 4(2). pp.2046-9578
- Alam, A., Uddin, M. and Yazdifar, H. (2019). Institutional determinants of R&D investment: Evidence from emerging markets. *Technological Forecasting and Social Change*, 138, pp.34-44.
- Albareda, L., Lozano, J. M., Tencati, A., Midttun, A., & Perrini, F. (2008). The changing role of governments in corporate social responsibility: drivers and responses. *Business Ethics: A European Review*, 17(4), 347-363.
- Ali, W., Frynas, J.G. and Mahmood, Z. (2017). Determinants of corporate social responsibility (CSR) disclosure in developed and developing countries: A literature review. *Corporate Social Responsibility and Environmental Management*, 24(4), pp.273-294.
- Al-Obaidan, A. M., & Scully, G. W. (1995). The theory and measurement of the net benefits of multinationality: The case of the international petroleum industry. *Applied Economics*, 27(2), 231–238. <https://doi.org/10.1080/000368495000000029>
- Alshbili, I., & Elamer, A. A. (2020). The influence of institutional context on corporate social responsibility disclosure: a case of a developing country. *Journal of Sustainable Finance and Investment*, 10(3), 269–293. <https://doi.org/10.1080/20430795.2019.1677440/FORMAT/EPUB>

- Amaeshi, K. M., Adi, B. C., Ogbechie, C., & Amao, O. O. (2006). Corporate social responsibility (CSR) in Nigeria: Western mimicry or indigenous practices. *ICCSR research paper series* (39-2006).
- Amaeshi, K. M., Osuji, O. K., & Nnodim, P. (2008). Corporate social responsibility in supply chains of global brands: A boundaryless responsibility? Clarifications, exceptions, and implications. *Journal of Business Ethics*, 81, 223-234
- Amaeshi, K., Adegbite, E., & Rajwani, T. (2016). Corporate Social Responsibility in Challenging and Non-enabling Institutional Contexts: Do Institutional Voids matter? *Journal of Business Ethics*, 134(1), 135–153. <https://doi.org/10.1007/S10551-014-2420-4>
- Amaeshi, K., Adegbite, E., Ogbechie, C., Idemudia, U., Kan, K.A.S., Issa, M. and Anakwue, O.I. (2016). Corporate social responsibility in SMEs: a shift from philanthropy to institutional works? *Journal of business Ethics*, 138(2), pp.385-400.
- Amaeshi, K., B. Adi, C. Ogbechie and Amao, O. (2006). Corporate social responsibility in Nigeria: Western mimicry or indigenous practices? Research paper series. *International Centre for Corporate Social Responsibility*, 3(9), pp.1479-5124
- Amal, M., Awuah, G. B., Raboch, H., & Andersson, S. (2013). Differences and similarities of the internationalization processes of multinational companies from developed and emerging countries. *European Business Review*, 25(5), 411–428. <https://doi.org/10.1108/EBR-08-2012-0048>
- Amato, L. H., & Amato, C. H. (2012). Retail Philanthropy: Firm Size, Industry, and Business Cycle. *Journal of Business Ethics*, 107(4), 435–448. <https://doi.org/10.1007/s10551-011-1048-x>
- Amodu, N. (2014). Corporate Social Responsibility in Nigeria: Reflections and Reconceptualisation. *SSRN Electronic Journal*. <https://doi.org/10.2139/SSRN.2397119>
- Amodu, N. (2019). Sustainable Development and Corporate Social Responsibility under the 2018 Petroleum Host and Impacted Communities Development Trust Bill: Is Nigeria Rehashing Past Mistakes? *African Journal of Legal Studies*, 11(4), 319-351.
- Amo-Mensah, M., & Tench, R. (2018). The critical state of corporate social responsibility in Europe. In *Critical Studies on Corporate Responsibility, Governance*

and Sustainability (Vol. 12, pp. 139-159). Emerald Publishing Limited.
<https://doi.org/10.1108/S2043-905920180000012007>

- Amos, G. (2017). Multinational Enterprises and Distance: Exploring Opportunities and Challenges involved in Practicing CSR in Host-Countries. *Journal of Developing Country Studies*, 7(4), pp.80-97.
- Amos, G. J. (2018). Corporate social responsibility in the mining industry: an exploration of host-communities' perceptions and expectations in a developing-country. *Corporate Governance: The international journal of business in society*, 18(6), 1177-1195.
- Amuyou, U.A Kotingo. K. E., Maiyanga, E., Otop, O.O., & Ekwok, I.C. (2016). International Oil Companies Corporate Social Responsibility Failure as A Factor of Conflicts in the Niger Delta Area of Nigeria. *Journal of Research in Humanities and Social Science* 4(11) pp. 65-72
- Anderson, C. (2010). Presenting and evaluating qualitative research. *American journal of pharmaceutical education*, 74(8).
- Anderson, E., and Gatignon, H. (1986). Modes of foreign entry: A transaction cost analysis and proposition. *Journal of International Business Studies*, 17(2), pp.1-26.
- Angus-Leppan, T., Metcalf, L., & Benn, S. (2010). Leadership styles and CSR practice: An examination of sense making, institutional drivers and CSR leadership. *Journal of Business Ethics*, 93(2), 189-213.
- Anochie, U.C., Ude, D.K., Okolo, A.N., (2015). Evaluation of Some Oil Companies in the Development of Niger Delta Region of Nigeria. *Journal of Business and Management* 17(8) pp.68-78
- Archie, B., & Carroll, B. (2014). *Business & society: ethics, sustainability, and stakeholder management*. CL-South-Western Cengage Learning.
- Carroll, A. B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Business & society*, 38(3), 268-295.
- Carroll, A. B. (1979). Corporate performance. *Academy of Management Review*, 4(4,497-505).
- Athanasopoulou, A., & Selsky, J. W. (2015). The social context of corporate social responsibility: Enriching research with multiple perspectives and multiple levels. *Business & Society*, 54(3), 322-364.

- Atmeh, M., Shaban, M., & Alsharairi, M. (2020). Corporate social responsibility: Motives and financial performance. *International Journal of Financial Studies*, 8(4), 1–17. <https://doi.org/10.3390/ijfs8040076>
- Attig, N., Boubakri, N., el Ghouli, S., & Guedhami, O. (2016). Firm Internationalization and Corporate Social Responsibility. *Journal of Business Ethics*, 134(2), 171–197. <https://doi.org/10.1007/s10551-014-2410-6>
- Austine, E., Sunday, E., Raymond O.A. (2014) Globalisation and environmental degradation of the Niger Delta Region of Nigeria. *Research on humanities and social science* 4(13).
- Avina, J. (2011). Public-private partnerships in the fight against crime: An emerging frontier in corporate social responsibility. *Journal of Financial Crime*, 18(3), 282-291.
- Awuah, L. S., Amoako, K. O., Yeboah, S., Marfo, E. O., & Ansu-Mensah, P. (2021). Corporate Social Responsibility (CSR): motivations and challenges of a Multinational Enterprise (MNE) subsidiary's engagement with host communities in Ghana. *International Journal of Corporate Social Responsibility*, 6(1), 1-13.
- Ayanwale, A.B. and Bamire, A.S., (2001). The influence of FDI on firm level productivity of Nigeria's agro/agro-allied sector. *Final report presented to the African economic research consortium, Nairobi*, pp.56-59
- Azlan, A., & Devi, S. S. (2008). The Impact of Government and Foreign Affiliate Influence on Corporate Social Reporting: the case of Malaysia. *Managerial Auditing Journal*. <https://doi.org/10.1108/02686900810864327>
- Bacharach, S.B. 1989. 'Organizational theories: some criteria for evaluation'. *Academy of Management Review*, 14:4, 496–515.
- Banerjee, S. (2001). Corporate Citizenship and Indigenous Stakeholders. *Journal of Corporate Citizenship*, 2001(1), pp.39-55.
- Bansal, P., & DesJardine, M. R. (2014). Business sustainability: It is about time. *Strategic organization*, 12(1), 70-78.
- Barada, V. (2013). Sarah J. Tracy, Qualitative Research Methods: Collecting Evidence, Crafting Analysis, Communicating Impact. *Revija Za Sociologiju*, 43(1). <https://doi.org/10.5613/rzs.43.1.6>
- Barin Cruz, L., Boehe, D.M. and Ogasavara, M.H. (2015). CSR-based differentiation strategy of export firms from developing countries: an exploratory study of the strategy tripod. *Business & Society*, 54 (6), pp. 723-762.

- Bhattacharyya, S. S. (2020). Development of international corporate social responsibility framework and typology. *Social Responsibility Journal*, 16(5), 719-744.
- Bernard, H. R., & Bernard, H. R. Social research methods: Qualitative and quantitative approaches. 2013.
- Bartlett, C. A. and Ghoshal, S. (1999). *Managing Across Borders: The Transnational Solution*. Boston, MA: Harvard Business School Press
- Bauxenbaum E., (2006). Corporate social responsibility as institutional hybrids. *Journal of business strategies*, 2(1).
- Baxter, P., & Jack, S. (2008). *Qualitative Case Study Methodology: Study Design and Implementation for Novice Researchers - ProQuest*. <https://www-proquest-com.salford.idm.oclc.org/docview/61718121/F5DF8DD767CA4BE8PQ/1?accountid=8058>
- Becker-Olsen, Taylor, C. R., Hill, R. P., & Yalcinkaya, G. (2011). A Cross-Cultural Examination of Corporate Social Responsibility Marketing Communications in Mexico and the United States: Strategies for Global Brands. *Journal of International Marketing (East Lansing, Mich.)*, 19(2), 30–44. <https://doi.org/10.1509/jimk.19.2.30>
- Beddewela, E. (2019). Managing corporate community responsibility in multinational corporations: Resolving institutional duality. *Long Range Planning*, 52(6), 101911-. <https://doi.org/10.1016/j.lrp.2019.101911>
- Bell, E., Bryman, A. and Harley, B. (2018). *Business research methods*. Oxford: Oxford university press.
- Benon-be-isan Nyuur, R., F. Ofori, D., & Debrah, Y. (2014). Corporate social responsibility in Sub-Saharan Africa: hindering and supporting factors. *African Journal of Economic and Management Studies*, 5(1), 93-113.
- Berman, S. L., Wicks, A. C., Kotha, S., & Jones, T. M. (1999). Does stakeholder orientation matter? The relationship between stakeholder management models and firm financial performance. *Academy of management Journal*, 42(5), 488-506.
- Berndt, A. E. (2020). Sampling Methods. *Journal of Human Lactation*, 36(2), 224-226. <https://doi.org/10.1177/0890334420906850>
- Bice, S. (2017). Corporate Social Responsibility as Institution: A Social Mechanisms Framework. *Journal of Business Ethics*, 143(1), 17–34. <https://doi.org/10.1007/s10551-015-2791-1>

- Blaikie, N. (2007). Approaches to social enquiry. Cambridge: Polity. In
- Blowfield, M. and Murray, A. (2008). Corporate responsibility. Oxford: Oxford University Press.
- Boadi, E. A., He, Z., Darko, D. F., & Abrokwah, E. (2018). Unlocking from community stakeholders, corporate social responsibility (CSR) projects for effective company–community relationship. *Labor History*, 59(6), 746-762.
- Boblin, S. L., Ireland, S., Kirkpatrick, H., & Robertson, K. (2013). Using Stake's qualitative case study approach to explore implementation of evidence-based practice. *Qualitative health research*, 23(9), 1267-1275.
- Bondy, K., & Starkey, K. (2014). The Dilemmas of Internationalization: Corporate Social Responsibility in the Multinational Corporation. *British Journal of Management*, 25(1), 4–22. <https://doi.org/10.1111/j.1467-8551.2012.00840.x>
- Bondy, K., Moon, J., & Matten, D. (2012). An Institution of Corporate Social Responsibility (CSR) in Multi-National Corporations (MNCs): Form and Implications. *Journal of Business Ethics*, 111(2), 281–299. <https://doi.org/10.1007/S10551-012-1208-7/TABLES/2>
- Bowen, G. A. (2005). Preparing a qualitative research-based dissertation: lessons learned.
- Braide, M.K. (2003). 'Modes of Deregulation in the Downstream Sector of the Nigerian Petroleum Industry, Nigeria: Port Harcourt.
- Brammer J. Stephens, J. G., & Matten, D. (2012). Corporate Social Responsibility and Institutional Theory: New Perspectives on Private Governance SSRN. *Socio Economic Review*, 10(1), pp. 3–28. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2085264
- Brammer, S., Williams, G., & Zinkin, J. (2007). Religion and attitudes to corporate social responsibility in a large cross-country sample. *Journal of Business Ethics*, 71, 229-243.
- Braun, V., Clarke, V., Hayfield, N., & Terry, G. (2019). Thematic analysis. *Handbook of Research Methods in Health Social Sciences*, pp.843–860.
- Breton, G. and Pesqueux, Y. (2006). Business in Society or an Integrated Vision of Governance. *Society and Business Review*, 1(1), pp.7-27

