



**CSR practices in the Zimbabwean mining Sector: A  
Structuration Theory Perspective.**

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## List of Abbreviations

AA	AccountAbility
BCCI	Bank of Commerce and Credit International
BHP	Broken-Hill Property
BHRC	Business & Human Rights Resource Centre
BOT	Build Operate and Transfer
BPD	Business Partners for Development
CEO	Chief Executive Officer
CFP	Corporate Financial Performance
CMB	Common Method Bias
CORE	Corporate Responsibility Coalition
CSR	Corporate Social Responsibility
CSV	Corporate Shared Value
EIA	Environmental Impact Assessment
EITI	Extractive Industries Transparency Initiative
EMA	Environment Management Agents
ERP	Enterprise Resource Planning
ESAP	Economic Structural Adjustment Program
ESG	Environment Social and Governance
FDI	Foreign Direct Investment
FTSE	Financial Times Stock Exchange
GDP	Gross Domestic Product
GNU	Government of National Unity
GRI	Global Reporting Initiative
HDI	Human Development Index
IEE	Indigenisation and Economic Empowerment
ISO	International Organisation for Standardisation
KLD	Kinder Lydenberg and Domini
MMA	Memorandum of Mining Agreement
MDC	Movement for Democratic Change

MNC	Multinational Company
MSCI	Morgan Stanley Capital International
NSSA	National Social Security Authority
NBS	National Business System
NIEEBGATE	National Indigenisation and Economic Empowerment Board
NGO	Non-Governmental Organisation
OECD	Organisation for Economic Corporation
OSH	Occupational Safety and Health
PFI	Private Finance Initiative
PPPs	Private Public Partnerships
RIOZIM	Rio Tinto Zimbabwe
RPAZ	Radiation Protection Authority
SAI	Social Accountability International
SAZ	Standard Association of Zimbabwe
SEM	Structural Equation Modelling
SDG	Sustainable Development Goals
SPSS	Statistical Package for Social Sciences
ST	Structuration Theory
SST	Strong Structuration Theory
TNC	Transnational Company
TQM	Total Quality Management
UK	United Kingdom
UNGC	United Nations Global Compact
USA	United States of America
WBCSD	World Business Council for Sustainable Development
ZANU PF	Zimbabwe African National Union-Patriotic Front
ZCDC	Zimbabwe Consolidated Diamond Company
ZIM-ASSET	Zimbabwe Agenda for Sustainable Socio-Economic Transformation
ZIMASCO	Zimbabwe Mining and Smelting Company
ZIMPLATS	Zimbabwe Platinum
ZMDC	Zimbabwe Mining Development Corporation
ZINWA	Zimbabwe National Water Authority

ZIPWMA	Zimbabwe Parks and Wildlife Management Authority

## **Dedication**

I dedicate this thesis to my family, especially my wife, Kutlwano. Through her encouragement, hard work, and unwavering support, I achieved this piece of work. I also dedicate this study to our kids, Tafadzwa, Tanyaradzwa, Tanaka, Tasimudzwa, Tinaye, who remained well-behaved even if I could not offer my 100% support to their schoolwork.

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## **Abstract**

As a result of increased global problems and global awareness, companies face increased scrutiny and demand by stakeholders to account for their actions in society and the environment. Following from this increased scrutiny is the need to understand business and social relationships from an accounting perspective to explain resource allocation through Corporate Social Responsibility. This study systematically investigates the interactions and relationships between structure and agents as they affect CSR practices, community development, policy, and regulation formation in the Zimbabwean mining sector.

The study used the survey and archival documentary methods to collect data from 34 mining companies in Zimbabwe from 2017 to 2019. The study adopted a mixed methods approach supported by structuration theories.

The result of the study indicates that the structure enacts rules and regulations to dominate agents, thereby increasing CSR practices. Agents resist this by using power of control over allocative and authoritative resources. Findings also show that as CSR practices grow, the structure reduces their policing and regulation of agents. Confounding factors seem not to impact the interactions between structure and agents in the Zimbabwean mining sector.

The study's value and contributions are threefold, practical research context, theoretical, and methodological. Practicality, because few studies in the developing world have focused on duality concept of structuration theories between structure and agents. Theoretically, because the infusion of predominantly social theories in accounting helps understand financial decisions in dealing with other stakeholders. The study offers the limitation of these theories, thereby showing room for their improvement. A significant methodological contribution is the operationalisation of latent variables into observable, quantifiable and measurable variables. This is a rigorous exercise that is now being asked for by many decision-makers as they want to see the quantitative impact of social constructs in the business, environment, and everyday life.

**Key Words: Structuration Theories, Corporate Social Responsibility, Causality and simultaneity, Structural Equation Modelling, Statistical Significance, Developing country, Structure and agents, Actors' Roles, National Business Systems, Management Accounting, Indigenous Dynamics**

## **Chapter 1: Introduction**

### **1.1 Research Background**

The world has never faced the need for good corporate citizens as it does today. Since the start of time, people have improved their living standards through economic activities. With that came the most extensive destructions to the earth, such as global warming, climate change and increased carbon footprint by large corporations. The advent of corporate disasters, air and water pollution, fraud, land degradation and poverty across most people have ignited new cries for better corporate behaviours. Recently, the coronavirus outbreak has increased the call for CSR (He and Harris 2020). Corporate Social Responsibility is fast becoming a key instrument in addressing the above concerns. Understanding business practices through CSR is increasing in importance hence the need to look at societal interactions through structuration theories. In this study, the structuration theories are supported by the institutional theory.

While various attempts have been made to use codified laws, profit-seeking organisations have constantly manipulated the rules, especially in the developing world, and fail to influence good behaviour among these corporations. Communities, academics, and governments are seeking better measures of corporate control. These could be measures that look at other performance indicators other than financial indicators. Individuals and the firms they run will act opportunistically, in self-interest and guile whenever possible and whenever they think they can get away with it, to maximise profits (Ing, Cocks and Green 2020, Williamson 2002). Due to this profit maximisation orientation of corporations, people are lobbying for other control measures such as CSR other than codified laws to make companies accountable for their operations in the community and environment.

The problem to date is the lack of consensus on CSR, where it should start and end and most importantly, how parties use it. The interaction between businesses and the host communities and environments has recently come under immense scrutiny as researchers worldwide attempt to find common ground for explaining this interaction (Head 2017). This lack of consensus has led to many theories and concepts that attempt to explain how corporations behave in host communities and why they behave in such ways. Pressure groups, notably NGOs, have recently come up with standards to guide the implementation of CSR.

Jones (1980) defines CSR as the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract. Moir (2001) alluded to this definition, pointing out that CSR is the continuous commitment by businesses to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families and the local community and society at large.

There are many activities that companies can do to show CSR awareness. These are called CSR practices. Many theorists have identified several CSR practices that can be carried out by Multinationals (Sethi 1975, Frederick 1994, Carroll 1994). CSR practices can be actions done to respond to what is happening in the community. This could be done as risk preventive measures. Sethi (1975) called this Social Responsiveness. On the other hand, CSR can be done as a form of fitting into the community to show legitimacy for existence. This type of CSR is a sign of taking care of other stakeholders by the business. It is also a sign of CSR awareness and good business ethics. Lantos (2002) called this ethical CSR. Yet another CSR practice is when businesses show compassion and give back to the community in the form of cash or kind. Lantos (2002) called it altruistic CSR. Other authors call this Social Responsibility (Sethi 1975, Frederick 1994).

The above paragraphs show us that businesses can engage in CSR for different reasons. It is important to investigate the motives of businesses as they choose CSR practices. Different CSR practices are discussed in section 3.4 in detail.

This notion has now grown from a desirable characteristic of a company to a significant factor (Waddock 2020).

There is a renewed call for companies to disclose their CSR activities. The renewed call is evidenced by previous research which noted that there is pressure on firms to engage in CSR activities because there is rising importance in using CSR to evaluate companies (Balabanis, Phillips and Lyall 1998, Bear, Rahman and Post 2010, Inoue and Lee 2011, McWilliams, and Siegel 2001). Chidyausiku and Muzingili (2017) also lamented that the relationship between business and society is now embedded in the concept of Corporate Social Responsibility. Idowu (2011) pointed out that there have been many advocates and supporters for the field, leading to a corresponding increase in the number of corporate activities in the area. For example, Vogel (2005) found 30 000 sites for CSR on Google in 2005, and a search by



Idowu (2011) found 1 750 000 sites for CSR in 2011. The above discovery shows a significant increase in CSR literature from 2005 to 2011.

The structuration theory and the institutional theory were used in this study to explain how the interactions between mining companies, government institutions and the community shape CSR practices for both CSR initiatives and CSR implementation. This study looks at two dimensions of CSR: the community relations and the environment issues based on the backdrop of the CSR issues given above.

## **1.2 Statement of the Problem**

Globally, there is an urgent need to address the following problems: climate change, pollution, land degradation, deforestation, child labour and forced labour, fraud, and other economic-related disasters. These problems need collective and holistic solutions that bring together both structures (communities, governments, other institutions) and agents (businesses), and one of the most powerful tools to do that is CSR. Such expositions can only be possible if every stakeholder worldwide has a shared understanding of what constitutes CSR. These global problems lead to this study's particular research problem. Despite the importance of CSR, there remains a paucity of literature and research in the developing world. Developed countries witnessed an increased awareness of CSR with little or no notable developments in the developing world (Jamali and Karama 2018). This lack of CSR development indicates that CSR is being perceived differently in different countries. This is true to the effect that CSR has been described and explained differently by many theorists, scholars, and practitioners primarily because it is a discretionary attribute of business (Carroll and Shabana 2010, Kakabadse, Rozuel and Davis 2005, Luo 2006). The presence of many theories to explain CSR bears testimony to the above claim. The problem is that most prominent theories fail to acknowledge the importance of indigenous approaches, cultures, and religion to business hence the need to evaluate CSR practices from a structuration theory perspective (Utting 2003) supported by the institutional theory. This failure to acknowledge indigenous approaches and economies leads to a lack of coordinated CSR programs in most developing nations. Ndiweni, Haque and Hassan (2018) alluded to this by pointing out that most studies ignore the socio-political context behind CSR practices in developing economies. These socio-economic and socio-political contexts present different platforms for the practice of CSR. In developing countries, perceptions and expectations of indigenous people have often given circumstances that call for the redefinition of the CSR concept.

Commentators suggest that Zimbabwean communities are voicing the lack of economic growth (Mathende 2017, Mavhinga 2018, Peter 2016). This is blamed on the corrupt government and the mining companies in operation (Mathende 2017, Murombo 2013). Communities want to see a more coordinated approach to CSR that is not only focused on philanthropy but one that is linked to long-term environment and community development. The indigenous communities perceive mining companies as causing more damage than good in these communities. These companies are not making efforts to alleviate suffering in these communities, and the government allows that to happen because of corruption and incompetency (Mathende 2017, Mavhinga 2018, Luo 2006).

Murombo (2013) further argues that the government has failed to regulate most Multi-National Companies operations in Zimbabwe hence the call for CSR, sustainability, and business ethics among these institutions. Chidyausiku and Muzungili (2017) posited that in an environment where mainstream development through the state has regressed or become dormant, the private sector is looked upon to deliver social welfare. This lack of government support has also been identified by Mathende (2017), who reiterated that the private sector in Zimbabwe has currently little or no motivation to engage in meaningful and long-term CSR activities since the Zimbabwe government is failing to lead in the process. CSR in such environments remains used as a tool to further corporate interests. Sikka (2010) also pointed out that companies and their executives appease diverse audiences by adopting double standards or saying one thing but doing something different in a conflict environment.

Friedman (1970) argued that the welfare of citizens and residents is the responsibility of governments. Still, on the other hand, corporations are expected to improve the lives of the community members in which they carry out their business operations. This development will ensure that the companies have a stable social environment that enables economic and financial growth (Carroll and Shabana 2010, Lauwo and Otusanya 2014, Kakabadse et al. 2005, Phiri, Montzari and Gleade 2019).

Chidyausiku and Muzingili (2017) pointed out that CSR can be used to drive community development and poverty reduction, thereby fulfilling the Stakeholder approach and expectation in developing Zimbabwe. This fact is supported by Volkert, Lerman, Call and Trosclair-Lasserre (2009), who concurred that corporations have increasingly been viewed as development agents that implement CSR strategies that appeal to poverty reduction in the global south. This increased expectation from the public demands managers to behave

ethically and show an increased awareness of CSR. Yet despite increased attention to CSR in general, mistrust and scepticism of companies appear to have also grown especially in the global south (Porter and Kramer 2011).

To sum up, the problem on which this research is premised, the above testament shows a divergence in CSR perception and hence the increased tension between business and the community. Many theories have failed to explain the concept of CSR with this divergence of perception in mind, and accordingly, CSR is viewed differently by different actors in different parts of the world (Ndiweni et al., 2018). The existing accounts fail to resolve the contradiction of CSR conceptualisation and do not necessarily show the subtle changes in CSR practices brought about by indigenous cultures and the effects these CSR practices have on policy and regulation formation. Policies govern how businesses carry out their operations, whereas regulations govern people's behaviour in general. Without demonstrating that CSR activities are affected by the interactions between structure and agents depending on the contextual framework, consensus on CSR will never be reached. Hence the above problems addressed by this study can be summarised as follows:

- 1) Tension between the business and the community as they interact and influence each other's actions.
- 2) Lack of CSR Conceptualisation hence different perceptions and stances on CSR.
- 3) The motive behind CSR practices to the extent it is used for capturing regulators and or community development.

One major theoretical issue that has dominated CSR studies for many years is the consistency of the concept to stockholder interests and the varied reasons for engaging in CSR activities. Using other theories, the causal factors between CSR, the reasons for engaging in CSR and firm benefits remain speculative (Jamali and Karam 2018, Tanggamani et al. 2018, Wallich and McGowen 1970). Structuration theories best explain this theoretical gap in CSR. This study systematically collects and reviews structure-agent relations data to provide a comprehensive work that shows how actors interactions shape CSR practices to benefit both parties alike. Ideally, suppose we demonstrate that business and society benefit from each other, CSR will form a significant part of business operations and contribute to the solution to world problems and hence find a universally accepted CSR conceptual framework the world over. This might also promote social and environmental accounting. Moreover, the increased pressure for social and environmental accounting adds to the need for quantifying CSR

activities and understand how actors' roles affect the implementation of these activities (Moffett, Stonehill and Eiteman 2020).

### **1.3 Research Questions**

- How do the socio-economic and socio-political structural contexts shape CSR practices within the Zimbabwean mining sector?
- What is the perception of domestic and international actors on CSR and how does this influence CSR practices in the Zimbabwean context?
- To what extent can CSR be used as a tool for community development, policy, and regulation formulation in the Zimbabwean context?

### **1.4 Research Aims**

- To add to the body of knowledge of CSR practices in the developing world context with evidence from the Zimbabwean mining sector.
- To aid in the development of CSR theoretical and conceptual frameworks and their relationship to context.
- To help host countries and MNCs aspiring to set up in developing countries negotiate agreements that aid in community development and transparent policy and regulation formation.

### **1.5 Research Objectives**

- To establish how the interconnectedness between structure and agents (social, economic, political landscape and business) shape CSR practices in the Zimbabwean mining sector.
- To explore the specific roles of actors, both structure and agents, in influencing CSR practices of Zimbabwean mining companies and see how these roles are directly linked to CSR practices.
- To explore the role of CSR in community development, policy, and regulation formation.

### **1.5.1 How the Research Objectives will address the identified problems.**

The problem identified in this study is premised around CSR conceptualisation. The fact that CSR is viewed differently by different people affects the implementation of CSR. The Concept is therefore left as philanthropy and done on a short-term basis. By understanding the interconnectedness between structure and agents in shaping CSR, it will be possible to understand how each party views CSR and be able to correct any misconception or misuse of the concept. This objective therefore provides the first step to solve the research problem as the interconnectedness between structure and agents in shaping CSR is investigated and understood. Ways to align these two parties' conception on CSR can then be devised based on the results of the investigation.

It is within context that if the influence of actors both domestic and international on CSR is captured, it will be possible to harmonise the understanding that different stakeholders have on the concept of CSR. The role of actors could be either malicious or ignorance. Either way, they both lead to a disagreement in the conceptualisation of CSR. Understanding each actor's role will help to align those malicious intentions and those who are ignorant of the concept of CSR.

CSR can be used for community development. It is also assumed that agents use CSR to influence policy and regulation formation. Exploring the use of CSR by both agents and structure enables the understanding of CSR by all the stakeholders and help educating the others on how CSR can benefit all parties alike.

### **1.6 Research Rationale**

The problems identified in this study can be solved if there is harmonised effort to understand what CSR is and its purpose. This goes beyond the reductionist perspective of viewing CSR as philanthropy but incorporates structuralist views of looking into business and the community. There are forces and interactions between the community and business that shape CSR initiatives and implementation. The importance of this observation is that communities and cultures differ from one geographical place to another. With this difference comes a differentiation of norms and values (Matten and Moon 2008). This leads to different views on CSR and hence the research problem.

There is a lack of coordinated CSR implementation in Zimbabwe and many developing economies as CSR is limited to philanthropy and noticeably short term in nature (Al Ali 2012). This lack of coordination emanates from the lack of understanding of the relationship between business and society caused by different theoretical explanations of CSR which in turn leads to different CSR conceptualisation. If these differences were not there, CSR could bridge business and society and help achieve sustainability and general community development.

Structuration theories and the institutional theory help to understand society – business interactions. Apart from identifying the role of actors in shaping CSR, this study explored the potential role of CSR in community development, policy, and regulation formation. A purposeful engagement of corporations in societal affairs through active contribution to capacity building is crucial for the progress of developing nations (BHRC 2003, Al- Ali 2012).

By carrying out this study, stakeholders will be imparted the knowledge of CSR dynamics based on the results of the study. Insights of this study will help harmonise different stakeholders' perceptions on CSR conceptualisation.

### **Research Contribution**

The value of this study is threefold. Firstly, research methodology. The use of quantitative methods in socially related research studies is quite limited and complex (Bryman 2016, Creswell 2003, Popovic et al. 2017). Quantitative methods of data collection and analysis are rare in social constructs. Still, this study explored latent and observable variables to quantify and measure the relationship of societal structures and agents, making this a massive contribution to research methodology in general. Quantitative methods give a varied perspective to the CSR literature of emerging markets. The operationalisation of latent variables to observable variables is a rigorous resource process that enriches the body of knowledge of research methods. The above exercise contributes to understanding by establishing a quantitative framework for deriving indicators or proxies to measure social constructs. For that reason, by using quantitative methods, this study also contributed to the increased need for social and environmental accounting. The data collected gave new empirical evidence based on a socio-economic and socio-politically unstable and developing economy context, giving new parameters of defining CSR practices based on quantifiable,

observable variables. In addition to the above, the study's strength is in causality and simultaneity tests. Besides testing for associations, causality and simultaneity tests give rigour to research as causes and effects are clearly defined.

The second contribution is in the theoretical framework. The study adds to the CSR literature and, more importantly, to the CSR theoretical framework. It highlights the shortcomings of many CSR theories that treat CSR as a universal concept whose principles can be applied to any context. The study of CSR from structuration theories' perspective supported by the institutional theory in a management accounting paper brings new insights to society-budget relationships by exploring evidence from Zimbabwe and evaluate whether these theories hold in that context or have the potential to explain previously vague constructs and paradoxes. Structuration theories are now common in CSR and Management Accounting Research, and for that reason, this study makes a considerable contribution to the theoretical framework. This crucial theoretical contribution shows that social theories can be used in accounting papers with their claims capable of being quantitatively tested. This study can either expose the theories' weaknesses or strengthen these theories, hence boosting their applicability in different contexts. In addition to the above, the use of structuration theories reveals agents' influence in resource allocation to contribute to policy and regulation formation.

The third contribution is in practice. This research contributes to new knowledge by adding literature from a developing world context with complex political and economic setups. The dynamics of developed world National Business Systems and Socio-Political institutions create arguments about the transferability of CSR frameworks and conclusions drawn from developed countries to underdeveloped ones (Jamali and Karam 2018, Blowfield and Frynas 2005, Idemudia 2011, Moon and Shen 2010). This knowledge is vital for MNCs who aspire to enter developing countries markets and will also enlighten MNCs headquarters in the developed countries about their CSR policies in developing countries.

Lauwo and Otusanya (2014) observed the importance of context and identified the importance of insights from a different socio-political and economic context. As McSweeney (2000:845) stressed, "context informs understandings built into the questions; the evidence available for answering the questions; the actual multi-layered operation of the processes within contexts; and the constitution of, and changes in, those contexts".

## **1.7 Research Focus**

Whilst most CSR research in Africa has focused more on trying to establish whether companies engage themselves in CSR (Belal et al. 2001, Belal and Owen 2015, Lauwo, Otusanya and Bakre 2016), this study investigated and explained how CSR activities in Zimbabwe are profoundly rooted and shaped by social context. This is opposed to international CSR and sustainability standards such as the Global Reporting Initiative (GRI), UN Global Compact, ISOs, and other external factors (Ndiweni et al. 2018). The study also focused on how agents use CSR to influence policy and regulation formation. This is based on the actor's roles (Yazdifar, Zaman, Tsamenyi and Askarany 2008)

Previous research has focused on proving whether companies in developing countries engage themselves in CSR activities with little mention of socio-economic and socio-political structures (Murombo 2013, Belal et al. 2015, Lauwo et al. 2016)). Currently, CSR is under-researched in the developing world, and the concept has been left as philanthropic.

### **Thesis Structure**

Chapter One of the thesis offers the introduction and background to the research. Chapter 2 discusses the Zimbabwean mining context and its political and economic dynamics and evaluates how this affects CSR programs from a structuration and institutional theory perspective. The description of the features of the research context also shows the justification for choosing the tested theories. It also further discusses the factors that cause actors to influence each other, leading to CSR controlling policy and regulation formation.

To understand the current state of knowledge in CSR, Chapter 3 gives a CSR literature review, a brief discussion on the overview and history of CSR. The CSR history is essential to highlight the development of the concept over time. By understanding the current state of CSR knowledge through extensive literature consultation, theories, variables, and relationships are formed. Chapter 3 detail the following subtopics: Definitions, CSR Dimensions, CSR practices, CSR Key Drivers, types of CSR, the business case of CSR, CSR and the law, CSR and Covid-19, CSR in the mining sector, Benefits of CSR, CSR in developing countries, new developments in CSR, CSR and Budgeting, and lastly key concerns in literature. The study of the CSR phenomenon in depth helped to understand the state of knowledge in CSR before statistical operations. This knowledge enriched the



understanding of the phenomenon, the research design, and data analysis. It gave the researcher knowledge on how to make informed decisions on the evaluation of data collected.

By offering a theory triangulation, Chapter 4 of the study then gives a detailed theoretical framework based on three theories used to understand the research phenomenon. Using two or more theories helped view the research phenomenon from different angles and enriched research (Jack 2017). The chapter discussed detailed elements of the institutional and structuration theories that apply to CSR. It further explained why these theories had been chosen to explore the social structures that shape CSR.

The methodology used is provided in chapter 5, which shows the choice of methods used and the justification. Chapter 5 also explains the research design, the details of the research design and shows how the elements of the research are connected. The following methods are prominent in this study, quantitative methods, qualitative methods, survey method, and the Archival Documentary method. The questionnaire was the main instrument for data collection. The deductive approach to theory development was used as the research based its arguments on the structuration theories supported by the institutional theories. An online survey was used to distribute the data collection instrument. Where there was a need for probing and investigating the answers by asking for participants' opinions on specific trends, telephone interviews and structured questionnaires were employed, which were not many.

Chapter 6 offers comprehensive data analysis and findings. The chapter lays out detailed statistical calculations and results and shows how statistical significance was tested. This is then followed by interpretation of results.

Chapter 7 detailed the discussion of the results relating all to the context of study, literature, and theory.

Chapter 8 provides the conclusion by offering implications to future research, implications to theory, community development, policy, and regulation formation. It further offers a summary of study contributions.

## Chapter Summary

As the world faces many challenges such as climate change, disasters, fraud and land degradation, many commentators and environmentalists are calling for companies to incorporate environmental and societal concerns in their business operations. There is evidence that CSR plays a crucial role in uniting the efforts of business and community in providing solutions to global problems.

This significant role of CSR can only be possible when the concept of CSR is universally understood. CSR can play an essential role in addressing the above issues if there can be a mutual agreement on the conceptualisation of CSR. This poses a problem which this study would want to solve. The literature has noted that many theories ignore the influence of indigenous people, their culture, and prioritisation in the CSR practices of corporations. For that reason, the structuration theories supported by the institutional theory have been employed in this study to understand the interactions between structure and agents in shaping CSR in the Zimbabwean mining sector.

This study's contribution is in three forms, practical, theoretical, and methodological. One of the most significant contributions of this study is that it has been undertaken using a quantitative approach to predominantly sociological concepts, although qualitative methods have been used to inquire further data insights. This has been inspired by the increased need to understand the quantitative aspects of environmental and social concepts, evidenced by the growing demand for social and environmental accounting. Another contribution is using principles and ideas from different disciplines like accounting, sociology, statistics to understand the phenomenon under study.

CSR has been looked at from a reductionist perspective for a long time, especially in developing countries. For that reason, CSR practices have been viewed as philanthropy and practised from a short-termism perspective. There is a lack of literature in the developing world that look at CSR from a pluralist perspective. This study, therefore, adds to the body of CSR literature that aims to look at CSR as a tool for development and policy and regulation formation.

## **Chapter 2: Context of the Study**

### **2.0 Introduction**

Before literature review, it is apparent that the context on which this study was carried out be detailed and show how this influences the choice of literature review, theory, and methodology. This chapter gives a reasonably detailed account of the social, political, and economic landscape of Zimbabwe. An overview of the history of the country's political system is provided, dating back to colonial independence from the British. The chapter shows how the rule of law is employed selectively, leading to a political impasse that only nurtures economic doldrums with little or no progress in business industries. A detailed economic landscape is given, showing the country's GDP, currency, Human Development Index, and Human freedom index.

After satisfactorily detailing the country's socio-political and socio-economic landscape, the chapter offers a detailed narration and analysis of the Zimbabwe mining sector. The narrative covers the legislation used in mining. The chapter looks at the typical CSR practices in the Zimbabwe mining sector, followed by corrupt practices, disasters leading to the death of mining workers, the involvement of armed forces and police services in the mining industry. Lastly, the chapter details the significance of the above factors in the study context and shows how this is linked to literature, theory, and methodology.

### **2.1 A summary of the Zimbabwean Political and Economic Landscape**

#### **2.1.1 The Socio-Economic Outlook**

Zimbabwe is a country located in Southern Africa. It shares borders with South Africa to the south, Botswana to the West, Zambia to the north and Mozambique to the east. It is a landlocked country that relies on primarily South African ports for international heavy goods export and import. The country is, however, endowed with vast mineral resources. This study summarises the economic background of Zimbabwe into three phases (Mathende and Nhapi 2017). The first phase is the Pre-Economic Structural Adjustment Program (ESAP), characterised by financial stability and prosperity. This period started from 1980 immediately after independence from the British up to around the year 2000. The second phase is the ESAP-era, spanning up to the beginning of the new millennium. There was an economic

decline and a rise in unemployment figures. Companies started closing and laying off employees. After that, it was the post-ESAP era from mid-2000 to the present. This period was and still is largely characterised by hyperinflation, economic instability, high unemployment figures, political unrest, and corruption (Mathende and Nhapi 2017, Scoones et al. 2012). This period also saw the land distribution taking effect and the chasing of some farmers of white origins. The contention was that white farmers possessed the land during colonisation without paying for it. There are claims that the government offered a willing-buyer, willing-seller approach for the white farmers who had more than one farm (Mathende and Nhapi 2017). Unfortunately, no white farmer came forward, which led to forceful repossession of the farms. However, this exercise was marred with violence and corruption as reposessed farms were given to those affiliated with Zanu PF. As a result, the fact that the land was being reposessed from the minority to the majority did not achieve its objective.

Most foreign-based companies started to relocate their operations except for those more prominent companies in the mining sector who controlled vast land and mineral claims. When the ruling party, Zanu PF and MDC, formed a national unity government in 2009, things started to get better, but this economic stability was short-lived (Mathende and Nhapi 2017). The national unity government introduced the USD dollar and the use of other currencies like the South African Rand and the Botswana Pula. Some of the companies which had seized operations started production again. The GU lasted five years up to 2013, and then the Zanu PF government was controversially elected back to power. In 2013, the Zanu PF led government adopted the Zimbabwe Agenda for Sustainable Socio-Economic Transformation dubbed Zim-Asset (Mathende and Nhapi 2017), a colourful document on paper promoting indigenization and employment creation, but it turned out that it was just another form of greenwashing and a way of capturing and misleading the electorate. This is because the policies were marred with corruption and looting of funds meant for economic development, acquisition of mining and agricultural equipment.

The country has, on several occasions, tried to reintroduce its currency, which is the Zimbabwean dollar but failed. The printing of money without any economic backing has shown that the printed money cannot be accepted anywhere globally; hence the countries relied on other countries' currencies. There is a massive shortage of cash. The significant impediments are corruption, incompetence, and nepotism. The GDP per capita currently stands at USD 1 436.67 (World Bank n.d), and the HDI stands at 0.535, which puts the country at number 156 out of 189 countries, making it one of the poorest countries. 50% of

the country's GDP is on public service expenditure which is far too high compared to other countries of similar size and income. Over the years, the government has done little or nothing to curb corruption and provide employment for its citizens. This has seen large numbers of Zimbabweans migrating to other countries as economic and political refugees running away from unemployment and government victimisations and persecutions. The human freedom index currently stands at 143<sup>rd</sup>, personal freedom at 148<sup>th</sup>, economic freedom at 127<sup>th</sup>, making it one of the poorly ranked countries in the world (World Population 2021). With the country being cut from international monetary blocks like the World Bank and the International Monetary Fund, there is little global monitoring in almost all spheres of economics and finance.

### **2.1.2 The Socio-Political Outlook**

Zimbabwe has been under dictatorship rule since independence in 1980. Despite the deterioration of the standard of living, there has never been an opposition political party that has managed to take power from the ruling Zanu Pf up to today. Several claims exist that the elections of Zimbabwe are characterised by bias and rigging on the part of the Zimbabwe Electoral Commission, and most of this bias was always tilted towards Zanu PF as most of the commission members would have been hand-picked by the President (Moore 2018). The change of leadership came in November 2017 with a camouflaged *coup de tat* style of leadership, which saw the then vice President taking over leadership from his former superior. The then President of Zimbabwe, Mr Mugabe and his wife have amassed a lot of wealth by grabbing land and mines, and every politician on their side had followed suit. During Mr Mugabe's presidency, most institutions have been riddled with corruption and incompetence. Qualified and talented Zimbabweans migrated to other countries to seek better work and living conditions. The corruption levels had gone remarkably high, and it is still exceptionally high that only those connected to Zanu PF get access to resources. Due to the high levels of corruption, many companies get favours from politicians by bribing them.

There was some relief when Mr Mugabe was removed from power, but things started getting worse six months after the new government had taken control. The new government is led by Emmerson Mnangagwa, the former president's vice president. The country's economy continues to decline. It was one of the biggest and fastest-growing economies in Southern Africa in the early eighties. Now it is one of the poorest hence the commonly held view that

Zimbabwe was the breadbasket of Southern Africa, and it is now the basket case (Sihlobo 2017).

The population of Zimbabwe is estimated at 15 million people, with over 5 million estimated to be outside the country, having run away from economic hardships or political arrests and persecutions (World Population 2020). It has been noted with public frustrations that ordinary Zimbabweans do not benefit anything from their natural resources, mainly diamonds in Marange (Tshabalala and Ncube 2017). Employment and tax always benefit the unaffected as miners live in squalid conditions with low wages, and surcharges are unfairly distributed, especially with the prevalence of tax avoidance and tax evasion (Sikka 2010, Murombo 2013). People hope that public and private partnerships can achieve poverty alleviation through CSR activities. Chidyausiku and Muzingili (2017) pointed out that the contribution of public and private partnerships to elevate people's lives in Zimbabwe has been a topical theme in business, politics, and government. Mining operations have not stopped or scaled down their operations but have instead increased their production capacity, whilst on the other hand, people's lives get worse every day. However, the involvement of the private sector in community development needs a conducive environment. Tshabalala and Ncube (2017) pointed out that the absence of legislation in Zimbabwe has now commanded a situation where Corporate Social Investment by the corporate sector is negligible, yet it is expected that the corporate world should play an essential role in poverty alleviation. CSR boundaries have now expanded to include concerns linked to political responsibilities that were once regarded as belonging to the government (Scherer and Palazzo 2011, Vogel 2005, Scherer et al. 2009).

There have been adverse effects on the environment from big corporations' activities in the developing world, hence the increased demands for CSR. Big Multinationals cause massive disruptions in developing countries (Phiri et al. 2017, Lund -Thomsen, Lindgreen and Vanhamme, 2016). This situation is made worse by the political instability in these countries. There has been extraordinarily little development from the government in the last decade or so as there has been political turmoil.

The current trend in several developing countries, mainly due to the above developments, is that some politicians are alleged to influence company operations and regulations. Many corporations and their executives are quick to take advantage of this to maximise profits. Noah, Adhikari, Babafemi and Yazdifar (2021) posits that those regulations in developing

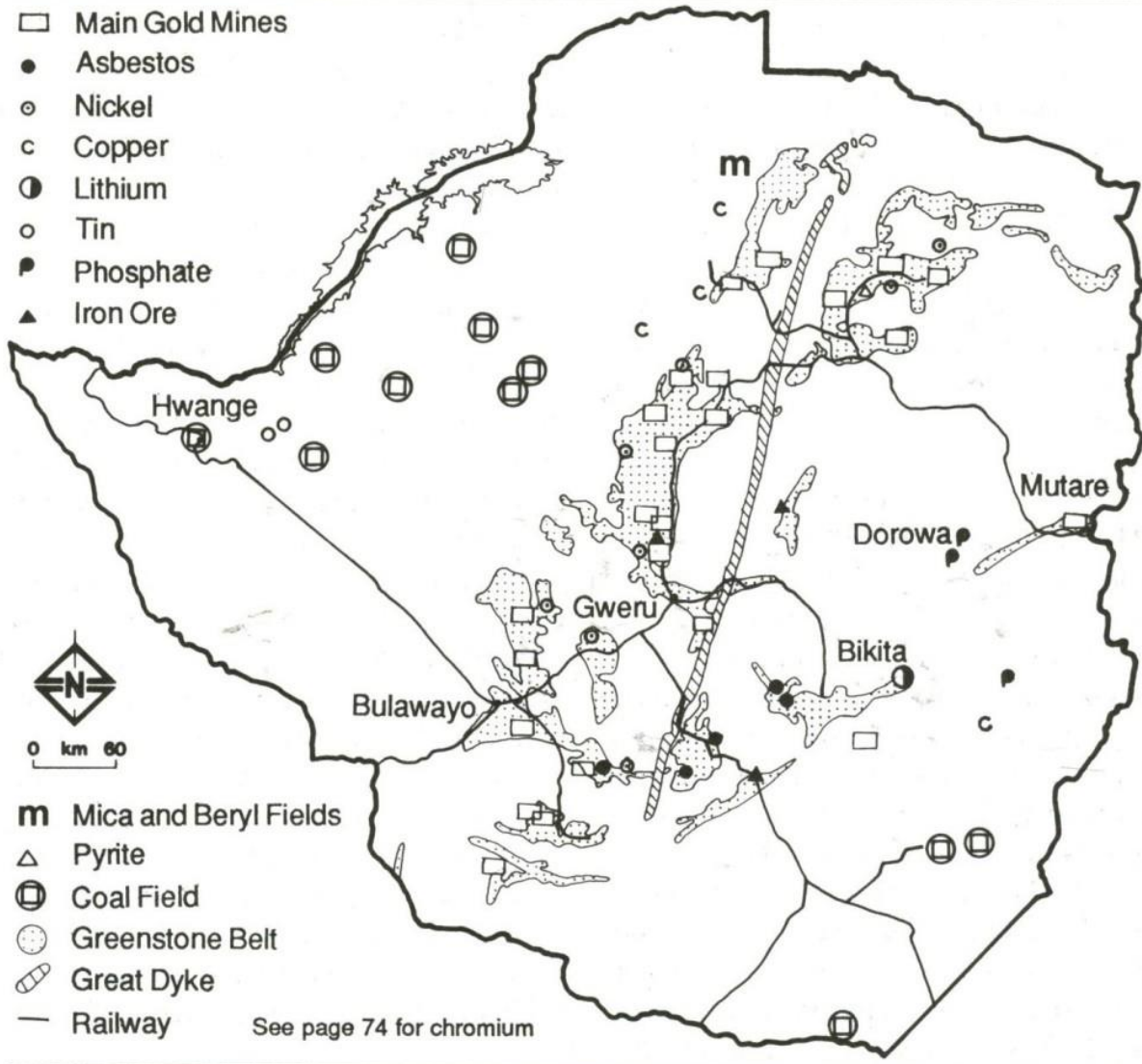
countries have been manipulated by identifying loopholes and used to serve corporations' self-interests. Most of these big corporations may even try to resist a strict regulatory framework. Many researchers pointed out that some MNCs may fight regulations in the first place and seek to control or capture regulators and bend them to follow the wills of the corporations they are supposed to oversee (Noah et al. 2021 Lund-Thomsen et al. 2016, Vogel 2005). Corrupt regulators and politicians always connive with these executives. Phiri et al. (2019) suggest that politicians collude with company directors to get operating permission without satisfying minimum licensing requirements. Most CSR activities are then done as a coverup. In other instances, CSR disclosures and practices are regarded as instruments of external accountability to influence and even manipulate stakeholder perceptions (Phiri et al. 2019, Jenkins 2004). Of interest is Sikka (2010)'s claim that significant corporations increasingly produce brochures and reports containing promises of socially responsible conduct, but this has also been accompanied by substantial tax avoidance and tax evasion. The revenues that are lost are significant and capable of changing millions of people's lives.

## **2.2 The Zimbabwean Mining Industry**

### **2.2.1 The Mining Industry and Legislation Overview**

Mining Zimbabwe (2020) claimed that Zimbabwe possesses enough qualities of minerals such as platinum, gold, diamonds, methane gas, asbestos, nickel, coal, and chromite to generate export earnings in the region of US Dollar 2 billion annually over a medium-term. This production can go up to US dollars 5 billion a year within five years, ensuring that mining remains comfortably the country's largest exporter. Mining contributes about 60% of Zimbabwean exports and makes about 16% of the country's GDP (Mining Technology 2020). Furthermore, there is an estimated 4000 gold deposits in Zimbabwe, and the world's second-largest stores of platinum, the world's second-largest reserves of high-grade chromium ore. Zimbabwe ranks 6<sup>th</sup> in the world in diamond production (Statista n.d), 3<sup>rd</sup> in platinum production (NS Energy 2019), and 19<sup>th</sup> in the overall world minerals contribution. According to Mining Zimbabwe, there are over fifty minerals that are found in Zimbabwe; see appendix 3 (list of minerals found in Zimbabwe by location (Mining Zimbabwe 2020). But despite all these minerals, Zimbabwe has historically failed to turn these into profitable ventures (Mining Technology 2021). See Appendix 15 for Laws and Regulations in the Zimbabwean mining sector.

## Major Minerals



Various statutes have been enacted to control the mining business in Zimbabwe. The principal law regulating mining is the Mines and Minerals Act Chapter 29:13, which has little regard for environmental issues. This Act works in conjunction with the following statutes, The Environmental Management Act, the most prominent and relevant to this study. This Act deals with the sustainable management of natural resources and the protection of environments in Zimbabwe. It established the following bodies to police and monitor activities in the environment, The National Environmental Council, the Environmental Management Agency, the Environmental Management Board, and the Environment Fund. Mining is administered by the Ministry of Mines and Mining Development. Under this ministry are various departments: the Department of Geological Survey, the Department of



Metallurgy, the Mining Promotion and Development, the Engineering department, and the Legal Services Department. Some of the Acts dealing with mining in Zimbabwe include the Zimbabwe Mining Development Corporation Act, that issue shares and also engage in commercial mining activities as it formed the ZMDC, a corporation that runs diamond mining operations in the country, The Base Minerals Export Act, that controls the marketing and selling of minerals, the Minerals Marketing Corporation of Zimbabwe Act, the Communal Land Act, the Explosives Act, the Gold Trading Act and then the Zimbabwe Chamber of Mines. Despite a plethora of statutes and monitoring bodies, none of them provides for CSR engagement and investment in communities, and this remains at a philanthropic level.

## 2.2.2 Mining Licensing

Licensing is under the Mining promotion and Mining Development department and is done in conjunction with The Environmental Management Agents (EMA), the country's environmental body. The categories of licences are shown in table 3 below.

Type of License	Area	Minerals	Applicant	Approving Authority	Processing Time	Expiry
Ordinary	10 hectares	Precious Metal, All stones	Any person over 18	Legal Services	Instant	2 years
Special Prospects	25 hectares	Base Metal	Registered Company	President	3 months	3 years
Exclusive Prospecting Order	65 hectares	All excluding coal	Any person, Body corporate	President	3 months	3 years
Mining lease	Amalgamation	All	The registered holder of mining location	Mining Affairs board	3 months	Annual renewal
Special Mining lease	Any	All	Any person over 18	Mining affairs board	3 months	Annual renewal
Special Agent	Any	All	Any	Secretary of mines	3 months	Annual Renewal

*Table 1: Mining Licensing in Zimbabwe-Compiled by Author*

There have been outcries that EMA always fail to subject mining companies to Environmental Impact Assessments (EIA). Almost everything in the country is politicised. Politicians have developed a tendency of getting connected to every business in the country. It is common for mining companies to get licenses in corrupt ways hence the lack of power of

the EMA. From a shred of anecdotal evidence, the most significant gold dealing company is connected to the current president hence the laxity in regulations and governance efforts.

### **2.2.3 Mining Disasters and Deaths**

Mining companies have been accused of lax health, safety and environmental protection standards which have posed severe threats to the lives of innocent people. (Murombo 2013). The mining worker works in squalid conditions, underprivileged and disempowered and living in equally squalid conditions, which are potentially a health hazard. Many communities in which mining operations are being done remain poor and underdeveloped. (Murombo 2013). These health hazard conditions lead to disasters and loss of lives. Although these disasters are not comparable to the ones like the Wankie Coal Mine in 1972, which killed 427 people and the one in Shabanie Mine that killed 32 people in the 1970s, which were far in between, the ones happening these days are within short periods killing mining workers and artisanal miners. For example, the recent disasters in Battlefields in February 2019 bear witness to that. About 28 miners died tragically trapped in mine shafts which got flooded when they were inside. The flooding was caused by a burst dam of one of the process plants. This disaster happened at Silvermoon and Cricket 3 mines. One of the mines, Cricket Mine, is owned by RioZim (Munhende 2019). No big mining company would want to take responsibility for that. Another notable disaster was at Globe and Phoenix Gold mine in Kwekwe in February 2020, in which survivors claim there were more than 200 miners who were trapped in the mine when it collapsed, although the government only called off the search and recorded only two deaths. Yet another mining disaster happened at Esikhoveni Gold Mine, killing four people in December 2019. Undocumented miners die every month because of the use of unsafe mining methods in many mines in Zimbabwe.

Artisanal mining has brought another wave of crime and murders by machete-wielding gangs (Crisis Group 2020). These gangs target mines that are not heavily guarded and rob miners of their gold.

### **2.2.4 Corruption in the Mining Sector**

Over and above the disasters mentioned above, mining in Zimbabwe is characterised by corruption. An example of the most prominent corruption cases includes the following: The Marange missing diamond revenue is still unresolved, involving many political heavyweights and veteran ministers. The former President Mugabe reported that diamonds worth USD 15

billion had been looted in 2016 (Peter 2016). The Zimplats mining company deal involving the National Indigenization and Economic Empowerment Board is known as the NIEEBGATE Scandal. Only a few connected people got enriched from the Zimplats localisation scheme. Yet another scandal was the six million US dollar bribery scam involving former ZMDC boss Godwills Masimirebwa in 2013. Another high-profile case was at Hwange Colliery Mine, which implicated both the President and the current mining minister, involving hundreds of millions of US dollars. Lastly, the flawed Essar deal was meant to take over Zisco steel by an Indian firm. It is rumoured that some corrupt officials wanted some stake in the deal; hence the deal could not go through (Nyakanyeza 2006). Murombo (2013) pointed out that the local proxies and elites have stepped into the shoes of their colonial powers; hence they are now enriching themselves at the expense of the majority. In March 2018, villages in the Marange diamonds fields staged a mass protest over the continuous looting of the Marange diamonds by government officials (Mavhinga 2018). The lack of transparency and accountability has led to various dubious mining agreements between government officials and fraudulent, incompetent, and foreign mining companies. Most of these national companies are now coming from China.

Due to the prevalence of corruption, the rural poor remained marginalised and excluded from development and modernisation. In most cases, it is in these poor communities that large deposits of minerals get found, and these poor people are in the mess of miners who displace them with little or no compensation for the sake of mining. They are a means to an end. The displacement of people from their communities has been witnessed with great sadness at Chiadzwa diamond fields in Marange, Mutare in the Manicaland province and the Murowa Diamond Mine, Zvishavane in Midlands. For instance, the inhabitants of Nyaminda and Mukwambo were harassed. The majority were killed with the help of the police force and the armed forces in the process of relocating and removing people from the diamond's fields.

### **2.2.5 Armed Forces and Police Services Involvement**

The army operated what it dubbed in the native Shona language, "*Operation Hakudzokwi*", meaning you don't come back, and "*Operation Chikorokoza Chapera*", meaning the end of artisanal mining. Many people were killed and injured, and this led to controversy in the Kimberly Certification process. Media witnessed forced displacements and brutal attacks on informal diamond miners by police and soldiers as well as other gross human rights acts of villagers at Chiadzwa (Mavhinga 2018, Murombo 2013, Peter 2016). Formal mining began

without environmental and social impact assessment (Mathende and Nhapi 2017). The mass displacements in Chiadzwa saw most families being relocated to Arda Transau settlements. Diamond Mine, one of the companies operating there, only managed to complete one hundred housing units out of the thousands it was supposed to build for the relocated families.

Furthermore, the company refused to compensate families relocated and has not fulfilled its promise to drill boreholes (Centre for Natural Research 2013,2020, 2021). Chiadzwa villagers are still languishing in poverty in front of billions of dollars of diamond mines (Mavhinga 2018, Chidyausiku and Muzingili 2017). For instance, Mhondoro-Ngezi is one of the poorest districts in Zimbabwe, yet it holds the second-largest platinum producer in the world (Chidyausiku and Muzingili 2017). More and more complaints come from many parts of the Zimbabwe mining community. Another good example is the Mutoko granite mines, where villagers accuse mining companies of ruining the environment, causing noise pollution, and destroying houses with blasting that cracks the house walls. Reports are that these activities leave open pits that animals and people are falling and dying (Mathende and Nhapi 2017).

#### **2.2.6 Some CSR Gestures in the Zimbabwean Mining Sector**

Zimbabwe has tried to promote the indigenization of multinational companies by giving a certain percentage to the local people. The enactment of the Indigenous and Economic Empowerment Act in 2007 to create community share ownership schemes was most welcome. However, the sad truth is that to date, no community ever benefited from the proceeds of the share ownership schemes (Centre for Natural Research 2020, 2021). Moreover, the Environment Fund was also established so that companies contribute to this fund in case of emergencies. The government has established sixteen community trusts countrywide, but not even one has benefitted the community (Mathende and Nhapi 2017). This gesture is seen in part in big mining companies like Zimplats, which gave employees 10% of its shareholding. In a similar move of indigenization, Rio Tinto has sold its 87% to RioZim, a 100% Zimbabwe owned company. This is making things worse as these companies are all linked to the ruling party making them untouchable and above the law. Due to political influence, they disregard most employee rights and environmental safety measures. This study shows that sticking to standardised methods of CSR practices in an economy like Zimbabwe proves to be impossible but only to adopt an ad-hoc strategy of CSR

practices. For example, the mining sector of Zimbabwe has been hit hard by indigenisation laws that were passed in 2007. From 2008 to 2017, all foreign companies, including mining companies, were forced to give up 51% of their shareholding to locals. Companies like Rio Tinto had embarked on a forced indigenisation drive to give locals shares; this included all major mining companies like Zimplats, Hwange Colliery, Rio Tinto, Mimosa, Caledonia Mining Corporation, to mention just a few examples.

From a distance, issuing shares to indigenous people under the Indigenous and Economic Empowerment Act of 2007 could be mistakenly taken as a CSR gesture, but this was far from the case as most of these companies struggled to operate after the Act was put into force. This kind of share disposal proved to be an unbudgeted capital outlay with no capital injected into the business. It caused further neutralisation of decision making, dividend allocation and distribution, thereby eroding the profit retention ability of most companies. To show that this was a forced CSR gesture, immediately after the ouster of Mr Mugabe, the Indigenous and Economic Empowerment Act of 2007 was reversed by the current President in 2018, and most of the companies which managed to survive went back to repossess en masse all the shares that were distributed to locals. Companies like Rio Tinto pulled out altogether by selling 87% of their stake to RioZim, a 100% Zimbabwean-owned mining corporation and Canadian-owned Caledonia Mining Corporation, entered a share buy-back scheme to repossess the shares. To date, some mining companies like Hwange Colliery Mine, one of the biggest coal mining companies in Southern Africa, is still struggling with ownership issues after the original owners expressed interest to get it back (Mavhinga 2018). Some companies, however, did not repossess all the shares but formed trustees, especially for employees who have a small number of shares varying between 5% to 10 % as a CSR gesture, but up to now, beneficiaries never received anything.

As discussed above, CSR in the mining sector of Zimbabwe is still a bone of contention and follows a unique societal pattern within Zimbabwean society. The notion of irresponsible capitalism by foreign investors in Zimbabwe is becoming more prominent with the arrival of the Chinese miners under the government's look east policy. These Chinese companies operate without proper authorization; they disregard the lives of the local community and have failed to protect the environment. Moreover, CSR is still treated as a charitable activity in Zimbabwe.

Murombo (2013) pointed out that most often, the government has failed to address the issue of regulations concerning CSR issues, and the community is left to deal with powerful Multinational mining companies who should be helping in the social wellbeing of the community. Apart from corruption and incompetence, the government struggles to regulate these companies as it is trying to attract Foreign Direct Investment (FDI), as evidenced by the President's rhetoric statement that 'Zimbabwe is open for business', which has long gone obsolete without bringing any business.

In the light of other CSR gestures by mining companies, mining towns have imaged from mining activities showing forms of community development, e.g., Mashava, Zvishavane, Kadoma, Buchwa, Hwange are all mine-based towns. These towns have running water, electricity, and other community welfare services (Saurombe and Ngulube 2016, Roberts 2006).

### **2.2.7 Significance of this context of study to Theory, Literature and Methodology**

With the above testament, this study maintains the argument that the CSR practices, from initiatives to implementation in Zimbabwe's mining sector, are shaped by social structural systems existing in that country rather than the general standardised international reporting initiatives. From a summary of the CSR Implementation guidelines, it has been noted that CSR implementation follows well-accepted guidelines, and MNCs follow an internationalised method of engaging in CSR. In a country like Zimbabwe, where there is strong government intervention in the running of private companies, politicians have a lot of involvement in the licensing processes of a business. On the other hand, one would assume a state of embedded autonomy as a form of State-Sponsored Capitalism, but the effect of this in Zimbabwe is not rapid industrialisation but the capture of CSR funds. For example, there are situations where politicians have taken resources from companies and use these resources to their respective constituencies for campaigning for votes. These resources could otherwise be used in communities that they are needed the most. The currency system of Zimbabwe has been characterised by instances of rapid United States dollarization followed by fast localisation of the currency. This pattern lasts three or four months and then back to the United States dollarization to no local currency. Economic policies and financial policies keep getting changed within six or fewer months as the country tries to deal with the continued deterioration of the economy.

Insights from the structuration theory show that as structures and agents interact in uncertain environments, they develop skills to strengthen their positions, upskill their negotiations skills, and use flexible methods compared to standardised ways of dealing with daily problems (Giddens 1984). Ashraf and Uddin (2015) pointed out that firms operating in uncertain environments are likely to have flexible performance measurement systems. They further alluded that Management Accounting systems to reward and allocate resources change as organisational and social structures change. Different organisational variables are correlated with management accounting variables, such as the flexibility of performance measurement systems or Top-Down budgeting systems. Firms affect individuals, and individuals affect firms, leading to Bottom-Up budgeting systems to accommodate those involving the firm (Ashraf and Uddin 2015). For this reason, structuration theory gives fundamental explanations on the CSR practices in the Zimbabwean mining sector as it shows the continued change in legislation, regulations, and economic policies. Agents quickly adapt to these changes by utilizing CSR strategies for continued survival.

The drive for foreign investment is a cause that many developing countries peddle every day. Of the companies that have invested in developing countries, the majority come with strict Memorandum of Mining Agreements that makes it impossible for the government to regulate them effectively (Lauwo et al., 2016). As MNCs invest in developing countries through foreign investment contracts, the terms entered upon in the investment agreements may constrain the host state's ability to govern or restrict the activities of large corporations on the ground and promote the realisation of fundamental human rights for local populations (Sikka, 2011). This predominantly affects company regulations. But if it were only the complexity and the paradox of the dilemma that the government finds itself in, the situation could somehow be salvaged. But the situation in Zimbabwe is made worse by uninformed government policy on international relations and foreign investment, corruption, and partisanship, which has characterized the economy of Zimbabwe today. The government's haphazard approach to the formulation of indigenization laws and foreign policy had fuelled the lack of community investment in the Zimbabwean mining sector. The issue at hand is CSR and the agreements over royalties and taxes to be paid, and government officials corrupt tendencies. There is a significant tendency of poor or lack of distribution of these royalties and taxes.

Private Companies see this loophole and weakness. They penetrate the system through unorthodox ways, which are supposed to be termed Corporate Social Responsibility



activities. Moreover, companies may resent investing in genuine CSR activities because of restrictive laws. For example, Mathende and Nhapi (2017) claim that some companies are reluctant to invest in Zimbabwe because the IEE Act introduced the community share ownership schemes. Moreover, the overall contribution of mining has been affected by such factors as lack of CSR policies, corruption, and capture of regulators by company agents (Murombo 2013, Saurombe and Ngulube 2016).

However, some companies are making strides in improving the communities in which they operate. According to Monbiot (2001), companies now help provide social services and offer to fund political parties and universities and shape economic and social policy, which in most cases are a cover-up. However, MNCs' burgeoning growth in the global economy has been paralleled by concerns over the impacts of business on social and human rights (Murphy, Ackerman and Handgraaf 2011). Public anxieties about the protection and promotion of human rights are fuelled by the increasing governance gap created by neoliberal policies implemented in the globalising era, and as such, the cost of economic wealth can all too easily be the destruction of the social and cultural resources through gold rushes, prostitution, violence, corruption, and extortion (Roberts 2006).

Further complications arise through the enforcement of the IEE Act of 2007, which only saw its implementation in late 2015 but was only to be repealed in 2018. The sacking of the then Vice President in late 2017 and his subsequent rise to the presidency at the end of November 2017 is yet another unsettling event in the face of business. This change in the presidency saw a lot of changes in regulations and policies as the new president wanted to without the former president's allies.

Furthermore, the land redistribution policy's repealing seeks to return the farms to most of the white farmers instead of compensating them as stipulated in the Land Reform Policy as sanctioned by the Land Acquisition Act of 1992. This piece of legislation gave the government power to acquire any land but was subject to compensation. The cancellation of all Diamond Mining companies' licenses and the take-over of these mining concerns by the government owned ZMDC also gave uncertainties to business processes in Zimbabwe, especially mining.

More to the above, the frequent electricity power outages and fuel shortages that characterise the economy of Zimbabwe make it impossible for businesses to follow international standards. For example, in most parts of Zimbabwe, power cuts are experienced from 6.00

am to 11.00 pm. For that reason, many companies resort to using generators which takes us to another big problem of fuel shortages in Zimbabwe. The use of generators in mining towns creates noise and air pollution, which brings about many community complaints that mining companies must strategically deal with immediately.

## **Chapter Summary**

This chapter has shown that Zimbabwe's socio-economic and socio-political situation is very volatile, rendering conditions of operation challenging to standardise. The chapter revealed how legislation constantly changes over months, leaving companies with no options but devising ad hoc strategies to keep up to speed with these changes.

Insight from the chapter also shows that rules are selectively applied, and authorities have an insatiable propensity to engage in corrupt activities at every opportunity that arises. Although there are several Acts governing mining in Zimbabwe, it has been seen that these are rarely followed. This is also manifested in the licensing processes and negotiation of MMAs. The chapter showed how armed forces and police services had been used as arms for perpetuating unfair allocation of mining resources leading to appalling corruption and deaths in mining workers.

The Chapter identified some cases where CSR has been practised at very minimal scales, showing CSR activities' strategic position in the Zimbabwean mining sector. It also revealed some efforts by the government to persuade companies to engage in CSR activities citing the Indigenous Economic Empowerment Act (IEE).

Lastly, the chapter ends by sighting the significance of the Zimbabwean context in influencing literature, theory, and methodology. The uniqueness of the socio-economic, socio-political and processes in mining licenses have influenced the theoretical framework and methods used.

## **Chapter 3: Literature Review**

### **3.0 Introduction**

The CSR concept is broad and paradoxically interpreted differently by many people worldwide (Crane, Matten and Spence 2010, Jamal and Karam 2018). For that reason, it is imperative to understand activities that are deemed iterative to CSR before any investigation can be carried out.

In this Chapter, the study examines CSR literature to establish the current state of knowledge both globally and in developing countries. This chapter provides a concise analysis of all aspects of CSR literature to enabling answering the research questions, and as a result, the Chapter is quite detailed. The sections have been designed to address the requirements of each research question as follows:

To address research question 1 and objective 1, a reasonably comprehensive overview of CSR history is given to capture critical developments in the CSR phenomenon. The Chapter will summarise the most common CSR dimensions, followed by a detailed discussion of the two chosen dimensions for this study: the Environmental Issues dimension and the Community Relations dimension. The chapter will introduce crucial contextual information regarding CSR practices in Multinational companies. After that, a discussion on CSR's forces or critical drivers will be given, capturing the motivating factors of corporations to engage in CSR practices.

To address research question 2 and objective 2, definitions and CSR stances will then follow immediately to highlight perspectives from different people. This view will cover the discretionary nature of CSR activities and how people from various sectors of society perceive the CSR phenomenon.

Research question 3 and objective 3 were addressed by detailing the business case of CSR to capture the bottom line of CSR activities. It is imperative to give an overview of CSR practices in the global mining industry as this indicates the practices that are expected to be found at the data collection stage. This overview will be followed by a summary of CSR research and literature in developing countries.

It is essential to understand the nature and regulatory guidelines that facilitate the implementation of CSR as these will show how businesses are regulated or try to use CSR to

influence regulations. This part of the Chapter covers standards offered by non-governmental organisations and includes how CSR relate to the statute.

Lastly, the Chapter will take a close look at the contemporary and emerging issues in CSR before summarising the whole chapter.

### **3.1 Overview of Corporate Social Responsibility**

#### **3.1.1 The Foundation of CSR**

It would be almost impossible to discuss CSR without discussing the concept of business ethics, as CSR implementation depends on managers' ethical disposition. Metaphorically, Weybrecht (2017) observed that if the fields of marketing, accounting, finance, economics, and other business subjects are the various pieces of the sustainability and the CSR puzzle, playing their part in creating sustainable businesses, then business ethics is the glue that holds these multiple pieces together. It is also in perspective that business ethics relate to management decisions, especially those of sustainability and CSR issues. Empirical evidence appears to confirm the notion that much of management decisions are based on profitability and business continuity (Friedman 1970, Moffeit et al. 2021, McLaney 2017).

A large volume of published studies describes morals in influencing managers' perception of business ethics (Farnham 2017, Johnson, Whittington, Scholes, Regner and Agwin (2017). It is, therefore, submitted that for management to incorporate efforts of community development and environment protection, actions of which are of no marginal returns in their business operations, requires a high level of morality and business ethics. Business ethics is the ability to differentiate between wrong or right and do the right thing, but Weybrecht (2017) suggested that business ethics must go beyond choosing to do the right thing but that it is a core principle of management and sustainability. Due to the judgemental nature of what is right or wrong, the concept of CSR has been explained from different frameworks, as this study will argue later.

Crane et al. (2010) observed interesting three types of morals familiar with business ethics and management decisions. The first one is the Immoral Managers. These are managers whose decisions contradict what is deemed to be right in society or community. They only care about themselves and their organisations. They see norms, regulations, laws, and standards as an obstacle to attaining their personal and organisational goals, mainly profits.

Immoral managers look for opportunities but primarily for loopholes in the system to maximise profits.

Crane et al. (2010) identified the second group of managers as amoral. These managers are not sensitive to the fact that their daily operations might be causing damage to the environment or might be impoverishing the community. They lack CSR and ethical perceptions and awareness either through carelessness or mere ignorance and an alignment to the notion that business and spheres of social life are two separate things. For that reason, when they make decisions, they think only of business without intentionally neglecting the social impacts of their business decisions.

Lastly, we have moral managers, a group that today's ideal firm characterises. A group that pushes for community involvement and taking the issues of the society and environment seriously. They view the organisation as part of a social network that has a social contract to fulfil. According to Crane et al. (2010), these managers uphold a very high level of professionalism that is manifested through their decision-making process, which respects fairness, justice, and due process. The conceptual visualisation of an organisation is embedded within a more comprehensive social system that shapes its behaviour. This visualisation is concurred by the social contract theorists like Gray and Bebbington (1996), who describes social contract theory as a series of social contracts between members of the society and the society itself. As such, moral managers observe that school of thought.

Weybrecht (2017) identified four main reasons why managers make unethical decisions. These are: a belief that the activity is not illegal or immoral; secondly, a belief that the activity is in the best interest of the individual or the organisation; thirdly, a belief that the activity is safe because it will never be found out or publicised, and lastly, the belief that because the activity helps the company, the perpetrator will be protected by the company.

Generally accepted wisdom is that morals lead to business ethics and business ethics lead to CSR (Crane et al. 2010). Common disasters, fraud and corruption, land degradation and pollution are all effects coming from the economic decisions of the businessman. As managers' morality gets questioned, issues of CSR are raised, and it might be imperative to briefly check how these morals have affected CSR evolution over the years and where it is going.

Corporate Social Responsibility has become a topic of interest for researchers, business communities and society. It has evolved over the years to become one of the most popular disciplines being researched in universities worldwide. AL Shehhi et al. (2018) pointed out that as companies scramble to stay relevant in this everchanging market, they have come to realize that it is no longer enough to concentrate on the economics of their business alone. This is supported by Oh and Park (2015), who remarked that companies' CSR is no longer an option as to whether companies should fulfil social responsibilities or not. Still, it has become necessary to show how companies can fulfil social obligations. Klein and Williams (2012) emphasized that every corporation has an overarching social purpose that transcends corporate social responsibility operations, which, when well understood and effectively integrated, can have profound business and social results. Companies must add value to communities and improve people's lives in the communities in which they do business. In most cases, most companies will do better in a well-nourished community facing prosperity than in a community ridden with poverty and strife.

### **3.1.2 History of CSR**

#### **3.1.2.1 CSR activities before the term Corporate Social Responsibility was there.**

Before the 20<sup>th</sup> century, CSR has been shown in different forms by earlier businessmen (Idowu 2011). Historically, the concept of CSR encompassed acts by the businesspeople that showed humanity and care of other people even if there was no financial gain from engaging in these acts. Businesspeople recognised the importance of society, and hence it is generally accepted wisdom that other stakeholders matter to the business. This is supported by Volf (1991), who points out that what differentiates human beings from animals is that they work freely and purposefully and that they work consciously for one another and relate to one another as human beings.

The practice of business taking care of the community and employees have been there for an exceedingly long time. Idowu (2011) points out that CSR back dates to the 18<sup>th</sup> century. CSR practices date as far back as the 1700th century, even if these were not termed CSR. For example, Idowu (2011) identified the following industrialists who showed acts of CSR as far back as the 18<sup>th</sup> and 19<sup>th</sup> centuries: Richard Arkwright identified that people are essential human assets and must be treated responsibly to get the best out of them, and he built houses

for his employees near his factory in Derby for minimal rental or rent-free. George Cadbury also believed in helping the less privileged. He believed in the same concept as Arkwright that if you look after your employees, they will look after your business. He built the Bourneville village in Birmingham, reading rooms, washrooms, a hospital for his employees and the public.

Cook (2003) described Titus Salt as the pioneer of caring capitalism because he moved his wool factory from Bradford town centre to the outskirts of the town to avoid pollution. He also built houses with running water for his workers. These industrialists did activities that were not part of their daily operations and profit-making but an extension of care and humanity. This study only mentioned a few examples derived from the United Kingdom to examine the evolution of the concept of businesses incorporating humanitarian causes in their operations. Indeed, there must be a lot of examples somewhere in the global arena. Even though the term CSR was not there by then, these activities can be classified under the CSR concept that we know today.

### **3.1.2.2. The Origin of the term Corporate Social Responsibility and thereafter.**

Even if the construct of Corporate Social Responsibility was observed way back before the 1930s, the term CSR was first articulated by Sheldon (1924) when he caused the famous debate between Professor Berle and Dodd in the 1930s (Gocejna 2016). Berle in Gocejna (2016) believed that managers should only be trustees of shareholders, whilst Dodd in Gocejna (2016) argues that a company is an economic institution with functions of both profit-making and social service. Since then, not much individual work and research spoke to the term the debate mentioned above. The term was then coined in the famous seminal book of Bowen (1953), which cemented the awareness of the concept and made Bowen (1953) be arguably the known father of Corporate Social Responsibility, although other literature picks Sheldon (1924) as the father of CSR. Bowen (1953) introduced the idea of the social responsibilities of businesspeople in the broader sphere than just pure profit-seeking. His book was famous as it introduced CSR in seminars and started creating awareness in businesspeople and the communities in which businesses operated. This research study singles out Sheldon (1924) as the father of CSR, although he did not write many seminal papers on CSR as did Bowen (1953).



Some literature has it that CSR began in the 1940s during the beginning of the cold war. For instance, Spector (2008) has argued that the root of the current Social Responsibility movement can be traced back to between 1946 – 1960, the early years of the cold war. He further contended that Dean Davids and others used the notion of CSR to align business interests with the defence of free-market capitalism against what was then perceived to be the danger of Soviet Communism (Spector 2008). Even if the exact dates of when CSR started may not be accurate between literature, the estimated period of most versions is the same.

In the 1950s, small scale research and case studies began to emerge, linking CSR to society 's expectations. Frederick (2006) argued that three core ideas stood out in the 1950s, and these are: managers as public trustees, the balancing of competing claims to corporate resources and then philanthropy. This view by Frederick (2006) still stands today as managers struggle with balancing the interests of the business' many stakeholders. These stakeholders showed increased awareness of CSR. With that awareness came greater expectations of the company from society. Societies started to demand more from the businessman. There was an outcry against immoral business practices primarily in the USA, and this was voiced through pressure groups and consumerism (Carroll 2016, Lantos 2001). Societies started to see the destructive effects of economic activities and demanded a trade-off from the businessman. Kakabadse et al. (2005) reiterated that the core idea was that business could and should be reasonably expected to save society in a way that goes beyond its previous obligation. Idowu (2011) pointed out that since the inception of the business, the community has consciously or unconsciously entrusted some responsibilities to the company to contribute to society's functioning. In some way, the popularity of CSR came into being because of concerns about the detrimental impacts that businesses have on society (Carroll and Shabana 2010).

CSR's first serious discussions and analyses emerged between the 1960s and 1970s when CSR experienced increased research focus. Kakabadse et al. (2005) suggest that this period witnessed a significant interest in academic research and debates, with models, theories and dimensions developing for and against CSR adaptation and utilisation. Since then, academics have tried to explain the meaning of CSR and find its place in the business community. To date, a consensus of what constitutes CSR still evades us. Many have perceived the concept as vast and subject to diverse interpretations, hence the failure to come up with a common agreed conceptual framework. There are many terms such as corporate social responsiveness, corporate social performance, corporate social contract, business ethics, corporate citizen, corporate accountability, and sustainable development. Still, a few have been associated and

linked to CSR. As Carroll pointed out in Kakabadse et al. (2005:280), ‘The variety of theme is interesting and demonstrates the richness of the concept as well as the criticality of research’.

In the earlier years of the CSR debate, the term was more aligned to societal concerns of business activities. The discussion was mainly centred on the effects of business operations on the environment and society rather than what CSR does to the business. Frederick (1994) identified two distinct perspectives of CSR, which he saw prevalent in that era: Corporate Social Responsibility (CSR<sub>1</sub>) and Corporate Social Responsiveness, which he termed CSR<sub>2</sub>. He further argued that CSR<sub>1</sub> emphasized the business assuming a socially responsible posture, whereas CSR<sub>2</sub> focused on the literal act of responding or achieving a responsive posture to society (Frederick 1994).

During the 1950s, 1960s and 1970s, there was scant discussion of linking CSR activities with benefits to the businesses themselves (Carroll and Shabana 2010), hence the warning by Levitt (1958) of the dangers of CSR. But by and large and to date, questions and research is being focused on what CSR do to business performance, especially financial performance. Vogel (2005) maintains that the close examination of the relationship between CSR and the firm’s financial performance is a characteristic of the “New World of Corporate Social Responsibility”. He further argues and says, “whilst there was some substantial peer pressure among corporations to be more philanthropic, no one claimed that such firms were most likely to be more profitable than their less generous competitors, in contrast, the new world of CSR is doing good to do well”, (Vogel 2005: 20-21). For that reason, these days, there is a growing number of pieces of research that is more focused on investigating the link between CSR and corporate financial performance to convince the business community to engage in various CSR activities with the knowledge that it benefits their businesses (Orlitzky et al. 2003, Brammer et al. 2007, Du et al. 2009).

Research is also trying to investigate how CSR is being used as a tool for policy and regulation formation and community development. There is an increased realisation that the space that CSR occupies in today’s economic world has been under-researched, under-recorded and under-recognized as business and society interact and influence each other to achieve their respective objectives (Ashraf and Urdin 2016, Jamali and Karam 2018, Carroll and Shabana 2010).

The evidence presented in this section suggests that CSR research moved from discussions on whether corporations should engage in CSR or not, to research on content and the implementation process of CSR, to CSR business case and now the influence of CSR on policy and regulation formation as well as its influence on economic development (Ashraf and Uddin 2015, Englund and Gerdin 2016, Orlitzky et al. 2003, Fitch 1976).

### **3.1.3 A summary of the overview of CSR**

#### **3.1.3.1 Pre-modern Era of CSR – before 1950**

During this period and the industrial revolution, businesspeople were taking care of their employees. This study cites prominent businessmen like George Cadbury, Richard Arkwright, Titus Salt and Joseph Rowntree, who did socially responsible acts like building staff accommodation, hospitals, and community centres (Idowu 2011, Carroll 1999). By this period, the term CSR was not yet propounded.

#### **3.1.3.2 The beginning of the Modern Era of CSR – 1950s - 1960s**

This period saw the emergence of individual scientific work, and the most prominent one being Bowen (1953)'s book on CSR, where he questioned the role of the businessman in society. Carroll (1999) observed that Bowen's work was followed by other authors like Selekman (1959) and Davis (1960). Davis (1960:4) argues that "social responsibility is a nebulous idea but should be seen in a managerial context..." and further asserted that CSR can bring economic benefits in the long run.

#### **3.1.3.3 The Period between the 1970s – 1980s**

More definitions, research and community conferences started to take place about CSR. Madrakhimova (2013) pointed out that community groups, social partnerships, labour movements, and trade unions began to take centre stage as a sign of CSR awareness. In the 1980s, more research and more related concepts started to come up. During this period, there was more summarisation of CSR concepts than the propounding of the idea itself, hence introducing such terms as corporate social responsiveness and business ethics. Freeman (1984)'s popular Stakeholder theory came into being.

#### **3.1.3.4 The period between the 1980s – 2000s**

The advent of modern technology saw the globalisation of the concept and environmental reporting. CSR theories became prominent and popularised. In the early 2000s, reporting

systems such as the Global Reporting Initiative was formed. Well-known authors as Carroll (1999), Idowu (2011), Kakabadse et al. (2005) became very vocal and wrote several books on CSR.

### **3.1.3.5 The period between 2010 to present.**

The concept of CSR became universally accepted with pressure groups and international development organisations providing guidance and standards. These organisations include GRI, United Nations Global Compact with millennium goals and later replaced by Sustainable Development Goals in 2015. The ISO26000 specifically for CSR was put in place. Many organisations now deal with CSR reporting and measurements using Environmental, Social and Governance (ESG) Risk Measurement and Management for CSR in firms offered by the Socially Responsible Investing Movement. More guidelines and standards are being formed to enforce laws that prevent environmental pollution, land degradation and waste management.

## Table of CSR History

Period	Authors	Notable Events
Before the 1950s	J.M Clark 1939, Chester Barnard 1938, Theodore Kreps 1940	-George Cadbury, Richard Arkwright, Titus Salt, Joseph Rowntree built homes and community centres for their workers
The 1950s-1960s	Howard Bowen 1953, Selekman 1959, Keith Davies 1960	Bowen's book called the Social Responsibility of the businessman, Introduction of the term Corporate Social Responsibility, Davies 1960's definition of CSR
The 1970s -1980s	Keith Davies 1960, 1970, William Fredrick, Joseph Mcguire 1963, Freeman 1984	Davies 1970's Iron Law of Responsibility Introduction of the Stakeholder Theory, Labour movements, social partnerships, conferences, and trade unions.
The 1990s -2000s	Archie B. Carroll 1990, Idowu 2011, Kakabadses 2005	Global Reporting Initiative, UN Global Compact, ISO Standards
2010 to Present	Various and Many	ISO 26000 introduced UN SDGs, ESG Risk Management, Yearly CSR Reports, Major CSR Conferences, guidelines on pollution and other environmental issues.

Table 2: History of CSR. Compiled by Author.

## 3.2 What exactly is CSR? Definitions of Corporate Social Responsibility

### 3.2.1 Overview of CSR definitions

Whilst a significant number of pieces of literature exist on CSR, a minimal consensus is yet to emerge on what constitutes CSR. Prior literature has come up with several contextual definitions. These definitions emerge as many businesses attempt to align their understanding of CSR to what is considered desirable and financially achievable. Kakabadse et al (2005) also noted that there are many definitions of CSR and pointed out that this may be because

people within the field have promoted and defended interpretations of some three decades ago and align their understanding and business operations to those interpretations. The academic literature on CSR has revealed the emergence of several contrasting themes. Votaw (1972: 25) emphatically wrote:

Corporate Social responsibility means something, but not always the same thing to everybody. To some, it conveys the idea of legal responsibility or liability; to others, it means socially responsible behaviour in the ethical sense; to still others, the meaning transmitted is that of responsible for in a causal mode; many simply equate it with a charitable contribution; some take it to mean socially conscious; many of those who embrace it most fervently see it as a mere synonym for legitimacy in the context of belonging or being proper or valid; a few see a sort of fiduciary duty imposing higher standards of behaviour on businessmen than citizens at large.

Yet Carroll (1994:14), one of the most celebrated scholars in the CSR discipline, wrote that the CSR situation:

Is an eclectic field with loose boundaries, multiple memberships, and differing training/perspectives; broadly rather than focused, multidisciplinary; wide breadth; brings in a wider range of literature; and interdisciplinary.

The above descriptions of CSR present a view of a discipline that does not have one definition and interpretation. This description compounds the problem of CSR implementation worldwide, and worse still, accentuates the problem of CSR standardisation. On the other hand, the lack of consensus and the vastness of the concept present research gaps in the field.

Numerous scholars have attempted to define CSR but coming up with a single accepted definition of CSR has not been easy (Fortis, Maon, Frooman and Reiner 2018). This is because CSR appears as an essentially contested concept (Moon and Shen 2010, Okoye 2009) and can be perceived as appraisive and expresses a phenomenon that is desirable and not only captured in empirical terms or a phenomenon that is not enforceable by codified laws but one which is desirable and imposes responsibilities on various members of the society with its application very open and unstandardized (Fortis et al. 2018).

Although there has been noticeable progress in CSR research, it has been more prominent in developed countries. This observation is supported by (Mishra and Suar 2010, Saiedi, Sofian, Saiedi and Saiedi 2015), who argued that the bulk of the research in CSR had been conducted in advanced economies while developing countries, research is still lagging. This study

explored the CSR phenomenon further, with developing countries in focus and created new knowledge related to developing countries to enhance and create a universal interpretation and implementation of CSR. The interpretations of CSR principles also affect the implementation or lack of implementation of CSR.

Although the bulk of research has been conducted in developed countries, there is still no theory that speaks to the relevance of indigenous people, culture, and norms affecting CSR practices. Most theories view cultural contexts, indigenous people, norms, and values as mere recipients of corporate gifts who do not influence corporate decisions. Furthermore, there has not been much empirical evidence to explain the possible uses of CSR by corporations or how CSR is being used to control policy and regulation formation (Carroll and Shabana 2010). Moreover, investigations into the possible use of CSR as a community development tool in developing nations have not yet gained popularity. More research, particularly ground surveys of different companies in different countries, need to be done. In this case, the mining sector in the extraordinarily complex economy of Zimbabwe will give exciting results.

### **3.2.2 Different CSR Definitions**

There are many definitions of CSR as scholars, researchers, and the business community try to detail what business is expected of by its equally uncountable number of stakeholders. Kakabadse et al. (2005) point out that several definitions of CSR range from highly conceptual to very practical or managerial statements; hence compiled a table of definitions from different researchers and scholars. See Table 3 and Table 4 below. For this study, understanding different perspectives and definitions of CSR helps evaluate every activity claimed to be falling under CSR and see its impact on communities, politics, and government policy hence the need to detail the table of definitions as outlined below. Moreover, since there has not yet been a consensus on what constitutes CSR, it will only be fair and just to explore as many definitions of CSR so that different perspectives of CSR are taken into consideration during the study.

Below is a Table of definitions adapted from N.K. Kakabadse, C. Rozuel, L. Lee Davis (2005).

*Table 3: Definitions of CSR-Academic Research*

<i>Author</i>	<i>Definition</i>
Bowen (1953)	[CSR] refers to the obligations of business people to pursue those policies, to make those decisions, or to follow those lines of action that are desirable in terms of the objectives and values of our society.
Wood (1991)	The basic idea of corporate social responsibility is that business and society are interwoven rather than distinct entities.
Baker (2003)	CSR is about how companies manage the business processes to produce an overall positive impact on society.
Jones (1980)	Corporate social responsibility is the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and Union contract.



Similarly, Table 4 presents some interpretations of CSR by representatives from businesses and society. In that perspective, the meaning of CSR is often more practical or managerial in scope. Depending on the stakeholders' interests, CSR is defined either in a business- or society-centred way, and it is frequently related to the concept of sustainability.

*Table 4: Definition of CSR-Business and Civil Society Representatives*

<i>Organisation</i>	<i>Definition</i>
World Business Council for Sustainable Development (WBCSD) (2003)	Corporate Social Responsibility is a business's commitment to contribute to sustainable economic development by working with employees, their families, the local community, and society at large to improve their quality of life.
CSR Europe (2003)	Corporate Social Responsibility is how a company manages and improves its social and environmental impact to generate value for both its shareholders and its stakeholders by innovating its strategy, organisation, and operations.
Organisation for Economic Co-operation and Development (OECD) (2003)	Corporate Responsibility involves the 'fit' businesses develop with the societies in which they operate. [...] The function of business in society is to yield adequate returns to owners of capital by identifying and developing promising investment opportunities and, in the process, to provide jobs and to produce goods and

services that consumers want to buy. However, corporate responsibility goes beyond this core function. Businesses are expected to obey the various laws which apply to them and often must respond to societal expectations that are not written down as formal law.

Amnesty International – Companies [have] to recognise that their ability to continue to

Business Group (UK) (2002) provide goods and services and creating financial wealth will depend on their acceptability to an international society which increasingly regards the protection of human rights as a condition of the corporate licence to operate.

The Corporate Responsibility Coalition (CORE) (2003) As an ‘organ of society, companies have a responsibility to safeguard human rights within their direct sphere of operations as well as within their wider spheres of influence.

Novethic (2003) Linked to the application by corporations of the sustainable development principle, the concept of CSR integrates three dimensions: an economic dimension (efficiency, profitability), a social dimension (social responsibility) and an environmental

dimension (environmental responsibility). To respect these principles, corporations must pay more attention to all the stakeholders [...] which inform on the expectations of civil society and the business environment.

Unilever (2003)

We define social responsibility as the impact or interaction we have with society in three distinct areas: (i) voluntary contributions, (ii) impact of (business's direct) operations, and (iii) impact through the value chain.

Novo Nordisk (2003)

Social responsibility for Novo Nordisk is about caring for people. This applies to our employees and the people whose healthcare needs we serve. It also considers the impact of our business on the global society and the local community. As such, social responsibility is more than a virtue – it is a business imperative.

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*Source:* Kakabadse et al. (2005)

Su and Wen (2015) also pointed out that there are multi-dimensional definitions that focus on the primary responsibilities of corporations and then Social Marketing definitions that focus on the impact that CSR has on society. Su and Wen (2015) further categorized CSR definitions in two perspectives: the Stakeholder perspective and the social perspective. They argued that the stakeholder perspective is in line with being responsive to many business stakeholders, a concept publicised and revolutionized by Freeman (1984). On the other hand,

they described their social perspective as business actions that enhance and promote social well-being.

Baker (2004) defined CSR as to how companies manage their business processes to produce an overall positive impact on society. Holme and Watts (2000) described CSR as the continuing commitment by businesses to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families and the local community and society at large.

Similarly, Dahlsrud (2008) reviewed 37 definitions of CSR and came up with five dimensions of CSR, which will be discussed later in this chapter. But of importance, for now, was his observation that CSR is not easy to measure due to the disagreement in the conceptualisation of the CSR definition (Dahlsrud 2008). Davis and Blomstrom (1975), proponents of the social perspective, defined CSR as actions taken by the corporation to protect and improve the social well-being and corporate interest. Davis (1960) had earlier suggested that so many others have tried to solve social problems, the business should be given a chance. CSR is often conceptualized as firm activities that go beyond the narrow economic interests of the firm but that benefit both the firm and society (Aguilera et al. 2007, McWilliams and Siegel, 2001). Thus, CSR often centres around doing well by doing good (Aguilera et al., 2007).

It is clear from the above definitions that the community forms a noticeably big part of the business entity. It is the interaction between the business entity and the community that needs more clarification and research. It can be deduced from the list of definitions in Table 3 and Table 4 that businesses are expected to do more than just concentrating on their business activities but pay attention to the community in which they carry out those activities. It is most likely that the lack of consensus in CSR definition and framework is not based on community involvement but on the activities that constitute CSR. As can be witnessed in the definitions tabled above, CSR can be interpreted differently by different people in different sectors of the economy. The definitions above can also deduce that CSR is not only about how businesses use their profits but, more importantly, how they generate that profit. By answering the research questions, this study is trying to reconcile all these definitions to find a fit for CSR in the business world that everyone interprets the same. Relating CSR activities to actors' roles in society bring an understanding of the motives behind CSR implementation and corporate regulations in different communities.

Over and above, understanding society-business interactions bring a better experience of business contexts and enhance financial performance. This understanding draws actors' attention as they interact every day. This attention makes it possible for business leaders to incorporate CSR in their daily business planning and enables the structure to negotiate better Memorandum of Mining Agreements.

Overall, despite the lack of a clear definition, all contending definitions of CSR agree on one thing: firms must meet society's expectations when planning their environmental management strategies (Carroll and Shabana 2010).

For this study, CSR is defined as those activities that a firm undertakes for no financial gain to benefit another party other than itself. Many CSR scholars support this definition as it describes only those activities that the company does not benefit from but are done to help another party (Bowen 1953, Kakabadse et al. 2005, Carroll and Shabana 2010). As a result of different definitions and understandings of the CSR concept, many people view CSR differently. These perspectives have been referred to as stances in this study. One way of looking at these views was given by Johnson, Whittington, Scholes, Angwin, Regner (2017). They termed these views CSR stances.

### **3.2.3 CSR stances**

For a business to engage itself in CSR activities, it depends on how it views the concept of CSR. If a company views CSR as necessary, it will engage in CSR activities that benefit the community. For that reason, Johnson et al. (2017) identified four stances on CSR. They argued that different organisations take different viewpoints on CSR because of how they perceive the CSR concept. This approach to CSR confirms the fact that CSR is viewed by various people from different perspectives. It also confirms Kakabadse et al. (2005) claim that many people define CSR according to their situation and what meets their organisational circumstances. CSR view has gained mileage with many reductionists scholars who are typically proponents of profit maximisation (Friedman 1962, Campbell 2012, Levitt 1958). If this way of looking at CSR is followed, it will lead back to the difficulty faced in standardising CSR. In almost all disciplines, it is easy to standardise a concept viewed the same by everyone.

The first stance to view CSR is *laissez-faire*. This stance views CSR as unnecessary and must not be followed as the main objective of business must be to make a profit. It admits

to Friedman (1962)'s line of argument. It states that the company should comply with legal requirements, make a profit, and pay taxes. Moreover, the stance proposes that organisations should be left alone to carry out their businesses according to their business terms without any interference. Furthermore, companies should not be pressured to take care of society which is the government's responsibility through regulations and legislature. Johnson et al. (2017) added that proponents of this stance see CSR as an unnecessary addition of costs to the company

Johnson et al. (2017)'s second stance is the Enlightened self-interest, which justifies that CSR makes good business sense. The stance observes that the recognition of different shareholders might bring about long-term financial benefits. A customer perception and good reputation amongst suppliers have been identified as some of the reasons for long-term business success.

This stance, therefore, advocates for the promotion of dialogue between many stakeholders. It advises that the company should maintain good relationships with different stakeholders and promote communication. The main objective of this stance is the promotion of relationships with many stakeholders. It is a stance that does not aggressively promote CSR but acknowledges it.

The third stance is the forum for stakeholder interaction. This stance proposes that a corporation should implement a system to incorporate the interests and expectations of other stakeholders. Proponents of this stance maintain that corporate performance must be measured from financial performance and from more diversified performance measurements that include social, environmental, and sustainability. This stance advocates for Elkington (1998)'s triple bottom line. This stance takes the first step towards incorporating CSR in business operations. Unlike the Enlightened Self Interest stance, which only acknowledges CSR, this stance goes a step further to encourage the incorporation of CSR in operations and relate CSR to good corporate performance.

The last stance is CSR as a shaper of society. It is based on the motive that businesses can change society and social norms. It is however prevalent in the public sector and non-governmental organisations. However, some businesses have been founded on such vision that attempt to bring forth a change in the society or environment. The core purpose of such organizations is to bring about change while making minimal financial returns used for the business administration. According to Johnson et al (2017), financial viability is only paid

attention to provide funds for the continued social or environmental mission. This stance supports the notion that CSR can be used as a tool for development. Although it is synonymous with public-owned enterprises, some corporations and business owners now pursue this stance. For example, Tesla owner Elon Musk became the richest man globally and expressed that he is now doing his business to bring change to the world with his SpaceX project (Newsround 2021).

Johnson et al. (2017)'s stances suggest that standardising CSR will not be easy, although many NGOs have issued such standards. The fact that the concept is viewed differently by different people shows that standards will only be followed as far as they identify with an organisation's CSR stance. However, this is not to discourage the formulation and implementation of CSR standards but to research and bring together different views of CSR so that it is understood and implemented the same by all the organisations.

Although Johnson et al. (2017) gave a comprehensive view of CSR, alternative views look at CSR from only two arguments: the economic model and the socio-economic model (Friedman 1962, Carroll 1991). This way of looking at CSR is discussed further under section 3.6, which details CSR's business case.

### **3.3 Dimensions of CSR.**

CSR is a vast area of study with no standardised framework of interpretation. For that reason, it is crucial to explore its meaning further to avoid distortion of facts and arguments. CSR has generated an impressive amount of research with activities focused on many stakeholders. These different areas of stakeholders show dimensions of CSR. The existing literature emphasizes that a study must focus on a particular dimension to adequately provide credible research (Carroll 2016, Inoue, and Lee 2011) as different dimensions are affected differently. Despite differences in dimension framework, there are areas of agreement when defining major CSR stakeholders, which in turn provides widely accepted parameters of these dimensions. CSR dimensions will affect different aspects of the community differently hence the need to understand these different dimensions (Makanyeza et al. 2017, Inoue and Lee 2011). A widely accepted view is that some dimensions are given more attention than others because of the effects that these dimensions have on the corporation's operations. Freeman (1984) concurred with this line of argument in his Stakeholder theory. He observed that central to the stakeholder theory is who is more important than the other.

On the other hand, extant research has shown that some dimensions positively affect the company's performance and, for that reason, force the company to engage frequently in such dimensions (Inoue and Lee 2011, Makanyeza et al. 2017). For example, supplier relations and customer relations will force businesses to pay attention to these dimensions as these two dimensions can easily take their businesses somewhere else.

Some dimensions influence regulation formations in government and local government by-laws when carried out and may bring negative attention from policymakers when ignored (Makanyeza et al. 2018, Chidyausiku and Muzingili 2017, Inoue and Lee 2011). In most cases, dimensions that involve the political connectedness of the firm gets the greatest attention as agents try to convince the structure to formulate policies and regulations that align with the agents' interests.

Since CSR is still widely viewed as a discretionary activity, several organisations attempt to issue standards to guide the identification and implementation. Some organisations provide certification of these standards. For example, SA8000, AA1000. These standards comprise dimensions that the issuing organisation have formulated. Unfortunately, these CSR dimensions are varied, as listed in these different CSR measurement systems and organisations. However, there is a common agreement on some basic dimensions found in these CSR measurement organisations. The most studied are the environmental dimension, the product dimension, customer relations, community relations, the employee dimension, and the diversity relations (Inoue and Lee 2011). These also comply with CSR measurement frameworks like the Kinder, Lydenberg, Domini, (KLD), Bloomberg, and Dow Jones scale measuring CSR activities.

It is essential to understand the different dimensions of CSR to answer research questions. Understanding and classifying CSR dimensions help get an overall sense of the concept of CSR and, in turn, helps evaluate company activities concerning the effects of the interplay between agents and structure. Companies choose areas or dimensions to engage in depending on their areas of operations and their financial performance, that is, the availability of slack resources (Tanggamani, Amran and Ramayah 2018). Slack Resources relate to extra resources left after the business has paid all its costs and expenses. These resources are the ones then used for CSR. In a situation where slack resources are unavailable; companies will then choose CSR dimensions to engage in that they deem



crucial to achieving their financial objectives. In some cases, however, this choice of dimensions depends on what the business wants to achieve by engaging in CSR.

It is also argued that these dimensions derive from different stakeholders, all of whom have a claim on the business activities, hence the need to address them separately. Managers need to be experts in identifying various stakeholders and classifying them according to their impact on business activities. This helps them to pay attention to influential stakeholders. Freeman (1984:411) argues that central to the stakeholder theory is the “principle of who or what counts” and how managers decide which stakeholders they will pay attention to and which ones they will ignore. Below is a summary of the most popular dimensions followed by a detailed account of the two chosen dimensions. This study is based on the community and environment dimensions.

### **3.3.1 A Summary of Popular Dimensions.**

Customer relations deal with the relationship between the business and its customers. It is argued that investing in customer service promotes customer loyalty and hence brings about repeat sales. This will, in turn, improve the financial performance of the firm. Customer relations as a CSR dimension will incorporate such activities as after-sales service, customer satisfaction surveys, money-back guarantees, discounts, and vouchers. He and Harris (2020) observed that many companies now focus their CSR efforts on customer relations because of the covid-19 pandemic.

The other dimension is the employee dimension which details the relationship between the company and the employee. It is assumed that paying attention to this dimension of CSR will bring about employee loyalty hence low labour turnover. This might in turn, improve the financial performance of the company. Employee relations will include training, medical aid, subsidized accommodation for workers, and good working conditions incorporating work-life balance and flexible working hours. The employee relations dimension has now increased perspective because of covid-19 (He and Watson 2020, He and Harris 2020). Those organisations that had a culture of balancing work-life relations for their employees have found it easier to deal with the pandemic than those exercising strict work control, monitoring and frog matching techniques of supervision. The later type of businesses is finding themselves in a situation where workers must work from their homes, in the absence of control and worse still, some companies even closed their premises but still required by law to pay employee salaries.

Another popular dimension is the product dimension. If a company produces goods or services that satisfy customers, revenue will tend to increase as consumers prefer the company's products over others. Businesses offering products that meet customers' needs also save money by reducing returns or reworks. Farnham (2015) observed that productivity and product quality are closely related to managing human resources.

Gender and diversity have become topical issues in today's business. This dimension includes the equitable employment of all genders and races. The Gender and Diversity relation advocates for reducing discrimination at the workplace based on gender or race.

This study, however, concentrates on two dimensions, namely community relations and environmental issues. Unlike the above dimensions, the environmental and community dimensions might as well be at the cornerstone of CSR, hence why these have been chosen for discussion by this study. Furthermore, this study chose the environmental and community dimensions as they are the most synonymous dimensions with CSR (Carroll 1999). The utilitarian group of theories of CSR propound that that which has the satisfaction of most people should be adopted; therefore, these dimensions seem to cover the most significant stakeholders of corporations. This also conforms to the egalitarian philosophy, which advocates for the inclusion of most people and looking at the affairs of most people in the way corporations carries out their operations. This study argues that the Environmental Dimensions and the Community Dimensions are very inclusive and hence are salient and relevant in the measurement of CSR activities of corporations. These dimensions, therefore, resonate with the modern cries against climate change and poverty alleviation. Over and above, the Sustainable Development Goals, Environment, Social and Governance (ESGs) and United Nations Global Compact standards are all coined based on these two dimensions. The study now looks at these two dimensions in detail:

### **3.3.2 Two Dimensions this study is based.**

#### **3.3.2.1 The Environmental Issues Dimension**

The environmental dimension is concerned with the incorporation of environmental issues in the business's core activities. These include, among other things, land degradation, air, and water pollution, considering flora and fauna. These issues are at the cornerstone of sustainability. As companies perform their operations, especially mines, before, during and after the operation, a lot of destruction happens to the environment; hence it is justifiable

that they pay attention to environmental issues even if there is no financial gain (Kakabadse et al. 2005, Wang 2015, Gray and Babbington 1996). Miners cause the most damage to the environment, which renders the land unproductive (Lauwo and Otusanya 2014).

The Environmental Management Agency in Zimbabwe is tasked with assessing the impact of any business activity on the environment. The EMA assesses the effects of the business operations on the environment and recommends that the business be given an operating license or a renewal. For example, a prospective miner must satisfy EMA that it has the necessary resources to deal with waste disposal and that there is adequate infrastructure in place. This process is then carried out every year after the company has started operating.

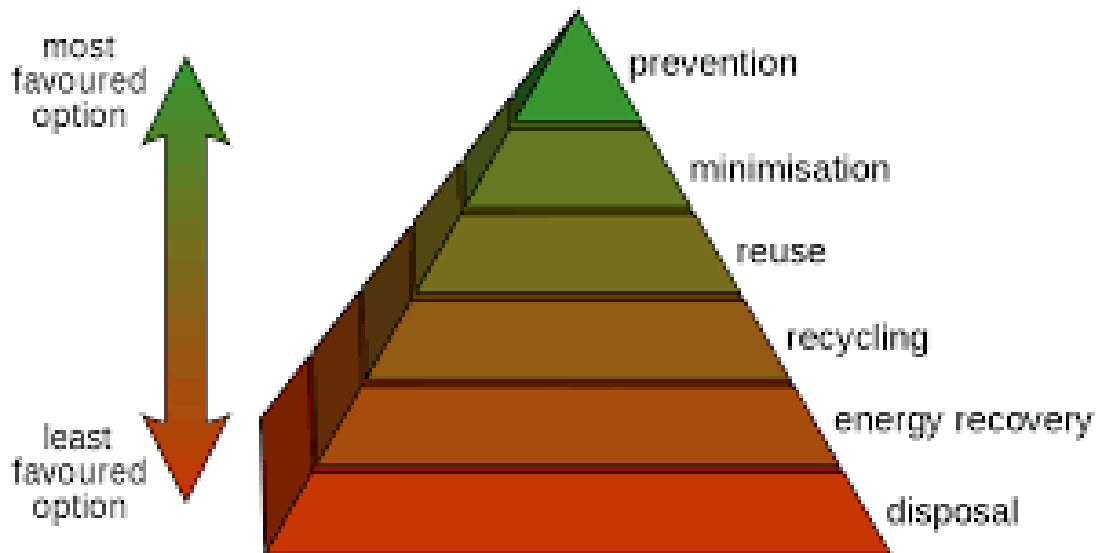
There are rare cases where mining activities have been stopped after EMA assessments. It seems as if all companies pass EMA's assessments. But contrary to this picture that is being shown by EMA's processes, many villagers and human rights groups always complain about mining companies' operations (Nkala 2021).

It is sad to note that any mining business set-up will involve some form of environmental disturbances. Lauwo and Otusanya (2014) pointed out that people and animals get displaced when mining activities occur. The mining business destroys natural habitats, which in most cases are never restored long after mining operations have stopped. It is not only what happens before or during mining that raises concerns but, most importantly, what happens after the mine is closed. Miners tend to disappear and leave a trail of destruction, ghost structures, open pits, undisposed work in progress or waste in progress. These cause danger to the environment.

In most cases, all these factors are rarely considered when companies are applying for licensing to operate. Recent developments have shown an increase in advocacy for environmental accounting. This concept encourages the inclusion of indirect costs of damages to the environment and the community by mining activities (Weybrecht 2017). Phiri et al. (2019) observed that mining companies are hardly exposed to strict assessments when applying for licensing, thereby exposing the environment and community to degradation and pollution.

Environmental concerns include waste disposals dumped in water bodies that people and animals use, thereby causing pollution, people, and animal displacements. Therefore, improper waste disposal becomes one of the most extensive damages mining companies

cause to the environment. Dangerous waste gets deposited in the environment, causing death to plants and animals, and in most cases, regulation leaves this unchecked (Cundill, Smart, & Wilson, 2018). This has been a concern for many corporations which have seen community demonstrations. Companies should adopt the waste disposal pyramid as included in article 4 of the Waste Framework Directive of the European Union. This is depicted in the diagram below (European Commission n.d).



*Figure 1: Waste Disposal Pyramid*

Companies should adopt those processes that prevent a lot of waste disposal but should have provisions to reuse, recycle, and recover through proper incineration and then proper disposal.

Given all that has been mentioned so far, literature and theory have shown that CSR reports only say good practices by corporations without practising them. This greenwashing behaviour has seen many environmental and land degradation with no one being held accountable (Roberts 2006, Lauwo and Otusanya 2014, Phiri et al. 2019). This, in turn, has given rise to environmentalism, which advocates for the preservation, restoration and improvement of the natural environment and earth system elements and processes such as the climate to protect plants and animals. Zimbabwe's main environmental issues are land degradation, deforestation, inadequate supply of quantity and quality water resources, air and water pollution, habitat destruction, waste disposal, and loss of biodiversity.

Lastly, the increased climate change protests, notably from pressure groups like Extinction Rebellion in the UK, the Global Climate strike in September 2019 and the emergency of young climate change activists like Greta Thunberg are all signs of calls and pressures to organisations and governments to incorporate CSR in their business strategies and operations to save the environment.

This study argues that corporations in the mining sector of Zimbabwe would not typically follow United Nations Global Impact, OECD or GRI CSR and Sustainability frameworks or any other international CSR reporting framework, but reacts and influences and get influenced by the structures that exist in the environment that they operate in. These contextual forces are potent in that they affect a pattern of interaction between corporations and other stakeholders that it may not be possible to follow international standards (de Colle, Henriques, & Sarasvathy, 2013). The implications of the environmental dimension to this study are the pressure from environmental regulators on companies to abide by the set regulations and the attempt by the corporations to resist or attempt to influence regulators to incorporate their interests in regulation formation.

### **3.3.2.2 Community Relations Dimension**

A community refers to people living in the same locality and abiding by larger societal values. Society is the more extensive system by which humankind, the values, norms, and culture of the people that host business activities. Several studies have explored the relationship between businesses and communities and found that these two actors are dependent on each other for their survival. CSR in this dimension is not expected to be done for an exchange of financial gains but for the sake of sustainability and human equality, just as the environmental issues dimension. It deals with the welfare of the people living in a community (Nkala 2021). In a way, this might compensate for the damage and disturbances done by mining to the society's systems, relationships, and culture. Several scholars concurred that, of all sectors, mining often causes the most significant irreversible damage to the natural environment and the local population. (Lauwo and Otusanya 2014, Yakovleva 2005, Jenkins 2004).

Several studies have postulated that communities in developing countries have seen many destabilisations when mining companies are set up (Roberts 2006, Phiri et al. 2019, Jenkins 2004). The erosion of culture and values and the disempowerment of local leaders and

beliefs are standard features in the modernisation of rural communities. Recently, Rio Tinto executives were forced to step down after the mine destroyed the Aborigines' historical caves (He and Watson 2020). Roberts (2006) observed that the cost of economic wealth could all too easily be the destruction of the social and cultural resources through the pursuit of wealth such as the gold rush and the introduction of concentrated communities that promote prostitution, violence, corruption, and extortion. In most cases, governments cannot do anything or are incapacitated as they aggressively look for Foreign Direct Investment (FDI) (Lauwo and Otusanya 2014). But if governments are no longer able or at least willing to cushion society against the adverse effects of free markets, then perhaps companies themselves must be made to be socially responsible (Roberts 2006).

Communities in Zimbabwe where mining companies have established their operations have been grossly affected in culture, tradition, and way of life. Companies have only responded to the cries in the communities by doing minimal CSR projects, which are short-term in nature (Murombo 2013). This study argues that most companies' CSR and reputation are measured by how the community perceives them rather than how they and their employees perceive themselves (Roberts 2006).

MNCs are always struggling to convince the local communities of their good deeds in developing countries because of the negative perceptions that MNCs are viewed in host nations. For example, the Australian mining giant BHP abandoned its operations at Hartley Platinum Mine and Mhondoro Platinum, leaving close to four thousand workers unemployed and ghost structures. This behaviour has been witnessed in other mining towns and villages like Sabi Gold Mine in Zvishavane, Kamativi Tin Mine, Sandawana Emerald Mine, Buchwa Mine in Mberengwa. These abandoned mines leave trails of land degradation and community disasters; for example, the Buchwa Iron Ore Mine has constantly posed risks to the local community of housing criminals, posing dangers to animals as they fall and get trapped in pits. The immovable properties failed to get buyers after Essar Group's owners stopped operations in the early 1990s and finally wind up in 2002, leaving a ghost town. Recently they have been new efforts to reopen the disused mines (Kazunga 2021).

### **3.3.2.3. Why other CSR dimensions have not been chosen.**

There is a consensus among social scientists that CSR is a broad concept that has not managed to gain standardised parameters across business and academia. Neither has it managed to align with the law (Okoye 2012, Carroll 1999, Davis and Blomstrom 1975). This is supported by the United Nations Clean Learning on Sustainable finance (2020), which asserted that the lack of clarity on what constitutes good corporate behaviour, lack of agreed definitions and lack of CSR and sustainability data makes the field of CSR very broad and challenging to encompass all in one discussion. Due to the broadness of the concept, this study chose to concentrate on two dimensions of CSR, namely environmental issues, and community relations. This study advocate for community involvement by companies and the use of sound business practices to avoid environmental pollution such as land degradation, air, and water pollution, rising sea levels, droughts, and floods.

According to Sustainable Development Goals (SDGs) given by the United Nations in (2015), there are three fundamental dimensions of sustainable development: economic, social, and environmental, which will lead to the achievement of the seventeen SDGs in 2030. This is supported by the Environmental, Social and Governance (ESG) Risk Management framework, which seeks to measure a company's sustainability and social impact of an investment. As given by many theorists and scholars, most CSR dimensions and critical drivers certainly include community or social and environmental concerns (Carroll 1999, Dahlsrud 2006, Elkington 1998). The leitmotif of these two CSR dimensions makes them central CSR issues that certainly define a company's CSR engagement. Further exposing them to research will bring more framework for referencing by companies as they engage in CSR activities. More to the above, basic policies and regulations governing mining companies are based on the interactions between companies, the environment, and the community.

This study argues that by identifying and measuring companies' community involvement and environmental issues, conclusions about the companies CSR involvement are better represented by these two dimensions, as can be seen by the SDGs and ESG. Further arguments can be drawn from the concept of Sustainable Finance (UNClean learning 2020), which advocates for the incorporation of sustainability in financial investments. The sustainable Finance Structure includes economic, governance, social/community, and

environment. It is imperative to note how the two CSR dimensions chosen by this study keep appearing as crucial indicators of a company's CSR activities.

The United Nations' Clean Learning (2020) emphasized that companies must practice sustainable investment to avoid two sustainable risks, mainly physical risks, and transition risks. Physical risk refers to risks of floods, environmental damages, wildfires, and rising sea levels. On the other hand, transition risk relates to the risks businesses face when moving to greener and less-polluting energy sources, which might cause some companies to collapse because of huge costs or being left with stranded assets. More importantly, is the fact that companies need to practice sustainable finance for three reasons, namely, to take stock of the effects of their operations on the society and environment, secondly the benefits of sustainable finance and healthy society to their business and lastly, the preference by consumers for greener alternatives risking companies to be left with stranded assets. Further insights from the World Economic Forum (2021) identified three significant global risks facing the world today: extreme weather, natural disasters, and failure of climate change. It further claims that the world is facing climate stress and environmental degradation. All these referenced CSR and Sustainability watchdogs advocate for considering the environment and the community as CSR and sustainability core activities. The evidence reviewed above suggests a pertinent role of these two dimensions to argue CSR from a community and environmental perspective. The two CSR dimensions give a clear representation of a company's involvement in CSR and Sustainability issues.

### **3.4 CSR Practices in Multinational Corporations.**

The research questions evaluate and explore the relationship of actors in shaping CSR practices in the mining sector of Zimbabwe by MNCs. It is crucial to describe the most popular CSR practices in MNCs. CSR practices describe the nature of CSR activities and point out the fundamental practical nature of a business' CSR activities. Some studies refer to this as CSR types (Lantos 2001). As the study seeks to evaluate how actors interactions shape CSR, it is apparent to detail the most common CSR practices (Sethi 1975). To avoid myopia and a reductionist perspective in describing CSR, this study summarises the most popular CSR practices as detailed by Sethi (1975), Frederick (1994) and Carroll (1994). It will also give Lantos (2002)'s alternative view of CSR, which is resonant to the MNCs' CSR practices. Below is a diagrammatic representation of CSR practices.



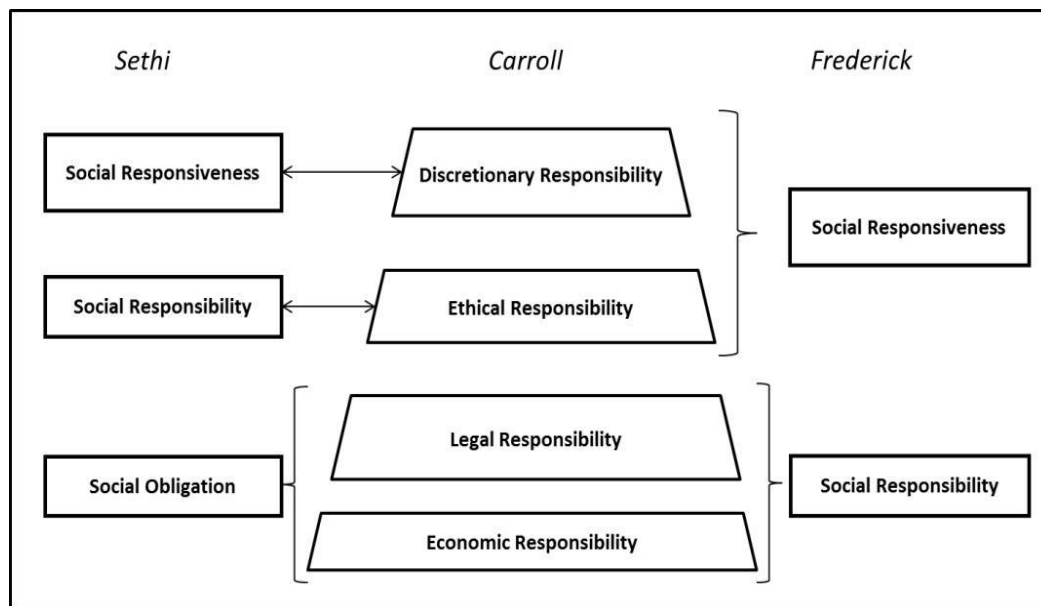


Figure 2: CSR Practices- Adapted from Alberto 2015

Sethi (1975) classified MNCs CSR practices as falling under social responsiveness, social responsibility, and social obligation. Sethi (1975) postulates that MNCs may adopt CSR activities to respond to social pressures. This is called social responsiveness, which entails the ability of the MNC to respond to societal expectations. This position is also concurred with by Frederick (1994), who stressed the need for companies to move from social responsibility to social responsiveness. Social Responsibilities are the companies' abilities to fit into the society's norms, tradition, and culture. This is the ability of the company to do well by doing good. This is supported by Carroll and Shabana (2010), who claims that making a profit must not be the goal, but profits happen when you do everything else right.

Carroll's pyramid has been referred to in this study and discussed in detail under critical drivers. Sethi (1975)'s social obligation can be likened to Carroll (1994)'s Legal and Economic responsibilities. According to Sethi (1975), social obligation comprises those activities that an MNC is forced to partake in once it has started operating. For example, getting a license to trade, abiding by the local authorities' regulations and by-laws and lastly, providing products and services that are not harmful to the public are all obligations a company may not choose to ignore.

Frederick (1994) grouped CSR practices into two groups. He argued that a company's CSR practices could either be classified as falling under social responsibility. That is the generally expected standard of conduct that the company exhibit to the community around it. This is a standard measure of behaviour that every company is ideally expected to show.

According to Frederick (1994), this includes those activities that a company is obliged to comply with regulations. These activities are what the company is ethically expected to do. On the other hand, Frederick (1994) observed that corporations might engage in CSR activities to respond to community calls. In circumstances like these, companies may react to bad publicity, calls for help and donations and act in respect to these calls.

The above conform to the notion of actors interacting to determine CSR practices. This is in line with this study's argument that the structuration theory explains how CSR practices in the mining sector of Zimbabwe is shaped. For example, going back to the Australian mining giant BHP, which abandoned its operations in Hartley Platinum Mine, the agents and managers of the mine tried to sell 67% of their stake to the Zimbabwe Platinum Mine which was just conditionally accepted but was never realised. The company could have carried out proper winding-up procedures, including paying employee terminal benefits and rehabilitating degraded land. No effort was ever made to rehabilitate the community and environment in which the mine was operating. In the light of social responsibility and responsiveness, Murowa Diamond mine in Mazvihwa, 50 km south of Zvishavane, only constructed a gravel road to connect the mining village to the main tarred road, but it just turned out that this was not for community development but for its cars to move smoothly from and towards the mine. However, this amounts to community development as a road is a public infrastructure that anyone can use.

CSR practices, as discussed above, are also referred to as CSR types by scholars like Lantos (2002). Lantos (2002) employed a normative approach to CSR practices by showing the motives behind a business' engagement in CSR activities. It also helps this research in understanding the CSR practices of MNCs in Zimbabwe's mining sector.

Lantos (2002) suggested three types of CSR, namely Ethical, altruistic, and strategic. MNCs may engage in CSR for ethical reasons. Ethical CSR is made up of those mandatory activities that are carried out to fulfil the corporation's economic, legal, and ethical responsibilities. The ethical type of CSR forms part of the company's activities that it is obligated to do and can be used to elucidate Sethi (1975)'s social obligation CSR practices. These activities are not only expected but required of the company (Lantos 2002). Ethical CSR activities include those activities that a company is expected to engage in to be called a good corporate citizen. This expectation can come by law or by general humanitarian causes.

Secondly, contrary to the reductionist's perspective of viewing business's motives as cynical, MNCs may engage in altruistic CSR, which details those activities that are purely discretionary and carried out to benefit other parties. MNCs can engage in these activities for no financial gain or legal or ethical obligation but humanitarian grounds. These activities include philanthropy and other charitable responsibilities (Lantos 2002). To date, several studies suggest that this type of CSR is short term in nature (Jamal and Karam 2018, Carroll and Shabana 2010). Many businesses have been criticised for engaging in philanthropic CSR alone. This has been a form of attracting the attention of politicians but at the same time lacking the commitment to better the community. Some critics argue that this is a way of disposing of unwanted goods, especially for those companies who donate goods to the community. Unfortunately, this is the most common activity of CSR in many developing economies, including Zimbabwe.

There is a general agreement that the third type of CSR, that is the strategic CSR which has been popularised by Porter and Kramer (2006), is the most common type of CSR among MNCs operating in developing countries (Roberts 2006, Ndiweni et al. 2018, Phiri et al. 2019). This type of CSR believes that CSR can be used to bring a competitive advantage and a win-win scenario to both society and business. Kurucz et al. (2008) claimed that such CSR activities bring win-win outcomes through synergistic value creation. Porter and Kramer (2006) termed this Shared Value. They believe that CSR must be done in cases where it benefits both society and business, and these are activities that help the public whilst accomplishing strategic business goals.