- Bridoux, F., Stofberg, N., & Den Hartog, D. (2016). Stakeholders' responses to CSR tradeoffs: When other-orientation and trust trump material self-interest. *Frontiers in Psychology*, 6, 1992.
- Brown, G. W. (1973). Some thoughts on grounded theory. *Sociology (Oxford)*, 7(1) pp.1-16.
- Bryman, A. (2016). *Social research methods*. Oxford university press.
- Bryman, A. and Bell, E. (2011). Ethics in business research. *Business Research Methods*, 7(5), pp.23-56.
- Burger, A. (2011). Shell in Nigeria: Oil, gas, development, and corporate social responsibility. Available at <https://www.triplepundit.com/story/2011/shell-nigeria-oil-gas-development-corporate-social-responsibility/7526>
- Burnes, B. (2004). *Managing change: A strategic approach to organisational dynamics*. Pearson Education.
- Burns, J., & Scapens, R. W. (2000). Conceptualizing management accounting change: An institutional framework. *Management Accounting Research*, 11(1), pp. 3-25
- Burns, J., Ribeiro, J. A., & Scapens, R. W. (2006). Institutional theories in management accounting change: Contributions, issues, and paths for development. *Qualitative Research in Accounting & Management*, 3(2). <https://doi.org/10.1108/11766090610670640>
- Cabeza-García, L., and Fernández-González, C. (2018). Relationship between Corporate Social Responsibility (CSR) and Internationalisation Strategies: A Descriptive Study in the Spanish Context. *Administrative Sciences*, 8(4), pp.57
- Campbel, B. (2012). Corporate Social Responsibility and development in Africa: Redefining the roles and responsibilities of public and private actors in the mining sector. *Resource Policy*, 37, pp.138–143.
- Campbell L. J. (2007). Why Would Corporations Behave in Socially Responsible Ways? An Institutional Theory of Corporate Social Responsibility on JSTOR. *The Academy of Management Review*, 32(3), pp.916–967. https://www-jstor-org.salford.idm.oclc.org/stable/20159343?seq=2#metadata_info_tab_contents
- Campbell, J. T., Eden, L., & Miller, S. R. (2012). Multinationals and corporate social responsibility in host countries: Does distance matter. *Journal of International Business Studies*, 43(1), 84–106. <https://doi.org/10.1057/JIBS.2011.45>

- Cantwell, J. (2015). An Introduction to the Eclectic Paradigm as a Meta-Framework for the Cross-Disciplinary Analysis of International Business. [Online] Papers.ssrn.com. Available at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2640705 [Accessed 15 Sep. 2018]
- Carlos, N., Si, T., Cynthia, M. I., & Jenny, G. (2013). Corporate Social Responsibility Reporting in China: An Overview and Comparison with Major Trends. *Corporate Social Responsibility and Environmental Management*. <https://doi.org/10.1002/csr.1276>
- Carol, A. B. (1979). A three-dimensional conceptual model of corporate performances. *Academy of management review* 4(4).
- Carter, N., Bryant-Lukosius, D., Dicenso, A., Blythe, J., & Neville, J. A. (2014). The Use of Triangulation in Qualitative Research. *Oncology Nursing Forum*, 41(5), 545–547. <https://www-proquest-com.salford.idm.oclc.org/docview/1559261620?OpenUrlRefId=info:xri/sid:primo&acountid=8058>
- Casarin, A. A., Lazzarini, S. G., & Vassolo, R. S. (2020). The forgotten competitive arena: Strategy in natural resource industries. *Academy of Management Perspectives*, 34(3), pp.378–399.
- Cash, A. (2012). Corporate social responsibility and petroleum development in sub-Saharan Africa: The case of Chad. *Resources Policy*, 37(2), pp.144-151.
- Cattani, G., Ferriani, S., Negro, G., & Perretti, F. (2008). The structure of consensus: Network ties, legitimation, and exit rates of U.S. feature film producer organizations. *Administrative Science Quarterly*, 53(1), pp.145–182.
- Caussat, P., Prime, N., & Wilken, R. (2019). How multinational banks in India gain legitimacy: Organisational practices and resources required for implementation. *Management International Review*, 59(4), 561-591.
- Central Intelligence Agency, (CIA). (2022). *The world factbook: Nigeria*. Retrieved from <https://www.cia.gov/the-world-factbook/about/archives/2022/countries/nigeria/>
- Cepeda, G., & Martin, D. (2005). A review of case studies publishing in Management Decision 2003-2004. Guides and criteria for achieving quality in qualitative research. In *Management Decision* 43(6), pp. 851–876. Emerald Group Publishing Limited. <https://doi.org/10.1108/00251740510603600>

- Chang, S.J. (2008). 'Business-Society Reciprocity as a Guideline for Global Corporate Governance', J. Jay Choi, Sandra Dow, in (ed.) *Institutional Approach to Global Corporate Governance: Business Systems and Beyond* (International Finance Review, Vol. 9), Emerald Group Publishing Limited, pp.81-96
- Child, J., & Rodrigues, S. B. (2005). The Internationalization of Chinese Firms: A Case for Theoretical Extension? *Management and Organization Review*, 1(3), 381–410. <https://doi.org/10.1111/j.1740-8784.2005.0020a.x>
- Crane, A., Matten, D., & Spence, L. (2014). *Corporate social responsibility: Readings and cases in a global context*. Routledge.
- Crane, A., McWilliams, A., Matten, D., Moon, J., & Siegel, D. (2008). The Oxford Handbook of Corporate Social Responsibility. *The Oxford Handbook of Corporate Social Responsibility*, 1–608. <https://doi.org/10.1093/OXFORDHB/9780199211593.001.0001>
- Creswell, J. W. (2007). *Qualitative inquiry and research design: choosing among five approaches* (Creswell W John, Ed.; 2nd ed.). Sage publication.
- Creswell, J. W. (2008). *Research design: Qualitative, quantitative, and mixed methods approach*, SAGE Publications
- Creswell, J. W. (2013). *Research design: Qualitative, quantitative, and mixed methods approach*, 3rd ed. London, Sage publications.
- Creswell, J. W., & Clark, V. (2018). *Designing and Conducting Mixed Methods* 3rd ed. London: Sage Publication.
- Creswell, J.W. and Creswell, J.D., (2017). *Research design: Qualitative, quantitative, and mixed methods approach*. Sage publications.
- Crotty, M., (1998). *The foundations of social research: Meaning and perspective in the research process*. Sage.
- Crowe, S., Cresswell, K., Robertson, A., Huby, G., Avery, A., & Sheikh, A. (2011). The case study approach. *BMC Medical Research Methodology*, 11(1), 1–9. <https://doi.org/10.1186/1471-2288-11-100>
- Crowther D & Lauesen LM (2016) Introduction: sustainability and social responsibility. In: Crowther D, Lauesen LM (eds) *Accountability and social responsibility: international perspectives*. Emerald, Bingley, pp ix–xxi
- Crowther, & Seifi, S. (2021). *The Palgrave handbook of corporate social responsibility* (Crowther & S. Seifi, Eds.). Palgrave Macmillan.

- Dacin, M.T., Oliver, C. and Roy, J.P. (2007), “The legitimacy of strategic alliance: an institutional perspective”, *Strategic Management Journal*, 28 (2), pp. 169-187.
- Dahan, N. M., Doh, J. P., Oetzel, J., & Yaziji, M. (2010). Corporate-NGO collaboration: Co-creating new business models for developing markets. *Long Range Planning*, 43(2-3), 326-342.
- Dainty, A. (2008). Methodological pluralism in construction management research. *Advanced Research Methods in the Built Environment*, 1, pp.1–13.
- Dash, S. S., & Mishra, N. (2016). Running head: Institutional theory and CSR 1 15 Institutional Theory as a Driver of CSR: An Integrative Framework. *Business Economics*.
- Dawson, P.: 2003, *Understanding Organisational Change: Contemporary Experience of People at Work* (Sage Publication, London)
- De Jonge, A. (2011). Transnational corporations and international law: Bringing TNCs out of the accountability vacuum. *Journal of International business*. 7, pp.66–89.
- Denscombe, M. (2014). *The good research guide: for small-scale social research projects*: McGraw-Hill Education (UK).
- Denzin, N. K. and Lincoln, Y. S. (2011). *The discipline and practice of qualitative research, the sage handbook of qualitative research, 4th edn*. California: Sage Publications.
- Denzin, N. K., & Lincoln, Y. S. (2018). *The SAGE Handbook of qualitative research fifth ed*. In: Los Angeles: Sage Publisher.
- Detomasi, D. A. (2007). The multinational corporation and global governance: Modelling global public policy networks. *Journal of business ethics*, 71, 321-334.
- DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review*, 147-160.
- Doane, D. (2013). Good intentions–bad outcomes? The broken promise of CSR reporting (*The Triple Bottom Line* (pp. 81-88). Routledge.
- Dokpesi, A. O., & Abaye-Lameed, M. (2014). Internal and external factors affecting the corporate social responsibility efforts of AGIP in oil-bearing communities of South-South Nigeria. *Journal of Educational and Social Research*, 4(3), 459.

- Dunning, J. H. (1958). *American Investment in British Manufacturing Industry* (London: George Allen and Unwin, reprinted by Amo Press, New York).
- Dunning, J. H. (1990). Explaining international production. *Journal of Macroeconomics*, 12(1), 158–159. [https://doi.org/10.1016/0164-0704\(90\)90067-k](https://doi.org/10.1016/0164-0704(90)90067-k)
- Dunning, J. H. (2013). International production and the multinational enterprise. In *International Production and the Multinational Enterprise* (Vol. 12). Taylor and Francis. <https://doi.org/10.4324/9780203077818>
- Dunning, J. H., & Lundan, S. M. (2008). Institutions and the OLI paradigm of the multinational enterprise. *Asia Pacific Journal of Management*, 25(4), 573–593. <https://doi.org/10.1007/s10490-007-9074-z>
- Dunning, J., H. (1988). The eclectic paradigm of international production: A restatement and some possible extensions. *Journal of International Business Studies*, 19, pp.1-31.
- Dunning, J., H. (2000). The eclectic paradigm as an envelope for economic and business theories of MNE activity. *International Business Review*, 9(1), p
- Dunning, J.H. and Lundan, S.M., (2008). *Multinational enterprises and the global economy*. Edward Elgar Publishing.pp.161-190.
- Dunning, J. H., & Narula, R. (2005). *Multinationals and industrial competitiveness: A new agenda*. Edward Elgar Publishing.
- Duran, J.J. and Bajo, N. (2014), “Institutions as determinant factors of corporate responsibility strategies of multinational firms”, *Corporate Social Responsibility and Environmental Management*, Vol. 21 No. 6, pp. 301-317.
- Durand, R. and Jacqueminet, A. (2015), “Peer conformity, attention, and heterogeneous implementation of practices in MNEs”, *Journal of International Business Studies*, Vol. 46 No. 8, pp. 917-937.
- Duru, U. C. (2014). *Environmental degradation: Key challenge to sustainable economic development in the Niger Delta* (Doctoral dissertation, Walden University).
- E. Ite, U. (2004). Multinationals and corporate social responsibility in developing countries: a case study of Nigeria. *Corporate Social Responsibility and Environmental Management*, 11(1), 1-11.
- Easterby-Smith, M., Thorpe, R. and Jackson, P. (2012). *Management research*, 4th edn. London, Sage.