Lantos (2002) argued that MNCs have the above three CSR types to their exposure each time they decide on CSR activities. The decision to engage in one depends on the different circumstances that businesses find themselves in. For example, philanthropy can easily be classified under altruistic as companies give back to the community in a once-off event (Ehrbar 1998). This can be in the form of donations and charitable activities. Other examples of altruistic CSR will include donations to schools, clinics, and food to the community. Examples of ethical CSR activities will consist of providing suitable waste disposal methods, good operation standards, avoiding tax evasion, and general abiding by regulations. Examples of strategic CSR will consist of constructing sports centres for workers and the community, providing houses for workers and their families, and constructing roads in and around the corporation's compounds. Whilst these benefit

workers and the community, they also benefit the company because the firm has a constant supply of a healthy and happy workforce, for example.

In Zimbabwe, mining companies have shown a tendency of engaging primarily in strategic and philanthropic CSR as they seek to legitimatise their existence in the community. Philanthropic CSR is typically seen when companies donate goods that have become obsolete in the company's inventory, whereas strategic CSR is always short term in nature. For example, most mining companies have embarked on road construction but mostly gravel roads so that there is easy access to the mine, which is a clear indication of embarking only on those activities that benefit the corporation first whilst they help the community. To a lesser extent, some mines have built school blocks for workers children. For example, Mimosa Mine in Zvishavane has rehabilitated Mtshingwe Primary School by building four blocks and an administration block in 2018 as a sign of corporate responsibility (Chidamba 2019).

The general nexus in CSR types in the developing world is that it is not done in good faith. Mining companies take resources from the community and leave trails of land degradation, pollution, and a displaced community (Mathende and Nhapi 2017). A company should use CSR types to provide the best fit of CSR programs in the community in which they operate. For any CSR activity to be meaningful and beneficial, the company must assess the community's needs in which it operates and then tailor-makes its CSR implementation according to the community's needs (GRI G4 disclosures 2011 ISO26000:2010, UN Global Compact). In this way, the company's CSR type and activities will become meaningful and helpful to the community. The community will also view it as genuine. This is supported by Mazutis and Slawinski (2015), who pointed out that CSR initiatives can be regarded as authentic or not depending on their distinctiveness, connectedness, and authenticity. In that respect, CSR activities must move from being firm centred to community centred so that they can ameliorate the problems that society is facing. For example, there is no point in donating blankets to the community when they need food or donating books to a school that already have the same books but requires computers.

When an organisation's CSR programs are firm-centred, they tend to be done to cover the company from bad publicity rather than alleviate a problem in the community. Such cases bring suspicion in the corporation's activities (Mazutis and Slawinski 2015). In almost all cases, this is characterised by greenwashing. This is supported by Shabana and Carroll

(2016), who claimed that the firm's CSR reporting is made up of three stages. The first stage is the defensive stage, where a firm communicates in its reports to defend its existence and operations in the community to protect itself from attack. Secondly, the proactive stage is where a firm sees an opportunity and tries to position itself for the future. Lastly, it is the imitative stage where a firm reports because that is what others are doing. CSR reporting has become too popular that every company has a CSR report. The question is whether what is in the report is what is on the ground.

This line of argument does not mean that companies should not donate what they have, but it is to the best wish of stakeholders that what they have should be used to augment genuine CSR activities if they are to be regarded as authentic.

### **3.5 Motivational Forces and Key Drivers to CSR Practices.**

Pieces of evidence suggest that critical drivers of CSR are explanations to describe the firm's motivation to engage themselves in CSR activities (Carroll 1979, Zadek 2004, Kurucz et al. 2008). As already been hinted from previous discussions, businesses engage themselves in CSR activities for different reasons. Despite ongoing debates on the business case for CSR, there are other pressures from within the company and outside the business forcing corporations to engage themselves in CSR activities (Kurucz et al. 2008, Zadek 2004). For example, the need for good reputation, risk management, competitive advantage, employee, and customer loyalty justify why corporations need to engage in CSR activities. A study of the key drivers will help shape the research design as key drivers are closely related to why a business participates in CSR activities. Reasons to engage in CSR activities might also be influenced by pressure from the regulators, as claimed by the structuration theory. Besides, a business may use CSR activities to find their way around the regulators to further their interests.

Furthermore, key drivers play a significant part in explaining the behaviour of actors as they interact and form patterns of behaviour each day. These patterns of behaviour influence the choices of CSR practices of businesses as they try to cement their legitimate existence in the community. This study will discuss six prominent models of CSR key drivers. These models discuss the different motivations or forces that drive businesses to engage in CSR activities. It is important to note that some of these models are synonymous with the structuration theories of explaining structure-agents interaction. These models

include Carroll (1994)'s Pyramid, Dahlsrud (2006)'s Key Drivers, Zadek (2004)'s Risk Prevention View, Kurucz et al. (2008)'s Win-Win Scenario, Elkington (1998)' Triple Bottom Line and lastly, Porter and Kramer (2006)'s Shared Value.

### 3.5.1 Carroll's CSR Pyramid

Carroll (1994, 2016) explained why companies do business in a four-part-responsibilities model: economical, legal, ethical, and discretionary/philanthropic. The four-part responsibility has come to be popularly known as the CSR Pyramid.

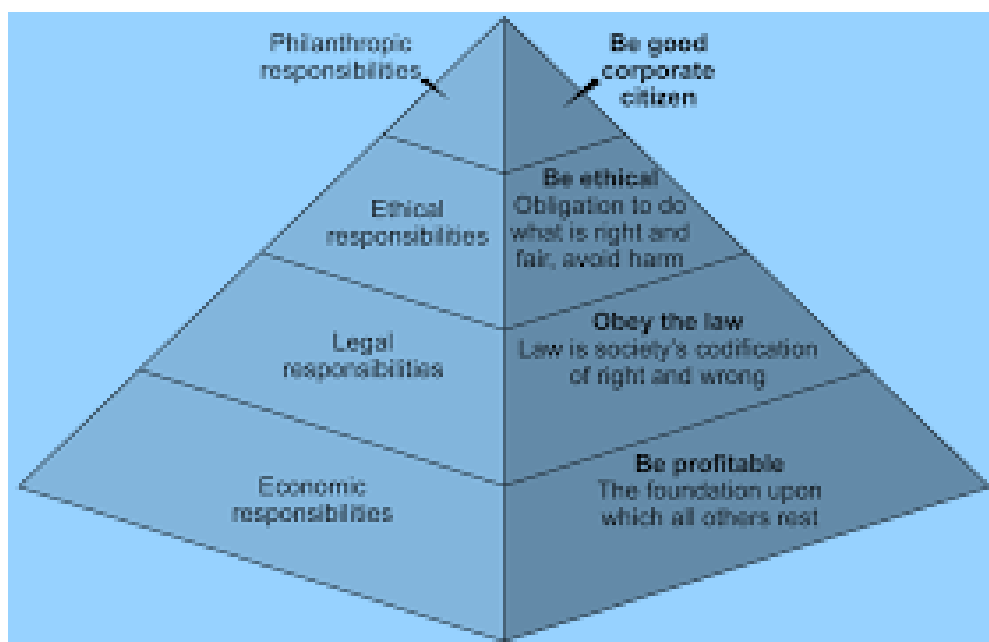


Figure 3: CSR Pyramid-Adopted from Carroll (1991, 2016)

This pyramid is one of the most celebrated perspectives of CSR and explains why businesses exist. The economic responsibility deals with the company's financial interest, whilst the legal obligation deals with the compliance issues of the business. These first two dimensions can be enforceable at law if the business decides to ignore them. Any entity that chooses to undertake business in any community has a financial interest and must do so according to the land laws.

Carroll (2016)'s other two responsibilities discuss the discretionary activities that a business can do. These are ethical and Philanthropic. These two responsibilities' implementation depends on the business managers' morals and values. The company can decide to engage itself in these activities or not. Ethics form the basis of doing what is right, whereas

philanthropy is giving back to the community in cash and kind. Though Carroll's four-part responsibility is an immensely CSR perspective, this researcher holds the view that the first two dimensions are not in any way close to CSR. These two dimensions form part of business operations that are easily measurable and cannot be disputed.

Further, still, there are not in any way discretionary. They form part of the business's main objectives and how the whole business process should be done. In his later writings, Carroll (2016) also alluded to the fact that the essence of CSR and what it refers to is the ethical and discretionary commitment of business to society. CSR fundamentally relate to voluntary actions and policies that appear to address society's expectations beyond what is required by law (McWilliams and Siegel 2001).

However, according to Carroll (2016), the four CSR responsibilities are what the communities expect of businesses, and they form part of the business' responsibilities to the community. These also include the reasons why corporations enter business activities in the first place. Kotler and Lee (2005) also noted that CSR is a commitment to improving the community's well-being through discretionary business practices and contributions of corporate resources.

### **3.5.2 Dahlsrud (2006)'s Key Drivers**

Another interesting perspective of CSR key driver was suggested by Dahlsrud (2006), who, after making a study of about 37 CSR definitions, alluded to Carroll (1991)'s way of explaining CSR. He identified five dimensions of CSR that include stakeholder dimension, social dimension, environmental dimension, economic dimension, and voluntariness dimension. He argued that when an organisation starts operating a business, it is expected to satisfy these responsibilities. The researcher has grouped these dimensions under key drivers as they form part of the objectives of getting into business or form part of a business' responsibilities.

### **3.5.3 Zadek (2004)'s Risk Prevention View**

Zadek (2004) investigated engagement in CSR from a risk prevention point of view. He pointed out that businesses might be forced to engage in CSR to pursue their business interests. He mentioned the following reasons: to defend their reputation, justify benefits over costs, integrate with their broader strategies, and innovate and manage risk. The reasoning follows that whilst businesses might not be having CSR at heart, the fact that it

can mitigate their business risks renders it an activity worth practising. Evidence seen from Zadek (2004)'s key drivers implies that the type of CSR may purely be strategic. This view of CSR conforms to the research questions that CSR can be used for other purposes by the business. But even if CSR can be strategic, the government can also make sure that CSR programmes develop and benefit the community despite business motives.

#### **3.5.4 Kurucz et al (2008)'s Win-Win View**

Kurucz, Colbert, and Wheeler (2008) identified critical drivers from a business case's point of view. They argued that the reasons why a business can engage itself in CSR activities are based on the following: cost and risk reduction, gaining competitive advantage, developing reputation and legitimacy then lastly, seeking win-win outcomes through synergistic value creation. Kurucz et al. (2008) argued that business engages in CSR for strategic reasons. It means that it is not only the society that benefits from CSR activities but even the business.

As the business seeks legitimacy, a good reputation, and outcompeting its rivals, it turns to CSR activities to gather support and sympathy from the community in which it operates. From the standpoint of business, its CSR activities will benefit society by default because they are done to address the company's risk appetite. Past studies have hinted at the prevalence of strategic CSR as supported by Freeman (1984)'s Stakeholder Theory and Suchman (1995)'s legitimacy theory. Moreover, Kurucz et al. (2008) observed a win-win situation as one of the reasons why a business may engage itself in CSR activities. In that line of thought, a company may use CSR to leverage its legitimacy and performance.

#### **3.5.5 Elkington (1998)'s Triple Bottom Line**

Elkington (1998)'s Triple Bottom Line has been seen as one of the critical drivers of CSR over the years. Elkington (1998) emphasized that ecological, social, and economic criteria must be met before achieving organisational success. Numerous studies have shown that as MNCs try to satisfy the triple bottom line, they engage in CSR activities (Elkington 1998, Kurucz et al. 2008, Zadek 2000).

#### **3.5.6 Porter and Kramer (2006)'s Corporate Shared Value**

Porter and Kramer (2006) added to the previous thinking about the stakeholder and corporate financial perspectives by introducing a new concept known as Corporate Shared Value (CSV). Porter and Kramer (2006: 78–92) suggested that Corporate Shared Value “involves creating economic value in the way that also creates value for society by addressing its needs



and changes". This is also in line with Kurucz et al. (2008)'s observation of a win-win outcome through synergistic value creation.

Understanding key drivers or forces motivating businesses to engage in CSR helps to answer the study's research questions as we understand the reasons behind CSR initiatives. As the study investigates CSR practices in the Zimbabwean mining sector, it is vital to understand the motivating factors behind MNCs' participation in CSR activities. The build-up of literature to explain CSR helps draw inferences of theory from literature, which will then be used for data collection. It is imperative to understand the business case of CSR as this can motivate corporations to engage in CSR or not.

### **3.6 Business Case for CSR: Financial Arguments**

The argument of what CSR comprises has satisfactorily been examined in this study. It is argued that literature has been used to gain complete insights into the current state of CSR. This has also been coupled with details of justification on why each of the elements of CSR has been included in this research study. It will aid in answering the research questions. In most cases, the debate on CSR engagements emanates from the question of its relevance to business performance (Carroll and Shabana 2010). Salient of this point is that it might not be valuable to know the dimensions of CSR, CSR Practices, key drivers, and CSR Types without knowing the likely impact of CSR on business. As businesses grapple with finding legitimacy in the community through CSR, it is also crucial for them to understand how CSR activities might likely affect their operations financially apart from enabling them to find their way over the structure.

One of the objectives of this study is to explore whether CSR can be used as a tool for community development, policy, and regulation formation. Emphasis is mainly in developing economies that seem to lack government commitment, government resources, and CSR enlightenment (Makanyeza et al. 2018, Jamali and Karam 2018). As literature explores CSR and develops theories and CSR frameworks, it is still essential to understand the financial implications of engaging in CSR activities, hence including this argument. This helps to answer research questions in that it provides indications on how agents choose the types of CSR and the CSR practices that they use when interacting with the structure. Financial aspects of the relationship between business and society will undoubtedly exert pressure on the type, strength, and direction of this relationship as CSR

activities are primarily engaged in when there are slack resources (Tanggamani et al., 2018).

The implementation of CSR has been looked at from different theoretical perspectives. These theories build up a body of arguments laid out below and enrich the research theoretical and conceptual framework. It is vital to note the work of some proponents of CSR and those against it to see its benefit or otherwise to the business and the community. This part of the research study explores the financial arguments for and against CSR. Clearly, there are two extreme ends to this argument, those that say engaging in CSR have economic benefits and those that say there is no benefit. Apart from these two extreme ends, however, some neutralists purport a neutral relationship, that CSR does not affect business (Abbas et al., 2019).

These arguments will help answer the research questions as they show us the motivation of agents to participate in policy and regulation formation aggressively and appreciate the nature and importance of CSR. More has been researched and discussed on CSR and its relevance to business and the community as evidenced in the high ranking of CSR on research agendas (Oh and Park 2015, Makanyeza et al. 2018, McWilliams, and Siegel 2001). Most of these research and arguments maintain that not only is doing good the right thing to do, but it also leads to better corporate performance (Bhattacharya and Sen 2004). But no harmonized conclusions have been reached on whether CSR has a business benefit. Oh, and Park (2015) noted that existing literature seems to be grouped by three kinds of findings: negative, positive, and neutral.

### **3.6.1 Neutralists**

According to Oh and Park (2015), neutralists argue that there exist no or very insignificant relationship between CSR and business performance. Past neutralists researchers have found that investing in the environment may not necessarily affect the company's financial value (Halme and Niskanen 2001, Griffin and Mahon 1997), and businesses may be able to do well even without CSR (Lindgreen and Swaen 2010). These researchers will argue that agents might as well stop bothering themselves with CSR and concentrate on the economic aspects of their operations.

Yet again, this brings back the argument of CSR dimensions. Some researchers have found out that dimensions of CSR affect the company's financial performance differently. Whilst

almost all the dimensions show a positive relationship, some offer a neutral relationship (Makanyeza et al. 2018, Inoue and Lee 2011). For example, Makanyeza et al. (2018) found out that employee relations, Customer Relations, community relations, and investor relations positively affect the company's financial performance. On the other hand, they find out that environmental relations, diversity relations and supplier relations do not involve a firm's economic performance. For that reason, it will be a narrow analysis for some neutralists to single out one CSR dimension and conclude that CSR does not affect a company financial performance based on that single dimension.

### **3.6.2 Proponents of CSR**

Secondly, the arguments for CSR are discussed, bearing in mind the motivation of agents to engage in CSR activities. Whilst proponents of CSR acknowledge the added costs of CSR, they firmly believe that there are benefits associated with these CSR activities. Carroll and Buchholtz (2006) argued that CSR engagement would prevent many disasters as organisations will only engage in those activities that are not harmful to the community. In that respect, the community benefits through sound business practices, which helps the government reduce expenditure on making rules, regulations, and monitoring. This brings about the concept of Corporate Citizenship as supported by the Legitimacy Theory. The premise of the Legitimacy Theory is that companies do not have an inherent right to exist. Instead, society grants them a license to operate. A specific aspect of legitimacy is political legitimacy, which Marquis and Qian (2014) defined as how the government views the company's activities as following laws and regulations. If the government view companies' activities as good, it interferes less with the governance structures of companies operating in that country. Some companies might abuse this, especially in developing countries.

There are tensions between the corporate pursuit of business objectives of profitability, as instituted in a corporate governance structure, and the human rights of populations within the host states where such corporations seek to invest (Lauwo and Otusanya 2014). Whilst the above arguments are not financially based, but they bring indirect benefits to the company. It is assumed that any benefit that accrues to the company from its activities will eventually improve its financial performance (Sangster 2016). This CSR benefit adds to a conducive environment for doing business. It can be likened to infrastructural benefits that create suitable economic conditions for businesses to succeed, which in most cases

becomes a differentiating factor between Western economy companies and those in the global south (Jamal and Karam 2018).

Porter and Kramer (2006), leading authorities on competitive strategy, wrote in their business review article: *Strategy and Society: The Link between Competitive Advantage and Corporate Social Responsibility* that governments, activists, and media have become adept at holding companies to account for their actions. Having self-disciplined companies reduce disasters and unnecessary expenditure. This holds especially in the mining sector and all extraction companies, including oil companies. Many tragedies occur due to a lack of business ethics and disregard for people and the environment. When these disasters happen, companies lose a lot of money either in compensation or lost business through loss of reputation and cancelled contracts. For instance, in the case of neglect of CSR activities in Nigeria in the mid-1990s, Shell faced many lawsuits in the United States and in Nigeria where the family of the CSR activist Ken Saro-Wiwa sued Shell for collaborating in the murder of Saro- Wiwa. Shell denied the charges but later paid 15 million dollars to the survivors and different Ogoni Charities. This is a case of loss of revenue that directly affects the company's finances. CSR activities can be used to cushion the company from risk, as observed by Zadek (2000), who pointed out that CSR can be done as a risk prevention measure. The destructions, environmental degradation, disasters, and corporate frauds threaten the survival and profitability of the company every day. Since CSR is the connecting bridge between society and the business, more harmonized, worldwide frameworks of CSR must be found, not only on paper but in practice. In this regard, CSR will impact the firm's financial performance positively. As companies practise CSR for risk prevention, they avoid litigation that could otherwise force them to lose a lot of money through large amounts of payments either to compensate or do land reclamation.

The above discussions show that companies are expected to contribute positively to the developments of the communities that they operate in and must create value for all stakeholders (Crockatt 1992). Neely (1998) also argued that companies should not focus on financial performance alone, but other performances related to other company stakeholders. This is supported by Kaplan and Norton (1992), who developed the Balanced Scorecard to measure different aspects of the performance of the business. This is also in line with Freeman (1984)'s stakeholder theory. As the company addresses various aspects of the Balanced Scorecard, they pay attention to their finances and other parts of the business,

thereby managing other stakeholders. In this case, the argument for CSR is based on humanitarian grounds that might not necessarily benefit the company financially.

Companies dilapidate environments, pollute environments, use up natural resources, and carry out risky business operations that might result in catastrophic disasters and must compensate these environments for such behaviours. For example, in the scandals at Enron, WorldCom and Tyco in the United States, The Northern Rock Shake-ups, the collapse of Marconi, Maxwell Publishing group, Bank of Commerce and Credit International (BCCI) in the United Kingdom, the failure of Holtzman, Babcock and Berliner Bank in Germany, Vivendi and Credit Lyonnaise in France and Pasminco in Italy. The disasters at the 2010 Exxon Mobil pipe spills in Nigeria; the Bp spills from Deepwater Horizon which caused a lot of water pollution killing water life; BHP massive environment damages at OK Tedi Mine in Papua Guinea; Union Carbide gas leak in 1984 in Bhopal, India that killed 4,000 people instantly, and a further 15,000 affecting at least eleven communities. The Brazil Samarco mining tragedy of 2016 where the mine waste dam spilt and killed 13 people. Even more recently, the 2019 Brazil Brumadinho dam collapse of Vale Mining Company. The Marikana scandals in South Africa. The Volkswagen emissions cover-up of 2015. The Samsung bribes and the Equifax data breaches of 2017, indeed history is quick to remind us about the need for business ethics and corporate social responsibility.

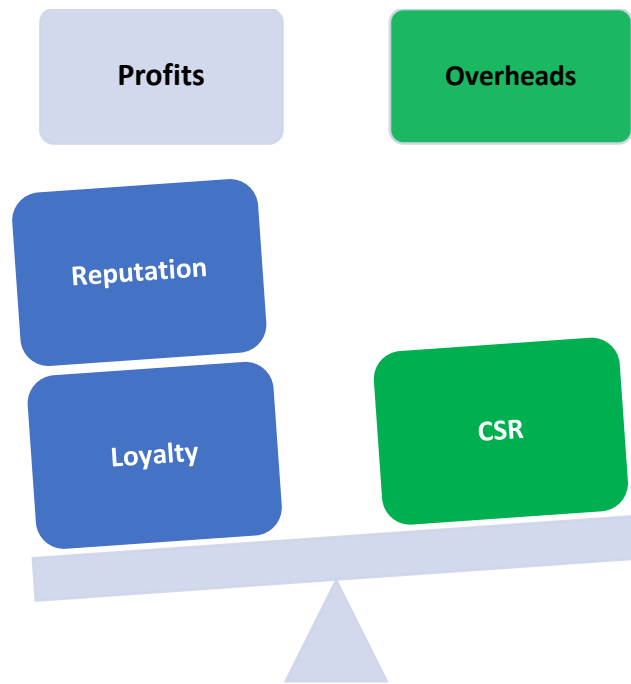
There are disturbing disruptions that occur when mining activities start. For example, Murombo (2013) pointed out that the relocation of the communities of Marange Diamonds fields in Zimbabwe was left in the hands of the mining companies, and residents of Marange were forcibly relocated. This also applies to the residents of the Murowa diamond mines in Mazvihwa, Zimbabwe.

However, many companies' engagement in CSR is now being used to cover up their evil deeds or gain political mileage. This is called greenwashing. Companies use CSR reporting and CSR theories to cover their immoral activities. On paper, an impressive array of environmental and sustainable development policies and laws promise a bright future, but the persistence of environmental degradation caused by mining, land, water and air pollution and reduction of arable land for agriculture are constant reminders of the inherently unsustainable nature of mining (Murombo 2013).

Some theorists and scholars believe that companies engaged in Corporate Social Responsibility are most likely to succeed financially as supported by Orlitzky, Schmidt and Rynes (2003), who argue that there is a correlation between social performance and financial performance. Orlitzky et al. (2003)'s findings suggest that the commitment to social and environmental responsibility will likely improve corporate performance. Du et al. (2009) said that engaging in CSR activities can generate favourable stakeholder attitudes and better support behaviour. Raza et al. (2012) conducted their research on the relationship between CSR and financial performance and concluded that CSR is closely related to financial performance. A myriad of empirical evidence from many pieces of research found a positive relationship (Brammer et al. 2007, Frooman 1997, Callan and Thomas 2009, Clarkson et al. 2004), to mention but a few. Despite this myriad of empirical evidence on the existence of a positive relationship between CSR and CFP, the positive aspects of CSR on CFP remain inconclusive and elusive (Inoue and Lee 2011, Margolis and Walsh 2003, McWilliams, and Siegel 2001). Over the years, hundreds of studies have been conducted to investigate the relationship between CSR and CFP and have produced a mixture of positive, negative, and neutral results. These results demonstrate that there is no agreement on whether CSR leads to improved CFP (Margolis and Walsh 2003, McWilliams, and Siegel 2000).

Of all these pieces of research, none has been conducted in a developing world context for example, in Africa and Zimbabwe in particular. For that reason, the conditions and variables found in developed economies may not be the same as the conditions in developed countries.

The illustration below shows how CSR benefits outweigh CSR costs.



*Figure 4: Proponents of CSR'S view as an added value-Compiled by Author.*

### **3.6.3 Opponents of CSR**

In financial theory, the proponent's school of thought is unfounded, and Friedman (1970) and his other opponents of CSR do not seem to agree with Freeman and others. Measuring and proving the financial benefits of CSR might not be an easy task to do. Although it is straightforward to identify CSR benefits to the company, it is an arduous task to quantify and measure them. This is based on the fact the CSR is not a financial concept whose activities are causally linked to monetary income or direct financial investment. Based on the Negative Synergy Hypothesis, many studies have found that due to rising costs of CSR activities, corporate profits decline (Brammer et al. 2005, Bhattacharya and Sen 2004, Moore 2001)

Within the corporate governance framework, the fundamental obligation of a corporation is towards their shareholders, and company directors enjoy considerable autonomy to appropriate economic surpluses for shareholders ( Millstein & MacAvoy 1998 in Lauwo and Otusanya (2014)). Even Section 172 of the UK Companies ACT requires directors to promote the company's long-term success for the benefit of the shareholders. It is true to this effect that managers are trustees of shareholders wealth, and in line with the Agency Theory, they must save one master all the time, and this master is the stockholder. Consequently, the firm's investment in CSR could indicate the agency problem as

managers use corporate resources for their interests and that of other parties instead of maximising shareholders' wealth (Brammer and Millington 2008). Therefore, the CSR investment by managers serves to promote the company's name and the manager's position in the community as they become regarded as responsible and considerate professionals. This goes against their duty to grow shareholders' wealth. Therefore, it can be argued that managers, as custodians of corporate resources, must only consider other stakeholders' interests but not necessarily divert resources to satisfy them. This is also alluded to by the OECD (2004:58), which states that for the long-term success of the company, directors are not bound but only expected to "take due regard of, deal fairly with other stakeholders interests including those of employees, creditors, customers, suppliers and local communities".

On the other hand, managers are still not legally bound to satisfy individual stockholders. However, the Agency theory seems to indicate that managers have a legal obligation to individual shareholders, but at law, they do not. Section 173 continued to Section 174 of the UK Companies Act states that directors are not bound by any shareholder mandate and are expected to exercise independent judgment and use reasonable care, skill, and diligence to pursue corporate objectives. Furthermore, they do not owe any duty of care to any individual shareholder but the company.

Financial Performance is the reason why most private companies go into business in the first place. This is measured by the ability of business activities to generate income and make a profit for the shareholders of the company (Brammer & Millington, 2008). Profit, as is generally accepted, is the excess of income over expenditure or costs and expenses. In that regard, any activity that attracts costs will tend to reduce profits. Porter and Kramer (2006, 2011) have argued that firms should engage in strategic CSR by tying their CSR initiatives to their strategy. Besides, they should tackle only those social or environmental issues that contribute meaningfully to society while also adding to a company's bottom line.

Rappaport (1998) argues that companies should only engage themselves in those activities that create shareholder value and as supported by Ehrbar (1998) who maintains that businesses exist to make profits. Friedman (1970) also argues that the only social responsibility of a company is to increase its profits. Friedman (1970, pp. 6–12) supports the idea that CSR refers merely to an organisation's obligation to make maximum profit in

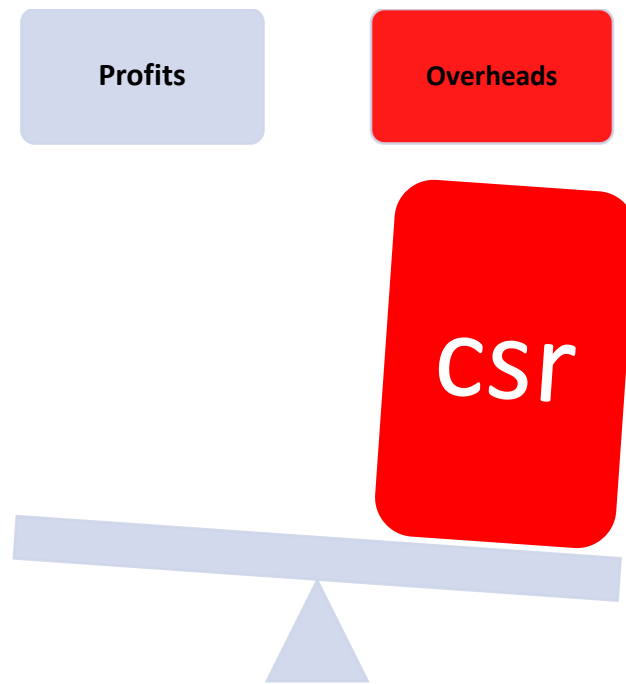


compliance with the laws and minimal ethical restrictions, arguing that “the only social responsibility of business is to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game.” Smith (1976) also asserted that considering that there is no established logical linkage between CSR and CFP, most shareholders invest in a company not to make a difference in society but to gain a sizeable financial return on investment, engaging in CSR activities may not be desirable. Such CSR activities may not synchronize well with business operations then CSR becomes a hindrance and distraction to business purpose and objectives rather than a help (Millstein & MacAvoy 1998).

Smith (1976) also argued that social issues are not the concern of businesspeople but must be resolved by the unfettered workings of the free market. Davis (1960) also agrees that managers are oriented towards finance and operations and do not have the necessary expertise to make socially-oriented decisions. A plethora of evidence against CSR from researchers and scholars who have suggested a negative relation between CSR and financial performance have argued that high responsibility results in additional costs, put the firm at an economic disadvantage compared to other, less socially responsible, firms (Tanggamani et al 2018, Aupperle et al 1985, Brammer et al 2005, Lopez, Garcia, and Rod Moore 2001). For instance, Vance (1975) argues that there is a negative relationship between earnings per share and corporate awareness. This is supported by Lopez et al. (2007), who used the Dow Jones Sustainability Index to show a negative relationship between CSR and CFP in the short run.

Moreover, Vance (1975) also points out that the objective of adopting CSR would put the business into fields of endeavour that are unrelated to their proper aim. In other words, it will dilute the primary purpose of business.

The illustration below shows how CSR costs outweigh CSR benefits:



*Figure 5: Opponents' view of CSR as an added burden and therefore added costs-Compiled by Author.*

The arguments that support CSR are varied, and some of them do not subscribe to CSR's impact on corporate financial performance. Some arguments are giving the business case of CSR whilst others believe that whether companies benefit from CSR activities or not, it must be done. On the other hand, there are also as many opponents as there are proponents.

### **3.7 Overview of CSR in the Global Mining Industry**

Having looked at CSR in general, it is worth paying particular attention to CSR in the mining sector, especially in the developing world. This study is based on CSR in the mining sector, and a glimpse of some CSR insights in this industry will shed light on the discussions to follow and the overall research conceptual framework. The mining industry, worldwide, is one of the industries where the notion of CSR and Sustainability, terms used to express the corporation's social and environmental impacts, are discussed the most (Jenkins and Yakovleva 2006). This is because the discovery, extraction and processing of mineral resources are among the most socially and environmentally destructive activities of humankind (Jenkins 2004). Warhurst (2001) argues that most environmental disasters and human rights incidents that set the stage for more concerns in CSR occur in the mining and oil extraction industry.

The mining industry is part of a large industry that includes extracting resources from the earth's core. The Extractive Industries Transparency Initiative gives governance for extraction companies. The EITI publishes reports on contracts, licenses, social and economic spending. However, Zimbabwe is not a member. Arguably, these activities involve many earth moving and the destruction of flora and fauna, which are critical habitats for animals and even human beings, especially in the developing world. As is always the case, there are massive displacements of almost everything that lay in the path of the mining activity. The common feature in these developments is that decision-makers and participants in mining agreements are not the community dwellers where the operations will be set up. It is therefore submitted that communities regard miners as exploiters. This is concurred by Jenkins (2004), who pointed out that miners generally have negative images because there are criticisms about mining companies that are insensitive about the environment and social impacts of their operations. She further pointed out that they operate in areas without social legitimacy. They deplete not only valuable environmental resources but also cause severe damage in the areas they work.

It can be argued that getting societal approval is not an easy task to accomplish as society is made up of different people with different interests. Hamann (2003) argues that getting society's acceptance is a complicated and problematic identification process, and he exemplified his claim with the Wavecrest Mine in the Eastern Cape of South Africa. The Wavecrest study looks at community members and their agreement on the mining activities in the village. The results show that the group opposed to mining activities the most were male elderly who had the most decisive authority in the community with concerns about losing their lands and the likelihood of reduced control in the community. On the other hand, the youth and women were more in agreement about the mine with the hope of positive results such as creating new jobs, new lifestyles, and a decrease in migration. However, even if getting societal approval is a complex process, it must be done.

It is hard to say that mining operations have good reputations in CSR (Warhurst 2001). In developing countries, there is limited awareness of CSR. Hamann (2003) observed that the state's priority in developing countries is to promote the industrial development process to attract foreign direct investment that creates employment and revenue. Because of that, there is neoliberal rhetoric that emphasizes the importance of mining activities and foreign direct investment for the state economy. As such, there are less environmentally sensitive regulations.

Further to the community concerns, the environmental and social impacts of metal mining such as gold mining have reached a crucial level with the implementation of riskier technologies like the cyanide leaching method, which is used in gold dissolution, enabling profitable operation of low-grade ore deposits (Urkidi and Walter 2011). It is claimed that this method has adverse effects such as high-water consumption and acidification (Urkidi 2010). In many developing communities, this has been ignored by regulators. The pollution of air and water by the by-products that are used in mining has caused a lot of concerns the world over.

Based on an econometric analysis conducted upon 19 non-OPEC countries developing countries, Stern, Kalof, Dietz and Guagnano (1995) concluded that the hypothesis that the mining sector detracts from sustainability in developing countries could not be rejected for many of these countries. Yet still, mining operations go ahead.

The argument behind the continued promotion of mining operations is on Foreign Direct Investment (FDI) and the benefits of mining operations. The competition for FDI has weakened many developing countries' governments as MNCs threaten to take their investments somewhere else if governments tighten regulation (Lauwo et al., 2016). For that reason, most MNCs operations go unchecked. The criticisms about social and environmental negative impacts correspond with globally determinant rhetoric of free-market capitalism and neoliberalism (Jenkins 2004). This neoliberalism is often described as the ideal situation for economic growth to promote the ideology of free market and private interests instead of state intervention. According to Friedman (1970), the basis of this logic can be explained with the thesis of the elementary proposition that both parties to an economic transaction benefit from it provided the transaction is bilaterally voluntary and informed. Since mining activities favour everyone, collective structures such as the state or other communities should not interfere with the free development of mining activities (Jenkins 2004).

Contrary to the negative perceptions on mining, and irrespective of the damage to the environment and other natural settings of the society and environment, mining often brings about the most developed infrastructure in any community. Most mines have set up towns in villages that they operate, and these towns comprise education systems, health systems and other business hubs. These developments stand as trade-offs between environmental degradation and wealth creation. The trade-off between the development opportunities and

the impacts of mining activities can be related to how much wealth is generated, how this wealth is distributed, and what socio-ecological costs are assumed because of mining. Many argue, therefore, that mining companies' financial contributions outweigh their environmental damages and that these damages can be tolerated to some extent (Jenkins 2004, Hamann 2003). Furthermore, many mining companies have started benefiting from the liberalization tendencies in the global economy by shifting their operations from developed countries where resources are getting scarce to developing countries.

When these benefits arise, liberalisation requires the relinquishing of state constraints on environmental conservation (Jenkins and Yakovleva 2006). The weakening of government participation in CSR regulation has been noted by Lauwo et al. (2016) when they pointed out that many developing countries governments have been captured by wealthy corporations and have lost the capacity to institute reasonable control on their activities (see Noah et al. 2021). They further claimed that CSR in developing economies needs to be understood from a political economy perspective.

The above arguments show how expectations differ from structure to agent. The structure has, in most cases, expected mining companies to consider the environmental effects of their activities and the development of the communities in which they operate. On the other hand, agents may also have a certain level of development that they would want to carry out. But in most cases, bringing together these expectations is a difficult task as agents believe that by mere setting up, paying taxes and royalties to the government, they will have made an enormous contribution.

The most common gestures of CSR in the mining industry include building access roads, community centres, clinics, and schools for mining workers. Phiri et al. (2019) observed that many mining companies would aim to take care of their employees to come to work. This is a good gesture though more could be done to benefit the whole community at large.

### **3. 8 Summary of CSR in Developing Countries**

CSR has mainly been a western concept practised, especially in developed countries. A lot has been researched and written about CSR in developed countries but very little has been done in developing countries. However, the concept has been filtering slowly in developing countries as the communities become more enlightened (Jamali and Karam

2018). Research has also shown that many companies in the developing world are now practising CSR at a minimal level (Murombo 2013, Phiri et al. 2019).

CSR practices in the developing world have been minimal and philanthropic (Azmat and Samaratunge 2009, Ali and Al Ali 2012). This is the perspective that most stakeholders in the developing world view CSR. Jamali and Karam (2018) concurred that CSR in developing countries may lead to different expressions of CSR and may be understood from a different perspective. The concept is less formalised, more sunken, and more philanthropic. The short-termism of such gestures also characterises these charitable acts. It has been observed that companies in the developing world do not commit to long term community projects as their head offices are far removed from where they operate (Phiri et al. 2019, Roberts 2006, Lauwo and Otusanya, 2014). Jamali (2007) pointed out that CSR in developing countries and developed countries is different, and CSR research must be done that explicitly addresses the developing world context. This also speaks to the relevance and contribution of this study.

This study also showed that, if at all community involvement is done by companies, it is done on those projects that benefit the company first, like building access roads to the production fields. Because of the nature of public infrastructure like a road, the community benefits, although this was not the intended purpose. However, some organisations engage in CSR activities with the genuine reason of improving the standard of living in the community in which they operate. Some companies in developing countries incorporate sound environmental practices by avoiding air and water pollution and practising suitable waste disposal and land rehabilitation after use (Bondy, Moon, & Matten, 2012).

Many country-specific factors contribute to the lack of or presence of weak CSR practices in developing countries. According to Azmat and Samaratunge (2017), developing countries are characterised by vulnerable laws and weak law enforcement. The legal infrastructure of developing countries has shown in many cases to be full of shortcomings either through unintentional underdevelopment of laws or through deliberate intention to defy the rule of law. Processes and procedures are marred with inconsistencies, lack of professionalism, delay and lack of proper record keeping. This is also synonymous with ignorance and greed, and above all, the practice of nepotism and favouritism. For instance, in former colonies, a few indigenous people have taken over their former colonisers' roles

with little or no knowledge of how systems work. This characteristic of weak laws allows big corporations to abuse the environment as they know that they may likely not be caught.

Government regimes in developing countries are characterised by corruption (Luo 2006, Phiri et al. 2019, Lauwo and Osatunya 2016). Regulators often get bribes from the people and organisations they are supposed to regulate, weakening their ability to control these companies. In most cases, politicians use their political power to gain control of companies and these companies, in turn, reduce their compliance with regulations (Bures, 2014). In such instances, corporations bribe their way to get licenses or get away with malpractices. This is because the cost of compliance in some industries like the extraction industry is expensive. This is supported by Hira (2020), who observed that there is a lot of corruption in the Global South and governments lack the rule of law and institutional capacity. In these circumstances, companies have a long history of feeding corruption and influencing governments to what is called sweet deals to benefit the companies financially. These unfortunate circumstances led to CSR being used for marketing purposes. Companies tend to avoid many operating requirements and given a chance, pay minor amounts to individuals to avoid costs such as land refills, proper waste disposals and let alone community development (Phiri et al. 2019, Murombo 2013).

The other reasons for the lack of robustness in CSR in the developing world are the competition for foreign direct investment. Developing world countries compete for investments from multinational companies because they come with employment, taxes, and royalties that governments are looking for (Lauwo and Otusanya 2014, Phiri et al. 2019). For that reason, countries lower their screening standards to become attractive investment destinations for these corporations. Moreover, even after the entrance of these multinationals, requirements continue to be reduced to accommodate any dissatisfaction of these companies.

Lastly, most mining multinationals have head offices in a foreign land where they are not carrying out production operations. Most CSR expenditure might be designed and approved by the head office who may not know the communities their divisions are operating. Besides, there is generally a practice of tight control of faraway divisions by head office, especially regarding its expenditure. An expenditure that is not related to marginal return might be viewed differently by the head office. Over and above, these head

offices may view these far away divisions as temporary adventures which may close at any time so would be reluctant to spend a lot of money on them.

Moreover, this separation of head office from duty stations makes companies concentrate more on the countries' laws in which they have head offices as they may consider duty stations as temporary adventures. This can be witnessed in many sweatshops in Asian and African countries where the conditions of work are poor, and wages are meagre. This is usually done to cut operating costs and improve profit margins.

### **3.9 Contemporary Issues Relating to CSR**

#### **3.9.1 Current Developments in CSR**

There are current CSR issues that show increased awareness and development in the field (McClimon 2021). Firstly, these improvements point out Artificial Intelligence that as companies get to use AI to process large amounts of data, more information will be available worldwide to assess how companies' activities impact communities and the environment. On the other hand, companies will be in positions to control their operations using AI.

Secondly, the increased awareness and campaigns on climate change are forcing decision-makers to ask for the quantitative aspects of corporations' social and environmental impacts. World leaders are lobbying for the availability of facts and figures on corporation's carbon footprints. Quantitative analysis has given rise to the popularity of Environmental Accounting (He and Watson 2020).

Current developments show that there will be an increased need for CSR and Sustainability professionals and the need for universities and institutions to offer CSR qualifications and certifications. This will equip these professionals with the required skills to cope with pressure on supply chains and audits coupled with ethical product lines and packaging, outcries in child labour, especially in developing countries. In Zimbabwe, child labour in artisanal mining has become a standard feature for gold panners.

Sustainable development goals will thrive seeing governments putting more pressure on corporations to consider sustainable issues, especially climate change. There has been renewed advocacy for sustainability through climate change lobbyists who aggressively



campaign for climate change; for example, Greta Thunberg, who is a Swedish environmental activist, gained international recognition for climate change campaigning.

The rise in popularity of green technology and the issue in transportation is a notable development. There is a significant increase in the use of electric vehicles, which will, in turn, reduce carbon emissions and lastly promoting green technology. Every company is being encouraged to use green technology to cut on different types of pollution. Recently, there have been demonstrations by, notably Extinction Rebellion to force governments to enact and enforce climate change regulations.

Today, the field of CSR has indeed come of age. The prevalence of CSR in corporations can now be manifested through many initiatives in the environment and communities in which corporations do business (He and Harris 2020). The influx of non-governmental organisations that advocates, measure, and formulate standards to guide the implementation of CSR is undoubtedly a sign that CSR is fast becoming a requirement in the success of any corporation. Some of these NGOs put pressure on corporations to behave ethically and help responsible authorities to act against corporations violating CSR dimensions.

The increase in CSR reporting has been seen in company reports incorporated into financial statements or on stand-alone CSR reports. Some companies have adopted the concept of integrated and impact reporting to promote the inclusion of environmental, community and other CSR dimensions in the reporting of their operations.

As a form of CSR enlightenment and terms of reference, a brief mention of the most popular CSR rating organisations has been listed in the table below. But unfortunately, these can only be found in developed countries. The illustration below shows examples of CSR measurements:

<b>Name</b>	<b>Origin</b>	<b>Type</b>	<b>What it does</b>
KLD-MSCI ESG	USA	Research	CSR, Sustainability ratings
Corporate Knights	Canada	Media/Research	Social, Environmental, Economic Ratings
FTSE4Good	UK	London Stock Exchange owned	CSR ratings, Stock Market indices
Dow Jones Sustainability Index	USA	NY Stock Exchange	Stock Market ratings, Sustainability ratings

Bloomberg ESG	USA	Private	Business news, ratings
Thompson Reuters	Canada	Private	Sustainability ratings, Business news
Nachhaltige	EU	Research	Sustainable Investment
Swiss SMI	Switzerland	Research	Social and Environmental

*Table 5: Examples of CSR Measurements-Compiled by Author*

Most of the rating companies are from the United States, United Kingdom or Canada. As this study argues, these organisations measure companies listed on the stock exchange in their respective countries and other developed economies. The standards that they use may not be transferrable in African economies (Jamali and Karam 2018).

Despite the increase in CSR and sustainability pressure groups, it has been noted that these are only prevalent in developed nations. However, it is unclear why the developing world is lagging in these initiatives as most MNCs operating in the developing world originate in these enlightened countries.

Developing economies rarely have any form of CSR measurement and watchdogs. In that respect, most CSR activities are left to the corporations themselves to choose which ones suit them better. In Zimbabwe, the Standard Association of Zimbabwe develops and implements standards in different sectors of the economy. Agents are invited to participate in standardisation in their respective industries. Of late, the SAZ has been trying to implement the ISO 26000:2010 standard of CSR. As will be argued under the structuration theory section, standards have not seen any progress as they do not give any form of monitoring and enforcement.

However, a close look at some CSR reports from companies shows a gradual awareness of CSR, although, in practice, this is rarely the case.

### **3.9.2 CSR and Covid-19**

There has been a lot of issues regarding CSR worldwide and in the Zimbabwean mining sector. More recently, the outbreak of the Corona Virus has changed how businesses and communities operate. More importantly, it is claimed that the virus was spread from animals to humans in a wet market in China although this has not been confirmed yet. The

keeping, breeding, and trading of wild animals have caused an outcry the world over. This is an issue of environmental concern as awareness of CSR increases.

The Covid -19 pandemic has seriously changed the landscape of business and forced CSR academics, business leaders, NGOs, and the government to rethink approaches to CSR explanations and implementations but at the same time providing a check on businesses' long-term strategies (Mahmud, Ding and Hasan 2021, He 2020, He and Harris 2020). The way of doing business has changed so is the mindset towards CSR. Below, this study looks at some of the current issues concerning CSR and covid-19 and how this fits well with the precepts of the structuration theory.

Coronavirus has changed the way people interact with each other, which has redefined how companies design their CSR strategies. For example, companies have seen their CSR strategies taking a safety-first approach. This is supported by He and Harris (2020), who observed that CSR in most companies is now geared towards public health initiatives to help consumers and the safeguarding of employees. The public has looked closely at the safety issues of many businesses that deal with the public to assess whether they have put safety measures in place like hand sanitisers, social distancing and enforcing the covering of faces in their premises. It has been observed that customers avoid those businesses that do not adhere to government guidelines the world over.

This, in turn, forced businesses to prioritize their CSR activities and switched to those CSR activities that they considered urgent and in line with public health and safety. Many companies also adjusted their production designs to dedicate their production lines to goods that they deemed necessary to meet the demand of the pandemic, such as the production of hand sanitisers, ventilators, face masks and hospital gowns (Mahmud et al 2021). This change of production designs and processes also raised questions of CSR and safety issues as they were done without adequate research and appropriate timescales. This is supported by Herter (2020) who pointed out that most companies who switched production did not have the proper know-how to produce some of the required goods. For example, here in the UK where plans to roll out antibody testing programs was hampered by the low accuracy of the testing kits developed by nine companies.

The prioritization of CSR activities has not only been done by companies. The UK government has proposed cutting aid in November 2020 from 0.7% to 0.5% of the UK's gross national income, saving the government billions of pounds that will be channelled to

fighting covid-19. This will deprive the development agents' sector of funds that could otherwise be used in community development (Reuters 2020). This act by the UK government is testimony to the effects of covid-19 on budgets and a clear indication that financial prioritisation is not only for corporations but even governments.

In the developing world, with Zimbabwe included, many poor people could not afford single-use surgical masks, and many resorted to picking masks from dust bins and washing them for reuse. The government of Zimbabwe seem to be ignoring all these shortages but rather use force to try and control the pandemic without offering any help. This highlighted other social issues brought about by the pandemic, including the disposal of face masks after use, food security, and unemployment. There has been an outcry on the disposal of face masks in many developing countries as these have been found thrown in the streets posing a danger to children and animals.

The world economy also faced an adverse effect caused by the pandemic. Many governments reacted to the pandemic by ordering businesses to shut down, thereby, in most cases, seizing operations (Jones, Palumbo and Brown 2021). As government furlough schemes became common in western countries during the lockdown, many developing countries struggled to offer support to their citizens and businesses; hence the business community had to re-strategize their CSR approaches.

From a Zimbabwean perspective, the lockdown period strained the mining sector as it relies on the export of minerals. The Zimbabwean government recently opened its borders on the first of December 2020. However, it was just partial relaxation of the covid-19 curfew. The closure of borders in Zimbabwe meant revenue streams of most companies were affected since the consumers for minerals can only be found overseas. The pandemic did not negatively affect this study as it covered periods from 2017 to 2019.

As companies battle for survival, Jones et al. (2021) group companies into three categories during this pandemic. The covid-thriver refers to those companies doing well during the pandemic like online shopping companies, private health, and companies offering mental health support. The second group is the covid-proofer made up of companies resistant to covid-19 like supermarkets and other providers of necessities. The last group is called covid-sufferers, which are those companies failing to thrive under the covid-19 pandemic like the hospitality industry, travel, and tourism.

Moreover, according to Mahmud et al. (2021), the coronavirus pandemic has proved to many companies that incorporating CSR in their daily operations is no longer optional. As seen through remote working, issues like flexible working conditions and a responsible corporate culture have had a significant knock-on effect for most companies. Those companies that have been flexible before the pandemic are finding it easier to cope during the pandemic.

Overall, the pandemic's primary mechanism is centred on the social interactions that happen in the community.

### **3.9.3 CSR and Budgeting**

One common financial control in business is to put budgets in place. The coordination of various activities within a company is done by the preparation of plans of action for future periods with a specific allocation of resources for these multiple activities (Drury 2018). These plans of action are called budgets. Managers of business forecast the various future efforts that their business must engage itself in and come up with estimates of financial resources to allocate to each of these activities. These activities can be influenced by the market and demand for the products or services. Yet, others are influenced by other stakeholders who have a claim on business resources (Ashraf and Uddin 2015, Englund and Gerdin 2016, Coad et al. 2016).

Budgeting may adopt either of the two systems of budgeting: Top to Bottom or Bottom to Top. Top to Bottom refers to a method of budgeting where top executives determine what activities, what levels of activities and how many financial resources must be allocated to those activities. The Bottom to Up, however, refers to a system of budgeting where budgeting starts from the interactions of operation floor with stakeholders to determine what actions, levels of activities and how many financial resources to be allocated to these activities (Drury 2018, Englund and Gerdin 2016, Yazdifar et al. 2008). Structuralists argue that in this modern era of enlightenment, most corporations find themselves adopting a Bottom to Top system of budgeting (Englund and Gerdin 2016, Coad et al. 2016, Ashraf and Uddin 2015).

The Bottom to Top system emanates from the claims of many stakeholders to company resources. Some stakeholders' claims to the business's financial resources originate from trading and bring a marginal return, making it easy for agents to allocate resources to such

claims. On the other hand, CSR does not convey any returns, and the inclusion of its costs always come with resistance, especially from the boardroom (Englund and Gerdin 2016, Weibrecht 2017). CSR is a social concept but requires financial resources to implement. Extant research has shown that even if CSR does not bring any marginal return, many businesses are now engaging in it (Carrol and Shabana 2010, Kakabadse et al. 2005). As proponents of Structuration theories on CSR have noted, CSR has over the years been used to influence the government to align their policy and regulation formation to the interests of business (Englund and Gerdin 2016, Coad et al. 2016). The company, therefore, has allocated resources to structure in the form of CSR. This allocation of resources to the structure is influenced by the interaction between regulators and business, as claimed by the structuration theories. For that reason, CSR ends up being at the centre of budgeting. It raises a lot of debate in the boardroom on whether to allocate resources, why resources are being allocated, and the strategic reasons for carrying out the CSR activities.

#### **3.9.4 Benefits of CSR**

Although financial arguments bring a divide between proponents and opponents of CSR, the fact that CSR has some benefits cannot be overruled. It is submitted that financial arguments are in respect to the financial benefits that the corporate gets from implementing CSR but from a pluralistic approach to CSR, it can be argued that CSR has other advantages over and above economic benefits to the business as well as to the community and the environment (Frooman 1997, Orlitzky et al. 2003, Du et al. 2009, Razza et al. 2012).

The following benefits are universally accepted across much research that has been carried out over the years. Firstly, reputation, CSR deals with stakeholders other than the shareholders. It pays attention to other stakeholders who do not have a financial stake in the business. By allocating resources to such stakeholders, the company becomes liked and perceived as a good corporate citizen (Zadek 2000, Carroll 1999, Crockatt (1992). When the company is perceived as a good corporate citizen, it gains the public's favour and attracts many customers.

Secondly, CSR can be a risk management mechanism. Zadek (2000) pointed out that CSR can be done from a risk preventive approach. As companies interact with the community, many risks befall the company, such as risks of litigation or risks of causing harm to the

community and the environment. These myriads of risks can be prevented or minimised by being a good corporate citizen. If the company has a culture of good practices, the chances of going against the law are minimal. Over and above, in the unfortunate event that these operational mishaps do happen, the community or other stakeholders may not be harsh on the company as it will be known for good governance (Arnold & Wade, 2015).

Companies often require capital. Finance providers will be more comfortable dealing with a company with a good reputation as this shows good governance. CSR engagements bring a good reputation, and hence this will increase the chances of the company to access finance.

Employee loyalty and customer loyalty are virtues that are exhibited where there is mutual trust. If a company has continuously behaved responsibly, employees tend to be loyal to that company and stay longer in their employment. Besides, customers would constantly buy from companies they trust (Carroll and Buchholtz 2009, Kaplan and Norton 1992, Sangster 2016).

### **3.10.1 Key Concerns in CSR literature**

This study has looked in detail in the literature available to date in CSR. Many authors and researchers' work has been consulted to answer the research questions and adequately understand CSR's current state of knowledge. Much as this study acknowledges that a lot of content has been covered in the CSR body of knowledge, some gaps in the literature have been discovered. These gaps in literature contribute to the lack of CSR conceptualisation (Campbell, 2012).

The first key concern found in the literature was that there is generally a lack of literature and research covering CSR in developing countries. This is supported by Blowfield and Frynas (2005), who called for more CSR research and literature in the developing world. This has been confirmed by this researcher as there was scanty CSR material relating to the developing world. Confirmation of this is witnessed by the lack of CSR companies that measure CSR activities in the developing world. Prominent CSR measurement companies and indices like KLD, FTSE4GOOD, Bloomberg ESG, MSCI-ESG, Dow Jones Sustainability and RepTrack index are only found in the developed countries hence the haphazardness of CSR activities in the developing countries. It has been noted that even the divisions of multinationals in developing countries are not found in these international CSR

measurement systems and may not have readily available CSR measurements data (Luo 2006, Lauwo et al. 2016, Phiri et al. 2019). On the brighter side, CSR literature has increased at the turn of the decade as some researchers are now dedicating their CSR research to developing countries. An improvement has been noted in the African context (Phiri et al. 2019, Lauwo et al. 2016, Lauwo and Otusanya 2014, Makanyeza et al. 2017, Jamali and Karim, 2018, Idemudia 2011).

The other concern is the lack of consensus in the definition and framework of CSR (Carroll 1994, Carroll and Shabana 2010, Kakabadse et al. 2005, Idowu 2011, Crane et al. 2008). This lack of CSR conceptualisation leaves room for different interpretations. As a result, Managers tend to interpret CSR in a way that suits their circumstances or their capacity and capabilities. However, CSR standards are being formed to try to give a common interpretation of the concept, but the lack of harmonisation of the concept leaves the standards unenforceable and a matter of discretion. It is hoped that authors, practitioners, and governments will develop a common conceptualisation to form a universally accepted standard.

Literature has shown that many CSR theories are not based on context. Many CSR theories tend to ignore the contextual influence on CSR. Since CSR is still not universally interpreted, one would expect theories to establish their CSR explanations on contextual interpretations. This is supported by Visser (2008), who called for the developing world to develop their own CSR theories as it has been found that the current theoretical framework does not apply to many contexts in the developing world. To put this in perspective, most of the celebrated CSR theories like the Stakeholder theory or Agency theory generalises the expectations of stakeholders on business without pointing out the details of the expectations and that these expectations and interpretations differ according to many contexts (Jamali and Karim 2018, Matten, and Moon 2008). To cover these inadequacies of CSR theories, scholars like Aguilera et al. (2007) came up with their own CSR framework, which observes that CSR is affected by different levels from individuals, families, companies, and governments. This study also used the Structuration Theories to avoid the same loophole that other theories offer.

CSR literature lack guidance in the standardised professional implementation of CSR, especially in the developing world. There is not a universally accepted or observed process of implementing CSR. This might be caused by a lack of defined CSR training programs to



produce professional CSR practitioners. Most CSR practitioners are human resources practitioners or public relations officers of companies who double up by carrying out CSR activities of the company. A search for a degree-level course in CSR yielded only nine master's degrees in the UK (Studyportals n.d). Of the nine, only three were stand-alone CSR degrees. The rests were a combination of either business ethics and CSR or Corporate Governance and CSR. This showed a lack of carrier path in the field because of the lack of conceptualisation of the concept.

Lastly, the literature showed that there had been much research to establish the business case of CSR and the financial benefits of engaging in CSR activities in developed countries. Most studies point to the economic benefits of CSR. Empirical evidence also suggests the fact that CSR has financial benefits to the business. But the fact that CSR is not a monetary item that can easily be traced back to the business's financials, many remain unconvinced that it has some positive benefits to the financial bottom line. In most cases, its benefits are attributed to other variables, which are linked to CSR.

### **3.10.2 The Future of CSR**

With the current developments in CSR, the concept is in the development process. It is not surprising if it is developed into legislation to pressure companies to engage in CSR activities. Some countries like India have now incorporated CSR in their Companies Act of 2013. However, the development of CSR into legislation is questionable as many researchers and scholars believe that it is a discretionary activity (Carroll and Shabana 2010, Okoye 2009, Kakabadse et al. 2005).

The increased pressure for corporations to engage in CSR cannot be disputed, as witnessed by the increased demand for CSR reporting. One of the expected future developments in CSR is the introduction of CSR and Environmental Accounting. This is expected to be part of the impact reporting of corporations as currently, some costs incurred directly or indirectly by the corporations and the community, and the environment do not appear on the face of financial statements. For example, air and water pollution, the cost of land degradation, the cost of culture dilution as corporations set foot in remote communities.

### 3.11 Chapter Summary

This chapter provided the foundation for theory development by offering a comprehensive review and analysis of the CSR literature. The chapter gave the history of CSR to trace the trend and developments of the concept. It was discovered that CSR practices started long back in the 17<sup>th</sup> century, even if it was not termed CSR. The knowledge of CSR history saves to give a solid understanding of how CSR evolved to date and how this history affects the way businesses view the concept.

The study recognised the importance of defining the CSR concept to show the parameters of investigations. It is generally agreed that defining an image helps in the analysis of the phenomenon under study. Defining CSR also allowed to describe and explain the different views that many people have on CSR. Johnson et al. (2017)'s stances were particularly used to elucidate the different perspectives that businesses and organizations view CSR. This also gave rise to the grouping of CSR dimensions which showed other areas in which CSR can be practised. Literature showed that different people view CSR differently depending on which sector of the economy they are based in hence the prevalence of different definitions of CSR.

The study explored CSR practices in developing countries and the mining sector to enable a theoretical framework development. Looking at the existing CSR practices empowers the connection between practice and theory hence helps in the research design. Forces motivating businesses to engage in CSR practices were discussed to contribute to the discourse of whether CSR can be used for policy formation or community development. Reviewing literature showed that different CSR practices range from those done to respond to community complaints to those done as obligations. Literature also showed that some MNCs do practise CSR to develop the community without any financial motive.

The business case of CSR was provided to understand the bottom line behind CSR practices. These discussions were given to understand the convolution of CSR practices to identify the fundamental essence of CSR in business. It has been discovered that some arguments claim that there are financial benefits in engaging in CSR practices, whilst others claim that there are no benefits.

Having reviewed the literature to enable the understanding of the research phenomenon, it was salient to relate the concept to guidelines and statutes. While it is generally agreed that

CSR is a discretionary activity, recent developments show increased lobbying for the idea to be statutory.

The literature review shows that while there is a general agreement that CSR is a discretionary activity, there is less consensus over the definitions and parameters of CSR. The literature review also showed scant CSR literature in the developing world, thereby creating gaps in CSR conceptualisation. However, it has also emerged that the future of CSR is one in which the concept is becoming more researched and slowly heading towards statute. This chapter provided a comprehensive insight into different literature and provided the knowledge base for the next chapter, which is the formulation of the theoretical framework.

## **Chapter 4: Research Theoretical framework**

### **4.0 Introduction**

The Corporate Social Responsibility concept is not short of disagreements and misinterpretations. As highlighted in the preceding chapter, different arguments exist on what constitutes CSR and what does not. An additional source of variation in CSR definition is the varied theoretical approach to examining the same phenomenon. Oh, and Park (2015) reiterate that CSR has been recognized as an effective means of consistently maintaining the relationship between business and society and promoting sustainable development. For this reason, it has evolved to be a concept explained through different theories. This chapter evaluates CSR theories to highlight this variation, and it will argue why three prominent theories appear to complement and support each other to answer the research questions. These theories are; the institutional theory as a supporting theory and the structuration theory as the main theory, modified by the Strong Structuration Theory.

Before detailing the chosen theories for this study, the chapter will summarize CSR theories by offering popular groups of theories. This is provided to highlight the different perspectives in which other people view CSR. These groups have been developed from previous scholars such as Crane et al. (2010), Sethi (1975), Drucker (1973).

A brief description of the popular CSR frameworks that most companies are using to date will then follow. However, it is essential to note that CSR has become a popular researched concept, and these frameworks are being modified every time. The frameworks give an overall architecture of CSR as defined by different contextual factors.

A theoretical framework is a structure based on the theoretical foundation to support the subject matter being studied in a research context (Mertens, 2007). Identifying different types of theories will help give a standardised framework and, hence, a better interpretation of CSR activities. The theoretical framework enables us to make propositions and accordingly construct path relationships in our research design. This is supported by Swanson (2007), who stated that the theoretical framework guides predictions of the logical relationships among the variables being researched.

A justification for choosing the Structuration theory and the other two theories will then be given together to provide a linkage between context and methodology.

## **4.1 Summary of Groups of CSR Theories**

Different definitions and a consensus of what CSR covers are still yet to be found, but literature has shown that many theories and frameworks seek to explore this concept further. According to Crane et al. (2010), it is essential to look at theories that explain the interaction between business and society. The most relevant are those focused on social reality: economics, politics, social integration, and ethics.

It is vital to summarise CSR theories to highlight that CSR is viewed from different CSR perspectives. This summary of the groups of CSR theories helps to acknowledge the salient features of the institutional theory and the structuration theories that help answer the research questions and appreciate why these three theories have been chosen. This fact is essential as it highlights the weaknesses of other theories. There are four major groups of CSR theories based on how they justify why companies engage in CSR activities.

### **4.1.1 Utilitarian Group of CSR Theories**

The first group is the Utilitarian group of CSR Theories. Crane et al. (2010) stated that Utilitarianism was first mentioned as the maximisation of the usefulness of the most significant number of people. These theories consider the corporation as part of the economic system, and it aims to maximise profits regardless of the operations and activities of the corporation. Jackson and Apostalidou (2010) claimed that this is a position that liberals and Keynesians also accept. It encompasses the sum of well-being that needs to be maximised by the moral agents as they make profits. This is the part that connects it to CSR. Utilitarianists consider that as they make profits, social and environmental issues must also be taken into consideration. Critics, however, argue that the sole motivation of the utilitarian is making profits. Stavins and Reinhart (2010) argue that environmental concerns are purely from economic interests and that companies engage in environmental protection morally to support their economic growth rather than improve society. Overall, critics argue that utilitarianism seems to justify the prevalence of profit-making and any CSR activity engaged in by a company is a means to profiteering.

#### **4.1.2 The Instrumental Group of CSR Theories**

The second group, called the Instrumental theories by Crane et al. (2010), considers how issues of responsibility are dealt with within a company from its internal perspective. Instrumental theories follow Friedman (1962)'s argument that a business's responsibility is to make profits and only pursue those activities that make them achieve their economic objectives. Also referred to as managerial theories. According to many managerial theory advocates, Drucker (1955) contends that business ethics have no theoretical relevance to corporate managers and business owners have no social responsibility. This is supported by Blowfield and Murray (2011), who claims that ethics do not contribute to economic growth in business and are related to sentimentalism. The managerial theorists further assert that philanthropy is dangerous for firms. However, they are not against social responsibility as they reluctantly suggest that social responsibility is not inversely related to profit maximisation. This is further alluded to by McWilliams and Siegel (2001). They pointed out that an adequate level of investment in philanthropy and social activities might be acceptable for the sake of improving profits. However, managerial theorists maintain that it is hard to find a connection between corporate, economic, financial, and social performance because social activities may not have direct monetary value to a corporation.

Instrumentalists see CSR as a tool for profit maximisation. They argue that whatever form of CSR activities must be geared towards three objectives, that is, primarily to maximise shareholders' value as measured by the share price, secondly, to achieve a competitive advantage, and lastly, as a tool for marketing (Crane et al. 2010). Maximising shareholder's wealth is the ultimate measurement of social activities. CSR theories in this group ignore the fundamental principles of business ethics and morals. There is a danger that managers might be tempted to do whatever it takes to maximise profits as they only focus on the economic side of their business operations.

### **4.1.3 The Relational Group of CSR Theories**

The third group is the relational theories which examine the relationship between corporations and society. These are also referred to as Ethical theories by Crane et al. (2010). Of all the groups of theories, these theories seem to uphold the principle of business ethics and morals. Ethical theorists believe that business does not exist in a vacuum but is part of society. They believe that maintaining good relationships with the community also promote the success of the company. These theories tend to ignore the internal processes in the corporation as they examine the dynamics of the relationship between society and business. They maintain that the corporation needs to concern itself with the relationships between itself and the community in which it carries out its business. This involves identifying forces and critical drivers for CSR in that community. For example, Khan, Naz, Khan, and Kha (2013) point out that a corporation may embark on such social activities as building roads, hospitals, and clinics to improve the people living in that community.

Ethical theorists identify four major guidelines to business managers: a normative stakeholder approach, universal human rights, sustainable development, and, lastly, seeking the common good (Crane et al. 2010, Khan et al. 2013, Freeman 1984).

### **4.1.4 The Political Group of CSR Theories**

Lastly, political theories observe that business has power in the community and can decide to use it responsibly or irresponsibly (Davis 1960). Political theorists acknowledge that business is a powerful institution that can affect the equilibrium of the market as opposed to a situation of the free will of participants. This is in line with the Structuration theory's perspective.

In addition to the above, the power of corporations does not only come from within but also from outside. Social institutions and government arms also give strength to corporations and can limit it, especially in government. In that respect, society and other institutions expect corporations to be good corporate citizens (Matten et al., 2003, Davis 1960).

The description of the groups of CSR theories shows that the researcher has gone through literature to identify theories that best explain the CSR practices in the Zimbabwean mining

sector. This is important as it enlightens the researcher on many ways of looking at CSR, which in turn will give a well-informed research theoretical and conceptual framework.

Of all the myriad CSR theories, it is universally agreed that there must be some form of interaction between the business and the society voluntarily. That is as far as principles are concerned from ages ago. Recent trends and development show that CSR is slowly becoming a business requirement (Al Shehhi 2018). This has been cemented by the Covid-19 pandemic, which has changed the way companies deal with the public and the workforce as they adopt the safety-first approach, a form of CSR. Theories explain different aspects of CSR engagements from reasons, motives, and advantages of engaging in CSR.

This study does not try to give details of these groups of theories but just to highlight and recognize them. The study acknowledges that many theories have been propounded to try and explain the CSR phenomenon, but it is not possible to look at all these theories in one study. It is submitted that the research questions correspond to a theory or a set of theories to explain the phenomenon at hand. These chosen theories become proxies of hypotheses to be tested (Jack 2017). Below, the study summarizes the relevant CSR frameworks.

#### **4.2 Summary of CSR Conceptual Framework**

There is plenty of similarities between a theoretical framework and a conceptual framework. This study argues that conceptual framework is made up of concepts that are the building blocks of theories (Bryman 2016). Whilst theories are existing points of reference, a conceptual framework is explicitly developed to a context informed by the principles of the theoretical framework learnt or informed by literature review. A conceptual framework details the applicability of a theory in specific contexts and circumstances (Bryman 2016). The differences will be discussed in detail under section 5.3.10, which outlines this research's conceptual framework. Many researchers have developed frameworks to assess the applicability of a theory in different concepts. CSR frameworks help us to understand different dynamics and explanations of CSR. They help us to know how other corporations in different countries practice CSR. This helps to answer research questions. CSR has been defined from different theoretical frameworks, dimensions, types, and practices because of its vastness (Carroll and Shabana 2010). As this study explores CSR practices from a Structuration theory perspective, it is worth



noting that many Conceptual Frameworks try to explain how CSR activities differ from community to community. It is also worth noting that the chosen conceptual frameworks seem to align with the structuration theory as they try to explore different forms of CSR. These frameworks are relevant in the study as they also recognise the importance of external factors in influencing CSR practices, although they lack causality empirical evidence. Four conceptual frameworks, as detailed by Matten and Moon (2008), Campbell (2007), Marquis et al. (2007) and lastly Aguilera et al. (2007) that seem to be in line with the structuration theory are summarised below.

#### **4.2.1 Matten and Moon (2008)**

Matten and Moon (2008) CSR conceptual framework is based on Whitley (1997)'s National Business System (NBS). They maintain that CSR activities differ from country to country, depending on the NBS. They identified different kinds of CSR, namely explicit CSR, and implicit CSR. They further pointed out that explicit CSR is standard in liberal market economies like the USA, whereas implicit CSR is common in coordinated market economies like the UK and Germany. Matten and Moon (2008) base their conceptual framework on the institutional theory. They observed that institutions refer to formal organisations as well as norms and rules. They maintained that their social and political context influences corporate choices. They also base their conceptual framework on Whitley (1997)'s four historically grown national institutional frameworks: political systems, financial systems, educational systems, and the labour system.

Matten and Moon (2008) defined explicit CSR as corporate policies that assume and articulate responsibility for some societal interests. For example, voluntary programs and strategies by corporations that have social and business value. On the other hand, they described implicit CSR as more expansive, formal, and informal institutions' actions for society's interests and concerns. These consist of values, norms and rules that result from mandatory and customary requirements for corporations to address stakeholders' issues. They argued that the differences in national business systems lead to a difference in institutional characteristics, leading to a difference in CSR practices.

This framework by Matten and Moon (2008) is inclined to the institutional theory but ignores the social structures and that agents do not passively receive pressure from institutions. This framework also suffers from the same criticism as others to follow as it does not address the circumstances in the developing world. Matten and Moon (2008)'s

framework is based on a study of the United Kingdom and the United States of America. Jamali and Karam (2018) mentioned that the transferability of these conceptual frameworks to the developing world context might be questionable.

#### **4.2.2 Campbell (2007)**

The second conceptual framework was given by Campbell (2007), which is based on institutional theory. Campbell (2007) maintained that institutional conditions are required for a company to engage in CSR activities, and these institutional conditions differ with countries. He stipulates that CSR is a minimum behaviour standard expected of the corporation, and some economic drivers are required to implement CSR activities. For example, the level of competition, the pressure a firm faces and the current state of financial performance. Campbell (2007) claims a wider institutional environment within which a firm operates mediates CSR practices.

He further highlights the importance of government regulation and monitoring. Campbell (2007)'s argument, therefore, radiates around the expectations of stakeholders on institutions. These pressures from many stakeholders push institutions to engage in CSR. This is also reinforced by government regulations that put pressure on institutions to practise CSR.

#### **4.2.3 Marquis et al. (2006)**

Marquis et al. (2006) provided the third conceptual framework summarised by this study. The conceptual framework provides a model of engagements in company social action, emphasising CSR's discretionary elements. The authors termed CSR activities Corporate Social Action. Marquis et al. (2006) observed that this conceptual framework recognizes the importance of social and environmental causes, regulative, normative cultural and cognitive pressures influencing Corporate Social Action. These factors shape CSR activities in two ways: the nature of CSR and the level of CSR. The conceptual framework emphasizes the importance of local factors for the engagement of CSR activities. The authors alluded that institutional pressures also shape the way organisations in local communities engage in CSR. Marquis et al. (2006)'s conceptual framework is closer to the structuration theory perspective, as shown in this study as the conceptual framework observes and acknowledges local factors as particularly important in shaping CSR practices. Even if the framework is biased towards the institutional theory, they still

recognise that social and environmental factors influence and shape CSR practices other than institutions and economic factors.

#### **4.2.4 Aguilera et al. (2007)**

Aguilera et al. (2007) observe that the firm's motives to engage in CSR activities are influenced by different levels. They point out individual, organisational, national, and transnational levels as all giving pressure to the firms to engage in CSR activities. This conceptual framework does not look at the institutional level of influence though it acknowledges that these levels exist within institutions. Aguilera et al. (2007) highlighted the importance of government regulations in CSR implementation.

Having looked at the most popular CSR conceptual frameworks, it is essential to note that they defend the argument that CSR practices are shaped by country-specific factors (Matten and Moon 2008) even though almost all of them are biased towards the institutional theory. Whilst this is in line with this study's arguments, it is argued that these frameworks need to be modified by looking at the structural influences between agents and structures. The structuration theories provide this insight. Over and above the CSR conceptual frameworks, many NGOs today give guidelines on how corporations can implement CSR.

These subscribe to the Global Reporting Initiative (GRI) on Sustainability and CSR, International Organisation for Standardisation (ISO), United Nations Global Compact, OECD, FTSE4Good, for example. These international organisations have a prescribed perception of the activities that shape CSR and how companies should engage and report their CSR initiatives.

#### **4.3 Justification for choosing the Institutional and Structuration Theories.**

This study argues that single theoretical paradigms are inadequate in understanding a research phenomenon (Jack 2017). There are many theories in CSR, and any CSR research must carefully choose a combination of theories that seem to complement each other to answer the research questions. This combination of theories depends on those given theories about the phenomenon under study and its contextual framework. For this study, the theories to be discussed have been informed by the research context. Some theories do not consider the dynamics of the indigenous people in explaining CSR. This results in CSR

lacking mutual conceptualisation and being employed as short-term activities. These theories do not highlight the importance of context in shaping CSR and CSR in shaping policy and regulation formation, hence choosing the institutional theory and structuration theories.

This study has chosen the Institutional theory as a supporting theory to the Structuration theory. The institutional theory argues that the likelihood of an organisation engaging in CSR is primarily determined by other institutions within which the organisation is operating. These organisations put pressure on the corporation to engage in CSR (Roberts 2006). In that instance, it argues that the forces around the organisation are the ones that pressure the organisation to engage in CSR.

This contextual reference to CSR engagements is also at the centre of the structuration theory and the strong structuration theory. To cement the assertion that contextual factors determine CSR practices, the structuration theories argue that all systems are made through the interaction of structure and agents. The Structuration theory views actors' actions from an abstract perspective whereas the Strong Structuration theory uses the practical contexts of agents in focus. By combining these two theories, the fundamental meaning behind actions is captured. The ST and SST modify the institutional theory and the above frameworks in that they offer a duality perspective where the structure is also influenced by business. For that reason, the institutional theory, ST, and the SST have been chosen to answer the research questions as this choice has been informed by the current regulatory, social, political, and economic situation in Zimbabwe. Stones (2005)'s Strong Structuration theory has been used to moderate the weaknesses of Giddens (1984, 1985)'s structuration theory.

The researcher also points to the convoluted frequency with which policies, regulations and laws are being changed in Zimbabwe and highlight how these changes stultify standardisation. This makes it impossible for any company to follow predetermined methods or standards to engage in CSR. For instance, the finance ministry issued a policy to abolish multi-currency in October 2019 but cancelled that policy in February 2020. The abolishment of multi-currency saw the country's new currency, which only circulated for five months from October 2019 to February 2020. The multi-currency system was then reintroduced, but two months down the line, on the 14<sup>th</sup> of May 2020, the government

reintroduced a new currency which started circulation on the 19<sup>th</sup> of May 2020 under Statutory Instrument Number 103 A.

These developments show the complexity within the context of this study that justifies the choice of the three theories. These turbulent conditions require any organisation operating in such a context to be proactive and at the same time be overly responsive to the pressures from the structure around it. This proactiveness also involves being strategic enough to design CSR practices that attract favourable attention from stakeholders around it. Below, the study looks at the three theories.

#### **4.4 Chosen CSR Theories**

##### **4.4.1 The Institutional Theory**

This study uses the institutional theory as a supporting theory to the structuration theories. The institutional theory is as broad as the structuration theories. This study borrows the Sociological Institutionalism which describes how institutions create meaning for individuals and other institutions, which can also be referred to as the Institutional Conduct Analysis, the New Institutional Economics (NIE) which focuses on the underlying social and legal norms of institutions as they affect each other and lastly the Constructivist Institutionalism which describes how actors express ideas leading to social change. The institutional theory is based on the principles of isomorphism. Combined, they form a school of thought that postulates that a corporation will always seek uniformity with other institutions in its business system. For that reason, the corporation practises CSR in response to its external environment. The institutional theory upholds those factors shape CSR within the context in which the business operates (Campbell 2012) rather than standards like the GRI. It is argued that CSR activities are not shaped by international standards but rather by contextual circumstances where the corporation is as opposed to the above-mentioned GRI, OECD, UN guidelines. These factors come because of the corporation's interaction with its environment. This is supported by Matten and Moon (2008), who argued that corporate choices are coloured by their social and political context and that markets are embedded in human societies and maintained by state actions.

Institutions are formal organisations and norms, incentives, and rules of any community (Campbell 2012). Institutional theory helps understand the cross-national differences in corporate governance (Matten and Moon 2008). This is also supported by Jamali and

Karam (2018), who observed that the contextual institutional arrangements of developing countries are different from that of developed countries.

The institutional theory propounds that firm strategy on CSR becomes similar within a specific institutional environment because of isomorphic powers or memetic behaviours (Frynas and Stephens 2014). As organisations operate in the same National Business System, they undergo some evolution that they may not necessarily avoid. This is supported by Frynas and Stephens (2015), who pointed out that organisations will gradually have self-awareness of CSR through growth or copying others to the extent that they will eventually engage in CSR activities. National Business Systems that promote CSR will educate and encourage CSR implementation through different forms of isomorphism (Matten and Moon 2008). This brings about CSR enlightenment within the corporation. If an institution manifests a self-enlightenment in CSR activities, it is likely to voluntarily engage in CSR activities (Campbell 2012). Other companies may emulate this enlightenment in return and voluntarily copy or be pressured to partake in CSR activities. Many firms may not choose to invest in CSR activities but may face institutional pressure from inside the firm and the external society to implement CSR activities to gain legitimacy in the institutional environment (Campbell 2012).

The extent and type of CSR activities for a particular firm will largely depend on its managers and strategic orientation. It has always been challenging to prescribe to companies the kind of CSR activities that they should engage in, but overall, it is essential to note that through isomorphic and memetic patterns, an organisation will engage in some form of CSR activities that relate to the National Business System it is operating in. In support of this, Roberts (2006) pointed out that the problem with CSR arises from shifting institutional boundaries that have left us all somewhat confused as to quite what can or should be demanded of business by way of responsibility and, more importantly, muddled as to quite how we should go about ensuring such responsibility.

Some institutions have the power to impose regulations on the firm to behave in an ethically or socially responsible way (Vogel 1986), Campbell 1988). Campbell (2007) assert that CSR activities may be explained from an institutional point of view because of this interaction between companies and other institutions. Various institutions may pressure a corporation to engage in CSR activities, including government, NGOs, and industry self-regulatory bodies. These organisations form the National Business System (Whitley 1997).

This system set the standard of CSR engagement in different countries and presents peculiar societal circumstances that compel a business to engage in CSR and choose which type of CSR dimension to engage in. This is supported by Jamali and Karam (2018), who emphasized that definitions of CSR show more sensitivity to the complexity of business-society interactions and heightened affinity to the normative relationships embedded in the business–society social interactions.

The corporation might behave in a socially responsible way when dealing with specific stakeholders from certain institutions. This is supported by Carroll and Buchholtz (2006), who identified that the way corporations treat their stakeholders depends on the institutions within which they operate. The monitoring of corporate social performance by other stakeholders increases the likelihood of the corporations being socially responsible (Aguilera et al. 2007, Vogel 2005, Frynas and Stephens 2014)

Matten and Moon (2008) observed that CSR programs' implementation depends on where the corporation is doing business and with whom. Their CSR framework observed that CSR in America was more explicit than that of Europe based on these regions' national business systems and politics. This is supported by Jamali and Karam (2018), who claimed that the difference in National Business Systems drives companies to engage in CSR activities.

The institutional theory moves away from the common generalisations of most theories like stakeholder theory, legitimacy theory and agency theory. Most of these theories have been propounded based on an ideal situation, where everyone knows what he is supposed to do and do it without persuasion or regulations. These theories offer straight-jacketed reasons for engaging in CSR that fits all contexts. Matten and Moon (2008) supported this and criticized some of these theories as having too simplistic assumptions.

Most importantly, they have been propounded based on the developed world set-up, utterly different from the developing world set-up. Many variations, especially in the developing world, will make some of the theories not hold true or even change what CSR means altogether. This is alluded to by Jamali and Karam (2018), who reiterates that CSR in developing countries may lead to different expressions of CSR as it is less formalised, more sunken, and more philanthropic. For example, from an anecdotal point of view, politicians in developing countries are above the law; they do not always observe the rule of law in decision making. Most of them are very corrupt and meddle in the corporate

governance of MN companies for their financial gain (Murombo 2013, Phiri et al. 2019). Most companies have been pressured to divert CSR donations to fund the political extravagance of individual politicians in exchange for operating favours. This anecdotal view also reveals that many institutions in these developing countries are controlled by certain political people who hold certain positions in these institutions and hold controlling positions in regulatory bodies. This erodes transparency and promotes corruption (Phiri et al., 2019). Luo (2006) pointed out that to get its projects ratified and or operating license renewed by the government, an MNC may aggressively use all possible means to bargain. This might include secretly paying regulators.

This institutional argument supports this study's view that CSR activities are deeply rooted in the socio-economic, socio-political and National Business Systems rather than external regulations like ISOs, theories, GRI and or KLD. The institutional theory has some limitations in that it looks at the business society from a one-sided view. For example, it looks at the business as the recipients of change. It also views corporations as dependent variables of CSR changes and can do nothing about these changes that affect them (Ndiweni et al., 2018). For that reason, the institutional theory does not fully explore, evaluate, and explain CSR practises as shaped by the socio-economic, socio-political, and societal structures as what the structuration theories do.

#### **4.4.2 CSR from a Structuration Theory Perspective**

##### **4.4.2.1 Structuration Theory Elements**

Giddens developed the structuration theory over several years. It is a vast theory with so many concepts and applications (Jack 2017). Giddens (1984) acknowledged this and advised that methodological bracketing must be used with the structuration theory. By this, he meant that a researcher must choose a theme or part of the theory and concentrate on that theme and put the rest on hold. It will be practically impossible to exhaust the concepts and themes of the structuration theory in one research study, but justice can be done by using insights that are likely to answer the research questions. For that reason, Giddens (1991)'s Structuration theory can be borrowed and used in many disciplines to answer different research questions in these disciplines (Busco, 2009) and especially concerning CSR. This is supported by Jones (1980), who observed that, in general, the social responsibilities of a firm seem to arise from the intersection (and compatibility) of the political and cultural systems with the economic system.



The structuration theory perfects the weaknesses of the institutional theory in that it does not see corporations as passive recipients of policies but see them as actors who can shape their destiny. This is supported by Ndiweni et al. (2018), who pointed out that, contrary to the institutional theory, which focuses on memetic and coercive compliance, structuration theory argues that agents' conduct, their choice of CSR activities can influence society's expectations and its understanding of CSR. Yakovleva (2005) also claimed that the knowledge of CSR differs according to region and culture. The different cultures bring up different values, and these values shape society's expectations of corporations and their role in society.

Giddens (1985) proved to be beneficial to management and accounting scholars because of his analysis derived from early sociology and structuration theory thinkers. Accounting could be regarded as core signification, which was developed and referred to as standardised but a very particular set of meanings to make sense of the organisational events. Its importance and legitimacy seem to be implied in its ability to mediate and translate between various fundamental languages and associated activities like sales and marketing, production, or human resources (Englund and Gerdin 2016). Whittington (2015) argues that accounting is an aspect of domination that represents, carries, and imposes distinct interests and makes them count. As such, this study is a quantitative managerial accounting paper that seeks to measure and quantify the interplay between social structures and agents and therefore followed Giddens (1991)'s fundamental theme of duality to answer the research questions.

The choice of CSR and the size of the budget for CSR stands as a particularly influential force in the interaction between structure and agents. This study, therefore, follows the significant concepts outlined in the structuration theory and shows how these explain CSR concerning the Zimbabwean mining concept.

Giddens (1989) explains how the macro environment and legal institutions are influenced by agents' actions and vice versa in reproducing social practices. Macro environments include governments, politicians, and civil society, also referred to as the structure and agents represent company managers, also referred to as agents in focus (Stones 2005, Ndiweni et al. 2018). Giddens (1989) describes the purpose of structuration theory as to examine the interplay between the agent and the structure. Structuration means the interface at which agents and structure meet. From a reductionist perspective, structuration

details how structure cannot survive without agents, as the structure is made through agency.

From a business point of view and in everyday lives, these two forces interact, influence, and get influenced by the other, with the most powerful in any given scenario having its way over the other. These interactions and influences are not one-sided. Macro environments and agents affect each other similarly depending on which one has influential power in each scenario. For that reason, agents can also influence the behaviour of the structure and hence policy formation. According to Giddens (1991), the central notion of the structuration theory rests on the duality of structure and that the ongoing nature of society is a result of human action, and the ongoing nature of the human activity is a result of society. Hence, the social structure is a process as opposed to a product. Social structures, individual agency, social systems, and structures are mutually dependent through a medium called duality.

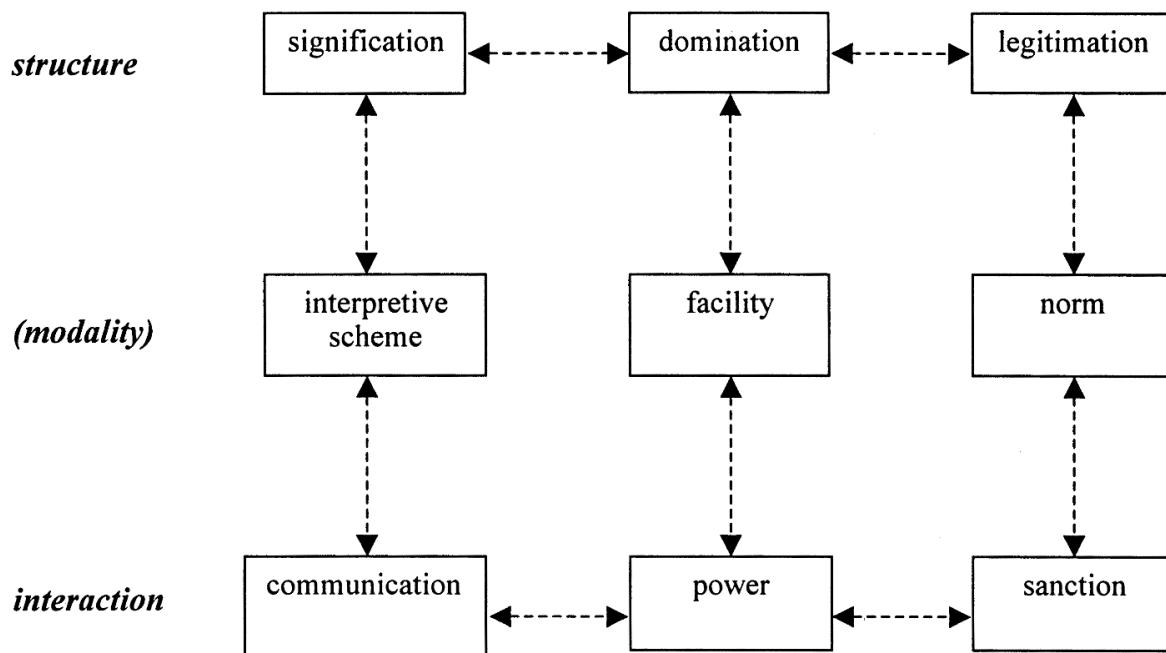
Even if the structure can be powerful in resources and authority to make regulations and dominates agents, agents also have the power to influence the behaviour of the structure through a dialectic of control. This dialectic of control is well explained by Englund and Gerdin (2016), who maintained that regardless of the form of dependence and weakness, there are always some resources that subordinates may mobilise to influence the conduct of their superiors in response to the pressures they find themselves in. This is supported by Gurd (2008), who remarked that the concept of the dialectic of control in structuration theory is powerful in illustrating the power of agents and their capacity to transform their socio-economic and socio-political system.

Agents are not docile subjects but can reflect and monitor their behaviour and that of others resulting in the change they desire. They rationalize their actions by drawing from their tacit knowledge and norms embedded in their society (Giddens 1984). Moreover, structuration theory (Giddens 1991) acknowledges the mutual constitution of structure (governments policies and social images) and agents (organisations or their managers) and observed that such changeable structural properties of political and social systems are both the medium and the outcome of the practices that they recursively organize. Giddens (1984) argues that the concepts of structures and social systems develop over time based on the interactions between business and society. The structure also consists of rules and resources that guide actors' actions to legitimate decisions. Social systems represent a set

of social practices that various actors agree on and have established over time (Giddens 1985).

Further aspects of the Structuration theory suggest that as agents interact with the structure, they use their semantic and moral understandings to make sense of the situation at hand (Giddens 1984, 1985). This process creates actions through the logic derived from these semantic and moral understandings. Structuration happens as agents draw on various rules and resources of their systems; as they do so, they either reproduce or amend the structural principles that organised the activities in the first place (Giddens 1991). This is also supported by John Dewey's experimental theory (Gurd 2008), which states that knowledge is created through the transformation of experience. The abstract principles embedded in CSR need continuous interpretations and adaptations. These interpretations are necessarily culture relative and dependent on how meaning is understood in culture, and rules are developed because of the language gains within any given domain Gurd (, 2008).

There are three forms of interaction, as observed by Giddens (1991). The first is signification, which details the system's discursive and symbolic order and outlines the rules governing the type of talk, jargon, and image predominant in society. The second interaction is called domination which shows the power of political and economic institutions and how they interact and creates controlling environments over agents. Lastly, legitimation is the regime of normatively sanctioned institutions and has rules that extend from formal and legal constraints and obligations to unwritten codes embodied in an organization's culture. Giddens (1984, 1985) identified two types of resources with these types of interactions, namely allocative resources, and authoritative resources. According to Whittington (2015), allocative resources involve material resources and objects, while authoritative resources involve the command over people. Whittington (2015) argues that managers are powerful agents by their control over allocative and authoritative resources and their command of the rules to apply them effectively. This is supported by Giddens (1991), who pointed out that agents exercise power through the deployment of material, that is allocative and human resource, that is authoritative. The concept of duality and reciprocity hovers over all these concepts and describes the constant influence of the structure on agents and vice versa. Actors affect and get affected by the interaction between the actors, and rules get created as the interaction is unavoidable and continues for years. The diagram below describes this double aged relationship as shown by the double-aged arrows.



**Source:** Adapted from Giddens (1984) p. 29

Figure 6: Elements of Structuration Theory

This process view of corporate-government relations suggests that the interaction between MNCs and host governments is a complex, dynamic, and interdependent process in which MNCs can improve their relationship with governments (Whittington 2015, Luo 2006). An organization can shape Laws and an institutional environment because MNCs can internalize government decision-makers (Noah et al. 2021, Ndiweni et al. 2017, Luo 2006). This can be done through one or two of the following processes: assertiveness, where MNCs dominate in the process of the relationship with the government due to their financial muscle or because they provide a resource that the nation depends on. It can also be done through cooperativeness where the MNC interdependently and complementarily works with a government for common goals or gains from which both benefit (Roberts 2006). Assertiveness is similar to proactiveness, where a firm does not avoid conflict, does not simply comply but shapes public policy to achieve its political objective (Luo 2006).

#### 4.4.2.2 CSR Through a Structuration Theory Perspective

Structure exists to monitor and sanction agents. They pass regulations and authorize agents to operate. Structure constantly put pressure on agents to behave well and hence expect agents to practise CSR and agents are aware of it. The structure uses several ways to influence good behaviour on agents. They can use some of the following tactics: restrict

agents' operations by regulation, lobby against agents' businesses, influence negative publicity, and engage agents in meetings. Structure shapes the way companies do their capital budgets, investment appraisal and financial resource allocation, and in turn, Ashraf and Uddin (2015) claim that Management Accounting is used as a norm to draw on legitimation structures to determine good and bad practices and agents use it to preserve their positions and their related vested interests. Structuration Theory views management accounting practices such as capital budgeting as structures of meaning that agents draw upon to guide their actions and embed power relationships (Busso, Riccaboni and Scapens 1985, Macintosh and Scapens 1990). As the agents use the strength of budgeting and allocation of resources, they respond to pressure from the structure by adopting a Bottom – Top budgeting strategy to allocate some form of resource to the structure to preserve their positions of interest (Macintosh and Scapens 1990). This resource allocation to the structure is almost certainly in the form of CSR.

This study further argues that unlike the institutional theory advocating for mimicking effect where firms must passively follow institutional rules or norms, structuration theory asserts that an organisation's political conduct and CSR activities can recursively shape stakeholder – related structural properties to create a more similar social and political climate in which to achieve both economic returns and organizational legitimacy and sustainability (Giddens 1984,1985).

The aim of structuration theory is practical consciousness which encompasses both political and social consciousness motivating organisations or their agents to enhance organizational legitimacy and sustainability (Luo 2006). Companies achieve this by utilising techniques like Management Accounting as influenced by the structure to allocate resources to the structure. The strength of the structuration theory is in its duality concept. By responding to structure actions, agents use options to their disposal to strengthen or achieve a favourable position to achieve their capitalist interests of making a profit (Ashraf and Uddin 2015). This is supported by Noah et al. (2021), who used capture theory to illustrate how agents as capitalists capture regulators to cater for their interests which is to maximise profits.

CSR is a discretionary social business attribute that managers, as agents of business organisations, can decide to use to enhance their corporate image. For example, a company can elevate its corporate image by donating to the community or by building social welfare places like community halls or schools, thereby gaining praise from the community and the

government. Coad, Jack and Kholeif (2016) also suggested that CSR is a tool by which agents can shape society's perception of the organisation and, more importantly, impose their will on structures. Hitch, Kumar, and Mishra (2012) observed that CSR is a corporate decision involving allocating resources and carefully analysing costs and benefits. This decision often leads to the postponement or foregoing of corporate investments. Over and above the use of CSR to enhance corporate image, CSR can be viewed as a form of a solution used by managers to minimize business risk, and as Hitch et al. (2012) put it, it is at the centre of a corporation's risk management strategy.

Ashraf and Uddin (2015) noted that agents living within the structural matrix use accounting techniques to exercise their agency by bringing about changes that suit their material and ideal interests. Further insights from the structuration theory point out that CSR is one of the best tools to garner social recognition and shield business risk. Lindgreen and Swaen (2010) agree with this as they observed that CSR could be used to gather competitive advantage and reputation, amongst other things. For that reason, MNCs can use CSR to create a favourable condition for their line of business up to the extent of influencing policy and regulation formulation.

The other exciting analysis of CSR's integral link to politics has been given by Palazzo and Scherer (2006), who highlighted the new political role of the corporation and potential implications for governance, democracy, and legitimacy. Luo (2006) observed this fact by concluding that MNCs can influence policy and regulation formulation because of their bargaining strength derived from the unique resources that the local economy depends on. Jenkins (2004) also claims that mining companies' financial contributions may outweigh their environmental damages. These damages can be tolerated to some extent, thereby bringing about trade liberalisations and lifting restrictions. To that end, it can be submitted that MNCs and other mining companies can use their economic and political power gained from trade liberalisation and enable mining companies to play an active role in the country's governments decision about abandoning restrictions, state policies, legal measures, social reforms, employment rules, environmental and social rights. For example, Xerox, Cisco, Nokia, and Motorola aggressively and successfully persuaded the Chinese government to change the old technical standard in their respective industries and mandate all companies to comply with new standards introduced by the MNCs (Luo 2006).

More examples of corporations using CSR to enhance their corporate image can be seen in the following MNCs. Nike was heavily criticised in the 1990s for its labour practices in Asia that included child labour, poor working conditions that led to unsafe facilities (Nisen 2013). This was because of the collapse of Nike's factory that killed 96 workers in Bangladesh and injured 1000 more in 2013. Since then, Nike has been working tirelessly to rebuild its reputation by providing safe working conditions and engaging itself in community development. It has embarked on publishing an annual CSR report (Nisen 2013). BP changed its name after negative press attention from British Petroleum to Beyond Petroleum in 2001. This rebranding was yet to be revitalised in 2010 after the Deepwater Horizon oil spill to ensure the public that it was doing its operations beyond just petroleum but caring for the environment and the community.

However, and worse still, a company may develop an illustrious CSR report to make social structures believe that it is a good corporate citizen (Marsden 2006). Sadly, this has become the norm with most MNCs, as observed by Roberts (2006), who laments that if the degree of CSR was proportionate to the volume of discussion about it, then the proliferation of corporate, investor, national and international talk about responsibility could be taken as evidence of profound revolution in corporate conduct, however, although the talk promises much, actual change in business conduct is at the embryonic stage. In any case, this also points to the power of agents to shape the perceptions of structure about their legitimacy in society. Jenkins (2004) also asserts that CSR and Sustainability reports result from companies' social strategy decisions and are characterised as a strategic reaction to possible challenges from the communities they operate in rather than a moral choice.

Ndiweni et al. (2018) observed that CSR is a social practice that results from the various interactions between agents and the state. Furthermore, Luo (2006) argues that the conduct of agents and their choice of CSR activities can influence society's expectations and its understanding of CSR. This study also argues that as agents assertively negotiate with structural systems, they can use CSR activities to discourage critics from publicising their immoral activities. This is alluded to by Sikka (2010), who observed that company executives tend to use financial muscles to bribe their way out of bad publicity. Apart from these assertions, Luo (2006) claims that community expectations of MNCs are salient because MNCs have been stereotyped in the past as exploiters of host countries' resources, especially in developing countries.

Giddens (1991) asserted that the fundamental objective behind the structuration theory is that a business organisation's motivation in the social structure is to be ethically responsible and technically competent. The company, therefore, thrive to use its social influence to get legitimacy and social consciousness. CSR is a significant manifestation of such consciousness in the social and ethical aspect of legitimacy (Roberts 2006).

Despite the use of ulterior motives by MNCs in the use of CSR, companies are often invited by the Standard Association of Zimbabwe to help formulate standards in their respective industries, as shown by the above MNCs.

#### **4.4.2.3. Criticisms of the Structuration theory and how the Strong Structuration Theory Comes in place.**

Giddens (1984, 1985)'s structuration theory has faced many criticisms, which will be detailed below. However, it must be noted that in structuration theory's later writings, these criticisms were addressed by Giddens himself (Giddens 1991, 1995). This study has further used Stones (2005)' strong structuration theory to modify Giddens structuration theory. This is supported by Jack (2017), who clarified that theory could be modified or supplemented with another theory or by undertaking additional data collection.

Critics of the Structuration theory points out that it ignores manualised and documented regulations that guide everyday lives in society since Giddens (1984) assumes that action and influence only come from the interaction of actors. Critics termed these material conditions. Critics argue that in the absence of separate analyses of material conditions, the power of human agency tends to be over-emphasized. Furthermore, human action may not come from the way they perceive rules and their understanding of the situation at hand but from material conditions. For instance, Thompson (1989) suggests that contrary to Giddens (1984, 1985)'s characterization, some agents happen to be in positions that offer more options than others and others happen to find themselves with only one option and in situations that they cannot bargain. This is supported by Johnson et al. (2017), who observed that the role of institutions also varies with organisations, affecting the freedom to choose and the ability to change. For example, when someone leaves school to join a college or any training program, the constraints that operate are those of comprehensibility and sanctioning and the range of restrictions and choices available. These restrictions and choices do not stem from semantic and moral rules but structural conditions for the persistence or decline of these productive institutions (Thompson 1989, Archer 1982).



The other criticism is based on Giddens (1984,1985) assumptions of the virtual structures. This is compounded by the fact that Giddens (1984,1985)'s ST is based on ontology at an abstract level. Critics argue that resources do not live in the virtual world but are physical. Even techniques to influence and enhance agents' positions in society may be prescribed in written manuals and rules, and as such, they are not virtual though some rules are virtual (Sewell 1992). For example, the mechanisms that agents use to promote their positions and interests like management accounting and financial accounting follow prescribed written manuals that need to be followed by everyone living within that community in the form of International Accounting Standards, International Financial Reporting Standards, and company laws. Furthermore, authoritative resources are not virtual but physical. In this instance, agents find themselves with limited choices.

One of the criticisms points out the importance that Giddens (1991) gives to the past as affecting the present and the lack of empirical evidence to Giddens concepts. One of the fierce critics of the Structuration Theory, Sewell (1992), claims that the past has only a weak influence over the present and forgotten rules have no purchase and emphasized that rules and resources left unused soon fall into desuetude.

Moreover, critics identified the lack of focus on agents in Giddens (1991)'s methodological bracketing. The choice of focusing on institutional analysis and leaving strategic conduct analysis has thus been criticised (Jack 2017). The strategic conduct analysis is underdeveloped, and this forms a weakness on Giddens' ST as the treatment of agents is homogenous across time and space (Jack 2017).

To deal with the criticism drawn upon on the structuration theory, this study draws on Stones (2005)'s strong structuration Theory. The strong structuration theory by Stones (2005) is widely seen as a modification of Giddens's Structuration Theory (Feeney and Pierce 2016, Englund and Gerdin 2012). This is supported by Coad et al. (2016), who noticed that the SST moves away from the abstract ontology in which Giddens (1984, 1985) was interested and encourages researchers to explore empirical case studies of agents and structure. Coad et al. (2016) maintained that Stones SST gives an ontologically distinct version of Giddens (1984, 1985) structuration theory and emphasises issues of epistemology and methodology. Stones (2005) pointed out that to modify Giddens ST, the duality concept must be looked at from a quadripartite perspective. He identified these four aspects as external structures, internal structures, active agency, and outcomes. To counter

the critics that claim that actors' actions derive only from their interactions with the structure at that point in time without inferring to material conditions, Stones (2005)'s strong structuration theory identified internal structures as divided into conjuncturally specific knowledge and generalised or habitual knowledge of the agents as the knowledge that agents have about their environment, and they use this to influence the outcome. This is supported by Thompson (1989), who also pointed out the importance of agents' knowledgeability of the context in which they and their organisations operate.

The concepts and components of the SST framework's quadripartite help us empirically examine the complexity of the relationship between agents and the structure (Feeney and Pierce 2016, Archer 1982). This, in turn, deals with the critics who purports that Giddens (1984)'s structuration theory is not based on empirical evidence. This study will draw from this aspect of the SST to justify actors' actions as they form patterns of behaviour that influence each other's actions.

As noted by other critics, Giddens (1984, 1985) has failed to acknowledge the limitations that agents may find themselves in based on the parameters of actions set by the structures that agents may not be able to negotiate. This is a practical weakness in Giddens (1984, 1985)'s theory as it tends to view agents-structure interaction from a level-ground perspective. Stones (2005) also points out that the external structures may set up conditions of action to limit the freedom of agents, and these conditions can be changed without the agents' wishes even though it affects them, and agents can try to resist them but may fail to do so. These conditions may not be virtual but physical, but to counter this, agents use active agency and draw on internal structures to produce practical action and outcomes to confront the external environment (Feeney and Pierce 2016).

The other modification is that Stones (2005) also draws from Cohen (1989)'s position-practice to provide a link between Giddens (1989, 1991) methodological bracketing of the institutional analysis of positions and strategic conduct analysis of practices. This is also seen as filling the institutional gaps as this occurs through differentiation between interpretive schemes, power, norms of agents in context and agents in focus. Stones (2005), therefore, developed the concept of methodological bracketing and placed agents at the focal point (Agent in focus). Researchers should look at the agent's analysis of their context, and their conduct termed an agent's context analysis and agent's conduct analysis rather than strategic conduct analysis alone (Jack 2017). Hence this study looks not only at

the strategic conduct analysis as opposed to institutional analysis, but further put agents at the centre of this study as they implement CSR activities in reaction to institutional and social pressures.

This study does not intend to give all the details of the strong structuration theory as it encompasses many new concepts that can be used to argue CSR practices as a stand-alone theory. It is important to note that the strong structuration theory has been brought in to counter the critics of Giddens (1984, 1985)'s structuration theory and give support, modification and justification as to why this study has chosen the structuration theory as supported by Jack (2017). It strengthens the structuration theory's fundamental principles.

Despite the above critics, who have been satisfactorily dealt with by modifying the structuration theory in the form of Stones (2005)' strong structuration theory, structuration theory remains at the forefront of this study to explain how social structures influence CSR practices in the Zimbabwean mining industry. Structuration theory demonstrated the social and political side of accounting and thus illustrates that accounting is a social practice that creates reality by making certain aspects of the organisational life more essential and others trivial in the form of cost allocation, revenue recognition and budgeting (Macintosh and Scaperns 1990). Over and above, by using Management Accounting as a virtual modality and interpretation scheme, agents try to make sense of organisational activities and impose their perceptions on structures through community involvement and CSR (Ashraf and Uddin 2015).

For that reason, the proposition that agents do not follow CSR international standards in decision making as they deal with the structure in the Zimbabwean mining sector is supported by theory. Standards promote an unthinking and a tick box attitude as they follow pre-determined logical schemas and rules. In contrast, there might be a need for paying attention to manuals and procedures concerning the right way of making decisions. The myopia of CSR standards has rendered them unimplementable, especially in developing countries with corruption eroded economies and general corporate governance. This situation is exacerbated by incompetency and poverty.

## Chapter Summary

CSR can be explained by different theories, as shown by the group of theories in this chapter. However, it has been noticed that most theories ignore the indigenous dynamics in the context the corporation is operating, hence the lack of conceptualisation of CSR. This chapter chose CSR conceptual frameworks that detail how CSR practices are selected, designed, and implemented depending on various factors in the corporation's national business system or context.

In the spirit of the above arguments, it is submitted that actors can use CSR for different reasons. The structure can influence agents to engage in various types of CSR, and an enlightened structure can use CSR for community development. Agents should be able to use CSR to get their way around the structure, for example, influencing policy and regulation formation. Insights from the Structuration Theory show us that agents may use CSR to capture organs of the structure responsible for making regulations to make regulations in favour of their business operations.

As actors engage in negotiations, especially on determining the contents of the Mining Memorandum of Agreements, they explore the types of CSR activities that will best suit the situation at hand and those that will soften the structure to accommodate the agents' interests. Engaging in CSR is not an easy commitment from a corporation's point of view. Managers are faced with difficult decisions every day to choose between profitability and fulfilling societal expectations. For that reason, they end up selecting different types of CSR activities to engage in.

The chosen theories help to understand how CSR practices are selected in any context of the study. The Institutional theory highlights the need for institutions to pressure the corporation to engage in CSR activities. The structuration theory modifies this by offering the duality concept leading to causality and simultaneity. The strong structuration theory augments the ST by looking at duality from a practical point of view.

This chapter has laid down the basis for data collection instrument design as it detailed the characteristics of both sides of this study's argument. It is under the theoretical framework that a hypothesis is derived and form a basis for testing. This gives a foundation for the next chapter, which details this study's methodology and research design.

## **Chapter 5: Research Methodology**

### **5.0 Introduction**

This chapter provides a detailed discussion of the methodology and design adopted in this study. It shows how the Quantitative methods have been complimented with Qualitative methods to answer the research questions. The chapter begins by providing a link between the previous chapter to the practical implications of theory. A reasonably comprehensive overview of the assumptions to research philosophy and the various research philosophies or paradigms was given to show how the research was designed.

This chapter further discusses the chosen research philosophies and chosen research methods giving the justification for choosing these philosophies by pointing out why other philosophies and methods could not be chosen. The overall research conceptual framework was discussed, providing arguments supporting each element in the research design. The chapter discusses methods of data collection, which are the survey method, archival documentary and interviews and shows how quantitative methods and qualitative methods have been designed to augment each other in data collection and analysis.

A concise analysis of the quantitative methods of research was done to show the elements of quantitative methods together with the associated data collection and internal consistency checks such as reliability and validity. This involved determining the research sample by using purposive sampling, determining variables to convert latent variables to observable variables, and how these have been used to build the research instrument, that is, the questionnaire.

Detailed discussions were also given to elucidate the operationalisation of the study, giving paths relationships to be tested, and criteria for respondent selection. Therefore, the conceptual research framework followed a concise flow of relationships between literature, theory, the context of the study, and methodology.

### **5.1 From theory to practical implications?**

Accounting Research has used structuration theory for some time now, especially in Management Accounting (Ashraf and Uddin 2015, Englund and Gerdin 2012, Coad et al. 2016, Jack 2017). This might be because this branch of accounting deals with the allocation of resources. These pieces of research try to show the social aspects of accounting and the fact that agents use Management Accounting techniques to shape the perception that the

structure has about them and their operations. This is done through the continued strategy of allocating resources through budgets as agents use Bottom – Top approaches to accommodate society in its resources (Ashraf and Uddin 2015). As accounting gathers a respectable position in social research, so are quantitative methods of study as accounting is predominantly depicted in numerical figures. Numerical figures increase the visibility of underlying factors concerning a research phenomenon (Oashkott 2020, Popovic et al. 2017). Research must be informed by insights from literature and the theoretical framework underpinning the argument. The literature and theoretical framework will inform the research gap to be filled by a research study, which will also inform the research design. This is supported by Creswell (2003), who argued that research design is influenced by three questions, what knowledge claims are the researcher making? What are the plans for enquiry? What are the intended methods of data collection and analysis?

Creswell (2003)'s assumptions were alluded to by Watson (1994), who designed the Watson Box of Research. Watson (1994) observed the “what, why and how” of researching as depicted by Watson's box in appendix 10. After establishing a research gap, a systematic approach to research design is adopted based on an underlying hypothesis or theory. A theory triangulation was used in this study.

Giddens (1984, 1985)'s Structuration theory with modification from Stones (2005)'s Strong Structuration theory has been used to describe how CSR in the Zimbabwean mining sector is likely to be shaped by social structures and how CSR, in turn, shapes policy and regulation formation. The practical situation in Zimbabwe presents a unique research context in that the economic, political, and social systems do not follow the worldwide principles of governance as policies and regulations change overnight. This feature is common in most developing countries. The influence of social structures in shaping CSR practices through the Structuration Theory in developing countries is a less studied area as many CSR papers deal with common theories like the stakeholder theory (Ndiweni et al. 2018), which provides a research gap that needs to be filled. This also presents the need and research gap to develop frameworks and methods that suit the environment in which the phenomenon under study exists. This is supported by Visser (2006), who suggested that Africans should develop their model of CSR as an alternative to the existing ones. This is because in developing world contexts, there are complex realities, scarcely studied, which add new elements that are not deeply understood.

The interaction of agents and structure in the Zimbabwean context makes pre-planned and standardised methods of CSR implementation difficult. This kind of scenario presents research challenges to determine the causes of certain behaviours and the ultimate outcomes. As the agents plan their business operations and use budgets to allocate resources in such turbulent conditions, it is salient that their motives to engage in CSR be investigated.

The choice of a research design in this context is overly complicated and informed by factors that may not be easy to classify. For example, CSR is essentially a social phenomenon that is not easy to quantify. Yet, it is apparent that we investigate the causal relationships between CSR and its input, output, and impact. Leitch et al. (2010) argued that the choice of research method depends mainly on the philosophical assumptions which influence the object of the study and the type of research questions to be asked by the researcher. In this study, agents represent the managers or the companies, and the structure represents society and society is made up of different people, institutions, and the environment. This study seeks to investigate how these interplays between the agents and the structure shape CSR practices to explore whether CSR can be used as a potential community development tool, policy, and regulation formulation tool instead of only focusing on philanthropy and short-term CSR activities.

Crotty (1998) suggested that research design often involves deliberation of four main aspects or areas: epistemological approach, theoretical perspective, a methodological perspective, and the methods of inquiry. The research design adopted by this study follows Crotty (1998)'s four research design approaches, which has been followed by other researchers before (Baert 2011, Jack 2017, Makanyeza et al. 2018). Firstly, the epistemological approach emphasizes the interpretation of knowledge. This approach looks at the nature, sources, and limitations of knowledge. The study considers that data sources must be from the field, giving it a more practical approach to knowledge. Data collected from ground surveys are likely to provide empirical evidence, strengthening the epistemological approach to research design.