- Ebeku. (2002). Oil and the Niger Delta People: The Injustice of the Land Use Act. *Verfassung Und Recht in Übersee*, 35(2), pp.201–231. <https://doi.org/10.5771/0506-7286-2002-2-201>
- Ebrahimi, M. (2020). Analysis of Corporate Social Responsibility with Grounded Theory Approach. In *Qualitative exploration of grounded theory in organisational research* pp. 224–248. IGI Global. <https://doi.org/10.4018/978-1-7998-4252-1.ch010>
- Eccles, R. G., Ioannou, I., & Serafeim, G. (2014). The impact of corporate sustainability on organizational processes and performance. *Management science*, 60(11), 2835-2857.
- Edwards, A. (2020). Qualitative designs and analysis. In *Doing early childhood research* (pp. 155-175). Routledge.
- Egbe, J.D.O., & Paki, A.E.F (2011). The rhetoric of corporate social responsibility in the Niger Delta. *American International Journal of Contemporary Research* 1 (3)
- Ehikioya, B. I. (2009). Corporate governance structure and firm performance in developing economies: evidence from Nigeria. *Corporate Governance: The international journal of business in society*, 9(3), 231-243.
- Ejumudo. K., Edo. Z.O, Avweromre. L.& Akhiakpor. J.S. (2012). Environmental issues and corporate social responsibility (CSR) in Nigeria Niger delta region: The need for a pragmatic approach. *Journal of Social Science and Public Policy* vol 4.
- Ekhatior, E. O., & Anyiwe, L. (2016). Foreign direct investment and the law in Nigeria: A legal assessment. *International Journal of Law and Management*, 58(1), pp. 126–146
- Ekhatior, E. O., & Iyiola-Omisore, I. (2021). Corporate Social Responsibility in the Oil and Gas Industry in Nigeria: The Case for a Legalised Framework. *CSR, Sustainability, Ethics and Governance*, pp. 439–458. https://doi.org/10.1007/978-3-030-56092-8_25
- Elg, U., Ghauri, P. N., & Schaumann, J. (2015). Internationalization through sociopolitical relationships: MNEs in India. *Long Range Planning*, 48(5), 334-345.
- El Ghoul, S., Guedhami, O. and Kim, Y. (2016), “Country-level institutions, firm value, and the role of corporate social responsibility initiatives”, *Journal of International Business Studies*, 48(3), pp.360-385.
- Emmanuel Tetteh, A., Bruce, B., & Theresa, D. (2021). Strategic accountability for sustainability of natural resources – public discharge and optimism in sub-Saharan

Africa. *Sustainability Accounting, Management and Policy Journal*.
<https://doi.org/10.1108/sampj-12-2020-0437>

- Emmanuel, A. O., Olayiwola, J. J., & Babatunde, A. W. (2009). Poverty, oil exploration and Niger Delta crisis: The response of the youth. *African Journal of Political Science and International Relations*, 3(5), 224.
- Energy Information Administration (EIA) International - US (2021). (n.d.). Country analysis. Retrieved April 8, 2021, from <https://www.eia.gov/international/analysis/country/NGA>
- Eisenhardt, K. M., & Graebner, M. E. (2007). Theory building from cases: Opportunities and challenges. *Academy of management journal*, 50(1), 25-32.
- Enuoh, R., & Eneh, S. (2015). Corporate Social Responsibility in the Niger Delta Region of Nigeria: In Who's Interest? *Journal of Management and Sustainability*, 5(3). <https://doi.org/10.5539/jms.v5n3p74>
- Essien, E. E., and Inyang, A. B. (2017). Corporate Social Responsibility of Multinational Corporations and the Development of the Niger Delta Region of Nigeria. *International Journal of Asian Social Science*, 7(11), pp.898-903.
- Eweje, G. (2006). Environmental Costs and Responsibilities Resulting from Oil Exploitation in Developing Countries: The Case of the Niger Delta of Nigeria. *Journal of Business Ethics*, 69(1), pp.27-56.
- Eweje, G. (2006). The Role of MNEs in Community Development Initiatives in Developing Countries Corporate Social Responsibility at Work in Nigeria and South Africa. *Business and Society*, 45(2), pp. 93-129.
- Eweje, G. (2007). Multinational oil companies' CSR initiatives in Nigeria: The scepticism of stakeholders in host communities. *Managerial Law*, 49(5/6), pp.218-235.
- Eze, C. S., & Bello O. Adenike. (2016). Corporate Social Responsibility in Nigeria: A Critical Review of the Literature, *International Journal of Business and Management Review*. 4(10), pp.86-103
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3856705
- Ezirim, G.E. (2011), "Multinationals and adherence to the United Nations' Global Compact: a focus on shell petroleum development company in Nigeria", *Journal of Sustainable Development in Africa*, 13 (3), pp. 149-163.
- Farquhar, J, D. (2012). *Case Study Research for Business*. Sage Publications. London.

- Fatima, T., & Elbanna, S. (2023). Corporate social responsibility (CSR) implementation: A review and a research agenda towards an integrative framework. *Journal of Business Ethics*, 183(1), 105-121.
- Fellows, R., & Liu, A. M. (2015). Research methods for construction: John Wiley & Sons
- Filatotchev, I., and G. K. Stahl. 2015. "Towards Transnational CSR: Corporate Social Responsibility Approaches and Governance Solutions for Multinational Corporations." *Organizational Dynamics* 44 (2): 121–129.
- Fink, A. (2000). The role of the researcher in the qualitative research process: "a potential barrier to archiving qualitative data.", *Forum: Qualitative Social Research*, 1(3), 1-11
- Forcadell, F. J., & Aracil, E. (2019). Can multinational companies foster institutional change and sustainable development in emerging countries? A case study. *Business Strategy & Development*, 2(2), 91-105.
- Frederick A., A., Samuel, O., David, O. Y., Ernest, K. A. A., Genesis, T. Y., Johanna Alkan, O., & Justice, O. O. (2011). Assessment of legal framework for corporate environmental behaviour and perceptions of residents in mining communities in Ghana. *Journal of Environmental Planning and Management*. <https://doi.org/10.1080/09640568.2010.505818>
- Freeman, R. E. (1984). Strategic Management: A stakeholder Approach. *Brummer: Pitman*, 20(1): pp. 65–91.
- Freeman, R. E. (2010). *Strategic management: A stakeholder approach*. Cambridge university press.
- Freeman, R. E., & Reed, D. L. (1983). Stockholders and stakeholders: A new perspective on corporate governance. *California management review*, 25(3), 88-106.
- Frynas, J. (2005). The false developmental promise of Corporate Social Responsibility: evidence from multinational oil companies. *International Affairs*, 81(3), pp.581-598.
- Frynas, J. (2010). Corporate Social Responsibility and Societal Governance: Lessons from Transparency in the Oil and Gas Sector. *Journal of Business Ethics*, 9(3), pp.163-179.

- Frynas, J. G. (2012). Corporate social responsibility or government regulation? evidence on oil spill prevention. *Ecology and Society*, 17(4). <https://doi.org/10.5751/ES-05073-170404>
- Frynas, J. G., & Yamahaki, C. (2016). Corporate social responsibility: Review and roadmap of theoretical perspectives. *Business Ethics*, 25(3), pp. 258–285. <https://doi.org/10.1111/beer.12115>
- Frynas, J.G., (2008). Corporate social responsibility and international development: Critical assessment. *Corporate Governance: An International Review*, 16(4), pp.274-28
- Fusch, P. I., & Ness, L. R. (2015). Are we there yet?: Data saturation in qualitative research. *The Qualitative Report*, 20, 1408-1416.
- Garriga, E., & Melé, D. (2004). Corporate social responsibility theories: Mapping the territory. *Journal of Business Ethics*, 53(1–2), pp. 51–71. <https://doi.org/10.1023/B:BUSI.0000039399.90587.34>
- Gaudêncio, P., Coelho, A., & Ribeiro, N. (2017). The role of trust in corporate social responsibility and worker relationships. *Journal of Management Development*, 36(4), 478-492.
- Gelman, S.A. 1996. ‘Concepts and theories’. In R. Gelman and T.K.-F Au. (Eds.), *Perceptual and Cognitive Development*: 117–150. San Diego, CA: Academic Press.
- Gerge, J. M. and G. R. Jones: 1996, *Understanding and Managing Organizational Behavior* (Addison-Wesley, Reading, MA)
- Gerring, J., & McDermott, R. (2007). An experimental template for case study research. *American Journal of Political Science*, 51(3), 6pp.88–701. <https://doi.org/10.1111/j.1540-5907.2007.00275.x>
- Getinet Fatehun, Yohannis G. Marriam, & Dirgu Getinet. (2020). Forms and Norms Matters Manufacturing Firms Corporate Social Responsibility /CSR/ Practices in East Gojjam Zone, Ethiopia. *European Journal of Business and Management*, 12(10). <https://doi.org/10.7176/EJBM/12-10-02>
- Giddens, A. 1989. *Sociology*. Cambridge: Polity Press.
- GIZ (2013). New report analyses corporate social responsibility in sub-Saharan Africa countries - *Business & Human Rights Resource Centre*. (n.d.). Retrieved July 18,

2022, from <https://www.business-humanrights.org/en/latest-news/giz-new-report-analyses-corporate-social-responsibility-in-sub-saharan-africa-countries/>

- Glaser, B. G., & Strauss, A. (1967). The discovery of grounded theory: strategies for qualitative research: Aldine Publishing Co. *Chicago, IL*.
- Godos-Díez, J.L., Cabeza-García, L. and Fernández-González, C., (2018). Relationship between corporate social responsibility (CSR) and internationalisation strategies: a descriptive study in the Spanish context. *Administrative Sciences*, 8(4), pp.57. <https://doi.org/10.3390/admsci8040057>
- Goodrick, E. and Salancik, G.R. (1996), “Organizational discretion in responding to institutional practices: hospitals and caesarean births”, *Administrative Science Quarterly*, Vol. 41 No. 1, pp. 1-28.
- Ghoshal, S. and Bartlett, C. (1990). ‘The multinational corporation as an interorganizational network’, *Academy of Management Review*, **15**, pp. 603–625.
- Goyal, A. (2006). Corporate Social Responsibility as a Signalling Device for Foreign Direct Investment. *International Journal of the Economics of Business*, 13(1), pp.145–163. <https://doi.org/10.1080/13571510500520077>
- Graafland, J., & Smid, H. (2019). Decoupling among CSR policies, programs, and impacts: An empirical study. *Business & society*, 58(2), 231-267.
- Gray, D. E. (2013). *Doing research in the real world*: Sage.
- Green, M. (2021). Theoretical Developments in Corporate Social Responsibility. *The Palgrave Handbook of Corporate Social Responsibility*, pp.47–73. https://doi.org/10.1007/978-3-030-42465-7_78
- Greenwood, R. and Hinings, C.R. (1996), “Understanding radical organizational change: bringing together the old and the new institutionalism”, *The Academy of Management Review*, Vol. 21 No. 4, pp. 1022-1054.
- Greenwood, R., Raynard, M., Kodeih, F., Micelotta, E.R. and Lounsbury, M. (2011), “Institutional complexity and organizational responses”, *The Academy of Management Annals*, Vol. 5 No. 1, pp. 317-371.
- Gruber, V., & Schlegelmilch, B. B. (2015). MNEs’ regional headquarters and their CSR agenda in the African context. *International Marketing Review*, 32(5), pp. 576–602. <https://doi.org/10.1108/IMR-03-2014-0100>
- Guba, E. G., & Lincoln, Y. S. (1994). Competing paradigms in qualitative research. *Handbook of qualitative research*, 2(163-194), 105.

- Guerras. A.L.M, & Navas. J.E.L. (2022). *The strategic direction of the company. Theory and applications*. ARANZADI/CIVITAS.
- Guest, G., MacQueen, K. M., & Namey, E. E. (2012). *Validity and reliability (credibility and dependability) in qualitative research and data analysis. Applied thematic analysis*. London: Sage Publications, pp.79-106
- Gummesson, E. (2000) *Qualitative Methods in Management Research*. Thousand Oaks, CA, Sage.
- Gupta, A. D. (2012). Corporate social responsibility and strategy: A bird's eye view. *Global Business Review*, 13(1), 153-165.
- Hadjikhani, A., Lee, J.W. and Park, S. (2016). Corporate social responsibility as a marketing strategy in foreign markets. *International Marketing Review*, 33(4), pp.530-554.
- Hah, K. and Freeman, S., (2014). Multinational enterprise subsidiaries and their CSR: A conceptual framework of the management of CSR in smaller emerging economies. *Journal of business ethics*, 122(1), pp.125-136.
- Halkos, G. E., & Nomikos, S. N. (2021). Reviewing the status of corporate social responsibility (CSR) legal framework. *Management of Environmental Quality: An International Journal*, 32(4), 700-716.
- Halkos, G., & Skouloudis, A. (2017). Revisiting the relationship between corporate social responsibility and national culture: A quantitative assessment. *Management decision*, 55(3), 595-613.
- Hamidu, A. A., Haron, H. M., & Amran, A. (2015). Corporate social responsibility: A review on definitions, core characteristics and theoretical perspectives. *Mediterranean Journal of Social Sciences*, 6(4), pp. 83–95. <https://doi.org/10.5901/mjss.2015.v6n4p83>
- Hamprecht, J. & Schwarzkopf, J. (2014). Subsidiary initiatives in the institutional environment. *Management International Review*, 54(5), pp.757 <https://link-gale-com.salford.idm.oclc.org/apps/doc/A386744077/ITOF?u=salcal2&sid=bookmarkITOF&xid=5bce77ee>
- Hancock, D. R., & Algozzine, R. (2011). *Doing case study research : a practical guide for beginning researchers* (2nd ed.). Teachers College Press.
- Helg, A. (2007). *Corporate social responsibility from Nigerian perspective*. Goteborg University. Available at: <http://www.gubea.ub.gu.se>. Accessed on August 15, 2022.