A theoretical approach to research helps to understand the phenomenon under study. This study is based on the Structuration theories claims which were then tested by sophisticated statistical tools. The theoretical claims saved as a hypothesis in this study. By testing this theoretical hypothesis, the study seeks to strengthen the theory or find improvements that can be attributed to the theories. The structuration theories' explanation of CSR and society have been buttressed by taking reference from the institutional theory. A theory triangulation using

the institutional theory, Giddens (1984)'s structuration theory and Stones (2005)'s strong structuration theory was therefore used to understand the phenomenon under study.

The epistemological approach and the theoretical approach then informed the methodology and methods of enquiry. To get empirical evidence that strengthens the development of knowledge, quantitative methods were used as they quantify and measure variables from sources of knowledge. Qualitative methods were used to probe. The survey method and the questionnaire were then used for data collection.

This section will give assumptions to research philosophy that influenced the above research design, the philosophy or paradigm chosen by the research design, the approach to theory development and the research strategies and methods adopted in this study. It may be appropriate at this juncture to hasten to say that although research is depicted as linear in most research papers and books, it is, in fact, practically cyclical (Mackenzie and Knipe 2006). This study adopts the practical conception of research, which is cyclical, where the researcher returns to earlier stages while at the same time moving ahead to later stages. This means that as the research progresses, significant changes may be made to earlier steps as the researcher gets more insights from theory and literature (Mackenzie and Knipe 2006). In addition to this, the research design follows a circular way (Makrygiannikis and Jack 2016, Weigraf 2001) where data collection is informed by theory.

## **5.2 Assumptions to Research Philosophy**

Research Methodology outlines the way the research is going to be carried out. It explains the way the researcher is going to answer the research questions. Every research is influenced by different philosophical beliefs and stances that surround the research topic. Creswell (2007) argued that the assumptions that the researcher holds regarding the nature of the phenomenon's reality, that is, ontology, will affect how knowledge can be gained, that is, epistemology and these two, in turn, affect the process through which research can be conducted, that is methodology.

Research is done to create knowledge about a specific research phenomenon. There is a plethora of research areas today, and the way these are carried out is different. This also means that what is knowledge needs to be defined hence the need to explore the different assumptions to research philosophies (Bryman 2016). What is defined as knowledge also depends on what is reality, and what is reality is understood by different people at different



times, depending on the assumptions to research philosophies. Every researcher will define reality and knowledge depending on their philosophical mindset and their belief in the assumptions of philosophy.

Notwithstanding that, what one believes in is also determined by one's values. Since people come from different parts of the world, they have different upbringing, cultures, and hence different ways of looking at things. These assumptions determine how we shape our research design (Leitch et al., 2010). These are discussed below.

### **5.2.1 Ontology**

The first assumption to philosophy is ontology. This assumption describes the nature of reality. This can be viewed from two different angles. One's reality might be another's illusion. From an objectivist point of view, there is one actual reality for everyone.

On the other hand, subjectivists will say reality is socially constructed. For that reason, a phenomenon that will be viewed as reality by one researcher might be far from truth from another researcher's understanding. It is also true that different research topics will present different ways of looking at reality, and depending on the researcher's knowledge of the world, their research will yield results construed to their philosophical stance. If the researcher is an objectivist, he/she will perceive reality as not being influenced by people's interpretations and therefore use research strategies that are positivist in nature.

This study adopted an ontological stance of positivism. The structuration theory and the Strong Structuration theory might be sociological theories used chiefly by social and qualitative researchers. Still, they have gained a myriad of support from accounting researchers, thereby attracting quantitative researchers to base their research on it. This study argues that the interaction of agents and structure draws or create causal relationships that differ from time to time in strength and direction. These relationships are caused by realities that can be analysed objectively. CSR might be a social phenomenon, but it is conveyed through indicators and measurements that can be quantified in terms of the CSR practices' effects on society and the company that practice them. For that reason, this study argues that the causes of CSR implementation, the act of policy and regulation formation and implementation is real. Even if Giddens (1984), in his original Structuration Theory argues that actors react based on their moral perception and understanding of rules in a virtual platform, critics and modifications of the Structuration Theory, especially the Strong

Structuration theory by Stones (2005), argue that resources, regulations and manuals exist in the physical world and most of them, if not all can almost certainly be quantified (Thompson 2002, Archer 1982). On the same argument, CSR and its parameters are real and can be quantified. This is supported by Guba and Lincoln (1994), who pointed out that quantitative research provides one truth, objective reality and is independent of human insight.

### **5.2.2 Epistemology**

Epistemologies are assumptions about knowledge. As pointed out above, research must create knowledge by answering the research questions. How the research questions are answered depends on the researcher's understanding of what knowledge is. Objectivists see knowledge as facts and observable phenomena, whereas subjectivists see it as opinions, narratives, and attributed meaning (Bryman 2016). Researchers must have a philosophical stance on knowledge so that as their research unfolds, they can determine what new knowledge the research will contribute to the existing knowledge. The epistemological view of this study is based on the objectivist philosophy, which states that knowledge is made up of observable facts that are law-like generalisations applicable to many research setups if these research laws are followed.

The epistemological argument is based on the recursiveness of the relationship between agents and structure. Suppose agents and structures form relationship patterns as they recursively interact, which influences agents to exercise mechanisms at their disposal to influence policy formulation, in that case, the knowledge we gather from this analysis is objective and factual and can be proven quantitatively through statistical analysis such as correlation, Spearman's rho and other quantitative tools. Furthermore, this study argues that as structure and agents interact, they create new knowledge and modify the existing ones. Rules and regulations keep on being modified and created as these interactions occur, including how resources are distributed (Giddens 1984). For that reason, this study adds to the body of knowledge from a practical point of view, methodological point, and theoretical point.

Moreover, epistemologically, structuration theory argues that agents and structure continue to interact and affect each other regardless of the researcher having any influence on them. Those being investigated, and the researcher are separate, independent objects and

observation of a phenomenon is possible without the observer exerting any impact or getting affected (Guba and Lincoln 1994).

### **5.2.3 Axiology**

The other assumption to research philosophy is axiology which describes the role of values in research. Every researcher has values. These values determine how the researcher will map their research design. The decision to choose which research philosophy or paradigm to adopt can be influenced by the importance of the researcher. Objectivists see research as being free from values. Those who believe in objectivism believe that research should not be influenced by values to be credible. On the other end of the continuum, subjectivism sees research as being influenced by values. The inclusion of values in the study is an overly sensitive topic. Whilst it is almost natural for a researcher to have values, they might influence the research process so that the results become biased towards the researcher's value system. This is quite common in semi-structured interview results. If the research process is too value-based, interpretation of answers might be tilted towards the researcher's values, even if they could be suggesting something different altogether. Such research may lose credibility across the research journey.

As researchers undertake the research journey, they encounter many obstacles or challenges, some of which may require him/her to use his/her judgement. These close calls for personal assessment and foresight bring in the temptation to bias interpretations of one's values and beliefs. In a way, research is a journey that has different milestones. These milestones require other techniques to overcome them, values included. This journey begins with developing the research question and aim up to constructing the whole research design. Values can filtrate at any stage in the research journey and raise bias.

This study adopted a value-free research philosophy. It argues that agents and structure are value-free from the researcher. The interaction between agents and structure is only done through a medium called duality (Giddens 1984). Actors use their wits to navigate their way to their outcomes. This happens automatically, sometimes without the actors being aware of it, let alone the researcher. The following section discusses the research design.

### **5.3 Research Design: Research Philosophy and Methodological Choice.**

The researcher adopted a mixed-method approach with quantitative methods being dominant. By so doing, the researcher believes that the variables, indicators, and measures that have

been designed to measure the relationship between socio-economic, socio-political structures and CSR presents facts that can be quantitatively analysed to give objective knowledge free from the researcher's values. Qualitative methods were only used to probe.

Mackenzie and Knipe (2006) identify research philosophies as research paradigms. They point out that many writers use different terms to refer to paradigms. This study referred to them as research philosophies. Any research can take five major research philosophies or research paradigms (Bryman 2016, Creswell 2003, Saunders et al. 2016). The researcher chooses one or more of these philosophies depending on his understanding and views of reality, knowledge, values. These philosophies are also chosen based on their likelihood to help answer the research question and how the researcher will carry out the research. In this instance, the research questions seek to investigate how socio-economic and socio-political factors representing social structures shape CSR practices in the mining sector of Zimbabwe using the structuration theory. The questions also aim to examine the role of actors in shaping CSR and the role of CSR as a development, policy, and regulation formulation tool.

Insights from the research context chapter show that the Zimbabwean mining sector is marred with corruption and regulations changes; for example, laws are passed that caused ownership of companies to change hands back and forth within a noticeably short period. A period of two months in Zimbabwe is a lot of time in terms of law changes. For instance, the Indigenisation and Economic Empowerment Act of 2008 has seen MNCs giving shares to the indigenous people in 2014, 2015, 2016 and 2017 and reversed in 2018. Another example is the monetary policy that banned foreign currency in the country in October 2019, thereby introducing the country's currency only to reverse and abolish that policy five months along the line. Yet another example is the land distribution and redistribution exercise. These changes have substantial impacts on the resource allocation of different companies as they grapple with the harsh economic conditions and try to keep up to speed with the changes in regulations and policies. Facts and figures become particularly important to stand as indicators of social and economic relationships. This study adopts the positivist philosophy, which will be discussed next.

### **5.3.1 The Positivist Philosophy**

The positivist philosophy is the leading research philosophy, followed by pragmatism as the supporting philosophy discussed later. The positivist philosophy was used in conjunction

with quantitative methods of data collection and analysis, although qualitative methods were used to explore deeper themes that may emerge from the collated data. Most research in CSR in the developing world has been carried through qualitative methods due to CSR conceptualisation. However, with the advent of the demand for quantitative indicators by policymakers, most CSR research is now being conducted using quantitative techniques (Luo 2006, Ndiweni et al. 2018, Matten and Moon 2008, Campbell 2007, Ashraf, and Uddin 2015). This is made possible by the increase in the number of CSR measurement frameworks.

In this study, data collection and analysis are informed by insights from the Structuration theory and the strong structuration theory to explore how CSR practices are produced, reproduced, and modified by reflective agents considering changes in their socio-political and economic context (Ndiweni et al. 2018). These interactions create a relationship that insights from literature and theory claim bring about a causal relationship. According to this researcher, this relationship can be quantitatively analysed by collecting data on the social and CSR variables using the questionnaire. One of the methods to quantify social variables is to attach indicators to social variables of CSR and that of social structures so that they are quantitatively measured (Bryman 2016).

Positivism is an epistemological position that believes in adapting scientific methods to social reality and research so that results and knowledge derived from such research can be applied to different settings (Bryman 2016). Originated by Francis Bacon and Augustine Comte, the Positivist philosophy views the world as independent from the researcher's interpretation. This philosophy is mainly used in the natural sciences and believes in producing observable social reality to make law-like generalisations (Bryman 2016, Crotty 1998). This is supported by Bryman and Bell (2003), who argue that positivism is an epistemological position that advocates applying the methods of the natural sciences to the study of social reality and beyond. Novak (1998) also pointed out that there is only one true answer to questions, and these answers will be evident if we observe and record events carefully.

Whilst it is a philosophy common with natural sciences and the experimentation research strategy, it can also be used in business and management research as it advocates the production of facts that are indisputable and not subject to different interpretations. Saunders et al. (2016) pointed out that this research philosophy promises specific and accurate knowledge, not affected by the researcher's values and variation. Creswell (2003) also pointed out that positivism reflects a philosophy in which causes determine effects or

outcomes. The philosophy argues that the world is real and independent of the researcher's interpretation. It also purports that there is only one actual reality as knowledge comes from scientific methods. As parameters are set to test relationships, these parameters show observable measurable facts that can only have one meaningful interpretation. This is also supported by Crotty (1998), who claims that positivists aim to test a theory or describe an experience through observation and measurement to predict and control forces surrounding us. An example of such facts is numerical facts.

It is acknowledged that CSR is primarily social, whose research is mainly carried out qualitatively, but social and business research has since started looking at CSR from a quantitative point of view to find the business case of CSR. It is argued that most corporations are now interested in the monetary aspects of their involvement in society and the environment and how politics react to this, and they will try as much as possible to quantify their participation in the community. Luo (2006) pointed out that political consciousness motivates organisations to deal with governments financially, and social consciousness encourages them to deal with society by attaching greater importance to CSR. As they pay attention to CSR, they also pay attention to their resource allocation. They use budgets to quantify CSR and for that reason, looking at CSR from a quantitative method becomes apparent.

### **The Pragmatist Philosophy**

One of the popular philosophies is the pragmatist philosophy. This philosophy advocates for the use of what works to answer the research question. Pragmatists advocate using many methods and allow whichever mixture of methods will help undertake the research (Tashakkori and Teddlie 2010). The pragmatist paradigm provides the underlying philosophical framework for Mixed Methods (Tashakkori and Teddlie 2003). This study adopted a mixed-method approach, with quantitative methods being dominant. This is because the research questions seek to describe the relationship between two or more variables. But a descriptive approach to research alone is shallow and leaves a lot of unanswered questions. There is a need to explain and evaluate the relationship to come up with credible research that yields new knowledge. How this is achieved is the ability to be flexible in the use of research philosophies and strategies. The evaluation of socio-political and socio-economic structures' effects on CSR is an investigation into a causal relationship.

Pragmatist's philosophy advocates for the use of any other techniques that will inform the decision about causal relationships.

### **5.3.2 Justification for choosing the objectivist, Positivist and The Quantitative Methodological Choice.**

The positivist philosophy works well with the quantitative methods of research. The choice of positivist and quantitative methods of data collection and analysis has been informed by the research context and prior researchers (Luo 2006, Ndiweni et al. 2018, Makanyeza et al. 2018, Popovic et al. 2017, Mishra and Suar 2010, Kang et al. 2016, Balabanis et al. 1998) as they provide evidence of variables under study. Burns (1997) also alluded to the fact that educational research traditionally followed the empirical objective scientific model, which utilized quantitative data collection, analysis, and reporting models. Quantitative methods gather primarily numerical data and use numerical tools to analyse this data. Such numerical data might be in the form of ratios, formulas, and numbers. Bryman (2016) also pointed out that quantitative methods have been dominant over a long period in conducting research; hence, quantitative research is considered suitable for this study as it facilitates comparison across the selected firms and years of analysis. Moreover, it is a widely used method to investigate and evaluate relationships that exist between variables (Popovic et al., 2017). This study argues that the relationship between agents and structures that shapes CSR practices can be quantitatively measured. This can be done using indicators of variables to measure the social aspect of CSR. Statistical operations like correlation and regression can be used to check whether there is a relationship or association between two or more variables. The strength of these relationships can also be measured.

Quantitative research seeks to measure, quantify, and evaluate relationships between variables within a situation without the researcher's values coming into the picture (Creswell 2003). Many techniques can be used, which include randomisation, highly structured protocols, and questionnaires. Tools to analyse this data might be in the form of tables and graphs, and statistical tools. This study made use of questionnaires which will be discussed later in the study.

The extent to which corporations engage in CSR is quantitative though the strength and quality of programs are qualitative. The researcher believes that CSR activities can be financially quantified through costs, number of business–community interactions, social/community complaints, to name just a few. Financial expenditure or resources are

quantifiable measurements of a business's activities, including CSR, because this can be expressed through accounting and financial measures in monetary terms. The magnitude of corporate involvement in social activities can also be quantified in terms of the related costs of carrying out social activities. A position can be reached numerically to measure the change in the movement of financial operations before and after the implementation of CSR activities. As these movements can be expressed in monetary terms and observed through changes in performance ratios, any other philosophy cannot change what the ratios are showing.

However, the researcher acknowledges that other variables can affect the behaviour in the movement of financial data. These are called confounding factors, and they will be discussed later in this study. The socio-economic and socio-political impacts on CSR can also be measured using indicators or proxies (Rahdari and Rostamy 2015). The use of quantitative methods requires the identification of variables that will then be exposed to quantitative analysis. It is acknowledged that CSR and social structures are primarily made up of qualitative characteristics that may not easily be quantified and measured (Bryman 2016). However, this limitation can be overcome by designing indicators that will represent these qualitative characteristics, thereby enabling them to be quantified (Popovic et al. 2017, Luo 2006, Balabanis et al. 1998, Kang et al., 2016, Mishra and Suar 2010).

### **5.3.3 Why Quantitative Methods?**

To summarize the above paragraphs on positivism and quantitative methods, many theorists have found the following strengths in using quantitative methods hence the reason it has been used as the primary methods for data collection and analysis:

- Measuring makes data more visible and therefore increases people's responsiveness to the data.
- Quantitative methods enable researchers to find causal connections.
- Results are not subjective therefore cannot be questioned.
- Results are in numbers; therefore, they cannot be easily misinterpreted.
- Statistical techniques facilitate the sophisticated analysis of data.
- Research is replicable.
- Research is factual and unbiased as it filters out external factors.



- It can also be used to test qualitative methods results (Oakshott 2020, Bryman 2016, Creswell 2003, Crotty 1998).

The need for quantitative data in CSR engagements is vital for decision making and project appraisal. This has been supported by Moffett et al. (2020), who observed that expenditures are determined by a mix of strategic, behavioural, and economic factors, but specific expenditures, just like any other investment decisions, must be justified by traditional financial and statistical analysis.

### **5.3.3.1 Internal Validity**

Quantitative Methods allows for standardized calculations to test for internal validity. Internal Validity is the extent to which a piece of evidence supports a causal relationship (Rahdari and Rostamy 2015, Oakshott 2020). It is one of the statistical operations that is used to test for the internal consistency of data. In quantitative methods, this is quickly done by isolating other variables and limiting a causal relationship between two variables by eliminating all other possible causes and explanations. Operations like Common Method Bias and dealing with confounding factors are all methods to ensure internal validity. These operations will be discussed later under data analysis.

### **5.3.3.2 External Validity**

Besides, to enable internal validity, quantitative methods allow External Validity. This is when the results of a study are generalised to a broader population. This may not be easily done with qualitative methods. Results obtained from a sample are generalised to the larger population through insights from statistical operations.

The sophistication offered by such operations as correlation and regression can be applied to similar variables even if the context is different. This ensures reliability.

### **5.3.3.3 Reliability**

Quantitative results are easily replicable in another research. Using statistical tests means the same data manipulation can be repeated in future studies. Many scholars have questioned whether it is possible to perform the following measures in qualitative research as it is very subjective to each researcher's philosophical bias.

In this study, statistical analysis and tools like Cronbach's Alpha have been used to test reliability. This can also be replicated in other similar studies.

#### **5.3.4 Why other Philosophies have not been chosen.**

Qualitative methods could not be used as the primary research methods as they primarily rely on the interpretivism philosophy, which believes that knowledge and reality are subjective. Qualitative methods strongly believe that knowledge and reality depend on individuals and requires that the research considers different people's opinions. This is supported by Lee (1992), who claims that the subjective view of reality is a projection of human imagination and exists in the individual consciousness. This kind of research could not be chosen as it is suitable for describing what is manifested by actors, then leaves the interpretation of underlying causal effects to the researcher, who in turn will use his/her ingenuity and knowledge to come up with a thematic framework to explain a phenomenon. Moreover, the weakness of qualitative methods lies in the fact that peoples' opinions tend to change over time and circumstances (Bryman 2016). This significant weakness means that if research relies on people's views at a certain point in time, there is a likelihood that these opinions might change again at another point rendering conclusions meaningless. These opinions may change without the behaviour of actors changing, meaning that on another day, actors' actions may mean something different.

This raises the need to look at other research philosophies and why this research cannot adapt them. Critical Realism opposes positivist philosophy. It explains what we see as manifestations of what is happening, which we are not seeing. In other words, it advocates for the thinking and exploration of meanings beyond what we see. It further alludes to the fact that what we see is incomplete and cannot be taken to mean or represent the whole truth. It further asserts that research is affected by values; knowledge is historical and includes processing of events which involves thinking backwards to understand underlying reality. This is called retrodution. For this reason, this philosophy could not be used to answer this research question as figures collected through the questionnaire, which are factual, have been used to assess the relationship between CSR and its social structures.

The structuration theory argues that the organisation of social practices is fundamentally recursive because social structure is both the medium and the outcome of the practices it recursively organizes (Giddens 1984). Actors repeatedly learn and adopt through their

interactions, and reality gets created during this interaction. Giddens (1989), after criticisms of failure to observe material conditions, also argued that an agent develops the ability to negotiate his way out of a situation. If he does not have that ability, he/she then seizes to be an agent. This insight from the structuration theory shows us that knowledge gets created through daily interactions. This forms a pattern of living, a way becomes a reality, and that reality becomes knowledge. This accepted pattern of living will translate into laws and moral conceptualisations, which are generally accepted by the structure and are not subject to any other interpretation as indicators can be derived to measure such patterns. Agents then take these perceptions to design their CSR strategies to impose their interests on the structure (Ndiweni et al., 2018).

The Interpretivism Philosophy was also developed as a critique of positivism. It propounds that meanings are socially constructed. Different people from different places, cultures and times have different meanings of the world. While this makes sense to a certain extent, it does not help answer this study's research questions. The introduction of extra overheads in the form of CSR activities can easily have an observable effect on the company's finances, which cannot be open to any other interpretation without bringing bias. If the company pays for CSR activities, the company financial reserves get depleted numerically. Social indicators to quantify social structures were used to quantitatively measure and analyse the interaction manifested through the medium of dualism. Variables were identified and allocated indicators. In that way, the statistical analysis that was employed shows the causal relationship, the strength of the relationship or the non-existence of the relationship.

### **5.3.5 Research Approach**

The study is aligned with the positivist philosophy. For that reason, the deductive approach and slightly the abductive approach to theory development has been used. The adoption of the two is consistent with the adoption of both quantitative and qualitative methods. Creswell (2003) argued that rigid adherence to purely deductive or purely inductive strategies seems unnecessarily stultifying. Tsoukas (1989) further argues that while the data themselves can yield empirical regularities, abstract conceptualization is required to imagine the generative mechanisms driving them. For that reason, understanding comes from a combination of both (Crotty 1998). The deductive research approach is when research starts with a theory that has been developed from the literature. The study will now be done to test the theory at hand.

In most cases, a hypothesis is set within certain premises, but a theory can stand for the hypothesis as with this study's case. Data is then collected and analysed to test the hypothesis. This is generally done to falsify or verify the theory (Saunders et al., 2016). The abductive approach is used when data collected is used to modify a theory that has also been developed from the literature. Abduction is making logical inferences about the world. This relates to the pragmatist philosophy of looking at the world. It is essential to explore other possible explanations surrounding the research philosophy. This is relevant to this study as theory triangulation was used to compensate for the weakness of different theories. The study gave insights that will have implications either to the inadequacies of the theory or its modification.

### **5.3.6 Justification for Research Approach**

The research approach is premised on the fact that it analyses three theories that describe how CSR is shaped through the interaction of agents and social structures. These theories are; the structuration theory, as the main theory and the institutional theory, and the strong structuration theory as the supporting theory. It is imperative to acknowledge the use of the theory triangulation technique in understanding the concept of CSR, as many researchers advocate for a theoretical framework rather than just a theory. In that light, most researchers recommend having a general theoretical framework before data collection (Jack 2017, Bryman 2016, Creswell 1998). Postpositivist also works from the assumption that any piece of research is influenced by several well-developed theories apart from one being tested.

These three theories have been selected since they observe that CSR is influenced by factors within the National Business System (In the case of the institutional theory) and social structures (in the case of the structuration theory and the strong structuration theory) rather than international standards. The researcher also acknowledges that some academics have visited this area of study and came up with theories that explain this relationship, hence these theories' existence. To build upon this body of knowledge, these theories have been carefully selected as they relate directly to the argument of this study and, most notably, to the research context. Some prior research in CSR and Structuration theory has also used the quantitative methods and the deductive approach (Luo 2006, Ndiweni et al. 2018). Popular theories like the Stakeholder Theory, Legitimacy Theory, The Agency Theory, and Social Contract theory have been grouped. Their groups are summarised to give a snapshot of the theoretical framework that explains the CSR concept. These were studied and referred to here as part of

the literature to understand the research phenomenon but could not be used as a hypothesis of this study.

This study develops its argument from the premises of the three theories mentioned. The positivist philosophy works well with the deductive approach to theory development as numerical data was collected to verify whether these theories are correct in their assumptions on how social structures shape CSR. Moreover, the abductive approach to theory development was used slightly to modify these theories.

### **5.3.7 Research Strategy**

#### **5.3.7.1 The Survey Method**

Quantitative data collection and analysis methods can be used with the survey method (Bryman 2016, Creswell 2003, Crotty 1978, Saunders et al. 2016). Data was quantitatively collected and analysed, although qualitative data collection and analysis methods were used to get some further data insights. The researcher acknowledges that for the research to be credible, a mixture of methods must be employed to complement each other where necessary. For instance, there have been limitations over the years with structured questions for the simple reason that they give one-word answers without room for explaining one's answers (Bryman 2016). In such instances, there might be a need to probe further to understand why that answer has been given, hence the need to complement quantitative data collection and analysis with qualitative data collection and analysis. Saedi et al. (2014) pointed out that the survey method is suitable for collecting data to supplement secondary data. As mentioned above, the positivist philosophy worked well with the quantitative data collection methods, and the best strategy for this is the survey method (Saunders et al., 2016). For the part of the qualitative, Semi-structured questions were used to probe unexplained and unclear answers from structured questions using telephone interviews and online questionnaires. Creswell (2003) also claims that a mixed-method approach involves gathering numeric information using questionnaires and text information through interviews so that the final database represents both quantitative and qualitative information. In other words, the study used the Sequential Explanatory approach to both data collection and data analysis. Sequential Explanatory is when two methods are used one after the other, and it starts by using quantitative methods and then qualitative. Phiri et al. (2019) observed that using quantitative and qualitative methods simultaneously helps gather more comprehensive data.

The survey method involves selecting individuals or entities who are assumed to have information about the subject matter under study then subject them to some questioning to give their opinions (Tashakkori and Teddlie (2010)). In the Survey method, companies were selected and then given the questionnaires as respondents through online forms. Data collected using the questionnaires was quantitatively analysed as discussed above. Part of the semi-structured data was also qualitatively analysed using the thematic approach. The survey method was used together with the archival documentary method/content analysis.

### **5.3.7.2 The Archival and Documentary Research Method/Content Analysis**

The Archival and Documentary Research method was used to collect data from company financial reports and any other valuable company information. This is important as the study was conducted to cover several years. The researcher believes that the trend for CSR practices can only be meaningful if they cover more than one financial period. This may require the comparison of periods of CSR implementation over a period. Since this requires years of comparisons, it might be challenging to achieve within a shorter period and will be costly to undertake a Case Study over a period that spans more than a year. For that reason, it was strategic to make use of archival company records.

This study covered a period of three years, from 2017 to 2019. The consideration of the number of years, that is, three years, in this case, was done to reduce the effects of premature judgement caused by short-term analysis and at the same time avoid the impact of long-term variations (Mishra and Suar 2010). Using more extended periods also raises the issues of uncertainty and may bring trends that are caused by macro factors. Company CSR information was accessed through company reports which are readily available on most companies' websites. The costs associated with the CSR activities were then related to the variables in the questionnaire. This became a measurable or observable variable representing latent variables.

Although this is a secondary data source, it provides information quickly and cheaply as these were accessed online. It was also easy to see the historical pattern of CSR engagements, financial performance, community engagements as these are recorded in financial records over several fiscal periods.

This kind of research can be affected by different variables of which factor analysis, reliability analysis was carried out to analyse and make sure that they do not give a bias on

the research. For example, a company with slack resources may find extra resources to spare and become generous with these slack resources. The most common factors which extant research has shown as confounding factors are firm size, ownership and stock listing (Brammer et al. 2008, Mishra and Suar 2010). As can be seen, some of these variables are qualitative and may not be quantitatively measured without identifying indicators.

The positivist philosophy advocates for using quantitative methods, deductive methods of theory development and the survey method (Bryman 2016), so this study follows a well-defined philosophical research design that yielded credible results. The partly alignment to pragmatism and the Sequential Explanatory mixed method accommodates part of realism's research approach. It purports that how each of us interprets and understands the world around us is affected by our social conditioning (Bryman 2016). This is also supported by Tashakkori and Teddlie (2010), who reiterated that to accommodate the realism ontology and interpretivist epistemology, researchers may use quantitative analysis of officially published data followed by qualitative research methods to explore different perceptions. It is also envisaged that some data collected and analysed through quantitative methods needed further probing to understand the underlying factors behind the data.

### **5.3.8 Justification for Choosing Research Strategy**

Mixed methods are desirable to use as one method can answer questions that another cannot answer. This is supported by Bryman (2006), who maintains that the use of multiple methods has been advocated within business and management to overcome one weakness of another method. There are different variations of mixed methods, and this includes Sequential Exploratory, which begins with qualitative and then quantitative. This mixed method could not be used as this study is predominantly quantitative. As mentioned earlier, the study was conducted to establish the relationship between variables by collecting numerical data and then analysing this data. After that, this relationship was then assessed using quantitative methods. Issues that needed probing were dealt with using qualitative methods.

It can be argued that there is no method that is more superior to the others unless applied in a relevant context. Vast and differentiated as they are, the researcher has chosen some methods over others: the Survey Method and, to a lesser extent, the archival and documentary research methods.

### **5.3.9 Advantages of the Survey Method and the archival documentary method**

The Survey Method has been chosen because, according to Babbie (1973,) the survey method is efficient for collecting data from a dispersed large population. The survey method is associated with the deductive approach to theory development as it asks “what, who, where, how much and how many” questions. Surveys are most likely to be reliable, and this is supported by Saunders et al. (2016), who pointed out that it is a method that is perceived to be an authority by many people. Secondly, it can be used to collect data from remote locations as telephones, e-mails, the internet, and the post can be used. In addition to the above, it is easy and relatively cheap to administer since sampling can be used to select a representative number of companies in the industry. Over and above, the survey method enabled the researcher to include geographically dispersed companies, thereby getting a fair representation of companies throughout the country.

The Archival Documentary Method is a handy method to use where research spans over several years. This method identifies the use of company documents to answer some questions over previous years. It is cheaper to use and always readily available through company websites. It also enabled the researcher to compare several years of financial performance or any variable under study. It is not time-consuming as it does not involve engaging many people. The researcher easily perused company documents for the information that was required.

### **5.3.10 Summary of Research Conceptual Framework**

Adom, Hussein and Agyem (2018) concurred with Bryman (2016) on the difference between theoretical and conceptual frameworks. A theoretical framework provides an underlying structure or model to support collective research efforts and is based on an existing theory borrowed by the researcher to build his conceptual framework and research journey (Adom et al., 2018). A theoretical framework gives a theory or theories that map the whole research journey. All aspects of the research, from literature review, methodology, data collection and data analysis, must connect to the theoretical framework. This is supported by Sinclair (2007), who metaphorically referred to the theoretical framework as a map of travel that joins the beginning of a journey, the course, and the destination.

On the other hand, a conceptual framework is research specific. It is the researcher's structure and believes that it can explain the natural progression of the phenomenon under study and is



better suited to answer research questions. Adom et al. (2018) claim that it is the researcher's view, understanding and explanation of how the research problem will be explored and research questions answered. The conceptual framework is arranged logically, showing the steps in the research journey, and displaying how ideas relate to each other (Adom et al., 2018). Further to the above, the framework shows the actions that the research intends to take throughout the research journey to answer the research questions. The differences between a theoretical framework and a conceptual framework are summarised in the table below.

<b>Theoretical Framework</b>	<b>Conceptual Framework</b>
Broad Ideas on the research phenomena	Specific ideas from the researchers on their study
Existing Theory that has been used and tested by other researchers	Based on the concepts and variables within a particular study
Forms a skeletal framework of a study that is generalised	Represents the researcher's model to explain the main variables within the study. Based on his understanding of the phenomenon and any concept around the study.
A theoretical framework is designed and developed by other scholars and has been accepted across disciplines.	This is a researcher's proposal that he/she intends to use to answer the research question.
Shows where the research is focused	Shows logical structure on how the research will be carried out.
Shows theories that are interrelated to try and understand the phenomenon under study.	Shows concepts, constructs and variables and their interconnectedness and how the researcher intends to manipulate them to answer the research questions.
It is used to predict the outcome of research and give a parameter on the research study.	May strengthen or dismiss the theories the research study is based upon.

*Table 6: Differences between Theoretical Framework and Conceptual Framework-Compiled by Author*

Having discussed the differences between a theoretical framework and a conceptual framework, the following sections give the conceptual framework propounded by the author to answer the research questions. A justification for the proposed framework will follow.

The colour coding has been introduced to give the progression impression of the problem as the research journey begins and ends.

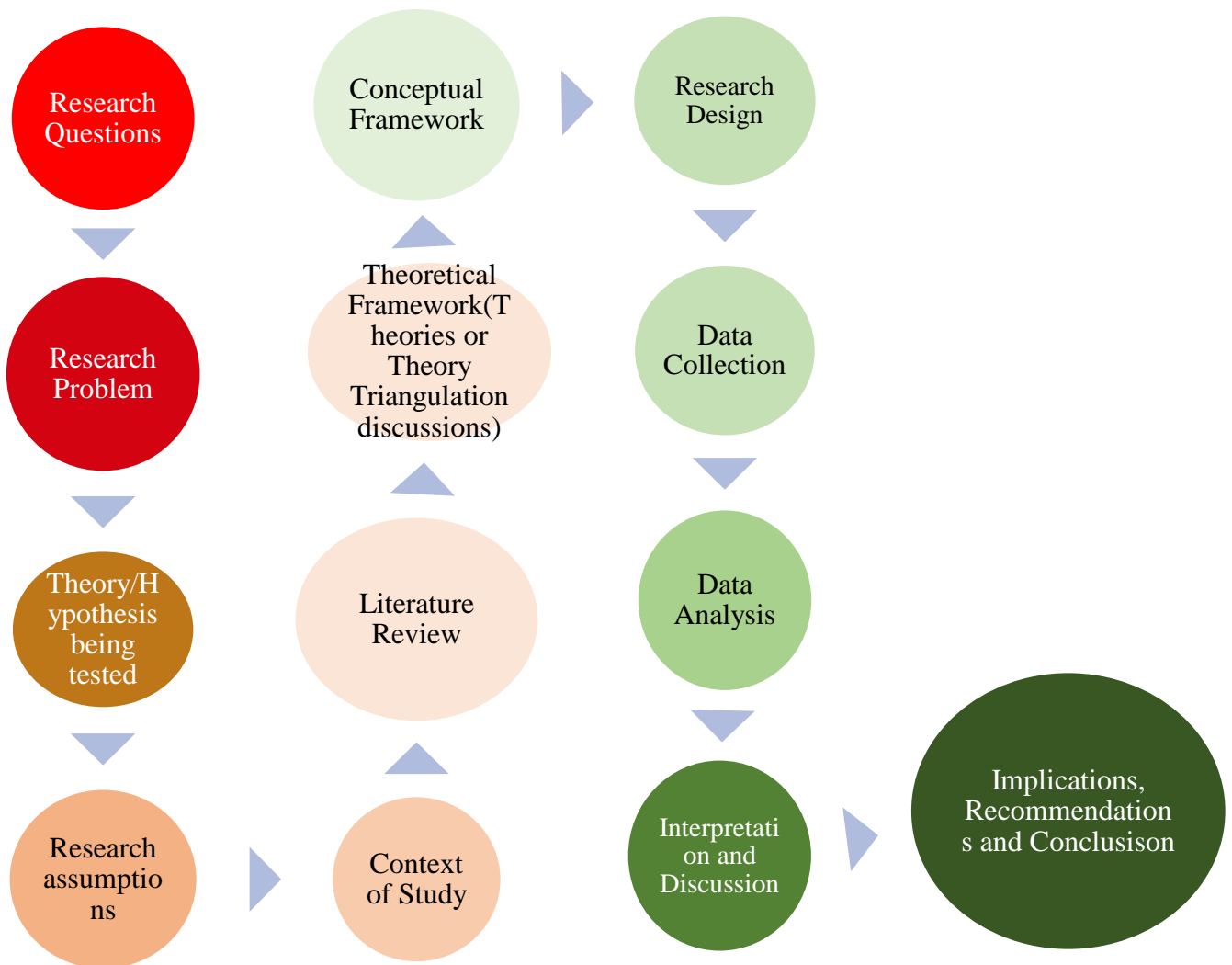


Figure 7: Research Conceptual Framework-Compiled by Author

Table 7: Colour coding

Colour	Conceptual Representation
Red	Research Journey is not clear
Dull Red	Research Starting to take shape.
Brown	Research Journey starting to be envisaged.
Light Brown	Research Journey getting clearer
Light Green	Research journey established.
Green	Research getting closer to be completed
Dark Green	Research Completed

Figure 8: Research Conceptual Framework Colour Coding-Compiled by Author

Colour coding aids data visualisation (Bianco, Gasparani and Shettini 2014, IGI Global n.d). Colour codes can be used to show the intensity of a problem or situation, with red usually taking the danger stage. The above illustration shows that at the beginning of the research journey, there is no clarity on how the research questions will be answered that is why the colour red has denoted this. As the research journey progresses, research problems, theory/theories to base research and assumptions are identified, and there is some clarity on the direction of the research journey.

As the researcher reads the literature and theoretical framework, there is clarity on how the problem will be solved; hence the colour green has been used to show progress. Green has been used to denote progress in most industries and research (Bianco et al., 2014).

### **5.3.11 Research Questions**

After looking at the theories discussed in earlier sections, the researcher has constructed the above conceptual framework to answer the research questions and address the problem. This study has three research questions which seek to investigate the following: how the socio-economic and socio-political structural contexts shape CSR practices within the Zimbabwean mining sector, secondly, the role of actors in influencing CSR practices in the same context and lastly, the extent to which CSR can be used as a development tool and for the formulation of policies and regulations. These research questions have been seen to address the same problems in many emerging economies (Bauman & Skitka, 2012).

Socio-economic in this context refers to the social and economic factors that exist in any country. These might include such factors as culture, norms, values, employment, business environment, monetary policies, currency, infrastructure, prices and availability of goods and services. On the other hand, socio-political in this context refers to the political factors such as laws and regulations, policies, the rule of law, political parties and sponsorships, licensing, and the general political landscape (Mishra and Suar 2010, Makanyeza et al. 2018, Murombo 2013).

### **5.3.12 Research Problem**

This study's research problem has been centred on the conceptualisation of CSR by other theories. Because of the problem of CSR conceptualisation, CSR activities have been looked at from a reductionist perspective, thereby reduced to philanthropic and done on a short-termism approach. These theories fail to acknowledge indigenous peoples value system,

which has a differentiated impact on corporations' operations in different countries. This value system is shown in different cultures, and this culture determines how actors in any given context act to influence each other and influence corporate decision-makers, especially and interestingly in the way company decision-makers allocate corporate resources (Matten and Moon 2008, Jamali and Karam 2018, Aguilera et al. 2007, Campbell 2007). The structuration theories are suitable to address this study's problems.

By understanding actors' roles in influencing each other, corporations are better placed to deal with indigenous traditions to enhance the relationship between the business and the community. Furthermore, acknowledging the duality nature of the role of actors will make decision-makers anticipate community reactions and then plan and budget in advance for their CSR activities before establishment. This will improve the nature and quality of these CSR programs and might as well be used as development tools. The structure in the form of government and its arms will be better suited to understand how corporations work and devise measures to take advantage of CSR gestures for the development of the community (Luo 2006, Ndiweni et al. 2018, Ashraf and Uddin 2015, Englund and Gerdin 2012, Coad et al. 2016).

### **5.3.13 Research Assumptions**

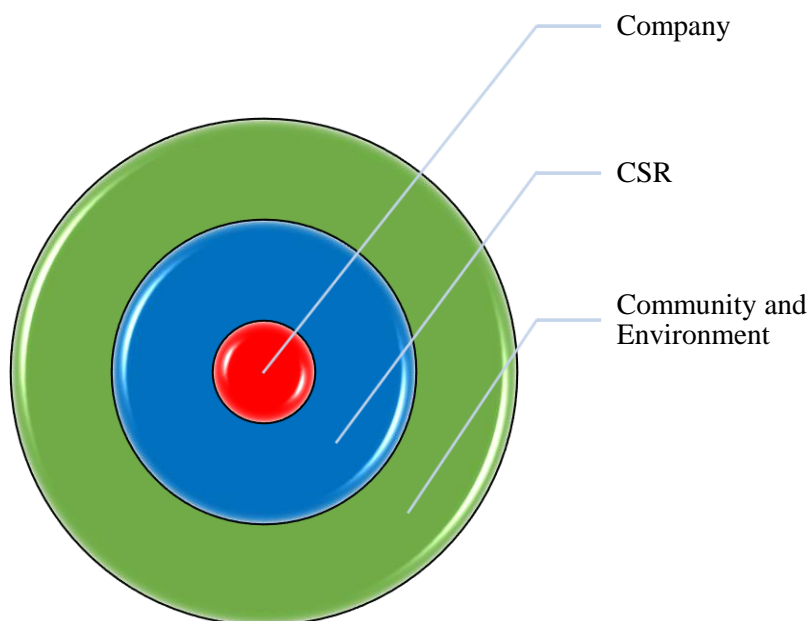
The following assumptions form the basis of the construction of the above problem. Firstly, mining companies in Zimbabwe do not follow international guidance in the implementation of CSR. It is also assumed that agents in the form of managers do not know or have little knowledge of the guidelines and international standards on CSR.

Secondly, CSR in the mining sector of Zimbabwe is short term and used as a strategic tool and to cover up companies' malpractices. The following CSR view has been conceptualised by this study and is given in the form of a model.

The research context was discussed in chapter 2, and these assumptions have been informed by the circumstances in the Zimbabwean context. Every manager should have the knowledge of Corporate Governance in general and Corporate Social Responsibility because these make up the agents which interact with the structure. Business operations, processes and productivity make the internal environment of the business, whereas suppliers, the community, the government, the environment, etc., make up the external environment. In most cases, managers pay attention to other stakeholders depending on the pressure they get

from these stakeholders, and this influences budgeting. What happens inside is primarily determined by what happens outside (Ashraf & Uddin, 2015).

In their everyday operations, businesses try to make as much profit as possible. By so doing, they may disobey rules; they falsify records and formulas to cut costs and maximise profits. CSR is then used to cover up malpractices in the Zimbabwean mining sector. Metaphorically, the researcher would present this as a model depicted by the diagram below. This model is made up of the external environment and the internal environment, with CSR as the bridge between the two.



*Figure 9: Model of CSR Assumption-Compiled by Author*

Most of these businesses have caused devastating corporate disasters that killed thousands of innocent lives. Some have displaced villagers without compensation. Their wastes have killed so many humans, animals, and water lives. Yet, these corporations still operate today and continue to make a lot of money. These activities are swept under the carpet by Corporate Social Responsibility activities, thereby protecting these companies from the harsh reactions of the external environment. CSR can keep what is outside out and what is inside out. In this perspective, CSR activities play a primarily “ameliorative role in the context of significant social disruptions and uncertainty....” (Hamann and Kapelus, 2004, p. 90)

The inner circle represents the company’s processes, productivity, and operations. These activities emit dangerous effects on the external environment, which is represented by the

outer circle. CSR cannot keep this inside because it is only a voluntary activity that can be done or not done. However, once these effects get out of the company, they harm the external environment. But little can be done by the regulators as CSR activities silence them. In that perspective, CSR stands between the company and the external environment.

Lauwo et al. (2016, p. 1043) argue that the extent to which stakeholder and legitimacy theories “can explain the contradictions and dilemmas faced by developing countries concerning CSR practices has remained problematic [as] they pay little attention to the broader socio-political, economic, historical and power structures that shape CSR reporting practices”. If a company does terrible practices, it should be punished or stopped from operating in normal circumstances. Still, the external environment is quickly reminded of the donations and other CSR activities that the corporation has done or promises to do in the future. Banerjee (2008) also questioned this and criticised the Legitimacy Theory for its inability to explain why companies continue to carry out these activities despite the increasing social and environmental impact of corporate actions on nature and society. This shows a strong dependence by governments on these MNCs. Such reliance is often exacerbated by fears that these institutions may relocate if enacted regulations are perceived to encroach on companies’ decision making.

In that regard, CSR is simply used to shield the company from suffering the consequences of its bad behaviour. Governments are dependent on foreign investments and cannot motivate or enforce fundamental regulations on CSR (Frynas 2005, Jamali and Karam 2018). Developing countries' governments tend to turn a blind eye to the detrimental effects of corporations, and pressure groups and academics have of late paid less attention to what the government should do. This is supported by Idemudia (2011), who pointed out that the role of the State has received limited attention in CSR issues. For that reason, the structuration theories play a crucial role in trying to explain CSR activities from a duality point of view and emphasize the power of agents in regulation, policy, and rule formation. Giddens (1984:14-16) observed this agency power and declared that:

An agent ceases to be such if he or she loses the capability to make a difference, that is, to exercise some sort of power...Resources focused via signification and legitimation are structured properties of social systems drawn upon and reproduced by knowledgeable agents during interaction... Resources are media through which power is exercised as a routine element of the instantiation of conduct in social reproduction.

### **5.3.14 Literature Review**

The literature review covered all aspects of CSR to understand the state of knowledge in CSR. This included definitions and any other CSR knowledge. Understanding the phenomenon helps in answering research questions.

### **5.3.15 Theoretical Framework**

The researcher chose three theories in understanding the phenomenon, one leading theory and two supporting theories. The leading theory is the Structuration theory, and this has been justified in earlier sections. The Institutional theory and the Strong Structuration theory are supporting theories. The convergence of these theories is the complementary effect around the Structuration theory. The Institutional theory explains CSR as shaped by institutions in different countries hence acknowledges the contextual effects on CSR practices. However, it views agents as passive recipients of institutional dictates and obeys powerlessly and helplessly. A view that is corrected by the Structuration theory.

On the other hand, the structuration theory views most interactions as occurring at an abstract level without practical references; hence lacks empirical evidence to support the concepts detailed in the structuration theory. The Strong Structuration Theory corrects that by viewing duality from an empirical evidence point of view. This gives robustness in the theory selection of this study and helps understand the research phenomenon (Jack 2017, Bryman 2016, Oakshott 2020).

Theory, in this case, has been used as a form of a hypothesis. Many researchers and authors point out that theory can be used as a hypothesis in a quantitative research study and have that theory claims tested (Jack 2017, Bryman 2016, Saunders et al. 2016). The use of many theories is called Theory Triangulation and is supported by authors as they claim that this increases the understanding of the phenomenon under study (Jack 2017, Makrygiannis and Jack 2016, Bryman 2016).

Before theory can be used in this way, there is a need to test for theory validity. Makrygiannis and Jack (2016) maintain that there are two types of theory validity. The first one is construct validity. This is the way concepts of a theory are applied to the analysis or research design. For instance, the concepts of structuration theory are at the centre of the research design. The categorisation of constructs in the research instrument was based on claims from the structuration theory in such a way that each category covers structuration theory themes.

After that, the variables under each category were constructed with the view of testing the theory hypothesis.

Secondly, Makrygiannis and Jack (2016) observed that the second theory validity is how concepts are linked to providing a theory of the phenomenon under study. The structure representing government, other institutions and the community are connected in some way in which they put pressure on companies operating within their respective contexts. Agents in companies unconsciously shape the course of strategic action when they try to adapt to changing contexts. In the Zimbabwean context, there is a constant change of policies and regulations. Agents try to adapt to the contexts by developing strategies that will make them relevant and legitimate to the changing policies and regulations. One of the most prominent strategies is the use of CSR as a business strategy to promote business interests or as a marketing tool (Ndiweni et al., 2018, Campbell 2012, Sikka 2010).

### **5.3.16 Research Design**

One of the most extensive contributions of this study is the methodological aspect and the research design. Many researchers observed that research in social concepts, including the Structuration theory, has mainly been qualitative (Luo 2006, Coad et al. 2016, Ashraf and Uddin 2015, England and Gerdin 2012). This research used quantitative data collection and analysis, although qualitative data collection and analysis were used to probe.

To formulate path relationships, the propositions below were established based on literature and theoretical framework. According to Babbie (1973), propositions are insights that start to emerge as research progresses. This must not be mistaken for the hypothesis, which is educated guesses about relationships that are then tested using quantitative methods. In this study, the hypothesis is given by theory.

#### **5.3.16.1. The following propositions were therefore developed.**

The first proposition was that if CSR practices in the Zimbabwean mining sector is determined by the process of duality, according to literature and the structuration theory, then there must be a relationship or an association between the CSR practices of these companies and the community behaviour, politician's behaviour and ultimately the economic indicators in the country. For that reason, the presence of CSR practices will be primarily related to the pressures coming from these actors of society.



The next proposition that emerged from literature and theory was that if agents can control allocative resources and authoritative resources, they must therefore have the power to influence policy and regulation formation. It follows, accordingly that, agents may direct their CSR efforts to influence policymakers and regulators or, in worst-case scenarios, even capture them.

The other proposition was that policymakers might have some power, as shown by Giddens (1984)'s domination process. They may form policies and regulations to restrict and control agents' actions even against their will. This in turn might force agents to engage themselves in CSR activities either as assertive power or as yielding to the domination process. For that reason, CSR activities must be associated with the political actors and regulators in the Zimbabwean mining sector.

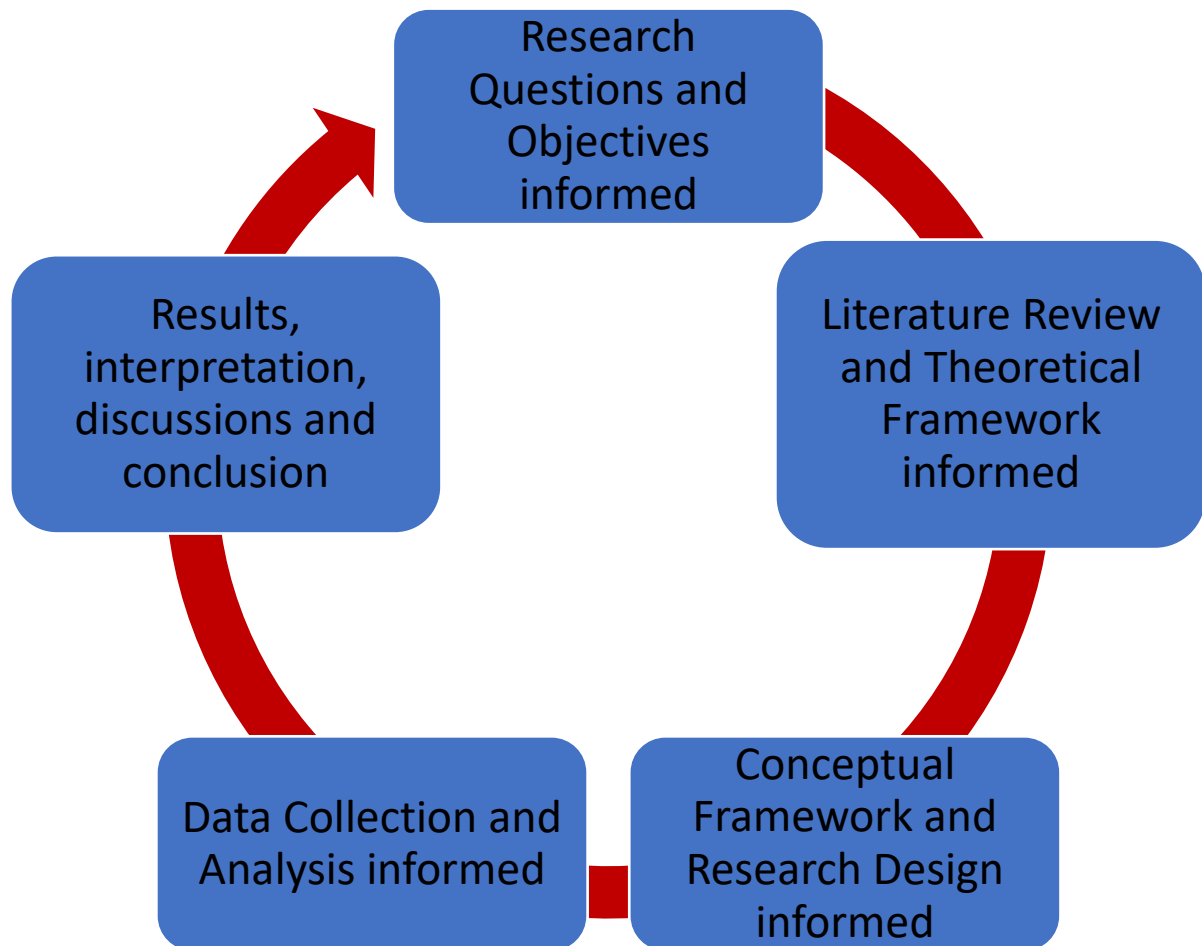
The above propositions then informed the formulation of seven constructs that aid in answering the research questions. These are CSR total construct, CSR construct, Environmental Construct, Social Construct, Political Construct, the Economic construct and lastly, the Structure Total. The researcher acknowledged that these constructs were not capable of being quantified. Therefore, they were termed latent variables. This required the researcher to design indicators or proxies which are quantifiable and measurable to represent these latent variables. This kind of methodology has been used by many researchers, including but not limited to (Popovic et al. 2017, Luo 2006, Mishra and Suar 2010, Balabanis et al. 1998, Kang et al. 2016). These indicators and proxies then made up the different variables in the research instrument.

#### **5.3.16.2 The conceptual relationship between these constructs is given as follows:**

CSR Total represented the CSR construct, and the Environmental construct and these together represented CSR activities as practised by agents of Zimbabwean mining companies. On the other hand, Structure Total represented the social construct, the Economic construct, and the Political construct. These together represented the structure in the form of the government, society/community norms, culture, rules, and government institutions as stipulated by the Structuration theory. The overall research design was based on investigating the association between the structure and agents. CSR activities represented continuous agents' actions to influence and respond to the structure's influence and find legitimacy. That conceptual framework, therefore, influenced data Collection. This study followed a cyclical research design. This method of research design is supported by many researchers like (Jack

2017, Makrygiannis and Jack 2016, Popovic et al. 2017). Every stage of the research journey influences how the next step must be carried out. The researcher constantly went back to earlier stages to modify them as new data emerged about the study phenomenon.

This cyclical pattern happens until research questions have been answered. If research questions are not fully answered, more must be done, and this may include one of the following: further consultation of literature, further theoretical triangulation, further data collection, further data analysis or even all the above. The diagram below represents the cyclical research approach.



*Figure 10: Cyclical Research Design- Compiled by Author*

After adopting the cyclical approach to research design, the relationships of research questions, research problems, theory triangulation, literature categories and variables were interrelated, as depicted by the diagram below. It is essential to show how concepts, constructs and variables are related as this shows the flow of research and robustness of the study.

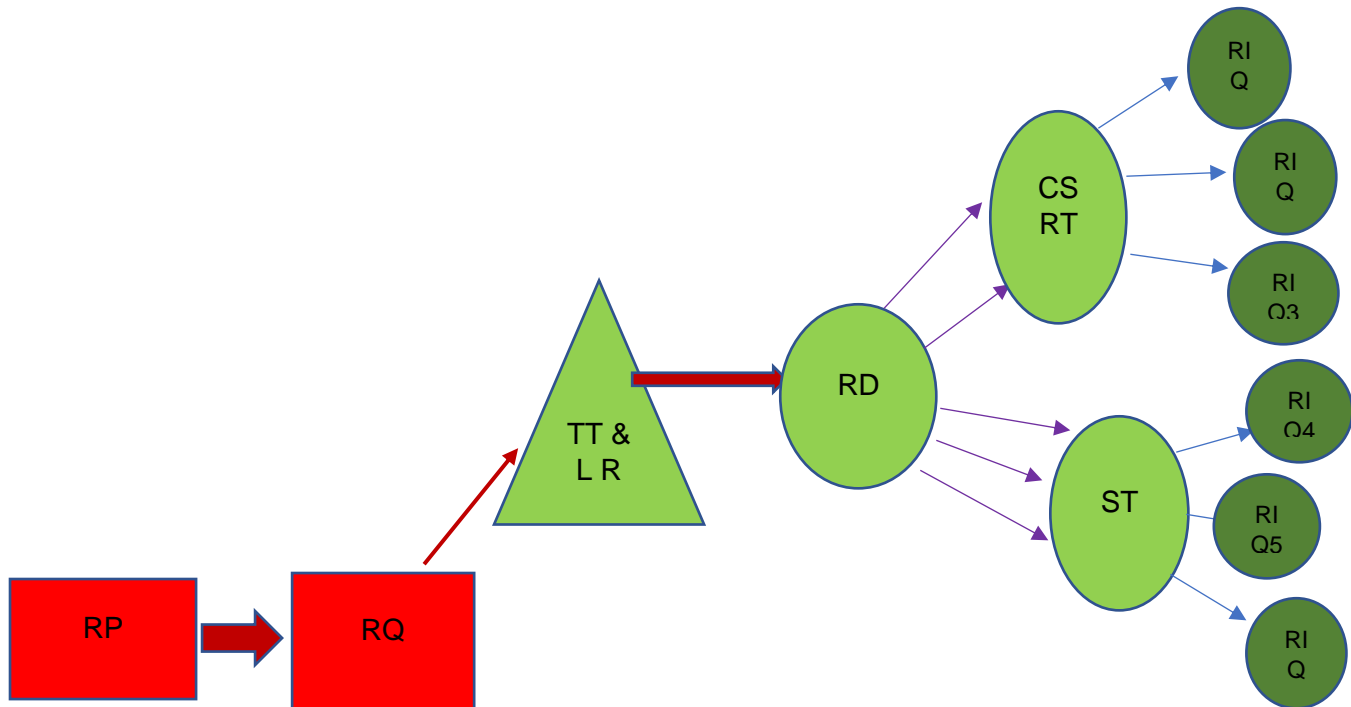


Figure 11: Conceptual Relationships of Concepts, Constructs and Variables- Compiled by Author

KEY

RP – Research Question

RQ – Research Problem

TT & LR – Theory Triangulation and Literature Review

RD – Research Design

CSRT – CSR Total

ST – Structure Total

RIQ – Interview Question

→ Construct Category

→ Observable Variable

### **5.3.17 Data Collection**

The questionnaire was used to collect data from a sampled group of Zimbabwean mining companies. Company records were used to get an insight into the CSR activities of the company.

### **5.3.18 Data Analysis**

This was done using quantitative techniques, and the SPSS software was used to analyse data. Qualitative data analysis was used to probe. Test statistics were used, and these are detailed under the statistical data analysis section.

### **5.3.19 Interpretation of Results and Discussion**

The results of the analysis were interpreted, but the discussion will be given under data analysis.

### **5.3.20. Implications, Recommendations and Conclusion.**

This will be given in the concluding chapter of this study.

## **5.4 Determination of Research Variables, Indicators/Proxies, CSR and Social Measurements and Questionnaire Design**

### **5.4.1 Variables, Indicators/Proxies/CSR, and Social Measurements**

Most researchers have acknowledged the challenges that are faced in social and business research when one uses quantitative methods like this study (Bryman 2016, Creswell 2003, Popovic et al. 2017, Rahdari and Rostamy 2015, Duncan 1974). These challenges emanate from the fact that social structures and CSR are primarily social concepts that may not be easily quantifiable. But as decision-makers pressure for information, the emphasis has been on the quantitative character of social and environmental concepts, and as a result, the quantitative indicators play a significant role in the process of decision making (Pulzl, Prokofieva, Berg and Rametsteiner 2011). Moreover, the outcry and demand for social and environmental accounting are increasing the need for quantitative business and social research methods. This is supported by Rahdari and Rostamy (2015), who claims that social indicators are barometers of socio-economic conditions and provide the necessary tools for the assessment of various aspects of the overall performance of the phenomenon.

#### **5.4.1.1 Latent Variables and Observable Variables**

CSR and social structures are social concepts that are not easy to quantify. These are called latent variables that will need observable, measurable variables which in turn can be quantified (Suhr 2006). Since quantitative data collection and analysis methods require the quantification of concepts, it is crucial to design variables from which indicators can be developed. These indicators are then capable of being quantified and measured. These are also called proxies. To capture CSR and social structures interaction, the data collection tool must comprise variables representing these concepts (Bryman 2016). For example, it is easy to quantitatively measure income or age range in a community because income and age are variables that can be quantified.

On the other hand, it may not be easy to measure the influence of society on the CSR practices of a company because the impact of society is not a variable that can be easily quantifiable. But still, the effect of community on company CSR does exist, and researchers and practitioners need to understand it. In such instances, indicators or observable variables are essential (Bryman 2016, Rahdari and Rostamy 2015, Suhr 2006), and the questionnaire needs to capture that. An example of an indicator of social influence on CSR could be the

number of consultative CSR meetings between the community and the business or the number of complaints lodged by the community on the business's operations. In this respect, as the number of complaints is recorded and analysed, the influence of the community on company CSR can be quantifiably measured or vice versa.

Prior research has used various proxy measures to assess social constructs. Social Research history is littered with various one-dimensional and multi-dimensional social constructs measurements (Mishra and Suar 2010). One-dimensional surrogate measures such as reputation ranking of companies by established CSR Measurements Organisations like KLD, Dow Jones, Bloomberg are standard in past studies (Rahdari and Rostamy 2015, Suhr 2006). The other standard measurement is Moskowitz (1972)'s Social Responsibility ratings (Popovic et al., 2017, Moskowitz 1972). Yet another one-dimensional measurement is the Fortune Corporate Reputation Index (Makanyeza et al. 2018, McGuire et al. 1988). These measurements are designed the same way as standards, so they have the assumption that every situation is the same hence may not yield better results in a different context. This has been criticised by many researchers as they fail to capture the situational stakeholder circumstances peculiar to a given research context (Balabanis et al. 1998, Kang et al. 2016, Mishra and Suar 2010).

For this study, there is a general agreement about the critical corporate CSR, social, political and sustainability variables and their indicators which were initially developed to show the interaction of businesses with the community. Many researchers have tried to establish industry sets of social indicators according to ISO26000, GRI, UN Global Compact, OECD, FTSE4Good to mention a few so that social concepts can be quantitatively measured. This study adopted multi-dimensional CSR measurements identified through the more functional interaction between structure and agents informed by generally accepted CSR and sustainability reporting guidelines like GRI G4 disclosures, OECD 2011, UNGC, ISO26000 and also reported by previous research such as (Balabanis et al. 1998, Popovic et al. 2017, Rahdari and Rostamy 2015, Duncan 1974, Luo 2006, Mishra and Suar 2010, Kang et al. 2016), and CSR and sustainability ratings like MSCI-ESG, Dow Jones Sustainability Index, KLD, FTSE4Good, Bloomberg ESG Data, Corporate Knights, Thompson Reuters (Asset4). These variables have been used to design the questionnaire to capture the interaction between CSR and social structures, and more importantly, represent the latent variables by observable variables. Without these variables, it will not be possible to quantitatively analyse the interaction between social structures and CSR in the Zimbabwe mining sector.

The research questions premised on the evaluation of socio-economic and socio-political structures, the role of actors affecting CSR practices in the mining sector of Zimbabwe and the possibility of CSR being used as a tool for development, policy, and regulation formation. These research questions investigate associations or relationships between variables at play that need to be analysed to answer these research questions, and these variables have been reflected in the questionnaire. Quantitative data analysis methods have been chosen as there are concepts on both ends of the continuum whose interaction needs to be evaluated: social structures, economic and political on the one end and CSR practices on the other end. Aspects of these concepts as represented by various variables need to be analysed to conclude how social structures affect CSR practices in the mining sector of Zimbabwe.

Therefore, this section of the study illustrates that even if social concepts are not directly quantifiable, indicators can be developed so that quantitative data collection and analysis methods can be used in these social concepts. Detailing this section helps to give an insight into how data was analysed after it has been gathered.

#### **5.4.2 The Questionnaire: Design**

According to Jack (2017), research design must be circular where theory must be used in the data collection instrument design and allows data to be analysed with theory in mind. The questionnaire has been chosen as the main instrument for data collection because of the advantages given below. This has been influenced by other researchers such as (Luo 2006, Makanyeza et al. 2018, Ndiweni et al. 2018, Kang et al. 2016, Mishra and Suar 2010). The questionnaire has been designed based on the variables that have been identified in this research study. Variables make up the phenomenon being studied and gathering information about these variables help to answer the research question. Examples of these variables include; community involvement; environmental involvement; cost of community investment, number of voluntary activities; the number of community complaints, community funding and support as measured by the sum of funding, Involvement in Politics, corruption in business, stakeholder participation, strategic participation, number of community forums, consumer health and safety, compliance and regulation, information infringement and sanctions for non-compliance, power cuts and fuel shortages, community share schemes (Popovic et al. 2017, GRI G4 Disclosures 2011, OECD, ISO26000, UN Global Compact, Kang et al. 2016, Balabanis et al. 1998, Mishra and Suar 2010).

Questions were based on the five types of exploratory questioning (Elliot 2000): definitional, descriptive, interpretive, critical action, and deconstruction. Firstly, when designing the questionnaire, it was essential to ask demographic questions first to check the respondent's suitability to answer the questions and give credible answers. This was followed by questions to understand the type of company, its stakeholders, and its organisational control to understand the dynamics of decision making in that company. Information about the company is vital as this indicates how a company distribute its resources.

After that, it was necessary to get responses about the variables as grouped under definitional, which prompted the respondent to show their knowledge of CSR, then descriptive, which prompted the respondent to identify different types of CSR, dimensions, and CSR practices. The interpretive type prompted the respondent to address variables that seek relevance, key drivers, for example, reasons for engagement in CSR. The critical action type of questions prompted the respondent to relate to different variables that require answers on community involvement, regulation and policy formation involvement, CSR cost expenditure and structures, budgets, compliance and sanctions, publicity, and remedial work. Lastly, the deconstruction type, which prompted the respondent to give reasons for political interests, influence and involvement, assumptions for behaviours of agents. See Appendix 6 for the questionnaire.

### **5.4.3 Advantages of the questionnaire**

Data collection makes the research's more significant and critical part and informs the answers to the research question (Bryman 2016). No matter how good the other part of the research could be, if the researcher collects inaccurate data, the whole research process becomes flawed (Saunders et al., 2016). This is particularly important as Elliot (2000) concluded that we would only be able to understand what is going on in the social world if we know the social structures that have given rise to the phenomenon we are trying to understand. To do this, we need to collect data and to collect data, we need appropriate instruments. The questionnaire makes it possible for the researcher to gather this information. It also gives participants time to research company documents to answer some questions fully.

The questionnaire is also cheaper to administer as internet-based methods can be used to distribute the questionnaire. It also makes it possible for the participant to consult with



colleagues or supervisors. The questionnaire makes it possible for the respondent to think carefully about what they are going to write.

Furthermore, for self-administered questionnaires, the absence of the researcher/interviewer reduces bias. It has been noted that some respondents give answers that they think will please the interviewer in a face-to-face interview (Bryman 2016). The absence of the interviewer also makes it convenient for the respondent to answer questions at their own convenient time and pace.

## **5.4 Operationalisation of Research and Data Collection**

### **5.4.1 Research Methodology and Covid -19**

The researcher acknowledges herein the impact of the coronavirus pandemic on every sphere of life with research included. The pandemic had affected the methods by which the researcher interacts with participants. However, the researcher devised ways to counter this negative effect by using available technology to reach out to participants. These methods tended to have a positive impact on this part of data collection because whilst response rates of about 40% are quite good, this study's response rate was 68%, and the response period was short. This can be attributed to the fact that many executives were working from their homes and on lockdown and were restricted to their homes hence had enough time to take up the survey.

Moreover, the researcher used limited contact methods with respondents as the social distancing rule affected every part of the world. The online method of sending the research instrument proved to be effective as it meant that respondents could respond from anywhere in the world if they had internet access. Professional platforms like LinkedIn were also used to get in touch with some company executives enabling the researcher to make follow-up and probe some questions. Social platforms like WhatsApp were also used to make follow-up voice interactions to increase the response rate.

The study covered periods before the outbreak of the coronavirus pandemic, that is, three years from 2017 to 2019. Therefore, it was easy for company executives to provide information for the period covered by this study as there were no corona-virus disturbances. For the reasons mentioned above, covid-19 did not negatively affect the quality of this study.

### **5.4.2 Purposive Sampling**

There are 191 companies registered as mining companies in Zimbabwe. The Indigenous and Economic Empowerment Act of 2008 has increased the liberalisation of mining ownership in Zimbabwe to the extent that individuals can own mining licenses and engage in small-scale mining without difficulties. The Mines and Minerals Act of 1961 allows any individual who is a permanent resident of Zimbabwe to apply for a license and operate a mine. Most of these small-scale miners do artisanal mining and hardly have any machinery to undertake meaningful mining. Whilst it is acknowledged that these small-scale miners may cause as much damage to the environment as big multi-national companies, they rarely use any machinery to excavate and process their minerals and operate in minimal areas, which are quite negligible compared to large scale mining companies. In most cases, they never displace any communities and work within riverbanks. The Indigenous and Economic Empowerment Act of 2008 paved the way for many individuals to register mining companies even if these companies rarely have capital or means of production to operate.

The study targeted registered mining companies as per the Zimbabwean Registrar of Companies. Correspondence was sent to the Registrar of Companies to verify the figures and to check companies that are still operating and those that have ceased operation. The researcher has surfed the internet to look for all these companies to establish their contacts and procedures (see appendix 2). The researcher also further consulted the Chamber of Mines website seeking further information on the mining industry of Zimbabwe. The Chamber of Mines also keeps a record of all the mining companies and activities of the mining companies. These correspondences are critical as they give credibility to the data that was collected.

#### **5.4.2.1 Criteria for selection of companies**

The research context informed the sampling method. Zimbabwe is a small country, and its mining industry is relatively small compared to other developed nations. The number of companies operating in Zimbabwe is not large, let alone mining companies. For that reason, care was taken to make sure that the research includes every company that can add credibility to the study. The purposive sampling framework has been designed following the above considerations and the conceptual framework. Purposive sampling is a non-probability form of sampling based on the researcher's prior knowledge of the context of the study and the population. The objective is to construct a strategic and inclusive sample of targeted key

respondents to add credibility to the research (Bryman & Bell, 2011). Purposive sampling should not be confused with convenience sampling, which refers to choosing available respondents. Purposive sampling comprises clear criteria for selecting respondents (Bryman & Bell, 2011; Oakshott, 2020); see Table 7. This sampling is also informed by theory, as respondents must have characteristics related to the theoretical framework (Bryman 2016).

Oakshott (2020) pointed out sampling is always an extensive practice and, in most cases, a very controversial technique. It is challenging to come up with a representable sample. There will always be an error between the sample and the population, especially when sampling behavioural and qualitative attributes of people. Oakshott (2020:169) observed that “sampling people’s views and intentions are notoriously difficult, and even the best sampling plan can fail in these circumstances”. This choice of sampling has been influenced by other researchers such (Mishra and Suar 2010, Oakshott 2020, Popovic et al. 2017). Purposive sampling is also called judgemental, selective, or subjective sampling. It is suitable where the researcher has prior knowledge of the purpose of the study and in cases where participants must fit a particular descriptive profile (Bryman 2016). All companies that meet that profile were selected as they comprise the whole population rather than a sample.

The table below shows the selection profile.

<b>Criteria</b>	<b>&gt;50 Employees</b>	<b>&gt;100 000 USD Capital</b>	<b>Website</b>	<b>Contact details and email</b>	<b>&gt;3 years in operation Zimbabwe</b>	<b>Seized Operation</b>
Artisanal Miner	0	0	0	0	0	
Small Companies	0	0	0	0	0	
Medium Companies	25	25	24	25	24	
Large companies	10	10	10	10	10	
Total	35	35	34	35	34	
Sample Total	34					

*Table 2: Selection Criteria-Compiled by Author*

### Key

<b>Company</b>	<b>Small</b>	<b>Medium</b>	<b>Large</b>
<b>Employees</b>	<50	>50	>100
<b>Capital</b>	<100 000	>100 000	>200 000
<b>Website</b>	No Website	Website	Website
<b>Contact Details</b>	No Contact details	Emails, Telephone	Emails, Telephone

Little information is provided on the size of these companies in the Registrar of Companies, so the researcher had to look further for information elsewhere, especially on the internet and

from many organisations like Chamber of Mines, Mining Zimbabwe Magazine, Yellowpages.co.zw and the press. The first selection was to remove companies that have ceased operations as it has been noted that most of the companies on the list have stopped production. This is because of the harsh economic conditions as tabled in the context of the study chapter. Of the 191 registered mining companies, only 60 are still in operation. This information was found in the press and the communities through the researcher's network in which these companies used to operate. The companies which stopped operation were taken out of the list. The researcher's knowledge is also such that he is quite aware of Zimbabwe's economic, geographical, and social structures. By hindsight knowledge, the list of companies that have ceased operations are known as Zimbabwe is a small country both economically and geographically.

The second phase was to remove artisanal miners. Out of the 60 companies left, 24 are either one-man owned and run companies with no physical, postal and email addresses or very small that they did not meet the other criteria set under purposive sampling. They were grouped under artisanal miners. These were left out in this study as they comprise a group of miners with no company structures, no CSR structures, most of them are not organisations as at times, they can just be made up of an individual with no employees and are of no fixed address as they do not have contactable addresses or telephone.

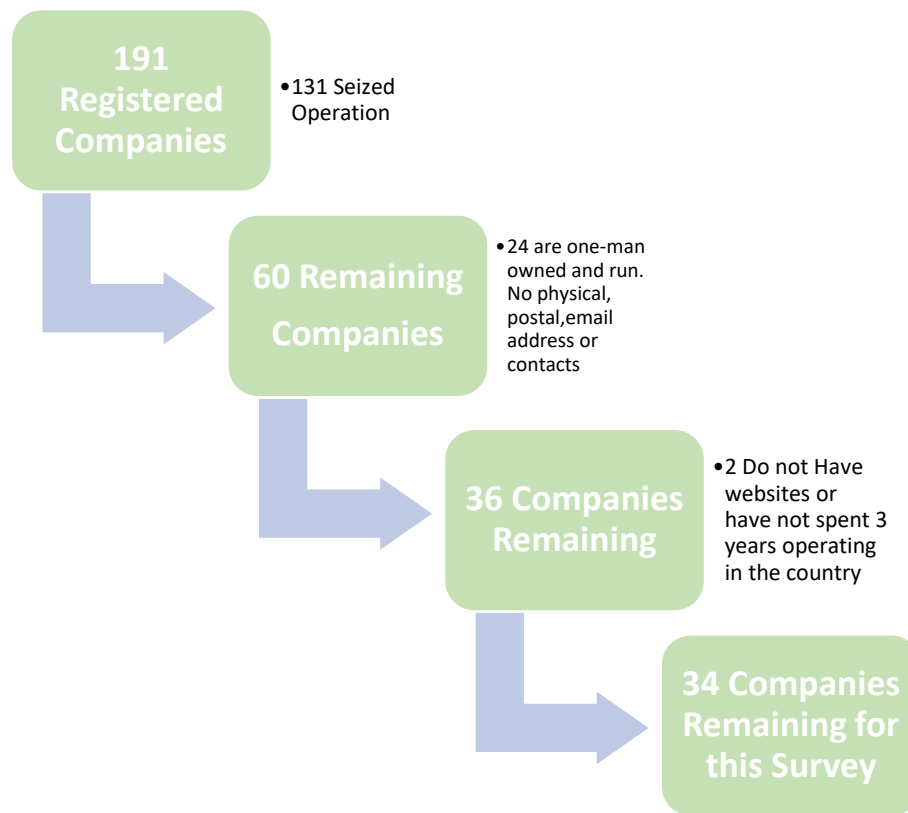
This exercise was rigorous to avoid removing companies that could meet the criteria for inclusion. To help get this information, the telephone directory of all registered businesses in Zimbabwe was purchased from the telecommunications company of Zimbabwe (Zimbabwe telephone directory 2020), and Yellowpages 2020 was also consulted, but in most cases, it was not accessible. The exclusion of artisanal miners left 36 companies, including medium and Multinational companies.

The third selection criterion included companies with a capital base of over 100 000 US dollars with 50 and above employees and having published accounts. If a company is operating in a 3<sup>rd</sup> world country with over 100 000 United States dollars capital base and more than 50 workers, it is considered a viable and successful company (Makanyeza et al. 2018). This information was accessed through company records and mining magazines.

The fourth criterion included companies with a website and traceable contact information and must have operated in Zimbabwe for at least three years and included all public listed companies as their information could easily be accessible through published accounts and the

stock exchange. 2 Companies were removed because they did not have a website or have not operated in Zimbabwe for the past three years. Thirty-four companies were then left for this survey. Altunisik, Coskun, Bayraktaroglu and Yildirim (2004) identified that a sample size of between 30 and 500 is acceptable in quantitative research.

## Chart of Participant Selection Process



*Figure 12; Participant Selection Process-Compiled by Author*

The choice of distribution of the questionnaire was informed by the coronavirus pandemic, which rendered any other distribution method not possible because of lockdown. The use of an online questionnaire was easy for distribution and followed up as it is not expensive to carry out and easy for the respondent to respond and return the questionnaire immediately. The only effort needed by the respondent was to answer the questions without further administrative work like posting and arranging for interviews. This presented a very convenient way of questionnaire distribution, and the researcher concludes that it satisfies the data collection requirements of this study. The fact that the respondent accessed the questionnaire on their cell phone or laptop without physical contact meant that respondents were willing to partake in the survey without fear of violating lockdown rules. Interview questions were also conducted using the telephone and online questionnaire without any cost to the respondents.

Moreover, most of the companies that do not have internet services are considered very small and literature has shown that these companies rarely have company structures, CSR structures let alone programs of work as they are operated haphazardly to the extent that including them here will hugely distort the collected data (Murombo 2013, Mkanyeza et al 2018, Mathende and Nhapi 2017). For that reason, there was no likelihood of data missing out on possible respondents.

Data relating to companies have been compiled that includes company origin, company type, company ownership structure, the person responsible for CSR, contact person responsible for CSR, including in most cases email and telephone number (See Appendix 2). This detailed exercise gave insight into the companies' origins, ownership structure, and management structure and provided comprehensive information to understand the respondents.

The tool for data collection that was used is a structured questionnaire and an open-ended questionnaire. Additional telephone interviews were carried out to probe. Questionnaires were administered through the internet, where a link was given to intended respondents, who then accessed the questionnaire. Interviews were used as and when it became necessary to probe an answer further.

Over and above the questionnaire, the researcher used company documents to get complete insights into the company's CSR activities. In some cases, it was believed that companies might be having some documented performance measurement frameworks. Where it was within company permission, the researcher asked for the documents and assessed the company's CSR activities. But in most cases, most performance documents in the form of financial statements were accessible through the internet on company websites. In most cases, there was no need to request further information unless if the published documents did not give information leading to CSR activities.

The researcher also acknowledged the importance of getting an insight into mining company CSR activities through the assessment of documents from the Chamber of Mines and these could easily be accessed on the Chamber's website. This additional source of data helped to augment and verify claims by companies on their CSR engagements. The researcher can also confirm that most mining companies have detailed websites. Most of these websites contain each mining company's CSR report or information that speaks to CSR, the environment, community, and employee welfare. This was quite a relief to the researcher as it showed an awareness of CSR in the Zimbabwean mining sector. A table showing varied CSR activities



have been designed based on the information found on the websites of these companies. This table is fundamental as it was referred to after data collection to see the consistency of the CSR reports as published in the company reports. (See table 9). Many companies' CSR reports have been criticized as greenwashing (Roberts 2006).

### **5.5 Qualitative Methods to Probe**

Qualitative methods have been used to strengthen this study. After quantitative data collection and analysis, some issues emerged from the quantitative operations. These issues required further investigation. The researcher selected a group of ten participants from the research participants and used the telephone to contact them. The selection of the ten was informed by the prevalence of the issues of concern. This type of selection was also informed by previous researchers who observed that qualitative methods could be performed on selected participants to get further insights on data (Pope and Lim 2020, Bryman 2016, Creswell 2003, Crotty 1998). Some issues emerged that needed further probing to get the subtle meaning of the circumstances surrounding the participant. The research tracked these issues and identified participants where these issues were common, then selected these participants for further probing.

Telephone interviews and online opened-ended questionnaires were used to probe issues that were subject to multiple interpretations. This gave a deeper understanding of the phenomenon under study and increased the credibility of this study. If participants could not be reached by telephone, open-ended questions were sent to these participants via the internet. This proved to be useful as there was no need to transcribe the answers as they were already in text format. The interviews, which were done through the phone, were transcribed by the researcher using the denaturalism method. The denaturalism method transcribes telephone interviews by simply conveying the meaning of the answers without recording word to word. This method was informed by other researchers (Lofland and Lofland 1995). Further justification for this method is given by the nature of the qualitative data analysis. Most content analysis studies use denaturalized transcription as they seek to get the meaning of what respondents say (Nascimento and Steinbruch 2019). This is supported by Bardin (2016), who observed that content analysis includes explanations and meanings according to the context of speech and who has made the speech; hence denaturalized transcription is suitable where only meanings are required. Therefore, the purpose of denaturalisation is to understand the meaning in speech and give one meaning to all the readers as understood by the

researcher (Chizzotti 2006, Oliver, Serovich and Mason 2005, Nascimento and Steinbruch 2019).

## Chapter Summary

This study adopted the quantitative method of data collection and data analysis. Qualitative methods were used to infer and probe deeper meaning. It adopted the positivist philosophy with a deductive approach to theory development. The pragmatist philosophy was also used to add rigour and robustness to the whole research process. These approaches were used in the survey method. Company documents were used to get an insight into the CSR activities of the respondent. The structuration theories informed the choice of the research design.

Quantitative data collection and analysis methods are objective, use hard facts, and offer a single reality. They determine relationships and make predictions. A hypothesis can be formulated or can be given by theory, the latter was the case in this study. This was, in turn tested through the positivist's philosophy.

This chapter has observed a strict requirement in quantitative data collection and analysis methods that stipulate that research proceeds in a sequential way where everything eventually gets reduced to numbers. Theory informed data collection hence the construction of the data collection instrument. Variables in the data collection instrument measured the hypothesis that is claimed in theory.

Quantitative methods require that all variables be reduced to numbers so that hypotheses or theory can be tested. Literature and theory have shown that CSR and social structures are all social values that cannot be quantified. They are called social constructs or latent variables. They needed indicators or proxies that could be observed and quantified, which was rigorously done as informed by the research questions, theory, and previous research.

This, in turn informed data analysis, thereby achieving research robustness. The adopted methods were suitable for answering the research questions. The questions seek to establish an association between variables and investigate how actors influence and are influenced by a variable, which in this study is CSR. Questions requiring the investigation of associations are best answered using quantitative methods.

Even if the phenomena under study are social constructs, there is an increased need to quantify social constructs nowadays, as witnessed by the Social and Environmental Accounting movement. As decision-makers pressure for information, the emphasis has been on the quantitative character of social concepts as the quantitative indicators play a significant role in the process of decision making. Quantitative indicators also make these

social constructs visible. Social indicators are barometers of socio-economic conditions and provide the necessary tools for assessing various aspects of the overall performance of the phenomenon. Qualitative methods are also suitable for probing and getting insights into the reasons behind specific courses of action. For that reason, qualitative methods were used to infer deeper meanings in data.

## **Chapter 6: Data Analysis**

### **6.0 Introduction**

This chapter presents the data processes, including detailed statistical data analysis, qualitative data analysis, and the findings from these statistical operations.

The Chapter begins by giving an overview of quantitative data analysis describing the statistical tools that were used and the justification for using each statistical tool. A recap of the path relationships and models to be tested is given, and the rationale for setting out the path relationships. The flow of data analysis is presented clearly, showing a comprehensive step by step process from data presentation and description followed by data preparation, testing for internal consistency given by factor analysis tests and reliability tests up to statistical significance tests.

Further data suitability tests were carried out before any statistical significance could be done, and this included Common Method Bias tests (CBM) and normality tests. After sufficient rigour and robustness tests, statistical significance was then carried out using correlation and regression. Causality and Simultaneity tests were also carried out to test the duality concept. To ensure the credibility of results, confounding factors tests were carried out to eliminate blurring effects of the confounding factors.

Further rigour and robustness were ensured by employing qualitative data collection and analysis. The chapter presents the results of the qualitative aspect of the study and shows how this is linked to the quantitative results, research questions and theory.

### **6.1 Quantitative Data Analysis: An Overview**

The following section gives an overview of how data was analysed quantitatively. It presents justifications of the different statistical tools that were used for data analysis. Quantitative data analysis takes the form of rigorous data quantification, and measurements then subject it to sophisticated test statistics (Oakshott 2020, Bryman 2016, Crotty 1998). This study brings the richness of different fields of study. It shows the interconnectedness of variables quantitatively, giving a wealth of knowledge in understanding the phenomena under study in a varied way. The infusion of different fields in research is acknowledged by Stones (2005), who observed that bringing together concepts from various fields of study enriches research and theory. This infusion of different areas of study is witnessed in explaining CSR practices

through the structuration theories. These theories are predominantly sociological, explaining the formation of social systems through the interaction of people and then the influence of management accounting in the construction of these social systems. The aspect of management accounting is seen in the allocation of resources through budgets. This shows the influence agents have on structures by controlling allocative and authoritative resources that they continuously exercise to their advantage. Moreover, the study takes a quantitative analysis approach supported by qualitative methods, bringing in statistical measurements as one of the fields employed to understand CSR practices' dynamics in Zimbabwe's mining sector.

The construction of the research instrument, the questionnaire, was influenced by theory, which influenced the data analysis approach. This has been found to promote insightful and credible research as it connects the whole research process (Jack 2017). The questionnaire was divided into nine categories: demographic, knowledge of the company, knowledge of CSR, latent variables or constructs made up of CSR, Social structures, environment aspects, political structures, economic structures, and lastly, direct roles of actors in action. The direct role of the actors' category represents clear variables that indicate actors' roles in CSR practices and need no further testing. In each of the categories, there are several questions randomly constructed to measure the category construct. This kind of research instrument design was informed by previous research, which identified the need to categorise research variables according to what they intend to measure (Popovic et al. 2017, Mishra and Suar 2010, Makanyeza et al. 2018, Balabanis et al. 1998).

One of the biggest methodological contributions of this study was the rigorous exercise of translating unquantifiable and unmeasurable constructs into observable and measurable variables capable of being quantified, measured, and tested. Proxies or indicators to measure latent variables were derived from literature and theory (Jack 2017). Without this exercise, it was not going to be possible to test the association between CSR and social structures as claimed by the Structuration theory supported by the Strong Structuration theory. This approach was informed by previous research (Mishra and Suar 2010, Makanyeza et al. 2018, Balabanis et al. 1998, Kang et al. 2016, Popovic et al. 2017, Rahdari and Rostamy 2015). See table on observable variables, table on overview of data analysis and test statistics (appendix 5 and 7). This was further informed by current standards that give guidance on Corporate Social Responsibility and sustainability like the GRI G4 Disclosures, United Nations Global

Compact, and ISOs, which are continually updated with current information on CSR and sustainability.

Data analysis was premised around latent constructs representing the fundamental concepts in structuration and strong structuration theory to test the theory. This is because this study's argument is on the association between social structures and agents, both on their roles as actors influencing CSR practices in the Zimbabwean mining sector and agents influencing policy and regulation formation. These are CSR, Social, Environment, Economic and Political structures. This answers the research questions as these were subjected to statistical analysis to measure the association between these variables.

## **6.2 Turkey (1977)'s Exploratory Data Analysis**

Data analysis followed Tukey (1977)'s Exploratory Data Analysis approach. The Exploratory Data Analysis approach emphasizes that data analysis should follow a pattern of data presentation, data description, checking data suitability, normality tests, and significance testing. This allows for the understanding of data before any testing can be carried out. Other researchers have informed this method (Makanyeza et al. 2018, Luo 2006, Ndiweni et al. 2017, Brammer et al. 2007, 2008, Skare and Golja 2012, Mishra and Sua 2010). To understand data, frequency tables, line graphs, bar graphs were used to present data as the first stage of data analysis. Secondly, data description was also carried out, showing descriptive statistics. Thirdly by the shape of distributions to describe whether the distribution is normal, skewed, or bimodal.

Having described data, it was essential to ensure the appropriateness of data by conducting robustness tests that included reliability and validity tests or internal consistency tests given by factor analysis, reliability tests, common method bias and normality tests before testing research hypothesis presented by the theory. The goodness of fit tests was not conducted as the sample represented all the possible participants that met specified criteria.

Section 6.6.1 discusses the test statistics, their suitability, and justifications for choosing them. These are as follows; for reliability analysis, Cronbach's Alpha was used. For common method bias, Harman's factor test was used. For the normality test, Kolmogorov- Smirnov test and Shapiro-Wilk test were used. Contingency tables, The Chi-Square, Fisher's Exact Test and Cramers V, Spearman's rho were used to test statistical significance using correlation and later regression. Many researchers have used these statistical tools and gave

credible results (Luo 2006, Mishra and Suar 2010, Makanyeza et al. 2018, Brammer et al. 2008, Balabanis et al. 1998). Bootstrapping was not used in this study as it is used in random sampling to form various samples from the same population. The test statistics suitability and justification are further shown in appendix 7.

### **6.3 Structural Equation Modelling (Path Relationship Models)**

SEM was only used for modelling latent variables and observable variables path relationships. This was informed by the need to represent latent variables by observable variables. This was also guided by previous research, which seeks to identify the observable, measurable variables representing latent variables (Luo 2006, Makanyeza et al. 2018, Mishra and Suhr 2010, Popovic et al. 2017). SEM was used for this because it is a method that represents the relationship between latent variables and observable variables. SEM is a multivariate technique incorporating measured variables and latent constructs (Suhr 2006). This is supported by Hoyle (1995), who described Structural Equation Modelling as a comprehensive statistical approach to test the hypothesis about relationships among observed variables and latent variables.

Structural Equation Modelling was chosen to address this part of the study because of the following factors identified by Suhr (2006):

- 1) It is highly flexible as it only requires a formal specification of a model to be tested.
- 2) SEM model specification requires researchers to support the hypothesis with theory.
- 3) It requires the examination of multiple tests to assess normality and statistical significance.
- 4) It is a multivariate technique incorporating latent and observable variables, whilst traditional methods analyse only measured variables.

SEM adopted in this study includes path relationships, confirmatory factor analysis, and then after that, correlation, and regression analysis. Based on the propositions discovered in the research conceptual framework section, the following models were set:



### **6.3.1 CSR Construct was represented by CSR Observable variables as follows:**

**CSR Construct = Community Meetings (Cm) + Community Investment (Ci) + Voluntary Activities (Va) + Philanthropic Cost (Pc) + Infrastructure Development (Id),**

Therefore  $CSR = Cm + Ci + Va + Pc + Id$

#### **Justification**

Corporate Social Responsibility is a social construct that cannot be quantified on its own. But some indicators can be used to measure acts of CSR (Bryman 2016). The above observable quantifiable indicators were used to measure CSR activities as informed by previous research (Luo 2006, Makanyeza et al. 2018, Mishra and Suar 2010, Popovic et al. 2017, Balabanis et al. 1998). For example, the number of community meetings, amount of community investment, number of voluntary activities, cost of philanthropy and infrastructure development are all indicators of CSR activities in the community. Community investment can be made in the form of share ownership schemes, cooperative societies, solar-powered irrigation schemes. If a company has engaged in any one of the above, it indicates an engagement in CSR activities, although it does not show the reasons, causes and motives of such engagements.

### **6.3.2 The Environmental Construct was represented by the environmental observable variables as follows:**

**Environment Construct = Environmental Projects (Ep) + Environmental Investments (Ei) + Waste Disposal (Wd) + Environmental Regulations (Er) + Mitigating factors (Mf)**

Therefore, **Environmental Construct = Cc + Ep + Ei + Wd + Er + Mf**

Therefore **CSR = Ci + Va + Pc + Id + Cc + Ep + Ei + Wd + Er + Mf.**

#### **Justification.**

Environment issues on their own are not quantifiable, but there are acts that companies engage in either to better the environment or avoid harm to the environment. There can also be indications that the company has environmental considerations in how it carries out its operations. Environmental projects like land reclamation, the building of dams, an environmental investment like cooperatives in, say, plantations, orchards, irrigation schemes with the hope of getting some form of return, efforts to properly dispose or recycle waste and

following strict environmental regulations are all indicators that the company is actively involved in CSR.

The above explanation shows that activities in the community and the environment show an indication of CSR activities. For that reason, CSR is made up of both environmental indicators and CSR indicators. Any involvement in one or more of the above shows that the company has been actively involved in CSR activities but does not show the reasons, causes and motives of such engagements.

Together the CSR Construct and the Environmental Construct made up the CSR Total as follows:

That is: **CSR Total = CSR observable variables + Environmental Observable Variables**

Together these two categories represented acts of agents in the community and the environment.

### **6.3.3 The Social Construct was represented by social construct observable variables as follows:**

**Social Construct = People Asking for help (Ph) + Community Meetings (Cm) + Negative Publicity (Np) + Community Complaints (Cc) + Influence on Budgets (Ib) + Community Developments (Cd).**

Therefore, **Social Construct = Ph + Cm + Np + Cc + Ib + Cd.**

#### **Justification**

Social Constructs will show people's interactions in the community but, more importantly in this study, the interaction of society and business. Social indicators will include community meetings, negative publicity, community complaints about the company's activities, community developments, influences of the society on budgets. These are overly important as they might influence the company's CSR activities or might be influenced by the company's CSR activities. For example, the frequency with which the society complains about the company's activities may lead to an increased engagement in CSR activities to silence the society or to avoid community backlash. A point in perspective is the use of generators in the Zimbabwean mining companies. This attracts noise and air pollution in the communities in

which the company is operating. In turn, this may cause community members to lodge complaints against the company. The company may then react to this by engaging in CSR activities as mitigating factors.

**6.3.4 The Economic construct was represented by economic observable variables as follows:**

**Economic Construct = Multicurrency (Mc) + Community Share Ownership Scheme (Css) + Power Cuts (Pc) + Zimbabwe Isolation (Zi) + Incentives/Exemptions (Ie)**

Therefore, Economic Construct = Mc + Css + Pc + Zi + Ie

**Justification**

Many factors will measure the economic activities happening in any given community both from the company's point of view and from the other stakeholders such as the government and other institutions. In the case of Zimbabwe, the absence of the country's currency and the use of multicurrency may have a massive impact on the economic decisions of a company. The forced community share ownership scheme, power cuts, and Zimbabwe's isolation from the world's financial institutions may all have a significant influence on the way the company carries out its financial decision-making process. These financial decisions involve allocating company resources through budgets and the choice of expenditure that the company does with its slack resources if any.

**6.3.5 The Political construct was represented by political observable variables as follows:**

**Political Construct = Indigenisation/Economic Empowerment (Iee) + Political Donations (Pd) + Licensing (Lc) + Political Instability (Pi) + Penalties (Pn) + Political Connectedness (Pc)**

Therefore, Political construct = Iee + Pd + Lc + Pi + Pn + Pc

**Justification**

In every community or market, politics play a major part in shaping corporate decisions. This is because politics formulate and make laws that govern the land. In the case of Zimbabwe, there has been a lot of interference by politicians in the way companies are run or

incorporated. This is because of corruption. Politicians interfere through different mechanisms in the decision-making processes of corporations. They can impose fines or penalties; they can make restrictive regulations that might limit ownership or profit repatriation to countries of origins of big multinational companies. At the same time, big MNCs can use their financial muscles to capture politicians to incorporate corporations' interests in regulations, policies, and standards.

Lastly, we have the total of the social, economic, and political making up the structure. As explained under Structuration theory, the structure is made up of the government, the community, culture, and other institutions. In the structure, we have community members and regulators. We also have other institutions as provided for by the Institutional theory. It is further submitted that the four CSR conceptual frameworks as provided for by Matten and Moon (2008), Campbell (2007), Aguilera et al. (2007) and Marquis et al. (2007) also subscribe to the concept of the structuration theories as they observe the influences or pressures that make a company engage itself into CSR activities. From all these stakeholders come social, economic, and political impacts that interact directly with the company every day.

### **6.3.6 Therefore Structure = Social Construct + Economic Construct + Political Construct**

#### **Justification**

For the above reasons, CSR has been made up of CSR and environmental observable variables as indicators of the CSR engagements of companies in the communities in which they do business. On the other hand, social, economic, and political observable variables have been operationalised as the structures in which the business operates in. Statistical analysis was performed between these groups of quantifiable observable variables to test the association between these groups.

With the above reasoning in mind, it is submitted that the following four groups of Path Relationships were then used to test the argument of the structuration and strong structuration theory using Structural Equation Modelling to support variables that show the direct role of actors in action. Correlation and Regression analysis was carried out on the following:

- 1) Association between CSR Construct and Social Construct

- 2) Association between CSR Construct and Economic Construct
- 3) Association between CSR Construct and Political Construct
- 4) Association between CSR Construct and Structure Total

**Together all these path relationships represented the relationship between business and the government, the community, the environment, and other institutions.**

This method was informed by former researchers who tested relationship paths of latent variables based on observable variables to check associations (Mishra and Suar 2010, Balabanis et al. 1998, Kang et al. 2016, Popovic et al. 2017, Luo 2006, Makanyeza et al. 2017).

#### **6.4 Direct Role of Actors in action**

To address the requirements of research question 1 and objective 1, the statistical analysis of observable variables, direct actors' roles were examined to add more evidence to test the theory. This is important as it widens the scope of enquiry and increases the chances of getting more information. This is supported by many researchers who observed that using various methods of enquiry improves the quality of research (Jack 2017, Oakshott 2020, Bryman 2016). Giddens (1984) argues that agents influence and get influenced by the structures as they constantly interact but at an abstract level, the point of which has attracted a lot of criticism from many theorists. Stones (2005) argues that agents directly influence and get influenced by structures at a practical level because these actors have previous knowledge of their circumstances and know those they interact with. These actors can intentionally and knowingly direct their actions in such a way as to get an intended outcome. For that reason, actors directly influence the development of interactions. Furthermore, one of the research questions is to investigate the role of actors in the Zimbabwean mining sector. Therefore, in addition to the statistical relationships, it is apparent that the direct roles of actors to influence each other by any means to their disposal is investigated. For example, government officials' direct soliciting of bribes is an explicit immediate action to get an intended outcome and does not need a further statistical operation. The direct role of international actors such as the IMF and World Bank in isolating Zimbabwe requires no further statistical inference. The country is left with no capital lender and a lack of foreign currency.

To assess the direct role of actors in influencing CSR practices in the Zimbabwean mining sector, respondents were asked questions requiring them to show whether actors have directly

influenced the outcome of their desirable actions or whether they directly influence decisions of both structure and agents. This was operationalised as follows:

**Direct Role of Actors** = Designing Local CSR Programs (Dlp) + Proactivity or Responsiveness to locality (Pr1) + Community Direct Impact (Cdi) + Determinants of CSR (Dcsr) + CSR as Cover up (CSRc) + Uniformity of CSR (Ucsr) + Emergent of CSR(Ecsr) + Asking for Bribes (Afb)

Therefore, Role of actors = Dlp + Pr1 + Cdi + Dcsr + CSRc + Ucsr + CSRR + Afb

The direct role of actors in action need not be tested further as it shows continuous intention and reflexivity in influencing results. In this case, actors shaping CSR practices directly and consciously. This is supported by Giddens (1984:3) who stated that “Continuity of practices presumes reflexivity, but reflexivity, in turn, is possible only because of the continuity of practices, that makes them distinctively the same across space and time...” This shows a manifestation of intention, motivation, and power to change the status quo by actors. These direct actions are normally done out of a desire to promote or discontinue the status quo by either of the actors. For example, regulators may directly make laws restricting companies from repatriating profits to their countries of origin. Over and above, corrupt regulators may go beyond the law to allow companies to disobey these laws. In turn, executives may build developments in communities to justify their legitimacy and rationalize their intentions to repatriate profits. Worse still, executives may pay corrupt officers to turn a blind eye to their activities. In Zimbabwe, international actors have influenced the decision making of domestic actors, both structure and agents, as they grapple with the shortage of foreign currency, foreign direct investment, foreign funding, and other commodities. Local actors then resorted to homegrown solutions to solve their problems. For example, the use of biofuel from the jatropha tree plantations (Mubonderi 2012). The processing of biofuel brings issues of waste disposal.

Before subjecting data to statistical analysis, it is essential to note that data collection was not only limited to the data collection instrument. Various data collection methods add credibility to the data (Bryman 2016, Oakshott 2020). In this case, it was necessary to follow up data collected by the questionnaire with interviews, unstructured questionnaires, and company records. Company records were also consulted to get an insight into the summary of operations of the corporations.

## **6.5 Archival Documentary: What do company CSR Reports say?**

As outlined in the methodological section of this study, company websites were significant in the provision of company reports and records. As a starting point, websites and company documents proved that some mining companies practice CSR in Zimbabwe or at least know that there is a CSR concept. This made one step towards answering research questions.

Relying on the questionnaire alone has some disadvantages which are always inherent in all forms of research surveys, one of which is the tendency of respondents to say what they think the researcher wants to hear even if that is not what is on the ground (Bryman 2016, Saunders et al. 2016). This is usually the case with questions that require managers to speak good about their companies.

Examining company records contribute to the verification of variables that investigate the direct role of actors in action. This aspect of the study cannot be ignored, neither can it be relied upon alone. It cannot be ignored because it reinforces the respondents' answers of the variables that test the direct roles of actors in action by investigating company CSR reports that span 3 years back. Company CSR reports outlines CSR activities and practices that the company has engaged itself in for the period under study. It is therefore believed that information from these reports adds to the claims that the respondents made in the questionnaire. On the other hand, this information cannot be relied upon alone to make final decisions on CSR activities of these companies because companies tend to greenwash their CSR activities.

It was impossible to get financial reports or CSR reports of all the participants, nor was it possible to access all the websites listed by the companies. It is assumed that maybe some websites were not working correctly, and some were not properly maintained that the researcher's search engine could not go through to the websites. This lack of resources maintenance is common in Zimbabwean companies as the economic situation may render some companies unprofitable. Only ten mining companies are doing exceptionally well: RioZim, Zimplats, Caledonia, Unki, Mimoso, Falcon Gold, Asa Resources, Makomo Resources, Zimbabwe Consolidated Diamond Company and lastly, Murowa Diamond Mine (Mining Zimbabwe 2020).

Out of 34 companies making up the research sample, 20 reports were found which speak to either of the following, CSR, social performance, environmental performance and or

sustainability. Some of these terms were found in Financial Reports, some were stand-alone reports, yet some were termed integrated reports.

Of the 20 companies, the researcher found that 15 of these companies whose websites published CSR Reports contain lengthy descriptions of the CSR concept. These statements showed constant generalisations of CSR principles and regulations without necessarily identifying CSR and sustainability activities that have been carried out in the environment or community. For example, the following statement was extracted from the CSR report of Zimplats (2019:68), “Our environmental management approach is focused on conserving natural resources and mitigating environmental impacts of our mining and processing activities”. It goes on to say:

Zimplats is committed to complying with all environmental laws and regulations applicable to mining and processing activities. We engage relevant regulatory authorities to ensure timely renewal and approval of our licences, permits and agreements. Key regulatory authorities concerned with environmental protection in Zimbabwe include the Environmental Management Agency (EMA), the Zimbabwe National Water Authority (ZINWA), Zimbabwe Parks and Wildlife Management Authority (ZPWMA) and the Radiation Protection Authority of Zimbabwe (RPAZ). Environmental management procedures and instructions are in place to guide our operations in complying with the applicable environmental laws, regulations, and codes. We have a robust system to track new environmental laws and regulatory changes or amendments applicable to our business. In line with our strategic thrust on environmental compliance, we developed detailed compliance obligations registers that are audited and reviewed regularly (Zimplats 2019:69).

Yet another one from Caledonia Mine reads under health and the environment section:

During October 2011 Blanket received two prestigious safety awards. Blanket’s Occupational, Safety and Health (“OSH”) policy and procedures have been audited by the National Social Security Authority (the “NSSA”). The NSSA is a public institution in Zimbabwe and was established as an initiative of the Government of Zimbabwe with the objective of introducing social protection to Zimbabwean workers and their families. The NSSA audit covered inter alia, Blanket’s OSH policies, procedures, training, and management systems. As a result of this audit, Blanket was awarded the gold medal in the Mining and Quarrying sector in Matabeleland and the bronze medal across all industrial sectors in Zimbabwe (Caledonia Mining Corporation n.d).

These statements are too generalised and do not show specific activities that the company has done to show environmental awareness or community involvement. It was hoped that companies specify and list programs and projects which are quantifiable that the companies have done in the community. Nonetheless, the presence of such statements provided a solid foundation for data collection and analysis.



However, some companies are very specific about the activities that they have carried out as CSR engagements. These are tabled below. The researcher took time to explore the websites of all the companies selected and came up with a table of CSR engagements as shown below:

CSR	Education	Health	Infrastructure Development	Community Investments Projects	Share Ownership Scheme	Wastes Disposal	Other
<b>Companies</b>							
<b>RioZim</b>	✓	✓	✓		✓	✓	
<b>Caledonia</b>				✓	✓		
<b>Zimplats</b>	✓	✓	✓		✓	✓	
<b>Makomo Resources</b>			✓				
<b>ZCDC</b>	✓		✓				
<b>ASA Resources</b>			✓		✓		
<b>Mimosa</b>	✓		✓				
<b>Unki</b>	✓		✓		✓		
<b>Murowa</b>	✓	✓	✓		✓		
<b>Zimasco</b>	✓	✓	✓		✓		

*Table 3: CSR Activities of Mining Companies in Zimbabwe-Compiled by Author*

Looking at the activities above, there is an indication that some companies have engaged themselves in CSR activities in the communities in which they carry out their operations. This might not be the right indicator of the motives behind these CSR activities hence the need to carry out statistical analysis to dismiss or substantiate Giddens (1984)'s structuration theory on the CSR activities of Zimbabwean mining companies.

## 6.6 Statistical Data Analysis: SPSS V26

### 6.6.0 Data Collection Results

In addition to the details of company documents, data was collected using online questionnaires and telephone interviews. Close-ended questions responses were then exported to an excel file for analysis. This is found in appendix 6. Of the 34 respondents selected, 23 responses were received in an acceptable condition for data analysis. This gave a response rate of:

$$23/34 * 100 = 67.65\%.$$

Many researchers acknowledge that a response rate of 50% in a questionnaire survey is satisfactory (Bryman 2016, Mangione 1995, Evans 1991, Curtin, Presser and Singer 2000). Therefore the 67.65% response rate for this study is considered suitable for the purpose. This reasonable response rate could be attributed to the fact that many executives were operating from home and had enough time to attend to the survey.

#### Sample Profile of Respondents

Size of Company	No of Companies	Private	Public	No of Employees	>100000 USD Capitalisation
Small	0	0	0	0	0
Medium	12	10	2	>50	12
Big	8	3	5	>100	8
SOC	3	0	3	>100	3
<b>Total</b>	<b>23</b>	<b>13</b>	<b>10</b>		<b>23</b>

Table 4: Sample Profile of Response

According to the purposive sampling criteria, no small company was included in the survey as these companies did not meet the set criteria. Out of the 23 respondents, twelve were medium companies and ten of them being private companies and two being public. Eight were large companies, with five publicly owned and three privately owned. Three companies are state-owned.

#### 6.6.1 Summary of Statistic operations, Test Statistics used and justification, Rigour and Robustness.

Test statistics were chosen based on the research questions and were informed by theory. They were also chosen based on literature and informed by previous research (Luo 2006,

Popovic et al. 2017, Makanyeza et al. 2018, Mishra and Suar 2010, Balabanis et al. 1998). A table of relevant statistics is provided in appendix 7, and each of the statistics is discussed in detail below. Although these have been discussed as they were calculated, a summary of all the statistics used here will put in perspective the flow of data analysis and show the rigour and robustness of this study. This will show the manifestation of the research design and the research conceptual framework.

### **6.6.2 Factor Analysis**

This is also called dimension reduction and justification. This involves grouping similar variables into dimensions. This reduces many individual items into a fewer number of dimensions, thereby simplifying data. Factor analysis is used for two main purposes: identifying latent variables or verifying scale construction. This study used the latter. In this type of factor analysis, items that make up each dimension or category are specified upfront. This is seen in the questionnaire construction where categories were constructed up front, and items were put into these categories: CSR Construct, Environmental Construct, Social Construct, Political Construct, and Economic Construct. Factor analysis was then used to validate the factor structure of the five categories. This type of factor analysis is called Confirmatory Factor Analysis. Since this was used to validate the factor structure, the Principal Component Method of extraction was used in SPSS. This extraction method is suitable for reducing data but not for identifying latent variables (Mishra and Suar 2010, Makanyeza et al. 2018, Cattell 1978, Hertzog and Nesselroade 2004).

The justification for using factor analysis is that it is a multivariate technique suitable for reducing data that is carried in many variables into smaller and fewer categories. It also enables the easy mapping of path relationships (Cattell 1978). This in turn, gives a more precise representation of data. Since this study is based on latent variables measured by many observable variables manifested differently by different actors, factor analysis makes it easy to reduce these variables into fewer main factors representing many variables. Therefore, carrying out factor analysis confirmed the suitability of categorising observable variables before any statistical data analysis could be carried out. Factor analysis is a measure of internal consistency.

### **6.6.3 Reliability Analysis (Cronbach's Alpha)**

Reliability forms one of the aspects of research rigour and robustness. Rigour and Robustness will be discussed at the end of this section. Reliability, in general, refers to the ability of a

measurement instrument, scale, or item to measure the construct that it has been designed to measure (Luo 2006, Bryman 2016, Oakshott 2020). Reliability analysis was done in SPSS to establish whether these variables were suitable to measure the latent variables that they were designed to measure. This was done to check the interconnectedness of every variable in each category. There are four types of approaches to reliability, namely test-retest, internal consistency, split-half reliability, and inter-rater reliability. Internal consistency was used as it was most suitable for this study. Inter-rater is appropriate where there is a lot of subjectivity in data; test-retest and split-half are ideal for case studies and longitudinal studies.

The most suitable statistic to measure reliability is Cronbach's Alpha. This is because Cronbach's Alpha measures how well a test measures what it should measure, and it measures latent variables which are otherwise difficult to measure in real life ((Cattell 1978). Therefore, carrying out Reliability analysis confirmed the suitability of categorising observable variables before any statistical data analysis could be carried out. This, therefore, proved internal consistency and the ability of results to be transferrable.

#### **6.6.4 Common Method Bias (Harman's Factor Analysis)**

After data collection, it was necessary to check whether the data collection instrument caused any variations immediately. This enables the data collection instrument modification and allows for the instrument's redeployment within the research's time scale. Variations due to data collection instruments will render data analysis results unreliable and make the whole research not credible. For this research, Harman's Single Factor Analysis test was used.

The justification for carrying out the test is to establish that any variation is due to the nature of the variables being measured before any data analysis can be carried out. Using Harman's test is simple and does not require knowing the potential source of the common method bias but gives a correct measure of CMB (Spector 2006).

##### **6.6.5.1 Normality Test (Kolmogorov-Smirnov Test)**

Normality tests were carried out to determine whether data is normally distributed. This is because many test statistics will require that data be normally distributed otherwise, they may not be used in non-parametric data. Parametric tests require that data follows a normal distribution or has been taken from a normally distributed population. Non-parametric tests, on the other hand, do not require data to follow a specific distribution. Normality tests can be

done by graphical representations, but this must be followed by one or two statistics (Gasemi and Zahediasl 2012, Corder and Foreman 2014).

Furthermore, normality tests are done to show the distribution of effects in the sample or population. If data are normally distributed, it shows that respondents are affected the same by the factors or phenomenon under study. This makes generalisations easier and credible.

Test statistics were carefully chosen to cater for any eventuality of not having a specific distribution. For this study, the Kolmogorov-Smirnov test was suitable as it is a non-parametric test. Even if data would not be normal, the test will still give reliable results as it does not require data to follow a specific distribution. The Kolmogorov-Smirnov test is a robust statistical technique. A robust statistical technique is that which performs well under a broader range of distributional assumptions.

#### **6.6.5.2 Normality Test (Shapiro- Wilk Test)**

Normality tests need to be done using several techniques. Razali and Wah (2011) pointed out that normality tests are needed for small samples to establish data distribution before testing for statistical significance. The Shapiro- Wilk test serves the same purpose as the Kolmogorov -Smirnov test, but it is the most powerful test for normality and tests normality alone (Gasemi and Zahediasl 2012, Corder and Foreman 2014, Razali and Wah 2011).

There are many tests for normality, but the commonly used ones are the Kolmogorov-Smirnov test and the Shapiro-Wilk Tests. Many researchers have also used these two tests to supplement graphical representations (Luo 2006, Makanyeza et al. 2018, Popovic et al. 2017, Corder and Foreman 2014). The Lilliefors corrected K-S Test was not used because there were no extreme values or outliers.

#### **6.6.6.1 Assessing Statistical Significance (The Chi-Square)**

The Chi-Square is one of the most significant test statistics that is commonly used because of its reliability and robustness. This is supported by McHugh (2013), who pointed out that the amount of detail of information offered by the Chi-Square renders it one of the most useful tools in the researcher's arrays of available analysis tools. It measures the association between many variables, although it does not test the strength of the association. That is why it must be used alongside a strength statistic such as Cramer's V.

The justification for choosing the Chi-Square is its robustness as it is appropriate for any level of measurement and its ability to provide a lot of detail on the data (McHugh 2013, Corder and Foreman 2014). Furthermore, the Chi-Square does not require data to be normally distributed. It also permits the evaluation of multiple variables.