- Hepburn, A. (2002). *An introduction to critical social psychology*. ProQuest Ebook Central <https://ebookcentral.proquest.com>
- Hilson, G. (2012). Corporate Social Responsibility in the extractive industries: Experiences from developing countries. *Resources Policy*, 37(2), pp.131–137. <https://doi.org/10.1016/j.resourpol.2012.01.002>
- Hitt, M. A., Franklin, V., & Zhu, H. (2006). Culture, institutions, and international strategy. *Journal of International Management*, 12(2), 222-234.
- Hodgson, G. M. 1998. The approach of institutional economics. *Journal of economic literature*, 36, pp.166-192.
- Hong, S., & Kim, T. K. (2018). Public–private partnership meets corporate social responsibility—the case of H-JUMP school. *Public Money & Management*, 38(4), 297-304.
- Howell, K. E. (2013). *An introduction to the philosophy of methodology*. London: Sage.
- Howell, K.E. (2016). Paradigm of Inquiry: Critical Theory and Constructivism. In: Howell, K., Sorour, M. (eds) *Corporate Governance in Africa*. Palgrave Macmillan, London. https://doi.org/10.1057/978-1-137-56700-0_2
- Husted, & Allen, D. B. (2006). Corporate Social Responsibility in the Multinational Enterprise: Strategic and Institutional Approaches. *Journal of International Business Studies*, 37(6), 838–849. <https://doi.org/10.1057/palgrave.jibs.8400227>
- Ibeanu, O. (2000). Oiling the friction: Environmental conflict management in the Niger Delta, Nigeria. *Environmental change and security project report*, 6(6), 19-32.
- Idemudia, U. (2007). Community perceptions and expectations: Reinventing the wheels of corporate social responsibility practices in the Nigerian oil industry. *Business and Society Review*, 112(3), 369-405.
- Idemudia, U. (2009). Rethinking the role of corporate social responsibility in the Nigerian oil conflict: The limits of CSR. *Journal of International Development*, 22(7), pp.833-845.
- Idemudia, U. (2014). Corporate-community engagement strategies in the Niger Delta: Some critical reflection. *The Extractive Industries and Society*, 1(2), pp154-162
- Idemudia, U., & Ite, U. E. (2006a). Corporate–community relations in Nigeria's oil industry: challenges and imperatives. *Corporate Social Responsibility and Environmental Management*, 13(4), 194-206.

- Idemudia, U., & Ite, U. E. (2006b). Demystifying the Niger Delta conflict: Towards an integrated explanation. *Review of African political economy*, 33(109), 391-406.
- Idemudia, U., & Ite, U. E. (2017). Corporate-community relations in Nigeria's oil industry: Challenges and imperatives. In *Corporate Social Responsibility* pp. 459–471. Taylor and Francis
- Idemudia, U., & Osayande, N. (2018). Assessing the effect of corporate social responsibility on community development in the Niger Delta: A corporate perspective. *Community Development Journal*, 53(1), pp.155–172. <https://doi.org/10.1093/cdj/bsw019>
- Ijaiya, H. (2014). Challenges of Corporate Social Responsibility in the Niger Delta Region of Nigeria. *Journal of Sustainable Development Law and Policy*, 3(1).
- Inegbedion, D. E. (2010). *Industrial services perspective of the oil and gas industry: a case study of the Nigerian national petroleum corporation* (Master's thesis, University of Stavanger, Norway).
- ISO - ISO 26000 (2023) — *Social responsibility*. (n.d.). Retrieved May 24, 2023, from <https://www.iso.org/iso-26000-social-responsibility.html>
- Ite, A. E., Harry, T. A., Obadimu, C. O., Asuaiko, E. R., & Inim, I. J. (2018). Petroleum hydrocarbons contamination of surface water and groundwater in the Niger Delta region of Nigeria. *Journal of Environment Pollution and Human Health*, 6(2), pp.51- 61.
- Ite,E.U. (2004). Multinationals and corporate social responsibility in developing countries: a case study of Nigeria. *Corporate Social Responsibility and Environmental Management*, 11(1), 1-11.
- Izidor, N. (2016). *Methods of Community Engagement between Oil Multinational Companies and Communities in the Nigerian Niger Delta Region: A Critical Analysis of the Activities of Eni SpA, Total SA and RD Shell* [Doctoral dissertation, university of central Lancashire]
- Jamali, D. (2010). The CSR of MNC Subsidiaries in Developing Countries: Global, Local, Substantive or Diluted? *Journal of Business Ethics*, 93(Supplement 2), pp.181-200.
- Jamali, D. and Karam, C. (2018). Corporate social responsibility in developing countries as an emerging field of study. *International Journal of Management Reviews*, 20(1), pp.32-61.

- Jamali, D., & Carroll, A. (2017). Capturing advances in CSR: Developed versus developing country perspectives. *Business Ethics: A European Review*, 26(4), pp.321–325. <https://doi.org/10.1111/BEER.12157>
- Jamali, D., & Mirshak, R. (2007). Corporate social responsibility (CSR): Theory and practice in a developing country context. *Journal of Business Ethics*, 72, 243-262.
- Jamali, D., & Neville, B. (2011). Convergence Versus Divergence of CSR in Developing Countries: An Embedded Multi-Layered Institutional Lens. *Journal of Business Ethics* 2011 102:4, 102(4), pp.599–621. <https://doi.org/10.1007/S10551-011-0830-0>
- Jamali, D., (2014). CSR in developing countries through an institutional lens. *Corporate social responsibility and sustainability: Emerging trends in developing economies*, 8, pp.21-44.
- Jamali, D., Karam, C. and Blowfield, M. eds. (2017). *Development-Oriented Corporate Social Responsibility: Volume 2: Locally Led Initiatives in Developing Economies*. Routledge
- Jha, A. and Aggrawal, V.S. (2018). Community-Level CSR Implementation through the Lens of Institutional Theory: An Empirical Study. *The Qualitative Report*, 23(10), pp.2381-2402.
- Johanson, J., & Vahlne, J.E., (1977). The internationalisation process of the firm: A model of knowledge development and increasing foreign market commitments. *Journal of International Business Studies*, 8, pp 23–32.
- Johansson, Rolf (2003). Keynote speech at the international conference "Methodologies in Housing Research," Royal Institute of Technology in cooperation with the International Association of People–Environment Studies, Stockholm, September 22-24, 2003,
- Jonker, J., & Pennink, B. W. (2010). Looking at Research. In *The Essence of Research Methodology* pp. 1–19. Springer Berlin Heidelberg. https://doi.org/10.1007/978-3-540-71659-4_1
- Kareem, S.D., Kari, F., Alam, G.M., Chukwu, G.M., David, M.O. and Oke, O.K., (2012). Foreign direct investment and environmental degradation of oil exploitation: The experience of Niger Delta. *The International Journal of Applied Economics and Finance*, 6(4), pp.117-126.

- Kavle, S. (1996), Interviews: An introduction to qualitative research interviewing, 1st edn. Thousand Oaks: Sage Publications
- Keffas, G., & Olulu-Briggs, O. V. (2011). Corporate social responsibility: How does it affect the financial performance of banks? Empirical evidence from US, UK and Japan. *Journal of management and corporate governance*, 3.
- Khan, M., & Lockhart, J. (2022). Corporate social responsibility decoupling in developing countries: Current research and a future agenda. *Business and Society Review*, 127(1), 127-143.
- Khan, Z., Lew, Y. K., & Park, B. I. (2015). Institutional legitimacy and norms-based CSR marketing practices: Insights from MNCs operating in a developing economy. *International Marketing Review*, 32(5), 463-491.
- Khojastehpour, M. (2015), "How does corporate social responsibility avoid the incidence of
- Khojastehpour, M., & Jamali, D. (2021). Institutional complexity of host country and corporate social responsibility: developing vs developed countries. *Social Responsibility Journal*, 17(5), 593–612. <https://doi.org/10.1108/SRJ-04-2019-0138>
- Khojastehpour, M., & Saleh, M. A. (2020). The effect of CSR commitment on firms' level of internationalization. *Social Responsibility Journal*, 16(8), 1415–1432. <https://doi.org/10.1108/SRJ-02-2019-0071>
- Khun, S. T. (1970). *The structure of scientific revolution* (2nd ed. enl). University of Chicago press.
- Kim, D. and Choi, ML. (2013). A comparison of young publics' evaluations of corporate social responsibility practices of multinational corporations in the United States and South Korea. *Journal of Business Ethics*, 113(1), pp. 105-118.
- Kim, S., Kim, C., Park, J. H., Kim, J., & Afzali, H. (2023). CSR policies and practices of Korean foreign subsidiaries: institutional duality in emerging economies. *Asia Pacific Business Review*, 29(3), 740-757.
- Kornom-gbaraba. M. E & Aernan. J. (2021). Impact of Corporate Social Responsibility Cost on the Financial Performance of International Oil Companies in Rivers State, Nigeria *International Journal of Innovative Finance and Economics Research*. 9(1) pp.109-117
- Kostova, T., & Roth, K. (2002). Adoption of an Organizational Practice by Subsidiaries of Multinational Corporations: Institutional and Relational Effects.

Academy of Management Journal, 45(1), pp. 215–233.
<https://doi.org/10.5465/3069293>

- Kostova, T., Roth, K., & Dacin, M. T. (2008). Institutional theory in the study of multinational corporations: A critique and new directions. *Academy of management review*, 33(4), 994-1006.
- KPMG (2014) Nigeria's Oil and Gas Industry Brief. KPMG Advisory Services. Nigeria. pp. 1-22.
- Kraemer, R., & Tulder, R. van. (2009). Internationalization of TNCs from the extractive industries: a literature review. *Transnational Corporations*, 18(1), pp.137–157.
<https://go-gale-com.salford.idm.oclc.org/ps/i.do?p=AONE&sw=w&issn=10149562&v=2.1&it=r&id=GALE%7CA218198938&sid=googleScholar&linkaccess=fulltext>
- Kuada, & Hinson, R. E. (2012). Corporate social responsibility (CSR) practices of foreign and local companies in Ghana. *Thunderbird International Business Review*, 54(4), 521–536. <https://doi.org/10.1002/tie.21481>
- Lamontagne, A. (2015). *The Institutionalization of CSR: At the Crossroads of Home and Host Countries Institutional Settings, Multinational Corporations, and Multinational Institutions. In Beyond the UN Global Compact: Institutions and Regulations* 17, pp. 47–66. Emerald Group Publishing Limited.
<https://doi.org/10.1108/S2051-503020150000017010>
- Laplume, A. O., Sonpar, K., & Litz, R. A. (2008). Stakeholder theory: Reviewing a theory that moves us. *Journal of Management*, 34(6), 1152-1189.
- Lau, C.M, Lu, Y., Liang, Q. (2014). CSR in China: a corporate governance approach. *Journal of Business Ethics*, 136 (1) , pp. 73-87
- Lauwo, S.G., Otusanya, O.J. and Bakre, O., (2016). Corporate social responsibility reporting in the mining sector of Tanzania. *Accounting, Auditing and Accountability Journal*. 29(6), pp.1038-1074.
- Lee, I. H., & Rugman, A. M. (2012). Firm-specific advantages, inward FDI origins, and performance of multinational enterprises. *Journal of International Management*, 18(2), 132–146.
- Leonard, L., & Gonzalez-Perez, M. A. (2015). *Beyond the UN Global Compact: Institutions and Regulations*. Emerald Publishing Limited. <https://ebookcentral-proquest-com.salford.idm.oclc.org/lib/salford/reader.action?docID=2030624&ppg=3>

- Lewa, P. M. (2020). CSR case studies of selected blue-Chip companies in Kenya. *Social entrepreneurship and corporate social responsibility*, 373-388.
- Leyira, C. M., Esq, U. I., & Olagunju, A. (2000). Corporate social responsibility and compliance with regulations in Nigeria. *Environment*, 9.
- Lincoln, Y. S., Lynham, S. A., & Guba, E. G. (2011). Paradigmatic controversies, contradictions, and emerging confluences, revisited. *The Sage handbook of qualitative research*, 4(2), 97-128.
- Lindgreen, A., & Swaen, V. (2010). Corporate social responsibility. *International Journal of Management Reviews*, 12(1), 1-7.
- Lindgreen, A., Swaen, V., & Maon, F. (2009). Introduction: Corporate social responsibility implementation. *Journal of Business Ethics*, 85, 251-256.
- Ling, Y.-H. (2019). Cultural and contextual influences on corporate social responsibility: a comparative study in three Asian countries. *Cross Cultural & Strategic Management*, 26(2), 290-310.
- Liu, B., Ju, T., & Gao, S. S. (2021). The combined effects of innovation and corporate social responsibility on firm financial risk. *Journal of International Financial Management & Accounting*, 32(3), 283-310.
- Lockett, A., Moon, J., & Visser, W. (2006). Corporate social responsibility in management research: Focus, nature, salience and sources of influence. *Journal of management studies*, 43(1), 115-136.
- Luiz, J.M. and Ruplal, M. (2013). Foreign direct investment, institutional voids, and the internationalization of mining companies into Africa. *Emerging Markets Finance and Trade*, 49(4), pp.113-129.
- Mackenzie, N., & Knipe, S. (2006). Research dilemmas: Paradigms, methods, and methodology. *Issues in Educational Research*, 16(2), pp.193-205. Retrieved from <https://search.proquest.com/scholarly-journals/research-dilemmas-paradigms-methods-methodology/docview/2393182114/se-2?accountid=8058>
- MacLean, T., Litzky, B. E., & Holderness, D. K. (2015). When organizations don't walk their talk: A cross-level examination of how decoupling formal ethics programs affects organizational members. *Journal of business ethics*, 128, 351-368.
- Maignan, I., O. C. Ferrell and L. Ferrell: 2005, 'A Stakeholder Model for Implementing Social Responsibility in Marketing', *European Journal of Marketing* 39(9/10), 956–977.