#### **6.6.6.2 Assessing Statistical Significance (Fisher's Exact Test)**

The Fisher's Exact Test is a variation of the Chi-Square Test. It is used as a refinement of the Chi-Square. The Chi-Square has two significant limitations that can distort results. The first weakness is that when frequency in a cell is less than 5, it can lead to erroneous results (Corder and Foreman 2014). The other limitation of the Chi-Square is that it is sample sensitive. Smaller samples may show enormous significance whereas bigger samples may show insignificant variations when they are significant.

To solve this problem, the Fisher's Exact Test is not affected by sample size or frequency. The Fisher's Exact Test will give the exact significance value compared to an estimate given by the Chi-Square. For that reason, after performing the Chi-Square test, it was necessary to perform the Fisher's Exact test to make sure that the results are credible.

#### **6.6.6.3 Assessing Statistical Significance (Phi and Cramer's V)**

These measures of association are usually calculated together with the Chi-Square. Since the Chi-Square calculates association, the Cramer's V is a strength statistic. It was used as a post-test to determine the strength of the association after the Chi-Square has been calculated.

Although Phi was calculated, it was not referred to much as it is typically used to test dichotomous variables. Phi tends to return larger values on more than two variables. For that reason, this study used Cramer's V to test for the strength of the association between variables.

#### **6.6.6.4 Assessing Statistical Significance (Spearman's rho)**

As a confirmatory statistical analysis tool, regression was carried out to confirm correlation which is used to check whether there is an association between variables. To enhance robustness and rigour, this study performed regression on the variables to give Spearman's rho. Although the correlation was done on CSR Total against each construct category, it was essential to check whether CSR Total covaries with these constructs.

This justifies the use of Spearman's rho. Corder and Foreman (2014) observed that this is a significant statistic as it can be used for all data distributions. Furthermore, it is also suitable for more than two variables and can approve or disapprove correlation results. For this reason, if regression confirms correlation results, then rigour and robustness are confirmed.

### **6.7 Rigour and Robustness.**

Rigour and Robustness have been maintained throughout the research process. It is submitted that there are many ways to achieve rigour in research, and this study used the following applicable ways to accomplish that.

The statistical tests described above included checks for bias, validity, and reliability of data. This was done before testing for statistical significance. Testing validity and reliability is a popular way of achieving rigour and robustness in research as it validates data before testing (Mishra and Suar 2010, Makanyeza et al. 2017, Kang et al. 2016).

Testing normality is another way of ensuring rigour and robustness. This is because different statistics require specific data distribution before they can be used for testing data. This confirmed that the correct statistics are used, thereby ensuring the credibility of the results. Normality tests are also used to check how respondents are affected by the variables in the research instrument. If respondents are affected the same, generalisability becomes easy and acceptable.

The use of various test statistics to complement each other is another way of achieving robustness. Using different statistics to tests one characteristic of data is a way of checking whether the data has consistency hence robustness. If various statistics show similar results, data can be relied upon as consistent. For example, statistical significance was tested using correlation, the Chi-Square and the Fisher's Exact Test.

Using different theories to explain one phenomenon is also another way of ensuring robustness. Understanding a phenomenon from other theories gives different views of a phenomenon (Jack 2017). This study used three theories to understand the CSR concepts, which reinforced the current state of knowledge on CSR.

The inclusion of different disciplines in this study ensures robustness. Using mainly sociological theories in a Management Accounting study and the collection and analysis of data using Statistical tools brings forth a more profound and broader understanding of the

CSR concept. This is supported by Adom et al. (2018), who observed that building theoretical frameworks based on the postulates and hypotheses developed and conceptualized in other disciplines and fields of study can be enlightening and an effective way to fully engage in the research topic.

### **6.7.1 Internal Validity: Confounding Factors**

To ensure internal validity, there was a need to eliminate all other factors that may affect causal relationships between variables under study. Confounding factors or variables are also referred to as bias, mixing or blurring effects (Jagger, Zoccali, Macleod, and Dekker 2008). Confounding factors are those variables that may cause a variation in the variable being measured whilst they are not part of the measured variables. These are factors that can cause a variation in the dependent variable other than the independent variable. This is supported by Huang, Sim and Zhao (2020), who concurred that confounding factors are unmeasured third variable that influences both the supposed cause and the supposed effect. They further elaborated that a variable must meet two criteria for it to qualify as a confounding factor. Firstly, it must be correlated to the independent variable, and secondly, it must be causally related to the dependent variable (Huang et al., 2020). Accounting for confounding variables is a form of ensuring rigour and robustness in the study. For example, in assessing the relationship between CSR and social variables, an association can be established that social factors influence or are influenced by CSR. That is, for example, negative social factors cause companies to engage in CSR activities as companies try to prevent a backlash from the communities in which they do business. Or for instance, engaging in CSR activities cause the community to give positive reviews of the company. Whilst that could be true, there is also a likelihood that companies engage in CSR activities because they have slack resources or are big enough to afford such community expenditure. In this instance, slack resources and the size of the firm become confounding factors.

### **6.7.2 Why do confounding factors matter?**

According to Huang et al. (2020), confounding factors may distort the results of the data. This is also supported by Mishra and Suar (2010) who reiterated that every research should cater for confounding factors. One of the reasons why confounding factors matter is that the research may find a cause-and-effect relationship that does not exist. This is because the



relationship that the study will have reported may not be caused by the measured variable but the unmeasured variable.

Huang et al. (2020) observed that the other reason confounding factors are important is that if these are not accounted for, research may have results that over – or – underestimate the impact of an independent variable on a dependent variable. Of course, this makes a lot of sense. Sometimes associations between two or more variables become strong because of other existing variables, or these associations are enabled by the existence of other variables. Take the example of slack resources, for instance, some companies' performance may not be affected by negative community complaints but may engage themselves in CSR activities because they have slack resources or because of some other reasons.

This study identified three confounding factors: firm size, stock listing, and firm ownership. These factors have, over the years, been used to isolate variables to only measured dependent and independent variables. Failure to cater for them, in most cases, distorted results. Previous research in CSR has used the above variables as confounding factors (Kang et al. 2016, Mishra and Suar 2010, Luo 2006, Brammer et al. 2008).

Firm size was treated as a separate category construct made up of capitalisation and number of employees, and this category was created in SPSS. The reason for choosing firm size as a confounding factor is that larger firms tend to engage in CSR activities than smaller firms (Mishra and Suar 2010). Over and above, larger firms are most likely to have slack resources to engage in CSR activities. Most prior research has witnessed the involvement of larger companies in community development like the building of schools and hospitals (Campbell 2007, Mishra and Suar 2010).

Stock listing is one of the chosen confounding variables because companies with publicly listed firms are most likely to engage in CSR to appease many stakeholders (Mishra and Suar 2010). Stock listing was made up of the variable that required respondents to disclose whether their companies were privately owned or publicly owned. A category construct has been developed and added in SPSS. Positive CSR disclosures for these firms positively impact the share prices and promote these companies' image to financiers (Anderson and Frankle, 1980). This is supported by many authors who claimed that better CSR of a firm influence investment decisions of institutional investors by improving a firm's access to capital (Waddock and Graves 1997), which reduces the cost of capital. Furthermore, companies with publicly listed shares attract much monitoring from investors, financial

analysts, and the media. For that reason, these firms may engage in CSR activities to promote their image and appease many stakeholders compared to privately-owned companies.

Lastly, the type of ownership has been identified as the last confounding variable. This was made up of variables that required respondents to state ownership structure and board structure. A category construct has been developed and added in SPSS. The reason for choosing this as a confounding factor is that state-owned companies are not profit-oriented hence tend to engage in humanitarian causes and poverty alleviation. This is concurred by many researchers who observed that privately-owned companies are profit-focused; therefore, CSR is more prevalent in state-owned companies who primarily deal with the provision of publicly claimed services or operate to raise funds for public utilities ((Mishra and Suhr 2010, Anderson, and Frankle, 1980).

There are many methods of dealing with confounding variables. Huang et al. (2020) identified four methods: restriction, matching, statistical control, and randomization. This study chose statistical control as it is the appropriate method for this study. The other methods are suitable when used at the design stage. This method will be discussed under section 6.8.8 for confounding factors results.

## **6.8 Data Processing for entry into SPSS**

Data was processed into a data schedule as shown in appendix 6. Firstly, original responses were recorded in the first sheet in their original form. The second exercise was to code the responses using numbers to enter the data for processing into SPSS. In SPSS, these are called data values; see appendix 6. For example, if a question had two options, yes or no, Yes becomes 1, and no becomes 2. Previous researchers have used this method and achieved credible results over the years (Balabanis et al. 1998, Mishra and Suar 2010, Makanyeza et al. 2017).

In addition to data values, the use of SPSS requires data to be given variable names and variable labels. This was done as per appendix 6. After naming, labelling, and giving data values, another schedule was constructed, showing the processed questionnaire with numerical data values only. This is also shown in appendix 8.

## 6.8.0 Results

Most data presentation tables and visualisations show univariate analysis, but the following tables were necessary to prepare data for analysis. The graphs represented here are for the categories of latent variables.

After entering data into SPSS, additional variables were formulated: CSR Total, Social Construct, Economic Construct, Political Construct, Structure Total, Firm Size, Stock listing, and then Ownership. These were to satisfy constructs categories and path relationships as outlined in section 6.3 and to check the associations between these categories.

CSR Total shows a normal distribution of data. The curve is approximately asymmetrical about the mean. This indicates that many statistical tests can be carried on this type of data. The total structure of social, political, and economic also shows an approximately normally distributed tendency. The other categories on their capacity do show a normal distribution.

The contingency tables, line graphs, and regression variable plots were the other data presentations that proved helpful for data visualisation. Below are the histograms and descriptive statistics showing the categories of latent variables.

### 6.8.1 Descriptive Statistics and Data Presentation

Descriptive Statistics

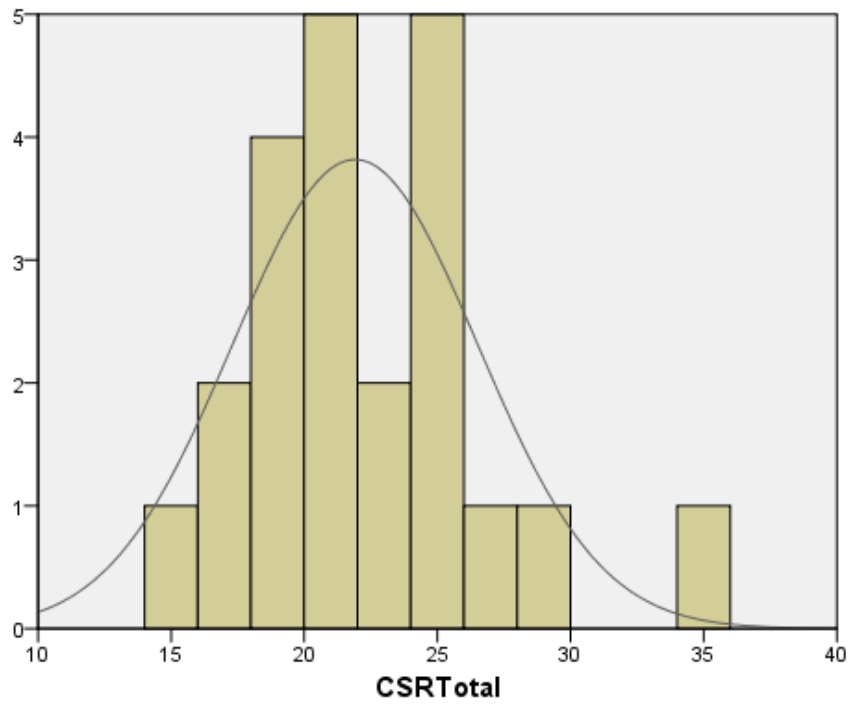
Variables	N	Minimum	Maximum	Mean	Std. Deviation
Level of Management	23	2	4	2.83	0.650
Level of education for the position	23	2	5	3.43	0.728
Number of employees supervised	23	1	5	2.22	1.413
Type of company	23	1	5	1.78	1.126
Capitalisation of the company	23	1	5	2.74	1.176
where company originates	23	1	3	2.04	0.928
Number of years operating in Zimbabwe	23	1	3	2.04	0.928
Board composition of the company	23	2	5	3.22	0.951
Environmental regulations the company abide by	23	1	3	1.91	0.949

Political connectedness	23	1	2	1.87	0.344
Electricity power cuts	23	1	2	1.04	0.209
Community share ownership schemes	23	1	2	1.09	0.288
Influence of political instability to engage in CSR	23	1	2	1.26	0.449
International isolation of Zimbabwe	23	1	5	2.61	1.559
Constant change in monetary policy	23	1	2	1.35	0.487
Building structures for waste disposal	23	1	2	1.26	0.449
Active member of pressure groups	23	1	3	1.65	0.714
Company penalised or sanctioned	23	1	3	1.61	0.583
Level of understanding of CSR	23	2	4	3.04	0.706
Forms of CSR	23	1	4	1.65	0.885
CSR activities that respondent is involved	23	1	4	1.65	1.152
CSR policies designed locally or head office	23	1	2	1.22	0.422
CSR strategy proactive or responsive	23	1	3	1.83	0.650
Community asking for food humpers.	23	1	3	2.04	0.367
License declined by authorities	23	1	2	1.57	0.507
Community, social, politics having an impact on CSR frequency	23	3	5	4.26	0.752
Community meetings/forums by the company	23	1	3	2.00	0.302
Voluntary activities	23	1	3	1.96	0.367
Infrastructure developments	23	1	3	2.00	0.603
Determinants of CSR that the company engages itself in	23	1	6	1.43	1.237
Estimate of community expenditure	23	1	6	1.91	1.240

Estimate of environment expenditure	23	1	6	2.13	1.660
Money spends on donations	23	1	6	1.82	1.532
Global standards on CSR	23	1	3	1.57	0.788
Knowledge of global standards	23	0	4	1.70	1.295
Annual budget for waste disposal	23	1	3	1.65	0.647
Years of continuous engagement in CSR	23	1	4	1.78	1.166
Publicising CSR	23	1	5	3.65	1.555
Medium of communication to publicise CSR	23	1	5	3.43	1.343
Negative Media publicity	23	1	2	1.22	0.422
Dealing with negative media publicity	23	1	4	2.65	0.647
Tax benefits, industry incentives	23	1	3	1.52	0.730
Countering negative side effects of operations	23	1	5	3.78	1.445
Covering up malpractices	23	1	3	2.22	0.600
Corrupt government officials asking for favours	23	1	4	2.22	0.600
Community complaints from the community	23	1	4	1.74	1.054
Similarity of CSR programs	23	1	3	1.26	0.541
CSR program ideas emerging from the community	23	1	3	2.00	0.302
Allocation of budgets influenced by community	23	1	5	2.57	1.441
Any community demonstrations	23	1	2	1.87	0.344

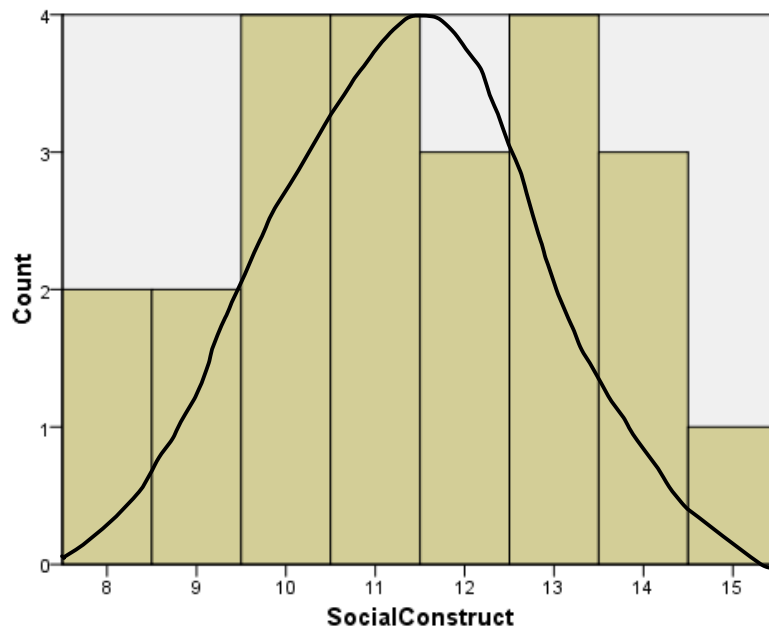
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Category 1: CSR Total Histogram The graph of CSR



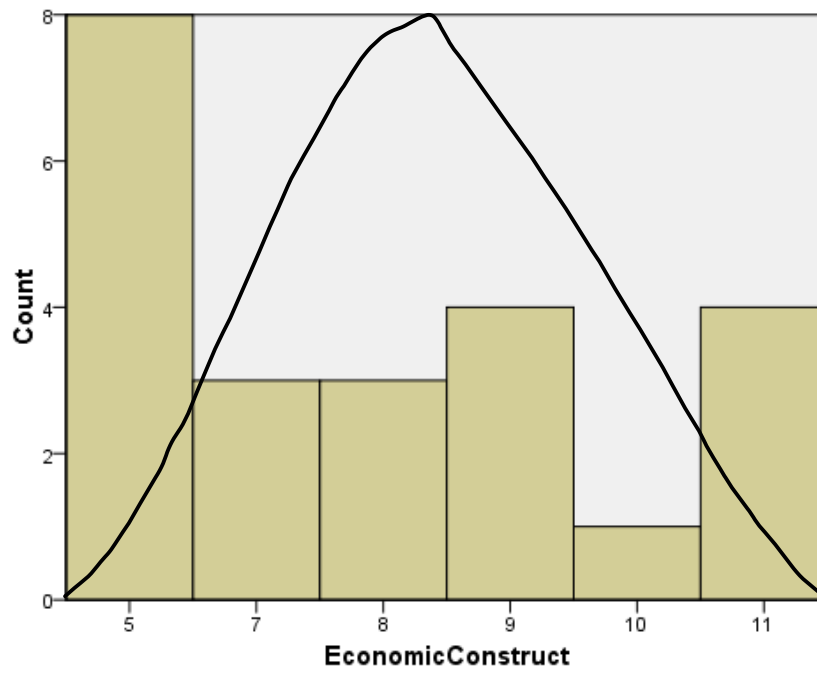
The histogram of CSR Total, made up of CSR construct category and the environment category construct shows an approximate normal distribution.

## Category 2: Social Construct Histogram



The Social Construct category histogram shows an approximate normal distribution.

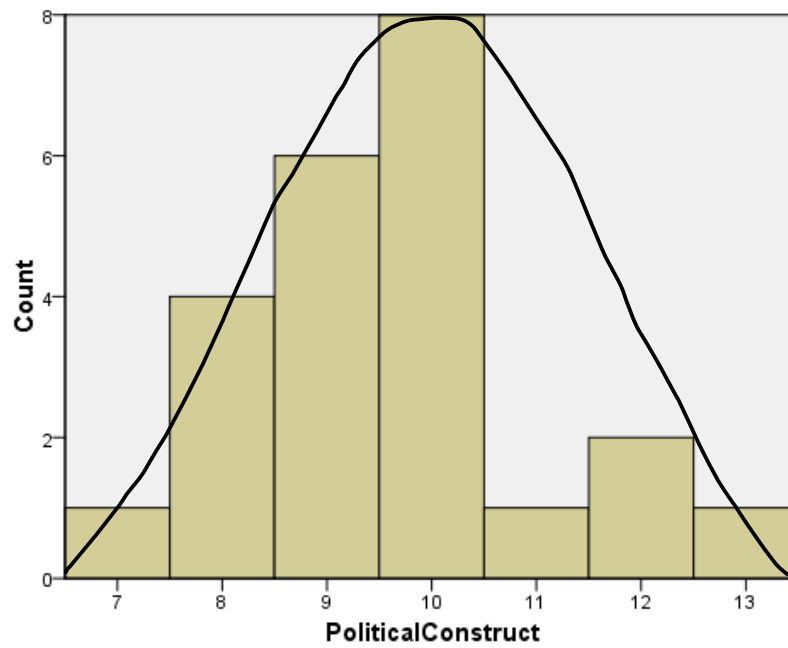
### Category 3: Economic Construct Histogram



The economic construct category does not show a normal distribution. The possible reasons for this are discussed under the results and interpretation section.

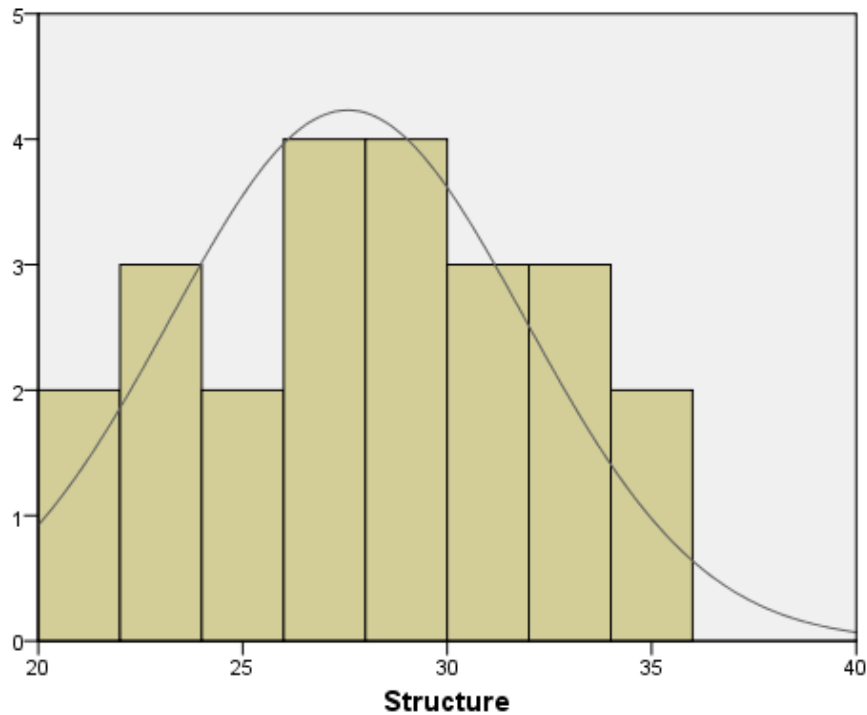


#### Category 4: Political Construct History



The political construct category shows an approximate normal distribution.

## Category 5: Structure Total History



Descriptive statistics and data presentation show an approximately normal distribution of data with no outliers for most of the construct categories. This normal distribution shows that respondents are affected by the same macro socio-economic and macro-socio-political factors on a similar basis. However, normality will be tested under the section of normality tests by statistical tools

Descriptive statistics give an overall eye view of all the data, although some deeper characteristics and associations may not be deduced from the descriptive and the presentation. However, they point to some traits that will need to be examined when statistical data analysis is carried out.

## 6.8.2 Factor Analysis

A measure of internal consistency. Confirmatory Factor analysis was carried out for data reduction and validation of observable variables in one category of each latent variable as represented by their observable variables. Factor analysis is essential as it reduces many data variables that can be represented by one latent variable. Since this study deals with many variables represented by different categories, it is valuable to show that these variables can be reduced to the category they intend to convey. Many observable variables may be used to measure one latent variable hence the need for validation. Factor Analysis allows the combining of such variables into one group of latent variables. It helps to identify variables that are similar and measure one latent variable.

For example, six variables all represent the environment construct; confirmatory factor analysis was necessary to validate that these variables fall under the environment category. Statistical tests were then carried out using the category environment as made up of all six variables. More importantly, it was apparent that validation is carried out to show that indeed these variables are in the appropriate groups. Factor analysis was used by previous researchers such as (Mishra and Suar 2010). For each of the five categories of latent variables, factor analysis was carried out as follows:

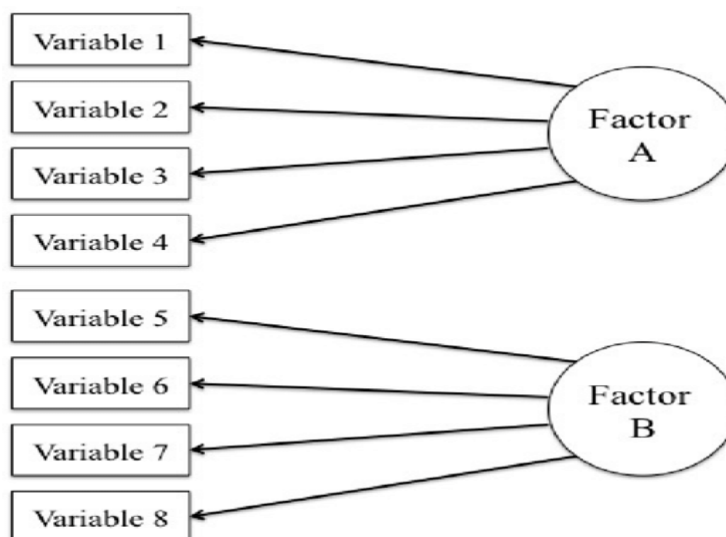


Figure 13: Factor Analysis Conceptual Overview-Adopted from [www.researchgate.net/conceptual-overview-of-factor-analysis](http://www.researchgate.net/conceptual-overview-of-factor-analysis)

Below, the study details the results of factor analysis from the SPSS software. This is followed by the interpretation of the results.

### Category 1: CSR Construct Factor Analysis Results.

#### Communalities

Variables	Initial	Extraction
Community meetings/forums by the company	1.000	0.745
Infrastructure developments	1.000	0.504
Voluntary activities	1.000	0.768
Estimate of community expenditure	1.000	0.687
Estimate of environment expenditure	1.000	0.485
Money spent on donations	1.000	0.442

Extraction Method: Principal Component Analysis.

#### Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% Of Variance	Cumulative %	Total	% Of Variance	Cumulative %
1	3.632	60.528	60.528	3.632	60.528	60.528
2	0.806	13.427	73.955			
3	0.638	10.631	84.586			
4	0.421	7.025	91.611			
5	0.344	5.735	97.346			
6	0.159	2.654	100.000			

Extraction Method: Principal Component Analysis.

#### Component Matrix<sup>a</sup>

	Component
	1
Community meetings/forums by the company	0.863
Infrastructure developments	0.710
Voluntary activities	0.876
Estimate of community expenditure	0.829
Estimate of environment expenditure	0.697
Money spent on donations	0.665

Extraction Method: Principal Component Analysis.

## Category 2: Environment Construct

### Factor Analysis

#### Communalities

	Initial	Extraction
Building structures for waste disposal	1.000	0.872
Estimate of environment expenditure	1.000	0.731
Annual budget for waste disposal	1.000	0.643
Community complaints from the community	1.000	0.785
Countering negative side effects of operations	1.000	0.628
Environmental regulations the company abide by	1.000	0.916

Extraction Method: Principal Component Analysis.

#### Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% Of Variance	Cumulative %	Total	% Of Variance	Cumulative %
1	2.275	37.913	37.913	2.275	37.913	37.913
2	1.266	21.105	59.018	1.266	21.105	59.018
3	1.034	17.227	76.245	1.034	17.227	76.245
4	0.863	14.380	90.625			
5	0.317	5.287	95.913			
6	0.245	4.087	100.000			

Extraction Method: Principal Component Analysis.

#### Component Matrix<sup>a</sup>

	Component		
	1	2	3
Building structures for waste disposal	0.644	0.674	-0.050
Estimate of environment expenditure	0.796	-0.099	-0.296
Annual budget for waste disposal	-0.497	0.509	-0.370
Community complaints from the community	0.655	-0.597	0.024
Countering negative side effects of operations	-0.704	-0.309	0.192
Environmental regulations the company abide by	0.232	0.304	0.877

Extraction Method: Principal Component Analysis.

a. 3 components extracted.

*Table 11: Factor Analysis Category 2*

The following explanations cover the CSR Total category tabulations, that is: the CSR Construct and the Environmental Construct. The Confirmatory Factor Analysis carried out

shows two essential tables. The first one is the communalities table, and the second one is the component matrix table. The communalities table shows the association of variables in the category amongst each other, showing how closely these variables go together or can measure one construct. The closer the extraction value to 1, the more the association is in the same category. An acceptable extraction value, therefore, will be 0.5 and above.

The most important table for this study is the communalities table. Factor Analysis in this case was done as a validation exercise and not to determine or look for a factor to represent the other factors since the category has already been constructed at the research design stage. As a validation tool, the communalities table shows the relationship between each variable in every category and hence shows the suitability of each variable to measure the pre-constructed category. The CSR has two categories not reaching 0.5 and above. The Estimate of environment expenditure item and the Money spent on donations. This could be because the items are related to the economic construct than social. Since this does not make 0.5 of the total items, i.e., 2/6, the two items have been ignored. In the environmental construct, all the values in the communalities table are above 0.5 showing the suitability of the categorisation of items.

### Category 3: Political Construct Factor Analysis

#### Communalities

	Initial	Extraction
Community share ownership schemes	1.000	0.736
Corrupt government officials asking for favours	1.000	0.734
License declined by authorities	1.000	0.807
Influence of political instability to engage in CSR	1.000	0.695
Political connectedness	1.000	0.712
Company penalised or sanctioned	1.000	0.807

Extraction Method: Principal Component Analysis.

#### Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% Of Variance	Cumulative %	Total	% Of Variance	Cumulative %
1	1.986	33.092	33.092	1.986	33.092	33.092
2	1.319	21.990	55.082	1.319	21.990	55.082
3	1.186	19.773	74.856	1.186	19.773	74.856
4	0.670	11.175	86.030			
5	0.542	9.039	95.069			

6                      0.296                      4.931                      100.000

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Extraction Method: Principal Component Analysis.

**Component Matrix<sup>a</sup>**

	Component		
	1	2	3
Community share ownership schemes	0.164	0.806	0.244
Corrupt government officials asking for favours	0.780	0.212	- 0.284
License declined by authorities	0.199	0.322	0.814
Influence of political instability to engage in CSR	0.602	0.308	- 0.488
Political connectedness	- 0.510	0.578	- 0.343
Company penalised or sanctioned	0.829	- 0.304	0.166

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Extraction Method: Principal Component Analysis.

a. 3 components extracted.

*Table 12: Factor Analysis Category 3*

The following explanations cover the political category construct tabulations. The Confirmatory Factor Analysis carried out shows two essential tables. The first one is the communalities table, and the second one is the component matrix table. The communalities table shows the association of variables in the category amongst each other, showing how closely these variables go together or can measure one construct. The closer the extraction value to 1, the more the association is in the same category. An acceptable extraction value, therefore, will be 0.5 and above.

The most important table for this study is the communalities table. Factor Analysis in this case was done as a validation exercise and not to determine or look for a factor to represent the other factors since the category has already been constructed at the research design stage. As a validation tool, the communalities table shows the relationship between each variable in every category and hence shows the suitability of each variable to measure the pre-constructed category. All the extracted values in the communalities table are above 0.5 showing the suitability of the categorisation of the items.

## Category 4: Social Construct Factor Analysis

### Communalities

	Initial	Extraction
Community asking for food humpers	1.000	0.734
Community meetings/forums by the company	1.000	0.701
Negative Media publicity	1.000	0.752
Community complaints from the community	1.000	0.561
Allocation of budgets influenced by community	1.000	0.805
Any community demonstrations	1.000	0.740

Extraction Method: Principal Component Analysis.

### Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% Of Variance	Cumulative %	Total	% Of Variance	Cumulative %
1	1.657	27.624	27.624	1.657	27.624	27.624
2	1.497	24.947	52.572	1.497	24.947	52.572
3	1.139	18.980	71.552	1.139	18.980	71.552
4	0.766	12.759	84.311			
5	0.554	9.234	93.545			
6	0.387	6.455	100.000			

Extraction Method: Principal Component Analysis.

### Component Matrix<sup>a</sup>

	Component		
	1	2	3
Community asking for food humpers	0.829	-	-
Community meetings/forums by the company	0.672	0.194	0.092
Negative Media publicity	0.030	0.833	0.239
Community complaints from the community	0.683	-	0.302
Allocation of budgets influenced by community	-	-	0.336
Any community demonstrations	0.226	0.200	0.806

Extraction Method: Principal Component Analysis.

a. 3 components extracted.

Table 13: Factor Analysis Category 4

The following explanations covers the Social Construct tabulations. The Confirmatory Factor Analysis carried out shows two essential tables. The first one is the communalities table, and



the second one is the component matrix table. The communalities table shows the association of variables in the category amongst each other, showing how closely these variables go together or can measure one construct. The closer the extraction value to 1, the more the association is in the same category. An acceptable extraction value, therefore, will be 0.5 and above.

The most important table for this study is the communalities table. Factor Analysis in this case was done as a validation exercise and not to determine or look for a factor to represent the other factors since the category has already been constructed at the research design stage. As a validation tool, the communalities table shows the relationship between each variable in every category and hence shows the suitability of each variable to measure the pre-constructed category. All the values in the communalities table are above 0.5 showing the suitability of the categorisation of the items.

### Category 5: Economic Construct Factor Analysis

Communalities		
	Initial	Extraction
The constant change in monetary policy	1.000	0.524
Community share ownership schemes	1.000	0.401
Electricity power cuts	1.000	0.584
International isolation of Zimbabwe	1.000	0.743
Tax benefits, industry incentives	1.000	0.719

Extraction Method: Principal Component Analysis.

Total Variance Explained						
Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% Of Variance	Cumulative %	Total	% Of Variance	Cumulative %
1	1.753	35.066	35.066	1.753	35.066	35.066
2	1.218	24.369	59.435	1.218	24.369	59.435
3	0.887	17.743	77.178			
4	0.755	15.105	92.283			
5	0.386	7.717	100.000			

Extraction Method: Principal Component Analysis.

**Component Matrix<sup>a</sup>**

	Component	
	1	2
Constant change in monetary policy	0.110	0.716
Community share ownership schemes	0.424	0.470
Electricity power cuts	0.323	- 0.693
International isolation of Zimbabwe	0.862	0.004
Tax benefits, industry incentives	0.845	- 0.069

Extraction Method: Principal Component Analysis.

a. 2 components extracted.

*Table 14: Factor Analysis Category 5*

The following explanations cover the Economic Construct tabulations. The Confirmatory Factor Analysis carried out shows two essential tables. The first one is the communalities table, and the second one is the component matrix table. The communalities table shows the association of variables in the category amongst each other, showing how closely these variables go together or can measure one construct. The closer the extraction value to 1, the more the association is in the same category. An acceptable extraction value, therefore, will be 0.5 and above.

The most important table for this study is the communalities table. Factor Analysis in this case was done as a validation exercise and not to determine or look for a factor to represent the other factors since the category has already been constructed at the research design stage. As a validation tool, the communalities table shows the relationship between each variable in every category and hence shows the suitability of each variable to measure the pre-constructed category. All the values in the communalities table are above 0.5 except for Community share ownership schemes. This might be because the wording is closer to community than economic. Since this less than half of the total items, it was ignored.

### **6.8.2.1 Overall Interpretation of Factor Analysis Tabulations**

The Confirmatory Factor Analysis carried out shows two essential tables. The first one is the communalities table, and the second one is the component matrix table. The communalities table shows the association of variables in the category amongst each other, showing how closely these variables go together or can measure one construct. The closer the extraction

value to 1, the more the association is in the same category. An acceptable extraction value, therefore, will be 0.5 and above.

The most important table for this study is the communalities table. Factor Analysis in this case was done as a validation exercise and not to determine or look for a factor to represent the other factors since the category has already been constructed at the research design stage. As a validation tool, the communalities table shows the relationship between each variable in every category and hence shows the suitability of each variable to measure the pre-constructed category. Looking at the communalities table of each of the categories, these variables are closely associated as all of them show an extraction value of over 0.5 except in category one and category 5. In category 1, which is a CSR construct, two variables estimate environmental spending and money for donations had both extractions values of below 0.5. This must be because the variables are biased towards economics than social. In category 5, the community share ownership scheme had an extraction value of below 0.5, which might have been biased towards social from the wording of the variable. However, this was ignored as most of the variables had an average extraction factor of more than 0.6. However, this was not classified as significant as the variables were derived from latent variables that they measure, which are made up of the total of all variables instead of one single factor in the table. For that reason, the negative values were ignored.

The second important table is the component matrix table. This table shows a factor that could otherwise represent all the variables in this category had the category not have been pre-constructed. After common factors have been extracted, this table shows the association of the extracted factors with each of the variables in the category. Although this is not relevant to this study, it is important to appreciate the meaning of this extracted factor which still proves relationships between latent variables and their respective observable variables.

### 6.8.3 Reliability Analysis: Cronbach's Alpha

Another measure of internal consistency. After satisfactory confirmatory factor analysis, it was necessary to add credibility to the data by checking the variables within each category to see whether they measure what they are supposed to measure. Reliability analysis was carried out to measure the relationships between the observable variables in each category as outlined in the categories as shown in appendix 5 of the groups of variables in the questionnaire. Reliability Analysis gives Cronbach's Alpha.

Both factor analysis and reliability analysis are measures of checking the suitability of data to be used. The whole purpose is that the researcher wants to have all the measures, variables and statistical analysis going in the same direction and complimenting each other.

Cronbach's Alpha was calculated for the CSR Total construct and the Structure total only. This is because factor analysis was done on every category and showed internal consistency.

#### Category 1: CSR Construct Reliability Analysis (CSR + Environment)

##### Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
0.720	0.819	8

##### Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	1.852	1.273	2.091	0.818	1.643	0.064	8
Item Variances	1.037	0.095	2.848	2.753	29.909	1.136	8

### Item Statistics

	Mean	Std. Deviation
Community meetings/forums by the company	2.00	0.309
Voluntary activities	1.95	0.375
Infrastructure developments	2.00	0.617
Estimate of community expenditure	1.82	1.181
Estimate of environment expenditure	2.09	1.688
Money spent on donations	1.82	1.532
Building structures for waste disposal	1.27	0.456
Environmental regulations the company abide by	1.86	0.941

*Table 15: Reliability Analysis CSR Total Construct Category 1*

### Category 2: Structure Construct Reliability Analysis (Social + Political + Economic)

#### Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
0.671	0.710	13

#### Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	1.729	1.043	2.609	1.565	2.500	0.263	13
Item Variances	0.610	0.043	2.431	2.387	55.909	0.613	13

## Item Statistics

	Mean	Std. Deviation	N
Community asking for food humpers	2.04	0.367	23
Community complaints from the community	1.74	1.054	23
Allocation of budgets influenced by community	2.57	1.441	23
Any community demonstrations	1.87	0.344	23
Constant change in monetary policy	1.35	0.487	23
Community share ownership schemes	1.09	0.288	23
Electricity power cuts	1.04	0.209	23
International isolation of Zimbabwe	2.61	1.559	23
Tax benefits, industry incentives	1.52	0.730	23
Corrupt government officials asking for favours	2.22	0.600	23
License declined by authorities	1.57	0.507	23
Influence of political instability to engage in CSR	1.26	0.449	23
Company penalised or sanctioned	1.61	0.583	23

*Table 16: Structure Total Construct Category 2 Cronbach's Alpha*

### 6.8.3.1 Interpreting Cronbach's Alpha

The critical table to take note of is the first table that shows Reliability Statistics. According to Hulin, Netemeyer and Cudeck (2001), the acceptable Cronbach's Alpha value is between 0.6 to 0.7. Cronbach's Alpha measures how well variables within a research instrument can measure the construct or phenomenon that they have been designed to measure. If Cronbach's Alpha is 0.6, it is deemed to be fair and acceptable. A Cronbach's Alpha of 0.7 and above is excellent.

Looking at all the values of Cronbach's Alpha of both the categories, the values are all above 0.6. This shows that all the items in each category are suitable to measure what they have been designed to measure hence shows that there is internal consistency within the data.

#### 6.8.4 Common Method Bias: Harman's Factor Test

Research results can be affected by the method of data collection. For instance, extant research has shown that face to face interviews may have biased results as the interviewer may explain concepts biased towards his line of thinking or values, thereby leading the interviewee to answer the questions as per the interviewer's expectation (Bryman 2016). Moreover, variables in the questionnaire may not have been appropriately constructed to allow respondents to give independent answers to the questions. In such instances, the data collection method may cause variations that will affect the result of the phenomenon under study.

Common Method Bias measures the reliability of the measurement method. It checks whether the variances or bias occurring in data is brought about by the measurement method instead of the variances in the data itself. To do this, Harman's Factor test was used, and the results were as follows:

<b>Communalities</b>		
	Initial	Extraction
Level of Management	1.000	0.001
Level of education for the position	1.000	0.158
Number of employees supervised	1.000	0.263
Type of company	1.000	0.112
Capitalisation of the company	1.000	0.028
where company originates	1.000	0.251
Number of years operating in Zimbabwe	1.000	0.251
Board composition of the company	1.000	0.333
Environmental regulations the company abide by	1.000	0.015
Political connectedness	1.000	0.029
Electricity power cuts	1.000	0.508
Community share ownership schemes	1.000	0.021
Influence of political instability to engage in CSR	1.000	0.352
International isolation of Zimbabwe	1.000	0.107
Constant change in monetary policy	1.000	0.107
Building structures for waste disposal	1.000	0.164
Active member of pressure groups	1.000	0.353
Company penalised or sanctioned	1.000	0.358

Level of understanding of CSR	1.000	0.080
Forms of CSR	1.000	0.038
CSR activities that respondent is involved	1.000	0.257
CSR policies designed locally or head office	1.000	0.130
CSR strategy proactive or responsive	1.000	0.137
Community asking for food humpers.	1.000	0.405
License declined by authorities	1.000	0.015
Community, social, politics having an impact on CSR frequency	1.000	0.140
Community meetings/forums by the company	1.000	0.368
Voluntary activities	1.000	0.230
Infrastructure developments	1.000	0.329
Determinants of CSR that the company engages itself in	1.000	0.265
Estimate of community expenditure	1.000	0.306
Estimate of environment expenditure	1.000	0.656
Money spent on donations	1.000	0.374
Global standards on CSR	1.000	0.200
Knowledge of global standards	1.000	0.003
Annual budget for waste disposal	1.000	0.092
Years of continuous engagements in CSR	1.000	0.017
Publicising CSR	1.000	0.561
Medium of communication to publicise CSR	1.000	0.077
Negative Media publicity	1.000	0.086
Dealing with negative media publicity	1.000	0.032
Tax benefits, industry incentives	1.000	0.165
Countering negative side effects of operations	1.000	0.524
Covering up malpractices	1.000	0.061
Corrupt government officials asking for favours	1.000	0.518
Community complaints from the community	1.000	0.240
Similarity of CSR programs	1.000	0.029
CSR program ideas emerging from the community	1.000	0.220
Allocation of budgets influenced by community	1.000	0.025
Any community demonstrations	1.000	0.006



Extraction Method: Principal Component Analysis.

Total Variance Explained						
Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	9.996	19.992	19.992	9.996	19.992	19.992
2	6.785	13.570	33.563			
3	5.534	11.069	44.632			
4	4.468	8.935	53.567			
5	3.305	6.611	60.178			
6	3.222	6.443	66.621			
7	3.000	6.001	72.622			
8	2.425	4.849	77.471			
9	2.174	4.349	81.820			
10	2.078	4.156	85.976			
11	1.463	2.927	88.903			
12	1.409	2.818	91.721			
13	1.059	2.119	93.840			
14	0.933	1.866	95.706			
15	0.594	1.189	96.895			
16	0.509	1.019	97.914			
17	0.422	0.845	98.758			
18	0.255	0.510	99.268			
19	0.206	0.411	99.679			
20	0.160	0.321	100.000			

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Table 17: Common Method Bias (*Harman's Factor Analysis*)

#### 6.8.4.1 Interpreting Harman's Factor Analysis

Harman's single factor test is suitable for testing common method bias. It shows the distribution of variances of individual variables measured within a total of 100%. If there is a single factor accounting for a variance of 50 % and above, that will be an indication of variance brought about by the measurement method rather than from the data itself.

The communalities table show how each item in the research instrument contributes towards the total variables. The total variance explained shows that one single factor has a total extraction value of 19.992%, which is below the 50% significance level. For that reason, it is concluded that there is no common method bias.

### 6.8.5 Normality Tests

After testing for common method bias, it was necessary to test for normality since some of the test statistics can only be used on normally distributed data. Normally distributed data also indicates whether respondents are affected by the same factors the same across the population. This is a test that addresses research question 1 and objective 1. The normality tests were done using both graphs and test statistics, which contributes to the robustness of data (Ghasemi and Zahediasl 2012). This study used the Kolmogorov-Smirnov Test and the Shapiro- Wilk test. The results are as given below.

#### 6.8.5.1 CSR Total and other Category Constructs

Case Processing Summary						
	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
CSR Total	23	100%	0	0%	23	100.0%
Social Construct	23	100%	0	0%	23	100.0%
Economic Construct	23	100%	0	0%	23	100.0%
Political Construct	23	100%	0	0%	23	100.0%

Descriptives				
CSR Total	Mean	Statistic		Std. Error
				21.91
	95% Confidence Interval for Mean	Lower Bound	19.87	
		Upper Bound	23.95	
	5% Trimmed Mean		21.60	
	Median		21.00	
	Variance		21.134	
	Std. Deviation		4.597	
	Minimum		15	
	Maximum		35	
	Range		20	
	Interquartile Range		6	
	Skewness		0.976	0.491
	Kurtosis		1.762	0.953
Social Construct	Mean		11.45	0.435

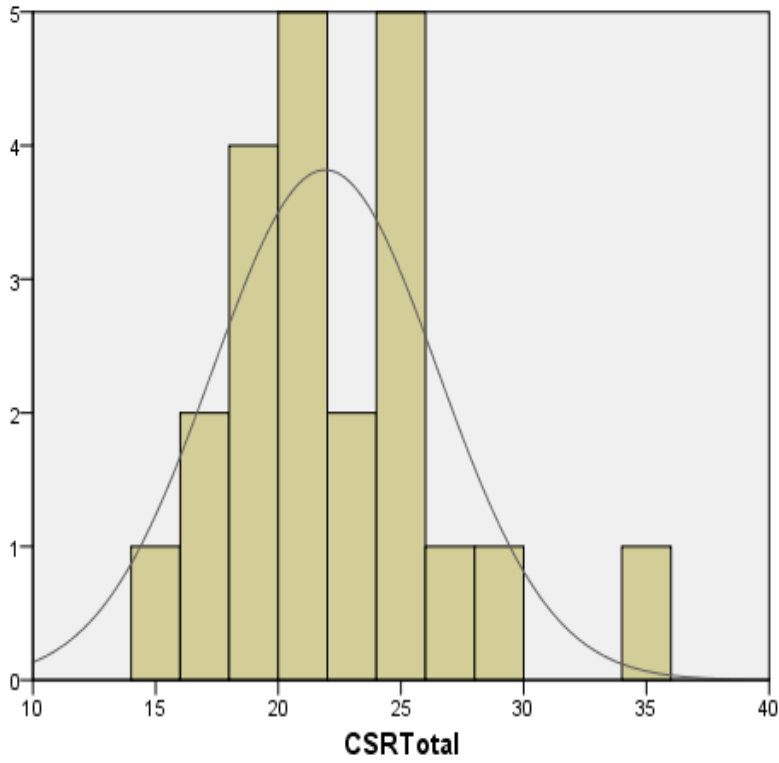
	95% Confidence Interval for Mean	Lower Bound	10.55	
		Upper Bound	12.36	
	5% Trimmed Mean		11.45	
	Median		11.50	
	Variance		4.165	
	Std. Deviation		2.041	
	Minimum		8	
	Maximum		15	
	Range		7	
	Interquartile Range		3	
	Skewness		-0.094	0.491
	Kurtosis		-0.986	0.953
Economic Construct	Mean		7.73	0.484
	95% Confidence Interval for Mean	Lower Bound	6.72	
		Upper Bound	8.73	
	5% Trimmed Mean		7.70	
	Median		8.00	
	Variance		5.160	
	Std. Deviation		2.272	
	Minimum		5	
	Maximum		11	
	Range		6	
	Interquartile Range		4	
	Skewness		0.076	0.491
	Kurtosis		-1.376	0.953
Political Construct	Mean		9.68	0.304
	95% Confidence Interval for Mean	Lower Bound	9.05	
		Upper Bound	10.31	
	5% Trimmed Mean		9.65	
	Median		10.00	
	Variance		2.037	
	Std. Deviation		1.427	
	Minimum		7	
	Maximum		13	
	Range		6	
	Interquartile Range		1	
	Skewness		0.514	0.491
	Kurtosis		0.479	0.953

Tests of Normality						
	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
CSR Total	0.124	23	.200*	0.937	23	0.175
Social Construct	0.139	23	.200*	0.954	23	0.383
Economic Construct	0.203	23	0.019	0.871	23	0.008
Political Construct	0.230	23	0.004	0.930	23	0.122

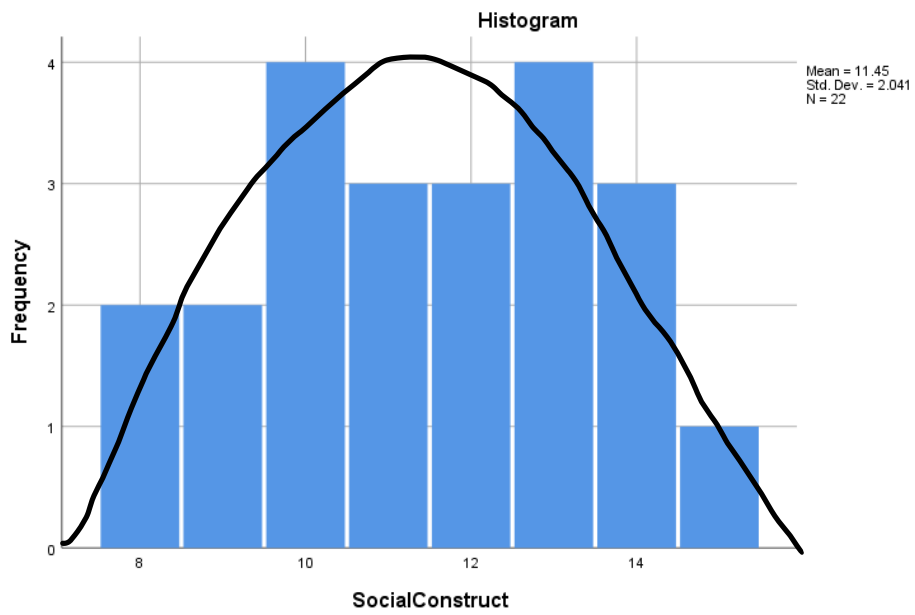
*Table 18: Normality Tests*

There are three tables in the normality tests calculations. One showing all the items that have been processed. The other table shows descriptive statistics and lastly the statistical measures of normality. The last table is the most important. The last table shows the Kolmogorov-Smirnov test results and the Shapiro-Wilk test. The tests show all P-values of both the tests above 0.5. This shows that the data in this category is normally distributed. Further discussion is provided in section 6.8.5.3. The charts below support the tabulations above.

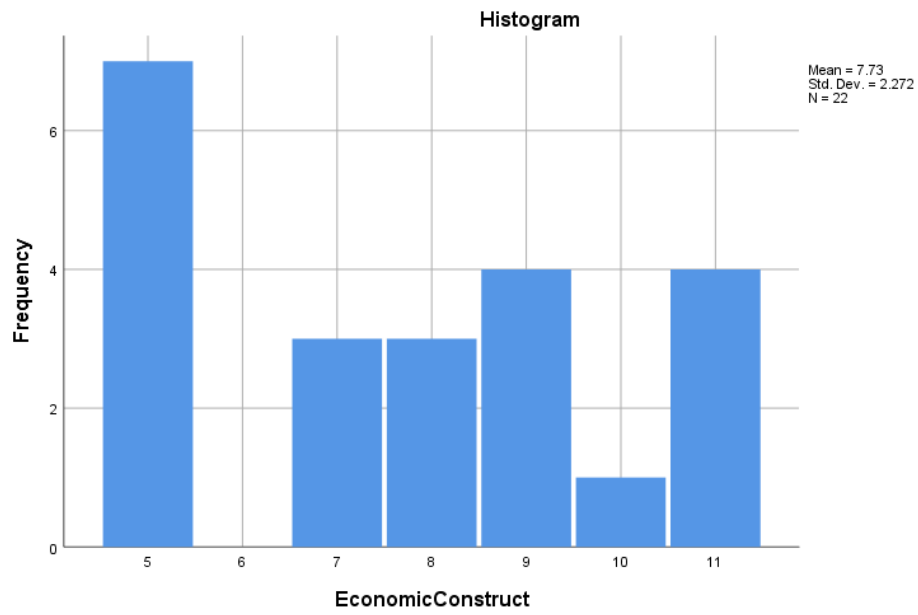
## Charts



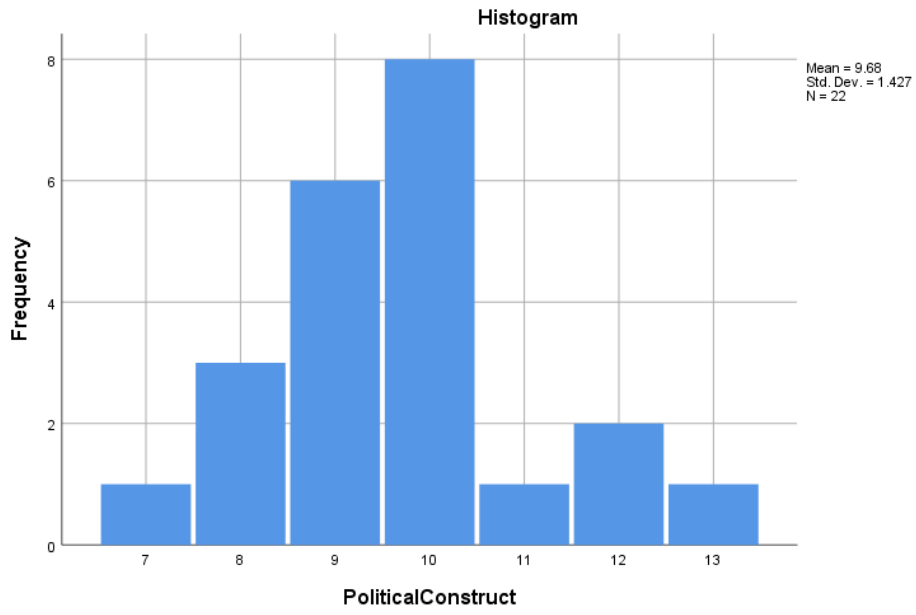
The histogram of CSR Total, made up of CSR construct category and the environment category construct shows an approximate normal distribution.



The Social Construct category histogram shows an approximate normal distribution.



The economic construct category does not show a normal distribution. The possible reasons for this are discussed under the results and interpretation section.



The political construct category shows an approximate normal distribution.