- Maignan, I., & Ferrell, O. (2004). Corporate social responsibility and marketing: An integrative framework. *Journal of the Academy of Marketing Science*, 32, 3-19.
- Mamudu. A., Mamudu. A., Elehinafe. F., & Akinneye. D., (2021). Recent trends in corporate social responsibilities in Nigeria-A case study of major oil firms in the Niger delta region. *Scientific African*, 13, e00928-.
<https://doi.org/10.1016/j.sciaf.2021.e00928>
- Maon, F., Lindgreen, A., & Swaen, V. (2009). Designing and implementing corporate social responsibility: An integrative framework grounded in theory and practice. *Journal of Business Ethics*, 87, 71-89.
- Marano, V., & Kostova, T. (2016). Unpacking the Institutional Complexity in Adoption of CSR Practices in Multinational Enterprises. *Journal of Management Studies*, 53(1), 28–54. <https://doi.org/10.1111/JOMS.12124>
- Marano, V., Tashman, P., & Kostova, T. (2017). Escaping the iron cage: Liabilities of origin and CSR reporting of emerging market multinational enterprises. *Journal of International Business Studies*, 48(3), 386–408. <https://doi.org/10.1057/jibs.2016.17>
- Marcia, M. C., Ogtontsetseg, E., & Hassan, T. (2013). Corporate social responsibility and its impact on financial performance: Investigation of US commercial banks. *Unpublished research paper, Department of Finance, Bentley University, Waltham, US*.
- Marshall, C., & Rossman, G. B. (2016). *Designing qualitative research* (6th ed.). Thousand Oaks, CA: Sage Publication, Inc.
- Martínez. B. J., López Fernández, M., & Romero Fernández, P. M. (2016). Corporate social responsibility: Evolution through institutional and stakeholder perspectives. *European Journal of Management and Business Economics*, 25(1), 8–14.
<https://doi.org/10.1016/j.redee.2015.11.002>
- Martinho. F. (2019). *To what extent is Corporate Social Responsibility affected by Internationalisation Strategies of Multinational Enterprises?* Thesis
- Matten, D. and Crane, A. (2005). Corporate Citizenship: Toward an Extended Theoretical Conceptualization. *Academy of Management Review*, 30(1), pp.166-179.
- Matten, D., & Moon, J. (2008). “Implicit” and “explicit” CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review*, 33(2), pp.404–424.
<https://doi.org/10.5465/AMR.2008.31193458>

- Maxwell, J. A., & Reybold, L. E. (2015). Qualitative research.
- Mba, I.N. and Chukwu, B.I., 2013. Effect of political transformation on economic growth and development of Nigeria. *European Journal of Business and Management*, 5(2), pp.187-198.
- Mbalisi.O.F. and Okorie.C.U.(2020). Implementation of Corporate Social Responsibility by Oil Companies in the Niger Delta Region of Nigeria: Myth or Reality. *An International Multidisciplinary Journal* 14(1), pp.119-132.
- Mellahi, K., Frynas, J. and Finlay, P. (2005). *Global strategic management*. Oxford university press. Oxford
- Mertens, D.M. (2005). *Research methods in education and psychology: Integrating diversity with quantitative and qualitative approaches*. (2nd ed.) Thousand Oaks: Sage.
- Merton, R.K. 1968. *Social Theory and Social Structure*. New York: Free Press.
- Meyer, K. E., Estrin, S., Kumar Bhaumik, S., & Peng, M. W. (2009). institutions, resources, and entry strategies in emerging economies. *Strategic Management Journal Strat. Mgmt. J*, 30, pp.61–80. <https://doi.org/10.1002/smj.720>
- Meyer, K. E., Mudambi, R., & Narula, R. (2010). *Multinational Enterprises and Local Contexts: The Opportunities and Challenges of Multiple Embeddedness* *oms_968* 235.252. <https://doi.org/10.1111/j.1467-6486.2010.00968.x>
- Miles, M. B., and Huberman, A. M. (1994) *Qualitative Data Analysis: An Expanded Sourcebook*. 2nd ed. Thousand Oaks, Calif.; London: Sage
- Mitleton-Kelly, E.: 2003, *Complex Systems and Evolutionary Perspectives on Organizations: The Application of Complexity Theory to Organizations* (Elsevier, London).
- Mills, J. A, Durepos, & Weibe E. (2010). *Encyclopedia of Case Study Research*. sage publication. <https://doi.org/10.4135/9781412957397>
- Miska, C., Witt, M. A., & Stahl, G. K. (2016). Drivers of Global CSR Integration and Local CSR Responsiveness: Evidence from Chinese MNEs. *Business Ethics Quarterly*, 26(3), 317–345. <https://doi.org/10.1017/beq.2016.13>
- Moon, H. (2015). *Foreign direct investment: a global perspective*. World scientific publishing Co. Pte. Ltd
- Moon, J., & Vogel, D. (2008). Corporate social responsibility, government, and civil society.

- Moon, M. D. (2019). Triangulation: A Method to Increase Validity, Reliability, and Legitimation in Clinical Research. *Journal of Emergency Nursing*, 45(1), 103–105. <https://doi.org/10.1016/j.jen.2018.11.004>
- Moon, J. (2014). *Corporate social responsibility. A very short introduction*. Oxford university press, UK.
- Morimoto, R., Ash, J., & Hope, C. (2005). Corporate social responsibility audit: From theory to practice. *Journal of Business Ethics*, 62(4), 315–325. <https://doi.org/10.1007/s10551-005-0274-5>
- Morisset, J., 1999. *Foreign direct investment in Africa: policies also matter*. The World Bank.
- Morrison-Smith, S., & Ruiz, J. (2020). Challenges and barriers in virtual teams: a literature review. *SN Applied Sciences*, 2, 1-33. *The Qualitative Report*, 10(2), 208-222
- Mugova, S., & Sachs, P. R. (2019). *Opportunities and Pitfalls of Corporate Social Responsibility (CSR, sustainability, ethics & governance)*. Cham: Springer International Publishing AG.
- Muramalla, V.S.S.R. and Abdel Gawad, G.M. (2013). Foreign Direct Investment (FDI) and its effects on oil, gas and refinery production and their exports: An applied study. *Journal of Economics and Sustainable Development*.4(1). pp.21-35
- Narula, R. (2018). Multinational firms and the extractive sectors in the 21st century: Can they drive development? *Journal of World Business*, 53(1), 85–91. <https://doi.org/10.1016/J.JWB.2017.09.004>
- Narula, R., & Lee, J. M. (2024). "18: Eclectic paradigm". In *Encyclopedia of International Strategic Management*. Cheltenham, UK: Edward Elgar Publishing. Retrieved Jun 22, 2024, from <https://doi.org/10.4337/9781800884045.ch18>
- Nasi, J., Nasi, S., Phillips, N. and Zyglidopoulos, S. (1997). The Evolution of Corporate Social Responsiveness. *Business and Society*, 36(3), pp.296-321.
- Nasrullah, N. M., & Rahim, M. M. (2014). *CSR in Private Enterprises in Developing Countries*. Springer International Publishing. <https://doi.org/10.1007/978-3-319-02350-2>
- Nasrullah, N. M., & Rahim, M. M. (2014). Trends in CSR Practices in Developed and Developing Countries. *CSR, Sustainability, Ethics and Governance*, pp.41–74. https://doi.org/10.1007/978-3-319-02350-2_3/COVER

- National Bureau of Statistics (NBS) (2023). Contribution of oil and natural gas sector to GDP in Nigeria from the 4th quarter of 2018 to the 2nd quarter of 2023 [Graph]. In *Statista*. Retrieved June 03, 2024, from <https://www-statista-com.salford.idm.oclc.org/statistics/1165865/contribution-of-oil-sector-to-gdp-in-nigeria/>
- Ndu, O. A., and Agbonifoh, B. A. (2014). Corporate social responsibility in Nigeria: A study of the petroleum industry and the Niger Delta area. *International Review of Social Sciences and Humanities*, 6(2), pp.214-238.
- Neiti (2013) Financial, Physical and Process Audit: An Independent Report Assessing and Reconciling Physical and Financial Flows within Nigeria's Oil and Gas Industry. Taju Audu & Co. pp. 1-396.
- Nichols, P. M., & Dowden, P. E. (2019). Maximizing stakeholder trust as a tool for controlling corruption. *Crime, Law, and Social Change*, 71(2), 171–195. <https://doi.org/10.1007/s10611-017-9767-2>
- Niger Delta. *Canadian Journal of Development Studies/Revue canadienne d'études du développement*, 30(1-2), pp.131-151.
- Nigerian Oil & Gas (NOG) (2021). 'The Directory of the Nigerian Oil and Gas Industry', Nigerian Oil and Gas publication, Available at: http://www.nigeria-oilgas.com/directory_of_the_nigerian_oil_&_gas_industry-33-1-2-c.html
- Nikolaeva, R., & Bicho, M. (2011). The role of institutional and reputational factors in the voluntary adoption of corporate social responsibility reporting standards. *Journal of the Academy of Marketing Science*, 39, 136-157.
- NNPC (2021). *Industry History*. (n.d.). Retrieved April 9, 2021, from <https://nnpcgroup.com/NNPC-Business/Business-Information/Pages/Industry-History.aspx>
- North, D. C. 1990. *Institutions, institutional change and economic performance*, Cambridge university press.
- NUPRC. (2018). *Nigerian oil and Gas Industry annual report 2018*. <https://www.nuprc.gov.ng/wp-content/uploads/2020/01/2018-NOGIAR-1.pdf>
- Nwagbara, U., & Kalagbor, A. (2021). Institutional pressures and CSR reporting pattern: focus on Nigeria's oil industry. In *Global Challenges to CSR and Sustainable Development: Root Causes and Evidence from Case Studies* (pp. 249-269). Cham: Springer International Publishing.

- Nwankwo, B. O. (2015). The politics of conflict over oil in the Niger Delta region of Nigeria: a review of the corporate social responsibility strategies of the oil companies. *American Journal of Educational Research*, 3(4), 383-392.
- Nwogwugwu, N., Emmanuel, A.O. and Egwuonwu, C., 2012. Militancy and Insecurity in the Niger Delta: impact on the inflow of foreign direct investment to Nigeria. *Kuwait Chapter of Arabian Journal of Business and Management Review*, 33(849), pp.1-15.
- Nwoke, U. (2015). *Neoliberal Corporate Governance, Oil MNCs and the Niger Delta Region: The Barriers to Effective CSR*. Thesis
- Nwoke, U. (2016). Two complimentary duties under corporate social responsibility: Multinationals and the moral minimum in Nigeria's Delta region. *International Journal of Law and Management*, 58(1), pp.2–25. <https://doi.org/10.1108/IJLMA-09-2014-0053>
- Nyuur, R. B., Ofori, D. F., & Amponsah, M. M. (2019). Corporate social responsibility and competitive advantage: A developing country perspective. *Thunderbird International Business Review*, 61(4), pp.551–564. <https://doi.org/10.1002/TIE.22065>
- Nyuur, R., Ofori, F. D., & Debrah, Y. (2014). Corporate social responsibility in sub-Saharan Africa: Hindering and supporting factors. *African Journal of Economic and Management Studies*, 5(1), 93– 113.
- Obi, C. (2010). Oil as the “curse” of conflict in Africa: peering through the smoke and mirrors on JSTOR. *Review of African Political Economy*, Vol. 37(N0.126), pp.483–495. https://www-jstor-org.salford.idm.oclc.org/stable/25767298?sid=primo&seq=11#metadata_info_tab_contents
- OECD. (2018). *MNE Guidelines - Organisation for Economic Co-operation and Development*. <https://mneguidelines.oecd.org/mneguidelines/>
- Ogula, D. (2012). Corporate Social Responsibility: Case Study of Community Expectations and the administrative systems, Niger Delta. The Qualitative Report, 17(37), pp.1-27. <https://doi.org/10.46743/2160-3715/2012.1731>
- Ogundele, B.O., Nasser, A. and Yazdifar, H., 2016. Evaluation of corporate governance practices in emerging markets (A case study of Nigerian Banking

industry). *International Journal of Finance and Managerial Accounting*, 1(3), pp.1-27.

- Okaro, S. C., & Okafor, G. O. (2021). Corporate Social Responsibility in Nigeria: Corporate Social Responsibility Practices: The Nigerian Experience. *CSR, Sustainability, Ethics and Governance*, pp.525–541. https://doi.org/10.1007/978-3-030-68386-3_24/TABLES/3
- Okigbo, A. (2012). ‘Nigeria: Petroleum Industry Bill - History, Objectives, Institutions, and Controversies’, *an article of the Nextier Limited*
- Okoro, O. (2015). *Corporate Social Responsibility agenda for International Oil Companies (IOCs): new perspectives from stakeholders in the Niger Delta Region (NDR) of Nigeria*. <https://openrepository.aut.ac.nz/handle/10292/8333>
- Okoro, O., & France, A. (2018). Corporate Social Responsibility (CSR): A Case of Give and Take. *OIDA International Journal of Sustainable Development*, 11(05), 11-22.
- Okoye, E. A., Ezejiofor, A. N., Nwaogazie, I. L., Frazzoli, C., & Orisakwe, O. E. (2023). Polycyclic Aromatic Hydrocarbons in Soil and Vegetation of Niger Delta, Nigeria: Ecological Risk Assessment. *Journal of Toxicology*, 2023(1), 8036893.
- Olawari, D. J., & Fidelis, A. E. (2011). The rhetoric of corporate social responsibility (CSR) in the Niger Delta. *American International Journal of Contemporary Research*, 1(3), 123-133.
- Oluwaniyi, O. O. (2018). The role of multinational oil corporations (MNOCs) in Nigeria: more exploitation equals less development of oil-rich Niger delta region. *Brazilian Journal of African Studies / Porto Alegre / 6*, pp.143–162.
- Osemeke, L., & Adegbite, E. (2016). Regulatory multiplicity and conflict: Towards a combined code on corporate governance in Nigeria. *Journal of business ethics*, 133, 431-451.
- Omokaro-Romanus, C., Anchor, J.R. and Konara, P., 2019. The internationalization of Nigerian firms: Motivations and location patterns. *Thunderbird International Business Review*, 61(1), pp.75-88.
- OPEC. (2020). *OPEC Share of World Crude Oil Reserves*. OPEC Annual Statistical Bulletin. https://opec.org/opec_web/en/data_graphs/330.htm
- Orlitzky, M., Schmidt, F. L., & Rynes, S. L. (2003). Corporate social and financial performance: A meta-analysis. *Organization studies*, 24(3), 403-441.

- Orlitzky, M., Siegel, D. S., & Waldman, D. A. (2011). Strategic corporate social responsibility and environmental sustainability. *Business & Society*, 50(1), 6-27.
- Ozuem, W., Howell, K., & Lancaster, G. (2014). Corporate social responsibility: Towards a context-specific perspective in developing countries. *Social Responsibility Journal*, 10(3), pp.399-415. <https://doi.org/10.1108/SRJ-04-2012-0086>
- Panapanaan, V.M, Linnanen, L., Karvonen, M., Phan, V.T. (2003) Roadmapping Corporate Social Responsibility in Finnish Companies. *Journal of business ethics*. 44 pp.133-148
- Park, B.I. and Ghauri, P.N. (2015). Determinants influencing CSR practices in small and medium sized MNE subsidiaries: A stakeholder perspective. *Journal of World Business*, 50(1), pp.192-204.
- Park, S. B. (2018). Multinationals and sustainable development: Does internationalization develop corporate sustainability of emerging market multinationals? *Business Strategy and the Environment*, 27(8), pp.1514–1524. <https://doi.org/10.1002/bse.2209>
- Park, Y., Song, S., Choe, S., and Baik, Y. (2015). Corporate Social Responsibility in International Business: Illustrations from Korean and Japanese Electronics MNEs in Indonesia. *Journal of Business Ethics*, 129(3), pp. 747-761.
- Pascale, C.M., (2010). *Cartographies of knowledge: Exploring qualitative epistemologies*. Sage Publications.
- Patten, D. M. (2002). The relation between environmental performance and environmental disclosure: a research note. *Accounting, organizations and Society*, 27(8), 763-773.
- Patton, M. Q. (2002). *Qualitative research and evaluation methods* (3rd ed.). SAGE.
- Payne, G., Cruz-Suarez, A., & Prado-Román, A. (2018). Legitimacy as competitive advantage: A US airline case study. *Organizational Legitimacy: Challenges and Opportunities for Businesses and Institutions*, pp.121–140. https://doi.org/10.1007/978-3-319-75990-6_8/FIGURES/10
- Pesmatzoglou, D., Nikolaou, I. E., Evangelinos, K. I., & Allan, S. (2014). extractive multinationals and corporate social responsibility: A commitment towards achieving the goals of sustainable development or only a management strategy? *Journal of International Development*, 26(2), pp.187–206. <https://doi.org/10.1002/JID.2871>

- Pestre, F. (2007). *The headquarters-subsidiaries relationships in corporate social responsibility practices: Lafarge fights AIDS in Africa*. Georgia Tech Center for International Business Education and Research Working Paper Series, (020-07/08).
- Polonsky, M. and Jevons, C. (2009), “*Global branding and strategic CSR: an overview of three types of complexity*”, *International Marketing Review*, Vol. 26 No. 3.
- Porter, M. E., & Kramer, M. R. (2002). The competitive advantage of corporate philanthropy. *Harvard business review*, 80(12), 56-68.
- Porter, M. E., & Kramer, M. R. (2006). The link between competitive advantage and corporate social responsibility. *Harvard business review*, 84(12), 78-92.
- Porter, M.E., and Kramer, M.R. (2019). Creating shared value. In *Managing sustainable business* pp.323-346. Springer, Dordrecht.
- Potter, G. (2016). *The philosophy of social science: new perspectives*: Taylor & Francis.
- Preuss, L., Barkemeyer, R., & Glavas, A. (2016). Corporate Social Responsibility in
- Rahim, M. M. (2013). Legal regulation of corporate social responsibility. *CSR, Sustainability, Ethics & Governance. DOI*, 10, 978-973.
- Raimi, L. (2018). Redefining Corporate Social Responsibility Developments in Corporate Governance and Responsibility. *Developments in Corporate Governance and Responsibility*, 13, pp.143–176. <https://doi.org/10.1108/S2043-052320180000013012>
- Raimi, L., & Adeleke, I. A. (2010, July). Using entrepreneurship development and corporate social responsibility as strategies for conflict resolution in the Niger-Delta region in Nigeria. In *SPE Nigeria Annual International Conference and Exhibition* (pp. SPE-140676). SPE.
- Rashid, Y, Rashid, A, Warraich, M. A., Sabir, S. S., & Waseem, A. (2019). Case Study Method: A Step-by-Step Guide for Business Researchers. *International Journal of Qualitative Methods*, 18, 160940691986242.
- Rathert, N. (2016). Strategies of legitimation: MNEs and the adoption of CSR in response to host-country institutions. *Journal of international business studies*, 47, 858-879.

- Renouard, C., & Lado, H. (2012). CSR and inequality in the Niger Delta (Nigeria). *Corporate Governance (Bingley)*, 12(4), pp. 472–484. <https://doi.org/10.1108/14720701211267810>
- Rosenzweig, P. M., & Singh, J. V. (1991). Organizational environments and the multinational enterprise. *Academy of Management Review*, 16(2), 340–361
- Rubin, H. J., & Rubin, I. S. (2012). *Qualitative interviewing: the art of hearing data* (3rd ed.). Sage.
- Runeson, P., & Höst, M. (2009). Guidelines for conducting and reporting case study research in software engineering. *Empirical Software Engineering*, 14(2), pp.131–164. <https://doi.org/10.1007/s10664-008-9102-8>
- Rwabizambaga, A. (2007). Negotiating corporate social responsibility policies and practices in developing countries: an examination of the experiences from the Nigerian oil sector. *Business and Society Review*, 112(3), 407-430.
- Samy, M and Robertson, FA (2017). From positivism to social constructivism: an emerging trend for CSR researchers. In: *Handbook of Research Methods in Corporate Social Responsibility*. Edward Elgar Publishing, UK, pp. 437-462. ISBN 9781784710910 DOI: <https://doi.org/10.4337/9781784710927.00036>
- Samy, M., Ogiri, H. I., & Bampton, R. (2015). Examining the public policy perspective of CSR implementation in Sub-Saharan Africa. *Social Responsibility Journal*, 11(3), pp.553–572. <https://doi.org/10.1108/SRJ-02-2013-0009>
- Sands B.A K. (2015). *Corporate social responsibility: A framework for the oil & gas industry* - ProQuest. <https://www-proquest-com.salford.idm.oclc.org/docview/1673892742/B14014D88CDC4D8BPQ/2?accountid=8058>
- Saunders, M, Lewis, P, and Thornhill, A. (2009). *Research Methods for Business Students*, Pearson Education Limited, England.
- Saunders, M., Lewis, P., & Thornhill, A. (2019). *Research methods for business students* (Eighth). New York: Pearson.
- Saunders, M., Lewis, P. and Thornhill, A., (2016). *Research methods for business students* (Seventh). Nueva York: Pearson Education.
- Scapens, R. W. (2012). Institutional Theory and Management Accounting Research. *Maandblad Voor Accountancy En Bedrijfseconomie*, 86(10), pp.401-409.

- Scherer, A., Palazzo, G., Rasche, A., & Kell, G. (2010). The UN Global Compact as a learning approach.
- Schonlau, M., Ronald Jr, D., & Elliott, M. N. (2002). *Conducting research surveys via e-mail and the web*. Rand Corporation.
- Scott, W.R. (2001). 'Institutions and Organisations' 2nd Edn., Thousand Oak, Canada
- Scott, W. R. (2014). *Institutions and organisations: ideas, interests, and identities*. Fourth edition. Sage, Los Angeles
- Scott, W. R. (2008). Approaching adulthood: the maturing of institutional theory. *Theory and Society* 2008 37:5, 37(5), 427–442. <https://doi.org/10.1007/S11186-008-9067-Z>
- Self, B. (2021). Conducting interviews during the covid-19 pandemic and beyond. *Forum Qual. Soc. Res*,
- Shabana, K. M. (2021). Corporate Social Responsibility in the United States of America: Contemporary Meaning and Practice of Corporate Social Responsibility in the United States. *CSR, Sustainability, Ethics and Governance*, pp.667–685. https://doi.org/10.1007/978-3-030-68386-3_32/COVER
- Shapiro, D., Hobdari, B., & Oh, C.H. (2017). Natural resources, multinational enterprises and sustainable development. *Journal of World Business*
- Sheehy, B. (2014). Defining CSR: Problems and Solutions. *Journal of Business Ethics* 2014 131:3, 131(3), pp.625–648. <https://doi.org/10.1007/S10551-014-2281-X>
- Shi, Henry X., Chris Graves, and Francesco Barbera. "Intergenerational succession and internationalisation strategy of family SMEs: Evidence from China." *Long range planning* 52, no. 4 (2019): 101838.
- Shirodkar, V., & Shete, N. (2021). The impact of domestic CSR on the internationalisation of emerging-market multinational enterprises: Evidence from India. *Management International Review*, 61(6), 799-829.
- Singal, A. K., & Jain, A. K. (2013). An empirical examination of the influence of corporate vision on internationalization. *Strategic change*, 22(5-6), 243-257.
- Slaper, T. F., Hall, T. J. (2011). The Triple Bottom Line: What Is It and How Does It Work? *Indiana Business Review*, 86 (1). <http://www.ibrc.indiana.edu/ibr/2011/spring/article2.html#ftn2>
- Slav, I. (2020). *Nigeria Oil Industry Overview - Drillers*. Drillers.Com.

- Soh, C., Kim, H. J., & Whang, T. (2014). Corporate social responsibility (CSR) implementation in South Korea: Lessons from American and British CSR policies. *Journal of international and area studies*, 99-118.
- Sparke, A.C. (1992). *The paradigm debate: An extended review and celebration of difference* 1st edition Routledge
- Spence, D. B. (2011). Corporate social responsibility in the oil and gas industry: the importance of reputational risk. *Chicago-Kent Law Review*, 86(1), 59–63.
- Stake, E., Robert (1995). *The art of case study research*. Thousand Oaks, CA: Sage
- Stake, Robert E. (2006). *Multiple case study analysis*. New York, NY: Guilford.
- Starik, M. (1995). Should trees have managerial standing? Toward stakeholder status for non-human nature. *Journal of Business Ethics*, 14(3), pp.207-217.
- Statista (2022). *Oil industry in Nigeria - statistics & facts / Statista*. https://www-statista-com.salford.idm.oclc.org/topics/6914/oil-industry-in-nigeria/#topicHeader__wrapper
- Sthapit, A. (2023). Navigating the Nexus: Corporate Social Responsibility in Globalised Business Environment. *Journal of Business and Social Sciences Research*, 8(2).
- Strike, V. M., Gao, J., & Bansal, P. (2006). Being good while being bad: Social responsibility and the international diversification of US firms. In *Journal of International Business Studies* 37(6), pp. 850–86. Palgrave. <https://doi.org/10.1057/palgrave.jibs.8400226>
- Suchman, M. C. (1995). Managing legitimacy: Strategic and institutional approaches. *Academy of Management Review*, 20(3), 571-610.
- Suddaby, R. (2014). EDITOR’S COMMENTS: WHY THEORY? *Source: The Academy of Management Review*, 39(4), pp.407–411. <https://doi.org/10.5465/amr.2014.0252>
- Suddaby, R., & Greenwood, R. (2005). Rhetorical Strategies of Legitimacy. *Https://Doi-Org.Salford.Idm.Oclc.Org/10.2189/Asqu.2005.50.1.35*, 50(1), pp.35–67. <https://doi.org/10.2189/ASQU.2005.50.1.35>
- Sunday, C. O., Gloria, O. O., & Gloria, O. O. (2021). Corporate Social Responsibility in Nigeria. https://doi.org/10.1007/978-3-030-68386-3_24

- Szanto, R. (2019). CSR Dilemmas at Multinational Companies: Global Pressures vs. Local Expectations in the Lights of the Hungarian Evidence. *Marketing and Management of Innovations*, 2, pp. 217-227. <http://doi.org/10.21272/mmi.2019.2-192>
- Tan, J. (2009). Institutional structure and firm social performance in transitional economies: Evidence of multinational corporations in China. *Journal of Business Ethics*, 86(SUPPL.2), 171–189. <https://doi.org/10.1007/S10551-009-0193-Y/METRICS>
- Tan, J. and Wang, L., (2011). MNC strategic responses to ethical pressure: An institutional logic perspective. *Journal of Business Ethics*, 98(3), pp.373-390.
- Tang, Z., Hull, C. E., & Rothenberg, S. (2012). How corporate social responsibility engagement strategy moderates the CSR–financial performance relationship. *Journal of management Studies*, 49(7), 1274-1303.
- Tashman, P., Marano, V., & Kostova, T. (2019). Walking the walk or talking the talk? Corporate social responsibility decoupling in emerging market multinationals. *Journal of International Business Studies*, 50(2), pp.153–171. <https://doi.org/10.1057/s41267-018-0171-7>
- Thomas, G. (2016). How to do your case study (2nd ed.). Thousand Oaks, CA: Sage
- Tolbert, P. S., & Barley, S. R. (1997). the Links between Action and Institution. *Organization Studies*, 18(1), pp.93–117.
- Tracy, S. J. (2010). Qualitative Quality: Eight “Big-Tent” Criteria for Excellent Qualitative Research. *Qualitative Inquiry*, 16(10), pp.837–851. <https://doi.org/10.1177/1077800410383121>
- Tracy, S. J. (2013), Qualitative Research Methods: Collecting Evidence, Crafting Analysis, Communicating Impact. *Revija Za Sociologiju*, 43(1). <https://doi.org/10.5613/rzs.43.1.6>
- Tuli, F., (2010). The basis of distinction between qualitative and quantitative research in social science: Reflection on ontological, epistemological and methodological perspectives. *Ethiopian Journal of Education and Sciences*, 6(1)
- Udeh, A. I., Eneje, B. C., & Ezema, K. O. (2018). Assessing the Impact of Corporate Social Responsibilities (CSR) of Multi-National Companies in the Niger Delta Region Nigeria. *INTERNATIONAL JOURNAL OF ACADEMIC RESEARCH IN BUSINESS AND SOCIAL SCIENCES*, 8(12).

- Uduji, J. I., Okolo-Obasi, E. N., & Asongu, S. A. (2021). Sustainable peacebuilding and development in Nigeria's post-amnesty programme: The role of corporate social responsibility in oil host communities. *Journal of Public Affairs*, 21(2), e2200.
- Uduji, J. I., Okolo-Obasi, E. N., & Asongu, S. A. (2019). Does CSR contribute to the development of rural young people in cultural tourism of sub-Saharan Africa? Evidence from the Niger Delta in Nigeria. *Journal of Tourism and Cultural Change*, 17(6), 725-757.
- *Undertake case study research* / Emerald Publishing. (n.d.). Retrieved May 23, 2021, from <https://www.emeraldgrouppublishing.com/how-to/research-methods/undertake-case-study-research>
- UNDICO (2021). *Country context* (n.d.). Retrieved April 8, 2021, from <https://www.unido.org/who-we-are/unido-worldwide/africa/offices/nigeria/country-context>
- Unerman, J. and Chapman, C. (2014). Academic contributions to enhancing accounting for sustainable development'. *Accounting, Organizations and Society*, 39, pp.385–394
- United nations development programme (UNDP 2006). Human development report.
- United Nations Global Compact (2022). *United Nations*. https://www.unglobalcompact.org/what-is-gc/participants/search?utf8=%E2%9C%93&search%5Bkeywords%5D=&search%5Bcountries%5D%5B%5D=145&search%5Bsectors%5D%5B%5D=23&search%5Bper_page%5D=10&search%5Bsort_field%5D=&search%5Bsort_direction%5D=asc
- Utting, P. (2005). Corporate responsibility and the movement of business. *Development in practice*, 15(3-4), 375-388.
- Vaaland, T. I., & Heide, M. (2008). Managing corporate social responsibility: Lessons from the oil industry. *Corporate Communications*, 13(2), pp.212–225. <https://doi.org/10.1108/13563280810869622>
- Verma, P., & Singh, A. (2016). Fostering stakeholders trust through CSR reporting: An analytical focus. *IIM Kozhikode Society & Management Review*, 5(2), 186-199.
- Visser, W. (2008). Corporate social responsibility in developing countries. in Andrew Crane and others (eds), *The Oxford Handbook of Corporate Social Responsibility* (2008; online edn, Oxford Academic, 2 Sept. 2009), <https://doi-org.salford.idm.oclc.org/10.1093/oxfordhb/9780199211593.003.0021>

- Visser, W., & Tolhurst, N. (2010). *sustainability• responsibility• accountability*. Green leaf Publishing Limited.
- Waldman, D. A., Sully de Luque, M., Washburn, N., House, R. J., Adetoun, B., Barrasa, A., ... & Wilderom, C. P. (2006). Cultural and leadership predictors of corporate social responsibility values of top management: A GLOBE study of 15 countries. *Journal of international business studies*, 37, 823-837.
- Weaver, G. R. (2014). Encouraging ethics in organizations: A review of some key research findings. *Am. Crim. L. Rev.*, 51, 293.
- Wartick, S. L., & Cochran, P. L. (1985). The evolution of the corporate social performance model. *Academy of Management Review*, 10(4), 758-769.
- Weick, K.E. 1995. *Sensemaking in Organizations*. Thousand Oaks, CA: Sage.
- Wiig, A., and Kolstad, I. (2010). Multinational corporations and host country institutions: A case study of CSR activities in Angola. *International Business Review*, 19(2), pp.178-190.
- Wilkinson, D. (2015). *The researcher's toolkit: The complete guide to practitioner research*. Abingdon: Routledge.
- Williams, C. A. and Aguilera, R. V. (2008). 'Corporate social responsibility in comparative perspective'. In Crane, A. , McWilliams, A. , Matten, D. , Moon, J. and Siegel, D. (Eds), *Oxford Handbook of Corporate Social Responsibility*. Oxford: Oxford University Press, 452– 72.
- Williamson, P. J., Ramamurti, R., Fleury, A., & Fleury, M. T. L. (2013). The Competitive Advantage of Emerging Market Multinationals. Cambridge University Press. <https://doi.org/10.1017/CBO9781139506694>
- Williamson, P. J., Symeou, P. C., & Zyglidopoulos, S. (2022). International diversification, legitimacy, and corporate social performance of extractive industry multinationals. *Global Strategy Journal*, 12(2), 359–393. <https://doi.org/10.1002/GSJ.1405>
- Woodside, A.G. (2010), *Case Study Research: Theory, Methods and Practice*, Emerald Group Publishing Limited, UK.
- World Bank. (2021). *Nigeria Overview*. World Bank in Nigeria. <https://www.worldbank.org/en/country/nigeria/overview#>:

- World Bank. (2023). *Nigeria Development Update (NDU)*. Nigeria Development Update. <https://www.worldbank.org/en/country/nigeria/publication/nigeria-development-update-ndu>
- Wurthmann, G. (2006). Ways of using the African oil boom for sustainable development. *African development bank, Economic research working paper series*, 84.
- Yang, X., & Rivers, C. (2009). Antecedents of CSR practices in MNCs' subsidiaries: A stakeholder and institutional perspective. *Journal of business ethics*, 86, 155-169.
- Yin, J. (2015). Institutional Drivers for Corporate Social Responsibility in an Emerging Economy: A Mixed-Method Study of Chinese Business Executives. *Http://Dx.Doi.Org.Salford.Idm.Oclc.Org/10.1177/0007650315592856*, 56(5), pp.672–704. <https://doi.org/10.1177/0007650315592856>
- Yin, J., & Jamali, D. (2016). Strategic Corporate Social Responsibility of Multinational Companies Subsidiaries in Emerging Markets: Evidence from China. *Long Range Planning*, 49(5), 541–558. <https://doi.org/10.1016/j.lrp.2015.12.024>
- YIN, R. K. (2003). *Applications of Case Study Research*. SAGE Publications
- Yin, R. K. (2017). *Case study research: Design and methods (6th ed.)*. Thousand Oaks, CA: Sage.
- Yin, R. K. (2018). *Case Study Research and Applications: Design and methods sixth edition*. Los Angeles and London: Sage Publications.
- Yin, R.K., (2009). *Case study research: Design and methods fourth edition*. Los Angeles and London: Sage Publications.
- Yin, R.K., (2014). *Case study research: Design and methods (Applied Social Research Methods)*. Thousand Oaks, CA: Sage Publications.
- Yu, Q. (2023). A Review of the Relationship between Internationalization and Corporate Social Responsibility in Business Operations. *Frontiers in Business, Economics and Management*, 7(2), 250-252.
- Yunis, M. S., Jamali, D., & Hashim, H. (2018). Corporate Social Responsibility of Foreign Multinationals in a Developing Country Context: Insights from Pakistan. *Sustainability*, 10(10), pp.3511. <https://doi.org/10.3390/su10103511>
- Yusuf, H. (2017). Nigeria: The Colonial Legacy and Transitional Justice. *International Journal of Transitional Justice*, 12(2), pp. 257–276.

- Zahra, S. A., Ireland, R. D., & Hitt, M. A., (2000). International expansion by new venture firms: International diversity, mode of market entry, technological learning, and performance. *Academy of Management Journal*, 43 pp. 925–950.
- Zhao, M. (2012). CSR-based political legitimacy strategy: Managing the state by doing good in China and Russia. *Journal of business ethics*, 111, 439-460
- Zheng, Q., Luo, Y., & Maksimov, V. (2015). Achieving legitimacy through corporate social responsibility: The case of emerging economy firms. *Journal of world business*, 50(3), 389-403.
- Zimmerman, M. A., & Zeitz, G. J. (2002). Beyond survival: Achieving new venture growth by building legitimacy. *Academy of management review*, 27(3), 414-431.

Appendix 1



NIGERIAN UPSTREAM PETROLEUM REGULATORY COMMISSION (NUPRC)

7, Sylvester Ugoh Crescent, Jabi, Abuja FCT. P.M.B. 399, Garki, Abuja.
☎ +234 (9) 903 2000 ✉ nuprc@nuprc.gov.ng 🌐 www.nuprc.gov.ng

Ref No: NUPRC/UMR/EXPL/REQ/V.19/265

Date: March 25, 2022

The Managing Director,

Freeman House, 21/22 Marina, Lagos,
Lagos State.

Dear Sir,

RE: REQUEST FOR A CONSENT LETTER TO CARRY OUT AN EDUCATIONAL RESEARCH.

Fatima, Yusuf Jallo, is a Ph.D student at the Salford Business School, University of Salford, Manchester, United Kingdom. She is currently carrying out a research study on the topic "**Applying Internationalisation to Corporate Social Responsibility of Oil Companies: a Case Study of Oil Companies in the Niger Delta Region of Nigeria**".

Her institution has requested for the Nigerian Upstream Petroleum Regulatory Commission (NUPRC) assistance to obtain research materials that would enable her complete her research work as part of the fulfillment for the award of an Ph.D degree.

You are hereby requested to oblige the student **audience to have an interview session with some members of staff of your company to enable her obtain relevant information for her research work.**

She has been advised to treat the data as confidential and make copies of her research work available to both the NUPRC and your company on completion.

For further clarification, kindly contact her on **0803-5051-524** or Email: **f.y.jallo@edu.salford.ac.uk**.

Please accept the assurances of the Commission Chief Executives' esteemed regards.

Rose. C. Ndong #NMG5

for: CCE, Nigerian Upstream Petroleum Regulatory Commission (NUPRC)

Appendix 2



PARTICIPANT INFORMATION

APPLYING INTERNATIONALISATION TO CORPORATE SOCIAL RESPONSIBILITY: A CASE STUDY OF OIL COMPANIES IN THE NIGER DELTA REGION OF NIGERIA

1. Invitation paragraph:

You are being invited to participate in an ongoing research study. Before you decide whether to participate, it is important that you understand why the research undertaken and what it will involve. Please take time to read the following information carefully and feel free to ask for more information or call on the attention of the researcher if there is anything that you do not understand. I would like to stress at this point that you do not have to accept this invitation and should only agree to take part in the study if you want to.

2. What is the purpose of the study?

Due to the nature of operations of oil companies globally, they adopt internationalisation of CSR to demonstrate commitment to sustainability and social responsibility, build trust and credibility within the community of operations. It involves developing and implementing CSR practices that are tailored to different social and environmental context. This study aims to explore how internationalisation of CSR has contributed to shaping core CSR practices of oil companies within the Niger Delta Region (NDR) of Nigeria and the impact of this strategy on the lives of the local community. The proposed study will further explore existing relationships between oil companies and host communities of Nigeria's Niger Delta Region (NDR). It will provide a basis for oil companies and the Nigerian government to identify key areas that can be utilised to foster meaningful development and provide a basis for mutually beneficial relationship between both parties. The study will highlight the importance of internationalisation of CSR towards increasing the level of engagement of oil companies in the practice of CSR especially in less developed countries

3. Why have I been chosen to take part?

By participating in this study, we will benefit from your knowledge, your view on the above stated subject matter is requested from the questions based on your knowledge and experience. This can be obtained through study, practice, and personal experience. The interest of this research is primarily to hear from you about CSR practices of your organisation and your contribution and experiences as managers in charge of CSR in your organisation. The quality of this study is highly dependent on people like you and the quality of your views. This will also serve as an opportunity for you to influence how CSR within the NDR can be reformed. Both oil companies and the inhabitants of the NDR stand to benefit from the study as the study will provide the basis for meaningful development and mutually beneficial relationships. The government also stands to benefit as the study will highlight weakness in the present policies and regulations governing practices within the oil industry. A report of this study will be produced, similarly, the findings will be published in conferences and relevant academic journals. Data collected for the purpose of this study will be coded subject to the regulations of the research. Identities of participants and their organisations will be kept confidential and anonymous in line with the GDPR and known only to the researcher

4. *Do I have to take part?*

Your participation is entirely voluntary. You are free to withdraw at any time without giving any reason and this does not affect your rights in any way. Furthermore, should you wish not to answer any question or questions, you are free to decline.

5. *What will happen if I take part?*

This study will require you to take part in a semi structured telephone interview. You will be expected to answer the interview questions to the best of your ability based on your experience and expertise in your organisation. Data will be collected in an ethical manner in line with the review board of the University of Salford therefore there are no risks associated in participating.

6. *Expenses and/or payment?*

No expense or payment are involved in this study.

7. *Are there any risks in taking part?*

No risk involved.

8. *Are there any benefits in taking part?*

The success of the study is dependent upon the views of the participants on the subject matter is which is based on your knowledge, and experience obtained through personal experiences and practice. Furthermore, the information collected will hopefully provide a basis for oil companies and host community to identify key areas that can be utilised to foster meaningful development and offer a basis for mutually beneficial relationship between oil companies and the NDR community. The study will further highlight the importance of internationalisation towards increasing the level of engagement of oil companies in the practice of CSR especially in less developed countries.

9. *Will I be recorded and how will it be used?*

Your permission will be sought to make a recording of the interview proceedings before the commencement of the interview for the study. These recordings will be used solely for data analysis purpose, and no one will have access to the original data collected except the researcher. Data collected will not be used for any other purpose unless permission is granted by you.

10. *What if I am unhappy or if there is a problem?*

If you have a concern about any aspect of this study, you are at liberty to speak to the researcher at any time, who will do his/her best to answer your questions.

The Research Student: Fatima Yusuf Jallo Tel: +44 (0)7846799399 Email: f.y.jallo@edu.salford.ac.uk	The Research Supervisor: Babatemi Ogundele Email: B.O.Ogundele@salford.ac.uk
--	---

However, if you remain unhappy and wish to complain formally, you can do this through contacting the Research Governance Officer at S&T-ResearchEthics@salford.ac.uk When contacting the Research Governance Officer, please provide the study title above for identification, the researcher's name above, and the details of the complaint you wish to make.

11. *Will my participation be kept confidential?*

All information collected during the research will be kept strictly confidential including names and any other information provided in line with GDPR. Only the researcher and his supervisor will have access to the data. Soft copy will be stored and stored on the university of Salford personal drive which will be encrypted, and

password protected. Likewise, the hard copies will be locked in filing cabinets accessible only to the researcher. The data will be stored for a period of three years after the completion for verification after which it will be destroyed. Similarly, this information will not be attributed to you or your organization either in raw data or in any publication. The results of this research will be used for academic purpose only.

12. What will happen to the results of the study?

The result of this research is solely for educational use, specifically the researcher's PhD thesis and any publication related to it. After the thesis is accepted or otherwise ended, all data will be securely destroyed.

Thank you for taking time to read through the information sheet.

Appendix 3



PARTICIPANT CONSENT SECTION

1. I confirm that I have read and understood the participant information sheet for this study. I have had the opportunity to consider the information provided and what my contribution will be.
2. I can confirm that I have been given the opportunity to ask any question about the study.
3. I understand that my participation is voluntary and that I am free to withdraw at any time without giving any reason and any information given will also be destroyed immediately.
4. I understand that I am free to decline any question I am not comfortable with.
5. I understand that my responses will be kept strictly confidential, and I give permission for members of the research team to have access to my anonymised responses. I understand that my name will not be linked with the research materials, and I will not be identified or identifiable in the report or reports that result from the research.

You must tick yes to acknowledge that you fully understand and agree with the above statement before taking part.

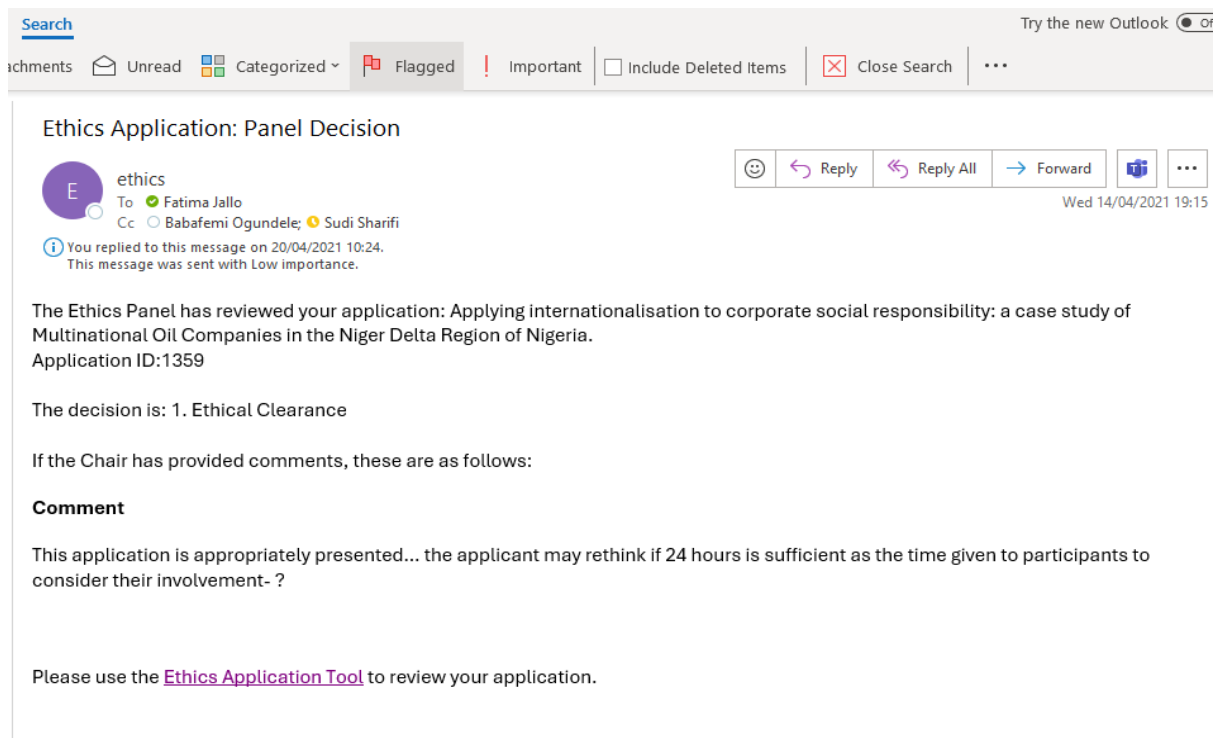
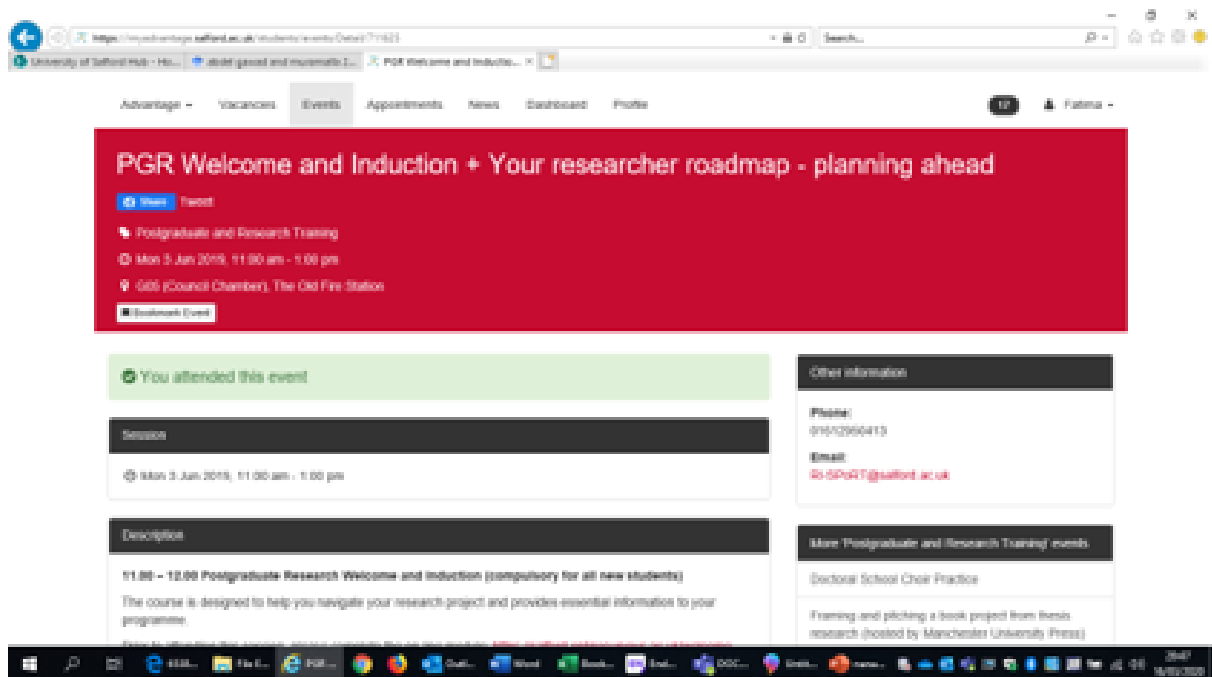
I confirm YES to take part in this interview study	
--	--

Name of participant

Signature:

Date:

Appendix 4



Appendix 5

INTERVIEW SCHEDULE

INTERVIEW THE INFORMATION	
Date of Interview	
Venue of Interview (city)	
Time	
THE FIRM INFORMATION	
Name of Company	
Position of the interviewee	
Years of service in the company	

PREAMBLE

About the Research

My name is Fatima Yusuf Jallo, a PhD research student at Salford Business School, University of Salford, Manchester, UK. My research topic is applying internationalisation to corporate social responsibility: a case study of oil companies in Nigeria. You have been selected due to your active knowledge and experience in company activities and community. It is my pleasure to have you with me. In the next 45-60 minutes, you will be asked questions based on your experience and knowledge relating to the above-mentioned topic. This interview will not

involve a direct identification of participants, for example personal names. Names of each participant will be assigned a code for simple identification and for the purpose of analysis. Likewise, names of companies will be handled in same manner as those of participants.

Section I: About Organisation

Q1. Could you give me a brief description of your organisation? International/local, main branch location

Q2. Could you please explain to me what CSR mean from your organisation's perspective?

Q3. Could you explain the type of CSR activities your organisation engages in and why?

Q4. Can you explain to me the key organisational values and culture you adopt in your CSR development?

Q5. Could please identify or explain the main motivations for CSR in your organisation?

Section II: internationalisation of CSR Practices

Impact of internationalisation on CSR practices

Q1. Is you/ your organisation aware of the Nigerian standard of CSR? does your organisation adopt the Nigerian standard of CSR or the standard of your home country?

Q2. How does moving CSR strategy from one country to the other (internationalisation of CSR) affect your organisation CSR practices? (In terms of identifying the CSR template to adopt)

Q3. Can you explain to me if the CSR practices of your organisations parent company (country of origin) influences the CSR practices your organisation engage in in Nigeria? Any example please?

Q4. Are there any differences/ collaboration in the CSR practices of your organisation and the home Country practices (Country of origin)? Please explain Any example please.

Section III: CSR Practices and local community

how do you develop your CSR practices

Q1. Does your organisation develop CSR based on international regulations/influences or local regulations/ influences? Any example please?

Q2. Could you explain and identify the methods adopted in developing CSR practices for the host community?

Q3. In what ways does your organisation identify the expectations of the local community?

Q4. What are the main challenges your organisation faces in meeting these expectations?

Q5. How does your organisation address these challenges outlined?

Section IV: Impact and Factors

Impact of choice of CSR and factors affecting implementation of CSR practices

(New factors and explanation of factors listed)

Q1. Can you list some of the main factors influencing the implementation of CSR in your organisation?

Q2. Could you explain how these factors influence CSR practice implementation within your organisation?

Q3. How does your organisations choice of CSR practices affect your relationship with host communities?

Q4. Does the level of integration / incorporation of your organisation in the local community in any way affected or shaped the CSR practices you engage in?

Q5. How can you describe the impact of your CSR practices on the local community

Conclusion:

Thank you very much for taking time to answer questions relating to this research. Your time is duly appreciated. I do hope that if there is need, I can contact you in the future for more information.

T5