### 6.8.5.2 CSR Total and Structure Total

#### Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
CSR Total	23	100%	0	0%	23	100.0%
Structure Total	23	100%	0	0%	23	100.0%

#### Descriptives

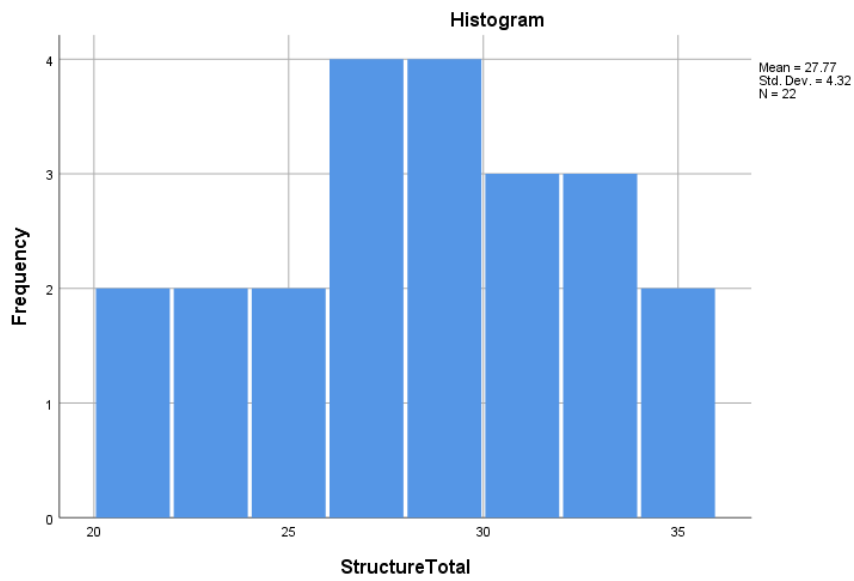
			Statistic	Std. Error
CSR Total	Mean		21.91	0.980
	95% Confidence Interval for Mean	Lower Bound	19.87	
		Upper Bound	23.95	
	5% Trimmed Mean		21.60	
	Median		21.00	
	Variance		21.134	
	Std. Deviation		4.597	
	Minimum		15	
	Maximum		35	
	Range		20	
	Interquartile Range		6	
	Skewness		0.976	0.491
	Kurtosis		1.762	0.953
	Structure Total	Mean		27.77
95% Confidence Interval for Mean		Lower Bound	25.86	
		Upper Bound	29.69	
5% Trimmed Mean			27.75	
Median			28.00	
Variance			18.660	
Std. Deviation			4.320	
Minimum			21	
Maximum			35	
Range			14	
Interquartile Range			7	
Skewness			-0.048	0.491
Kurtosis			-1.084	0.953

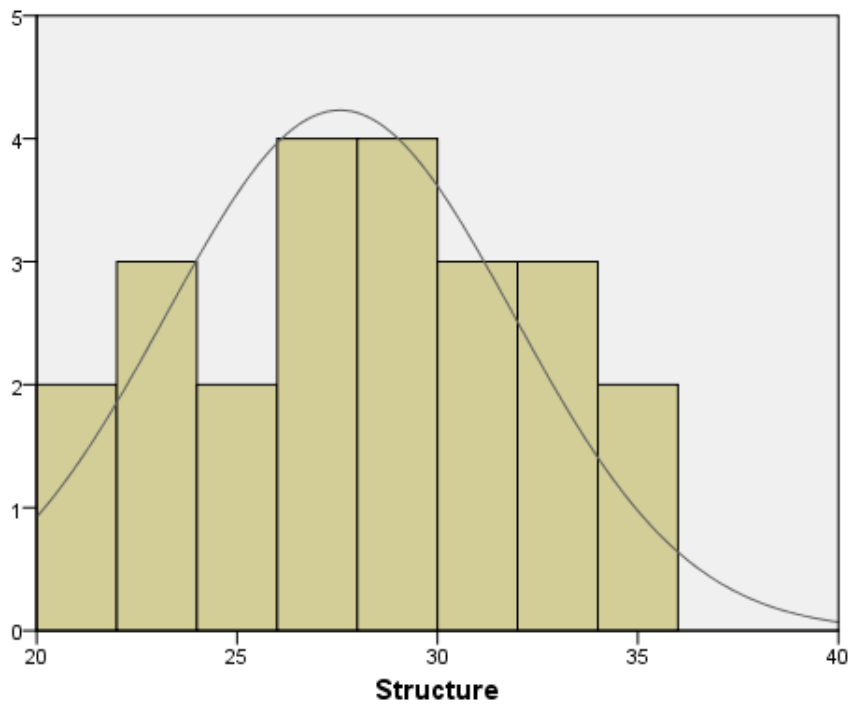
**Tests of Normality**

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
CSR Total	0.124	23	.200*	0.937	23	0.175
Structure Total	0.114	23	.200*	0.954	23	0.379

*Table 19: Structure Total*

**Charts**





The structure total data presentation shows an approximately normal distribution of data with no outliers for most of the construct categories. This normal distribution shows that respondents are affected by the same macro socio-economic and macro-socio-political factors on a similar basis.

### 6.8.5.3 Overall Interpretation of Normality Tests

Graphs can show normality. In this case, histograms. All the histograms for all the categories except the economic category show a normal distribution. However, a normal distribution of the economic category is shown in the illustration of the CSR Total and the Structure Total.

To support this graphical presentation, further tests of normality, namely the Kolmogorov – Smirnov test and the Shapiro-Wilk test, were also conducted. Kolmogorov – Smirnov test starts with the hypothesis that data is normally distributed whereas an alternative hypothesis can oppose this.

In this case for the Kolmogorov – Smirnov test, the hypothesis will be as follows:

The null hypothesis is that Data is normally distributed,

Alternative Hypothesis is that data is not normally distributed,

$$H_0 = p > 0.05$$

$$H_1 = P < 0.05$$

Looking at the results of the tests, the Kolmogorov – Smirnov test shows that data is normally distributed for all the groups of the constructs except for the economic construct as confirmed by the graphical representations. The Kolmogorov- Smirnov test p-value of the constructs is above 0.05 except for economic construct and political construct which is almost at 0.05. But the P values for economic and political can be ignored as the P-value for the Structure Total is above 0.05.

The Shapiro – Wilk test requires that the P-value should be above 0.05 to satisfy normality. Looking at all the Shapiro-Wilk test P values, they all fall above 0.05 except for the economic construct that shows that the data for the category is not normally distributed.

The economic construct's Shapiro – Wilk P-value can also be ignored as the Structure Total is more than 0.05.

Using three methods to test normality provides the robustness of data. Having checked for normality using three different methods, which gave the same results, it can be concluded that the data collection and analysis is consistent, and it can be concluded that the data is normally distributed and hence respondents are affected by the same factors the same in the context of the study.

### 6.8.6 Assessing Statistical Significance

Assessing statistical significance was done after checking the internal consistency of data. Several operations have been carried on the data to prepare it for the testing of statistical significance. These are Factor Analysis, Reliability Analysis (Cronbach's Alpha), Common Method Bias (Harman's test), normality tests (Kolmogorov – Smirnov test, Shapiro – Wilk test), and graphical representations. All these were designed to check the suitability of data, check internal consistency, and prepare the data. After getting satisfactory results on all the tests that have been carried out, it was now necessary to test the claims of the Structuration theory and the Strong Structuration theory. This was done based on the following and as follows:

The structuration theory/strong structuration theory claims that the structure (represented by the government, society, communities, institutions, and systems) and the agents (represented by managers and companies) in this study's case, interact thereby influencing how the other acts or react to the other's action through a process called duality. All actors continuously use mechanisms like signification, legitimation, and domination in this duality process to get the outcomes that they require.

From a reductionist perspective, structure sets out parameters for agents' operations and existence. Managers, as active, knowledgeable, and powerful actors through the control of allocative and authoritative resources influence these parameters thereby creating continuous and repetitive reflexivity. Therefore, from a structuration theory perspective, companies' engagements in CSR activities are because of this complex interaction between structure and agents as they both try to influence each other in the monitoring of social and business life. This claim was tested using correlation and regression and employing the following association tests: Chi-Square, Fisher's Exact test, Phi and Cramer's V, and Spearman's rank correlation coefficient. The results are tabulated below.

The following paths relationships were tested:

- 1) Association between CSR Construct and Social Construct
- 2) Association between CSR Construct and Economic Construct
- 3) Association between CSR Construct and Political Construct
- 4) Association between CSR Total Construct and Structure Total

## Chi-Square, Fishers Exact Test, Cramer's V and Phi

### 6.8.6.1 CSR and Social Construct

CSRTotal \* Social Construct Crosstabulation

Count		Social Construct							
		8	9	10	11	12	13	14	15
CSRTotal	15	0	0	0	1	0	0	0	0
	16	0	0	1	0	1	0	0	0
	18	1	0	0	0	0	0	0	0
	19	0	0	0	1	0	2	0	0
	20	0	2	1	0	0	0	0	0
	21	0	0	0	0	1	0	0	1
	22	1	0	0	0	0	0	0	0
	23	0	0	1	0	0	0	0	0
	24	0	0	1	1	0	0	0	0
	25	0	0	0	0	0	2	1	0
	27	0	0	0	0	1	0	0	0
	28	0	0	0	0	0	0	1	0
	35	0	0	0	0	0	0	1	0

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)	Exact Sig. (2- sided)	Exact Sig. (1- sided)	Point Probability
Pearson Chi-Square	98.389 <sup>a</sup>	84	0.135	0.102		
Likelihood Ratio	68.730	84	0.886	0.093		
Fisher's Exact Test	96.869			0.093		
Linear-by-Linear Association	3.993 <sup>b</sup>	1	0.046	0.042	0.021	0.001
N of Valid Cases	23					

Symmetric Measures				
		Value	Approximate Significance	Exact Significance
Nominal by Nominal	Phi	2.115	0.135	0.102
	Cramer's V	0.799	0.135	0.102
N of Valid Cases		23		

The above tabulations show the results for association tests between CSRTotal and Social Construct. The most important tables are the Chi-Square tests and the Symmetric Measures table. The Chi-Square is one of the reliable tests of association of multivariate. Though it does not measure the strength of the association, it gives reliable tests of the presence of an association. It also provides a lot of detail as it offers degrees of freedom, measures normality and statistical significance. In this study, the Chi-Square was used to measure the statistical significance, and the critical results are shown in the Chi-Square tests table.

The Chi-Square requires that we set the significance level of our hypothesis as given by theory. In this case, our Null hypothesis is that there is an association between the CSR Total construct and each of the categories of the latent variables right through to the Structure Total. The Chi-Square P value is 0.135 well above 0.05 which shows the existence of an association between CSRTotal and the Social Construct. The Fisher's Exact test shows a P-value of 0.093 showing the exact association between the variable. The Cramer's V shows a P-value of 0.135 showing a strong association between the variables. Further explanations of the tests are given in section 6.8.6.5.

### 6.8.6.2 CSR Total and Economic Construct

CSRTotal * Economic Construct Crosstabulation							
Count		Economic Construct					
		5	7	8	9	10	11
CSRTotal	15	0	0	1	0	0	0
	16	0	0	1	0	0	1
	18	0	0	0	1	0	0
	19	1	1	0	1	0	0
	20	2	0	1	0	0	0
	21	0	1	0	0	0	1
	22	1	0	0	0	0	0

23	0	1	0	0	0	0
24	2	0	0	0	0	0
25	0	0	0	1	0	2
27	1	0	0	0	0	0
28	0	0	0	1	0	0
35	0	0	0	0	1	0

Chi-Square Tests						
	Value	df	Asymptotic Significance (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1- sided)	Point Probability
Pearson Chi-Square	72.198 <sup>a</sup>	60	0.134	0.121		
Likelihood Ratio	53.624	60	0.706	0.292		
Fisher's Exact Test	67.135			0.292		
Linear-by-Linear Association	.201 <sup>b</sup>	1	0.654	0.678	0.338	0.007
N of Valid Cases	23					

Symmetric Measures				
		Value	Approximate Significance	Exact Significance
Nominal by Nominal	Phi	1.812	0.134	0.121
	Cramer's V	0.810	0.134	0.121
N of Valid Cases		23		

The above tabulations show the results for association tests between CSRTotal and Economic Construct. The most important tables are the Chi-Square tests and the Symmetric Measures table. The Chi-Square is one of the reliable tests of association of multivariate. Though it does not measure the strength of the association, it gives reliable tests of the presence of an association. It also provides a lot of detail as it offers degrees of freedom, measures normality and statistical significance. In this study, the Chi-Square was used to measure the statistical significance, and the critical results are shown in the Chi-Square tests table.

The Chi-Square requires that we set the significance level of our hypothesis as given by theory. In this case, our Null hypothesis is that there is an association between the CSR Total



construct and each of the categories of the latent variables right through to the Structure Total. The Chi-Square P value is 0.134 and well above 0.05 which shows the existence of an association between CSRTotal and the Economic Construct. The Fisher's Exact test shows a P-value of 0.292 showing the exact association between the variable. The Cramer's V shows a P-value of 0.134 showing a strong association between the variables. Further explanations of the tests are given in section 6.8.6.5.

### 6.8.6.3 CSR Total and Political Construct

**CSRTotal \* PoliticalConstruct Crosstabulation**

Count		PoliticalConstruct						
		7	8	9	10	11	12	13
CSRTotal	15	0	0	0	1	0	0	0
	16	0	0	0	1	0	1	0
	18	0	0	0	1	0	0	0
	19	0	0	2	0	1	0	0
	20	0	1	2	0	0	0	0
	21	1	0	0	1	0	0	0
	22	0	0	1	0	0	0	0
	23	0	0	0	1	0	0	0
	24	0	1	1	0	0	0	0
	25	0	0	0	2	0	0	1
	27	0	1	0	0	0	0	0
	28	0	0	0	1	0	0	0
	35	0	0	0	0	0	1	0

**Chi-Square Tests**

	Value	df	Asymptotic Significance (2-sided)	Exact Sig. (2- sided)	Exact Sig. (1- sided)	Point Probability
Pearson Chi-Square	66.306 <sup>a</sup>	72	0.667	0.800		
Likelihood Ratio	52.094	72	0.963	0.409		
Fisher's Exact Test	92.514			0.409		
Linear-by- Linear Association	.459 <sup>b</sup>	1	0.498	0.516	0.256	0.010
N of Valid Cases	23					

**Symmetric Measures**

		Value	Approximate Significance	Exact Significance
Nominal by Nominal	Phi	1.736	0.667	0.800
	Cramer's V	0.709	0.667	0.800
N of Valid Cases		23		

The above tabulations show the results for association tests between CSRTotal and Political Construct. The most important tables are the Chi-Square tests and the Symmetric Measures table. The Chi-Square is one of the reliable tests of association of multivariate. Though it does not measure the strength of the association, it gives reliable tests of the presence of an association. It also provides a lot of detail as it offers degrees of freedom, measures normality and statistical significance. In this study, the Chi-Square was used to measure the statistical significance, and the critical results are shown in the Chi-Square tests table.

The Chi-Square requires that we set the significance level of our hypothesis as given by theory. In this case, our Null hypothesis is that there is an association between the CSR Total construct and each of the categories of the latent variables right through to the Structure Total. The Chi-Square P value is 0.667 and well above 0.05 which shows the existence of an association between CSRTotal and the Economic Construct. The Fisher's Exact test shows a P-value of 0.409 showing the exact association between the variable. The Cramer's V shows a P-value of 0.667 showing a strong association between the variables. Further explanations of the tests are given in section 6.8.6.5.

**6.8.6.4 CSR Total and Structure Total**

**CSRTotal \* StructureTotal Crosstabulation**

Count		StructureTotal											
		21	22	24	26	28	29	30	31	32	33	34	35
CSRTotal	15	0	0	0	0	1	0	0	0	0	0	0	0
	16	0	0	0	0	0	1	0	1	0	0	0	0
	18	0	0	0	1	0	0	0	0	0	0	0	0
	19	0	0	0	1	1	0	1	0	0	0	0	0
	20	1	1	0	1	0	0	0	0	0	0	0	0
	21	0	0	0	0	0	1	0	1	0	0	0	0
	22	1	0	0	0	0	0	0	0	0	0	0	0

23	0	0	0	1	0	0	0	0	0	0	0	0
24	0	1	1	0	0	0	0	0	0	0	0	0
25	0	0	0	0	0	0	0	0	0	2	1	0
27	0	0	1	0	0	0	0	0	0	0	0	0
28	0	0	0	0	0	0	0	0	1	0	0	0
35	0	0	0	0	0	0	0	0	0	0	0	1

**Chi-Square Tests**

	Value	df	Asymptotic Significance (2-sided)	Exact Sig. (2- sided)	Exact Sig. (1- sided)
Pearson Chi-Square	143.000 <sup>a</sup>	132	0.242	0.307	
Likelihood Ratio	80.187	132	1.000	0.514	
Fisher's Exact Test	169.883			0.514	
Linear-by-Linear Association	2.058	1	0.151		
N of Valid Cases	23				

**Symmetric Measures**

		Value	Approximate Significance	Exact Significance
Nominal by Nominal	Phi	2.550	0.242	0.307
	Cramer's V	0.769	0.242	0.307
N of Valid Cases		23		

*Table 20: Statistical Significance Tables*

construct and each of the categories of the latent variables right through to the Structure Total.

**6.8.6.5 Overall Interpreting the Chi-Square, Fisher’s Exact Test, Cramer’s V and Phi**

**The Chi-Square**

The Chi-Square is one of the reliable tests of association of multivariate. Though it does not measure the strength of the association, it gives reliable tests of the presence of an association. It also provides a lot of detail as it offers degrees of freedom, measures normality

and statistical significance. In this study, the Chi-Square was used to measure the statistical significance, and the critical results are shown in the Chi-Square tests table.

The Chi-Square requires that we set the significance level of our hypothesis as given by theory. In this case, our Null hypothesis is that there is an association between the CSR Total construct and each of the categories of the latent variables right through to the Structure Total.

Therefore  $H_0 = P > 0.05$

On the other hand, our alternative hypothesis is that there is no association between the constructs under study.

Therefore  $H_1 = P < 0.05$

The Chi-Square significance results for the path relationships as constructed in the research design are as follows:

CSR Total against Social Construct is 0.135,

CSR Total against Political Construct is 0.667,

CSR Total against Economic Construct is 0.134,

CSR Total against Structure Total is 0.242.

All the Chi-Square values for all categories are greater than 0.05, showing that there is an association between the paths relationships as stated in the SEM model. These Chi Square P values do not show the strength of the relationship as the Chi-Square is not a strength statistic. That gives the reason why the Chi-Square must be calculated together with the Cramer's V, which is a strength statistic.

### **Fisher's Exact Test**

The Fisher's Exact Test is the best test statistic when dealing with smaller samples. It refines the limitations of the Chi-Square. Interpreting the Fisher's Exact Test is the same as interpreting the Chi-Square. This requires that we set the significance level of our hypothesis as given by theory. In this case, our Null hypothesis is that there is an association between the CSR Total construct and each of the categories of the latent variables right through to the Structure Total.

Therefore  $H_0 = P > 0.05$

On the other hand, our alternative hypothesis is that there is no association between the constructs under study.

Therefore  $H_1 = P < 0.05$

The Fisher's Exact Test results for the path relationships as constructed in the research design are as follows:

CSR Total against Social Construct is 0.093,

CSR Total against Political Construct is 0.292,

CSR Total against Economic Construct is 0.409,

CSR Total against Structure Total is 0.514.

All the Fisher's Exact Test values for all categories are greater than 0.05, showing that there is an association between the paths relationships as stated in the SEM model.

### **Cramer's V**

Cramer's V is a strength statistic and will give the strength of the relationship as calculated by the Chi-Square.

Cramer's V requires that values lie between 0 and 1. The closer the value is to one, the stronger the association between the variables under study. In contrast, the closer the value is to zero, the weaker the relationships.

From the values given in the tables, Cramer's V values are as follows:

CSR Total against Social Construct is 0.799,

CSR Total against Political Construct is 0.799,

CSR Total against Economic Construct is 0.709,

CSR Total against Structure Total is 0.769.

All these values are greater than 0 and closer to 1. This shows a strong association between the categories and the paths relationship that has been formed in the SEM section.

### **Phi**

Phi requires that the value lies between negative one throughout to positive 1. Negative 1 implies a weaker relationship and 0 means no relationship, and positive 1 implies a perfect

relationship or association. Phi will not follow this measurement criterion if used on non-dichotomous variables because it requires that data be dichotomous. If Phi is used on other variables in the case of this study, variables may exceed the two extreme values, negative one and positive one, which was the case in this study. However, the values submitted show that the association is positive as all the values are above positive 1.

### 6.8.6.6 Correlation and Regression

			<b>Correlations</b>			
			CSR Total	Social Construct	Economic Construct	Political Construct
Spearman's rho	CSR Total	Correlation Coefficient	1.000	.432*	0.066	-0.010
		Sig. (2- tailed)		0.045	0.772	0.965
		N	23	23	23	23
	Social Construct	Correlation Coefficient	.432*	1.000	.470*	0.330
		Sig. (2- tailed)	0.045		0.024	0.124
		N	23	23	23	23
	Economic Construct	Correlation Coefficient	0.066	.470*	1.000	.490*
		Sig. (2- tailed)	0.772	0.024		0.018
		N	23	23	23	23
	Political Construct	Correlation Coefficient	-0.010	0.330	.490*	1.000
		Sig. (2- tailed)	0.965	0.124	0.018	
		N	23	23	23	23

			<b>Correlations</b>	
			CSR Total	Structure Total
Spearman's rho	CSR Total	Correlation Coefficient	1.000	0.248
		Sig. (2- tailed)		0.266
		N	23	23
	Structure Total	Correlation Coefficient	0.248	1.000
		Sig. (2- tailed)	0.266	
		N	23	23

The above tables are interpreted as follows: As per the path relationships designed during the research design stage, the correlation results were as follows:

CSR Total against Social Construct is 0.432

CSR Total against Economic Construct is 0.066

CSR Total against Political Construct is 0.010

CSR Total against Structure Total is 0.248

The calculations above show values above zero for all the categories indicating a strong correlation within the constructs except for CSR Political, which is slightly weak but still above zero. However, this value can be ignored as the Structure Total shows a positive relationship between CSR Total and Structure Total.

### Regression: CSR Total vs Category Constructs

Residuals Statistics					
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	17.85	26.01	21.91	2.076	23
Residual	-6.386	10.613	0.000	4.102	23
Std. Predicted Value	-1.955	1.975	0.000	1.000	23
Std. Residual	-1.441	2.395	0.000	0.926	23

a. Dependent Variable: CSR Total

Variables Entered/Removed			
Model	Variables Entered	Variables Removed	Method
1	Politica IConstruct, Social Construct, Economic Construct <sup>b</sup>		Enter

a. Dependent Variable: CSR Total

b. All requested variables entered.

## Coefficients

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	90.462	3	30.154	1.536	.239 <sup>b</sup>
	Residual	353.356	18	19.631		
	Total	443.818	21			

a. Dependent Variable: CSR Total

b. Predictors: (Constant), Political Construct, Social Construct, Economic Construct

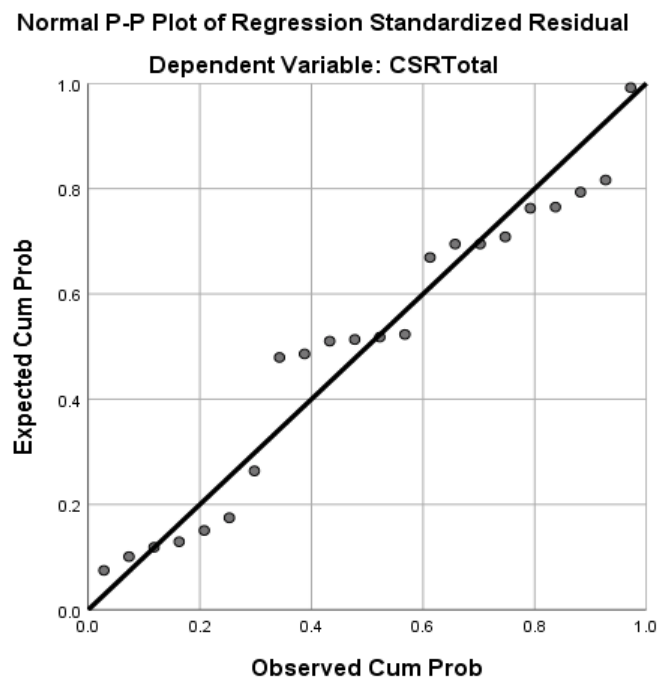
## Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.185	7.525		1.353	0.193
	Social Construct	1.087	0.540	0.483	2.015	0.059
	Economic Construct	-0.272	0.492	-0.135	-0.553	0.587
	Political Construct	0.142	0.737	0.044	0.192	0.850

*Table 21: Correlation Tables*



# Charts



## Regression: CSR Total Vs Structure Total

### Variables Entered/Removed a

Model	Variables Entered	Variables Removed	Method
1	Structure Total <sup>b</sup>		Enter

a. Dependent Variable: CSR Total

b. All requested variables entered.

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	43.490	1	43.490	2.173	.156 <sup>b</sup>
	Residual	400.328	20	20.016		
	Total	443.818	21			

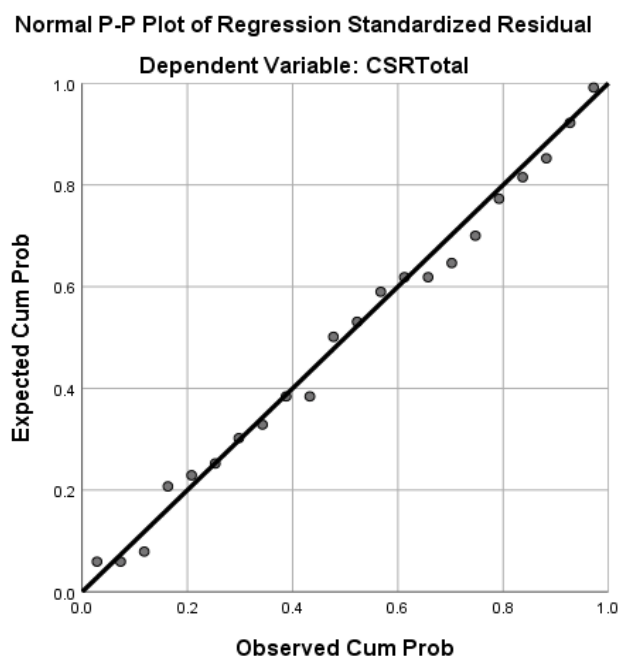
a. Dependent Variable: CSR Total

b. Predictors: (Constant), Structure Total

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	12.657	6.349		1.994	0.060
	Structure Total	0.333	0.226	0.313	1.474	0.156

Table 22: Regression Results

## Charts



### 6.8.6.6.1 Interpreting Correlation and Regression through Spearman's rho

The above tables are interpreted as follows: To validate the correlation results, regression was shown through CSR as the dependent variable, each of the three categories as predictors, and finally, the Structure Total as the final predictor. Spearman's rho takes values between negative 1 through zero to positive 1. A negative 1 shows a perfect negative relationship, whereas a positive 1 shows a perfect positive relationship. Regression results are as follows:

CSR Total against Social Construct is 0.059,

CSR Total against Political Construct is 0.850,

CSR Total against Economic Construct is 0.587,

CSR Total against Structure Total is 0.156

All coefficients produced from the four paths relationships tested by regression show a robust positive relationship between CSR and all the variable categories together with the Structure Total.

### 6.8.7 Endogeneity Tests (Causality and Simultaneity Tests)

One form of endogeneity test is simultaneity and causality tests. Causality is essential in testing associations as it explains the source of the association. In this study, testing for causality is particularly important as it is part of testing the Structuration theories' claim. The strength and contribution of this study are also on causality and simultaneity tests. The Structuration theories claim that structure and agents affect each other alike, as given by the duality concept. Testing the duality concept provides this study with rigour and strength. Causality and simultaneity were tested by regression and gave the following results:

#### Regression

Variables Entered/Removed <sup>a</sup>			
Model	Variables Entered	Variables Removed	Method
1	CSR Total <sup>b</sup>		Enter

a. Dependent Variable: Structure Total

b. All requested variables entered.

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	38.399	1	38.399	2.173	.156 <sup>b</sup>
	Residual	353.465	20	17.673		
	Total	391.864	21			

a. Dependent Variable: Structure Total

b. Predictors: (Constant), CSR Total

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	21.328	4.463		4.779	0.000
	CSR Total	0.294	0.200	0.313	1.474	0.156

a. Dependent Variable: Structure Total

### **6.8.7.1 Interpreting Causality, and Simultaneity Results**

The relationship between agents and structure may not have a predictor and a dependent variable. Initially, CSR Total was regressed against Structure Total as a dependent variable and Structure Total as an independent variable. The coefficient value was 0.156. According to the claims of the structuration theory, which is based on the duality concept, CSR Total was regressed again against Structure Total, but this time, CSR Total as the predictor and the result was the same as before, which is 0.156. The duality concept claims that both structure and agents affect each other alike.

These tests were carried out as another form of Rigour and Robustness and tested the theory's claims on the duality concepts. The above tests prove causality and simultaneity but not reverse causality.

### **6.8.8 Confounding Factors Results**

Dealing with confounding factors ensure robustness in research and, as such, controlling them give credible results. Many CSR research use firm size, stock listing and firm ownership as confounding variables. This study used the method of statistical control to deal with the impact of confounding variables. The study, therefore, used linear regression as statistical control for confounding variables. Regression was used between CSR Total and Structure Total to check the effect of confounding factors. It was unnecessary to regress individual categories against CSR as confounding factors will affect the overall analysis of the total of CSR and Structure.

To do this, it was essential to establish the significance level of the impact of the confounding variable. A significance level of .05 is generally acceptable ((Corder and Foreman 2014).

If the significance level is above .05, it means the confounding factor is significantly affecting the regression results, and it must be subtracted from the overall significance level of regression analysis. The results of the individual confounding factors are shown below:

### 6.8.8.1 Firm Size

Descriptive Statistics				
Dependent Variable: CSR Total				
Structure Total	Mean	Std. Deviation	N	
21	21.00	1.414	2	
22	22.00	2.828	2	
24	25.50	2.121	2	
26	20.00	2.160	4	
28	17.00	2.828	2	
29	18.50	3.536	2	
30	19.00		1	
31	18.50	3.536	2	
32	28.00		1	
33	25.00	0.000	2	
34	25.00		1	
35	35.00		1	
Total	21.91	4.597	22	

Tests of Between-Subjects Effects						
Dependent Variable: CSR Total						
Source	Type III Sum of Squares	df	Mean Square	F	Sig.	
Corrected Model	388.700 <sup>a</sup>	12	32.392	5.289	0.009	
Intercept	651.974	1	651.974	106.458	0.000	
Firm Size	6.382	1	6.382	1.042	0.334	
Structure Total	367.905	11	33.446	5.461	0.008	
Error	55.118	9	6.124			
Total	11004.000	22				
Corrected Total	443.818	21				

Table 23: Firm Size Results

#### Firm Size Interpretation

The results show that firm size does not affect the covariance between CSR Total and Structure Total as the significance level is 0.008. For that reason, firm size was ignored.

### 6.8.8.2 Ownership

Tests of Between-Subjects Effects						
Dependent Variable: CSR Total						
Source	Type III Sum of Squares	df	Mean Square	F	Sig.	
Corrected Model	385.012 <sup>a</sup>	12	32.084	4.910	0.011	
Intercept	318.972	1	318.972	48.817	0.000	
Ownership	2.694	1	2.694	0.412	0.537	
Structure Total	382.568	11	34.779	5.323	0.009	
Error	58.806	9	6.534			
Total	11004.000	22				
Corrected Total	443.818	21				

Table 24: Ownership Results

#### Ownership Interpretation

The results show that ownership does not affect the covariance between CSR Total and Structure Total as the significance level is 0.009. For that reason, ownership was ignored.

### 6.8.8.3 Stock Listing

Tests of Between-Subjects Effects						
Dependent Variable: CSR Total						
Source	Type III Sum of Squares	df	Mean Square	F	Sig.	
Corrected Model	395.905 <sup>a</sup>	12	32.992	6.197	0.005	
Intercept	1315.375	1	1315.375	247.080	0.000	
Stock Listing	13.587	1	13.587	2.552	0.145	
Structure Total	321.457	11	29.223	5.489	0.008	
Error	47.913	9	5.324			
Total	11004.000	22				
Corrected Total	443.818	21				

Table 25: Stocklisting Results

#### Stock Listing Interpretation

The results show that stock listing does not affect the covariance between CSR Total and Structure Total as the significance level is 0.008. For that reason, the stock listing was ignored.

Checking confounding factors ensured rigour in this research as it validated that the associations that have been established are based on the measured variables.

### **6.9 Qualitative Data Analysis: Thematic Approach**

The qualitative aspect of this research comprised ten questions given to ten participants. These questions were derived from the answers given in the quantitative data section, which indicated that further probing was required. Selecting a few questions from several questions to explore is a common technique when using mixed methods (Bryman 2016). This is because it is not always the case that every question needs probing. The questionnaire for interviews is found in appendix 9.

The ten participants were selected because the issues that needed probing were prominent in these participants. After interviews were conducted, data were analysed using a thematic data analysis approach (Noah et al., 2021). Themes were picked using the following techniques:

- **Repetitions** – The researcher looked for repetitions of words and phrases in the answers to the questions. These repetitions were then grouped to form a theme. For example, there has been continued discussions on lack of government support, corruption within the ruling party and the unfairness of some regulations by the government. This shows an awareness of the Giddens (1984)'s legitimation and domination processes of duality.
- **Indigenous Typologies** – The structuration theory identified processes by which duality is achieved as signification, legitimation, and domination. Of importance and relevance here is signification. This shows the pattern of behaviour, norms, jargon, and the predominant image in society (Giddens 1985). Signification can offer a general trend of conduct, and this was looked at to form themes that relate to the indigenous way of doing business.
- **Metaphors and Analogies** – Every culture has a general way of speaking figuratively or metaphorically. This was looked at to get a culture of doing things in the mining industry of Zimbabwe. Native terms like “Chikorokoza, maMashurugwi, bhagabhaga” are all used to denote different types of actors in the mining sector. This is closely related to signification.



- **Similarities and Differences** – This is one of the most common and simplest ways to look for themes. There were of course answers which were quite similar, and this formed the basis of making a theme out of these similarities.
- **Linguistic Connections** – In most cases, people doing the same thing for the same reason often use the same language.

Themes were then put in a table as shown below. This type of approach was informed by other researchers who observed that themes give comprehensive knowledge on the behaviour of the phenomenon under study (Bryman 2016, Creswell 2003). According to Noah et al. (2021), themes can be analysed using theory.

Ten interview questions were used to probe other answers that were prone to many interpretations. The interview questions are shown in appendix 9. The interview was done via the telephone. This comprised paid telephone and WhatsApp telephone. Of the ten selected participants, the researcher managed to reach four by telephone. The other six could not be contacted by telephone, so the researcher sent the open-ended interview questions using online tools. Four of the participants responded to the sent open-ended interview questions. This is illustrated below.

Description	Total Participants	Telephone Responses	Online Responses	Total
No of Participants	10			10
No of Responses		4	4	8

Table 26: Qualitative Response Table

After getting responses, they were grouped into the following themes.

- **Community Backlash** – Those engaging themselves in CSR activities because they feel it protects the company from risks of community backlash. There is a high response rate in community negative impacts and community meetings.
- **Government Imposition** – This theme emanated from questions that required participants to identify why they engaged in certain CSR activities. There was a trend in answers that indicated that some of the companies' CSR activities were a result of pressure from the government.
- **Lobbying Regulators to be lenient** – Consistent with the Structuration theories, it emerged that some companies engaged in CSR activities to find lenience with regulators or force them to incorporate their interests in making regulations and policies.

- **Publicity and Community Development** – Some companies indicated that they engage in CSR activities for publicity and marketing purposes.

These themes are represented in the table below.

Theme	No of Respondents
Community Backlash	6
Government Imposition	7
Lobbying Regulators to be lenient	7
Publicity and Community Development	3

*Table 27: Qualitative Themes*

The theme discussions are given in section 7.5 and 7.6. The discussion relates the themes to quantitative data analysis, research questions as well as theory.

## Chapter Summary

Chapter 6 detailed the data analysis of this study and showed how the research design unfolded. The interconnectedness of variables enabled the formulation of path relationships as postulated by Structural Equation Modelling. A list of statistical tools used in this study was given in this chapter. This also included the justification for choosing the tools. It emerged that many tools used in quantitative methods must meet certain conditions before they can be used in any study.

Data analysis followed Turkey (1977)'s Exploratory Data Analysis. This type of data analysis begins with data presentation to understand the data, followed by checking data suitability before testing statistical significance. Seven statistical operations were conducted using different statistical tools. Results were then given based on these statistical operations. For quantitative results that needed probing, qualitative data analysis was done using the thematic approach. This buttressed the claims established by the quantitative analysis of the results.

Amongst other essential characteristics shown by the results of the statistical operations, category variables emerged to be suitable for the constructs that they were designed to measure as given by factor analysis and reliability analysis. Results showed no common method bias. Furthermore, data showed an approximately normal distribution showing that participants were affected by the same variables alike. Statistical significance tests showed an association between all the categories and CSR. Causality tests and Simultaneity tests showed that CSR covaries with all the categories when regressed as a dependent as well as a predictor. Confounding factor controls showed no effect on the established associations.

Qualitative data analysis was done to probe results given by quantitative results. The thematic approach was used as there were common themes that emerged during data collection and analysis. The next chapter presents discussions of the results of data analysis.

## **Chapter 7: Discussions**

### **7.1 Introduction**

After a comprehensive presentation and interpretation of the results, a detailed discussion of the results is given by this chapter. To answer the research questions, the discussion of results was closely linked to literature, theory, and context of study.

The outline of the discussion is based on each of the seven statistical operations that have been done in Chapter 6 giving possible explanations for the results. These explanations are based on each CSR category. The explanations showed how statistical operations answered the research questions based on the theoretical framework, literature, and methodology.

The Chapter offers practical implications of the results and showed how actors influenced each other to achieve their desired outcomes. Reference to the socio-political and socio-economic situation of the Zimbabwean mining sector was drawn to give the practical context of the results.

The overall decisions on how the research questions have been answered are based on the discussions that emerged on the interaction between the Zimbabwean mining sector and the structure represented by the community, the government, and other regulatory bodies. Inferences from the qualitative data analysis are also outlined in this chapter and show how these qualitative results relate to the overall results from quantitative data analysis and research questions.

### **7.2 Descriptive Statistics**

This study was conducted to test the claims that CSR practices in the mining sector of Zimbabwe and policy and regulations formation are influenced by interactions between structure and agents. This was done through the structuration theory as modified by the strong structuration theory. This is opposed to the notion that CSR practices in the Zimbabwean mining sector are determined by global CSR reporting standards, as in most cases, these standards do not converge in one singular model and continuously provide lax reporting frameworks, as observed by Pope and Lim (2020). The assessment of this claim was done quantitatively. Qualitative data collection and analysis was done to probe. Data collection was done using online access, and the tool for data collection and the analysed data can be found in Appendix 6. The appendix comprises original research questions and

respective answers by respondents. In the same schedule are coded data for input into SPSS. The tool for qualitative data collection can also be found in Appendix 9.

Quantitative data analysis has become popular in business and social research because of the renewed cry for social and environmental accounting. This is one of the factors that informed the use of quantitative statistics in this study. The statistical tools used in this study can be found in Appendix 7 and the preceding chapter.

To enable the Structuration theories' claim to be assessed, CSR was divided into CSR observable variables and environment observable variables. These variables were as follows; CSR observable variables + Environmental Observable Variables to give the following model: CSR Construct = Community Meetings (Cm) + Community Investment (Ci) + Voluntary Activities (Va) + Philanthropic Cost (Pc) + Infrastructure Development and this made up the CSR total. The study's data processing results showed that these variables used as proxies for CSR and the environment are closely related and suitable for measuring companies' CSR activities in the Zimbabwean mining sector. These observable variables showed that they were proper indicators for CSR activities as tests of internal consistency and robustness showed clear associations of these variables in the category of CSR construct and environmental construct, therefore, they represent CSR. This was validated by confirmatory factor analysis and reliability analysis.

The possible explanation for this is that CSR is typically manifested through companies' activities in the society/community or the environment. This observation is the same as that given by Ansu-Mensah et al. (2021), who claimed that companies cater for distant stakeholders through CSR initiatives. Indicators such as monetary donations, building community infrastructure like community centres, schools, roads show a clear indication of a company involved in community development hence a gesture of CSR. This has been witnessed in many mining communities in Zimbabwe, where mining companies have built access roads, donated books to schools and helped with various community projects.

Factor analysis tests were also carried out on the other three categories, firstly, social which was represented by the following proxies: Social Construct = People Asking for help (Ph) + Community Meetings (Cm) + Negative Publicity (Np) + Community Complaints (Cc) + Influence on Budgets (Ib) + Community Developments (Cd).

Therefore, Social Construct = Ph + **Cm** + **Np** + **Cc** + **Ib** + **Cd**.

The study results showed that these were reasonable proxies for the social construct as all the variables in this category showed that they were closely associated. The possible explanations for that are social interactions with the company can be established through such indicators as the number of community complaints, the number of times society approach the company for help, and the number of negative publicities as community members try to engage the company in societal matters. In Zimbabwe, there have been public reports from villagers complaining about the destruction caused by most MNCs. In Marange village, for instance, villagers demonstrated against companies and the government to show their discontentment with the operations of mining companies (Mavhinga 2018).

Secondly, the political category was represented by the following proxies.

Political Construct = Indigenisation/Economic Empowerment (Iee) + Political Donations (Pd) + Licensing (Lc) + Political Instability (Pi) + Penalties (Pn) + Political Connectedness (Pc)

**Therefore, Political construct = Iee + Pd + Lc + Pi + Pn + Pc**

The study results showed that these variables were valid proxies to represent the political construct. A possible explanation for this is that politicians would show their involvement in the private sector by making rules, asking for donations, and getting bribes from company executives. Politicians in Zimbabwe have a long history of meddling in profitable companies' management by imposing their political influence on company licensing, thereby rendering business initiatives unprofitable. Mining Technology (2021) claims that Zimbabwe has many minerals but has failed to change the country's fortunes because of corruption. The indicators showed that they are good proxies for the political construct.

Lastly, the economic construct was represented by the following proxies.

Economic Construct = Multicurrency (Mc) + Community Share Scheme (Css) + Power Cuts (Pc) + Zimbabwe Isolation (Zi) + Incentives/Exemptions (Ie). Internal consistency tests showed that these proxies were good indicators for the economic category. The possible explanation for this is that economic policies will only be quantifiable when they directly affect companies. For example, the number of companies forced into the community share ownership scheme, the effects of power cuts on revenue and budgets.

After showing the interconnectedness of variables in each category, the study also showed that the three categories, social, economic, and political, represent one absolute construct: the

Structure. This is because the structure comprises the social culture, norms, tradition, governments, politicians, and lastly, institutions that make regulations. The study results also showed a close association of these categories and their suitability to represent the structure.

To add vigour and robustness to the study, it was essential to deal with confounding factors. These were tested, and the results are discussed below:

## **7.2 Confounding Factors**

Confounding factors in this research were identified as Firm Size, Type of Ownership and lastly, Stock Listing. Firm Size was chosen as extant research have shown that larger companies are most likely to engage in CSR activities and likely to publicise these activities as they may have resources to do so (Kang et al. 2016, Mishra and Suar 2010). The disparities in CSR engagements between companies can also be explained through differences in ownership. Publicly owned companies have more workers, engage in public utilities, and are not profit-oriented; hence, they are more likely to engage in CSR activities than their privately-owned counterparts, who are largely profit-focused. Companies with listed stock are also likely to engage in CSR activities as different stakeholders always monitor them.

The results have shown that CSR in the mining sector of Zimbabwe is neither influenced by firm size, ownership, nor stock listing. This came as a surprise as more prominent companies, especially those with listed stocks, would engage in CSR activities more than smaller unlisted companies. Many reasons could be causing this unusual pattern in CSR engagements in the mining sector of Zimbabwe. Firstly, there are no known CSR measures or companies that monitor reputation in Zimbabwe and other developing countries. CSR measures like KLD and other popular measures found in the developed world motivate companies to engage in CSR. It is most likely that some companies may be reluctant to engage in CSR activities as they may feel that no one notices therefore, there may be little impact on their stock prices or reputation. For example, RepTrak Company offers public opinions of companies publishing the first 100 with an excellent public rating (Harris 2020). However, this is found in the developed world.

Another reason why this might be the case is that there may not be slack resources because of unfavourable economic conditions for the Zimbabwean mining companies. Where companies are operating at a break-even point or just above the break-even point, it may not be easy for

these companies to volunteer any resources and will only engage in CSR activities when forced to do so. This reason is also compounded by corruption. Companies may not engage in CSR activities as funds meant for CSR activities may be channelled towards corrupt officials who according to Noah et al (2021) would have been captured by business executives.

Lastly, the reason why identified confounding factors did not have any effect might be that large companies with listed stock do not see the reason to volunteer any CSR activities based on their size, ownership, or stock listing because their customers are largely overseas. Most of the customers that buy minerals in Zimbabwe are from overseas countries. Whilst these mining activities affect the local community, these local communities do not consume their products. For this reason, the local community may not be able to punish, favour, or show loyalty, as is the case that a food manufacturer's customers will do if the company chooses to ignore CSR activities or decide to engage in CSR activities. For that reason, confounding factors show a convergence of data characteristics with the results of normality tests that elements within the study context affect every organisation at the same scale.

The results of confounding factors cement the structuration theory that CSR activities are primarily determined by the concept of duality between structure and agents and that these CSR practices also affect policy and regulation formation. This is in consistency with what Ndiweni et al. (2018) observed that companies choose CSR activities to cement their bargaining power as they interact with the structure. The basic claims of the structuration theories that this study is based on is that CSR practices are determined through duality and dialectic of control concepts. This proves to be the case from the results of the confounding factors as they show that even if a company is big, with listed stock and publicly owned, it will not engage in CSR solely because of these attributes. For the reasons stated above, confounding factors were ignored, but the statistical analysis for confounding factors saved to ensure the rigour and robustness of the study.

### **7.3 Discussion by Category**

#### **1) CSR Total against Social Construct**

Discussions on these categories are based on research question 1 and research question 2 as shown in Chapter 6. This shows the interaction of agents and structure as they try to achieve their respective objectives. The study showed that there is an association between the CSR Total construct and the social construct. There are three possible explanations for that. The first one is that the Zimbabwean mining companies might be generous and engage in CSR as



a sign of CSR awareness and as a gesture for the companies to be good corporate citizens. But this explanation is dismissed by the robustness of the variables under each category. They show that the increase in CSR was directly varying in relation to variables in the social category, indicating that one is causing the other. Apart from the tests showing a positive correlation, direct actors' roles show a conscious and intentional tendency by structure to influence CSR practices of mining companies in Zimbabwe. On the other hand, the behaviour of agents has shown that they act in ways to influence regulators to make policies that favour their business interests. Qualitative data analysis also shows that CSR practices in the Zimbabwean mining sector is closely related to what happens in the community.

The second possible explanation is that companies have been pushed to engage in CSR activities by the social pressures shown by the social category variables. For example, it could be that as community members complain or constantly ask for help or meetings with the mining companies, the company counter that by allocating some resources to the community through CSR activities either to silence them or to reward the community. This is in line with many previous researchers who studied CSR in the mining sector (Jenkins 2004, Jenkins and Yakovleva 2006, Warhurst 2001, Harman 2003, Urkidi and Walter 2011). Mining companies in Zimbabwe have been occasionally seen donating books, food hampers and blankets to the community. Yet another possible explanation is that companies might as well initiate CSR activities to cover up their bad deeds in the community so much as to bend regulators towards the interest of the agents. In their study of environmental accountability, Noah et al. (2021) used capture theory to explain the above concept. Many accidents have occurred in several Zimbabwe mines that killed several workers. This was mainly caused by a lack of health and safety measures in the workplace.

Direct roles of actors in action were assessed through checking respondent's knowledge of CSR standards and political interference. More than 70% did not know what CSR standards are, hence, they do not use them. Statistical Significance tests proved that this was the case because CSR Total and Social Total variables were seen to be covarying, meaning that what happens in the structure influences CSR practices of the Zimbabwean mining companies and vice versa. Endogeneity tests through simultaneity tests show that the opposite is also true. Having looked at the possible explanations, it is concluded that the variations in CSR construct are associated with the variations in the social construct instead of international CSR standards. At this point, it is important to note that correlations results test associations

and the strength of the association without necessarily showing the dependent and independent variables. For that reason, correlation results do not establish causality. Regression results, Reverse Causality, and Simultaneity will be discussed later.

The above results contribute to answering the research questions as they show how social issues are closely related to the CSR activities of companies. As companies engage in CSR activities, they contribute to the community's development and influence policy and regulation formation.

## **2) CSR Total against Economic Construct –**

The interaction of agents and economic institutions leads to community development or economic decisions. The study results showed that there is an association between CSR Total and the economic construct. This can be explained by the fact that CSR activities require economic decisions in the form of resource allocation. If the company is facing financial difficulties, it may not have the resources to engage in CSR activities as, in most cases, these are discretionary and do not form the business's core operations. But on the other hand, if the economics of the business is stable and the company has slack resources, it can spare some of the resources to activities that do not form core operations of the business. Previous research agrees with the concept of slack resources (Tangamani et al. 2018, Griffin and Mahon 1997).

The economic situation in Zimbabwe includes such difficulties as constant power cuts and fuel shortages that have led to many companies resorting to the use of generators for electricity and jatropha plantations for biofuel (Mubonderi 2012). Biofuel processing brings issues of waste management. Generators bring in added overheads to the company and hence reduced profits. This reduces the slack resources of the company. On the other hand, generators increase air and noise pollution. In turn, this may upset nearby residents and may lead to complaints, which may lead the company to offer some compensatory help to the community. This forms the company's CSR activities if the company decides to use such risk prevention measures. In Zimbabwe, difficult economic circumstances such as black-market multicurrency usage, change in monetary policy and difficulties in accessing capital may cause companies to forego many CSR issues like proper disposal and land reclamation after use. This has been witnessed by the recent Covid-19, which showed that companies' CSR priorities change in difficult times. Although the Covid-19 pandemic was not there during the

period covered by this study, companies have recently prioritised their CSR activities. Some even discontinued their practices because of the economic hardships posed by the pandemic.

Limiting or discontinuing CSR activities may cause a rift between the community and the company. To counter or prepare for such collusion, the company may reengage itself in some minimal CSR activities to silence the community either before the events have happened or after the events have happened. Either way, the results lead back to the duality concept of the structuration theories that the interaction between structure and agents will determine CSR activities.

### **3) CSR Total against Political Construct**

Interestingly and surprisingly, the statistical tools showed no association between CSR Total and the political construct. Evidence given by results of statistical analysis showed that there is no association between these two constructs. There are two possible explanations for this; the first one is that politicians use covert tactics to get bribes from company directors. Their actions may not be as straightforward as other actions exhibited in other constructs like social and economic constructs therefore this may not be detected by correlation tests. Secondly, regulations may not necessarily be made to bend or dominate agents. Agents may rightfully not see the regulations as intended for domination and may not see the need to react to some regulations or policies through CSR activities. Because of the above reasons, the association between political construct was not picked by statistical tools but was manifested under the category of direct roles of actors in the research instrument.

This lack of association was ignored as the direct role of actors, and the total of the structure showed the presence of an association between CSR Total and political construct. Further to the above, the direct roles of actors showed a positive association as there were indications that there were politicians who seek bribes from company executives.

When politicians seek bribes from company executives, they get captured and fail to tighten some regulations (Noah et al., 2021). Furthermore, after agents have paid bribes, they tend to relax their safety and environmental policies, thereby seeing no need to engage in CSR activities as they know that the politicians will protect them if something goes wrong. This shows that the interaction of agents politicians as regulators leads to policy and regulation formation. Chapter 2 of this study detailed corrupt practices done by most politicians in Zimbabwe. The category for direct roles of actors showed politicians interacting more with agents. As demonstrated by variables in the research instrument, these interactions showed an

association between politics and CSR. This was demonstrated in such variables requiring respondents to show political associations or politicians requesting sponsorship or bribes. This also answered the research questions as the results show how politicians interact with agents and get captured by agents to make regulations that favour some big companies.

### **CSR Total against Structure Total**

The last group of association might as well be the most important as it is a category made up of the three categories representing the structure. This category sums up all the effects between the above path relationships; therefore, this study holds this category's results as concluding and uses them for final decision making. The study showed evidence that the totals of CSR and Structure were associated and covaried when regressed against each other. The Structure Total is the overall representation of all the actors in the structure that possibly interact with agents. The study shows further evidence that the structure comprises different elements that range from individuals, the collective society, the government, and other institutions that constantly exert pressure on agents. An association between the two support the decision that CSR activities are associated with structure, as shown by the study, and claimed by the structuration theories.

The evidence provided by the study shows that as structure and agents interact, they consciously or unconsciously influence each other's actions. This has been observed by much previous research (Jack 2017, Ndiweni et al. 2018, Luo 2006). The correlation and regression results show that as structure activities towards agents increase, CSR activities also increase and vice versa. This means that as the Zimbabwean regulators and the community get more involved in the operations of the mining companies, these companies' CSR activities increase. On the other hand, as CSR activities of the Zimbabwean mining sector increase, the Zimbabwean regulators tend to lessen their policing of the companies. Agents can influence the structure to make rules that favour the interest of the agents because agents may be in control of resources that the structure requires for the development of the country. For instance, the study provides evidence that agents allocate some resources to the structure through the control of resources and allocation of resources through budgets. In turn, the structure will tend to loosen some regulations to return the favour to the agents or even make regulations with the agents' inputs. This is shown by companies like Zimplats, RioZim, Caledonia and Murowa Mines, companies of which have a bigger share market in

Zimbabwe's mining sector. These companies have historically influenced the legislation system of the country.

The overall results show the relationship between research questions, research design, literature review and theory. The results save to answer all the research questions as they show a positive association between CSR Total and Structure Total. One of the most important aspects of these results is the use of CSR by agents to cushion their companies from risk and influence policy formation, a point observed by (Hitch et al. 2012). Whether CSR has been used to cushion the company from risk or not, it saves as a form of development although this is minimal as the study has shown. The duality concept of the structuration theories was tested by endogeneity tests in the form of simultaneity tests.

#### 7.4 Endogeneity Tests (Causality, Reverse Causality or Simultaneity)

The study has shown forms of Causality and Simultaneity through regression results. However, the extent of Reverse Causality is not proven, but causality and simultaneity effects have been established. The regression results have shown that CSR Total covaries with Structure Total when the latter is used as a predictor. This might be interpreted to mean that structure Total causes variations in CSR Total. But when CSR Total was used as a predictor, it showed that structure Total covaries directly with CSR Total as well. This shows a simultaneity relationship. The extent to which this can be a Reverse Causality relationship has not been tested as it does not form part of the research questions.

The following illustration depicts a simultaneity relationship:



That is, X and Y cause each other.

The following depictions can show a Reverse Causality.

Assumption or Claim:



When in Actual Fact, the following depiction holds:



Figure 14: Causality and Simultaneity Conceptualisation by Author

From the above illustrations, the simultaneity relationship means that both variables can cause variations in each other; that is, X can cause Y, and Y can cause X., Whereas with Reverse Causality, the first assumption or claim is that X causes Y when in fact Y causes X.

This study will take Causality and Simultaneity as they fulfil the structuration theory's main concept of duality. This has also been statistically tested and proven. The possible explanation for this is that this association is two-sided but where the relationship starts is not a matter that is easy to establish. It is a cycle that takes the form of the structuration theories' duality concept. The study showed further evidence that agents can also be influenced by structure to engage in CSR activities through the imposition of operation restrictions, lobbying by pressure groups from the community, complaints, and negative publicity. This is in line with Pope and Lim (2020)'s observations that power and politics shape business outcomes. This forces agents to align their operations to the community's requirements and allocate some resources to the structure either to silence them or to cover up for the complaints that the community may make against them. Mining companies in Zimbabwe have been known for countering community complaints with CSR activities (Mathende and Nhapi 2017). For example, themes from qualitative data analysis show that the Community Share Ownership scheme was done as a matter of government pressure and threats.

One other possible explanation is that agents might enter the community with the knowledge that their business operations will cause problems and community resistance and start by engaging themselves in CSR activities to gain favours in the eyes of the community or worse still, agents may invest heavily in appeasing the host government and local governments and institutions so that they incapacitate their bargaining power in Memorandum of Mining Agreements. This can be compared to Noah et al. (2021)'s capture theory argument. With the motivation of foreign direct investment (FDI), governments make rules that favour these companies.

Yet another way of explaining it is that agents get into the community and only engage in CSR activities after the community and regulators have complained about their operations. The study has shown that this is the most possible scenario as companies refrain from volunteering their resources. Qualitative data analysis has demonstrated that mining companies in the Zimbabwean mining sector hardly volunteer their resources. This was also proven by the lack of effect of confounding factors. However, either way of explaining the

circumstances, the study has shown that the claims of the structuration theories hold in the Zimbabwean mining sector and has answered all the research questions.

From the evidence shown by this study, CSR activities in the mining sector of Zimbabwe are affected by the socio-economic and socio-political structures in the country as opposed to international CSR standards. Moreover, actors are in constant power struggles to get the other to align their interests to the other and in some cases, CSR gets used as a development tool intentionally or unintentionally. This characteristic of using CSR strategically is common in many emerging economies (Ansu-Mensah et al. 2021, Noah et al. 2021, Pope and Lim 2020).

Further inference from these results shows that CSR is a tool that is used to influence Bottom to Top budgeting processes, as alluded to by (Ashraf and Uddin 2016). As agents make their budgets, it can be seen from the results that they are compelled to consider the structure. Budgeting processes are forms of resource allocation to different stakeholders who have claims on business resources. Some of these claims are easily justifiable as they emanate from the normal course of business, yet some claims force agents to use CSR in the budgeting process to allocate resources to the structure. Simultaneity results have also shown that CSR in the Zimbabwean mining sector can be used as a response strategy to structure complaints, and corporations use it to legitimize their existence in the community. Simultaneity further show that CSR can be used as persuasive power to influence the legislature. Simultaneity tests results show that Structure is forced to lower their monitoring standards to accommodate agents' interests; hence agents use CSR practices to influence policy and regulation formation. This shows the dialectic of the control mechanism as observed by previous researchers (Englund and Gerdin 2016, Gurd 2008, Giddens 1991). With this claim in mind, structuration theories have again proved that they are sociological theories and can be used in accounting research to explain how resources are allocated to different stakeholders.

### **7.5 Qualitative Data Analysis Discussion**

Looking at the qualitative data analysis results, four themes emerged from the collected data: government imposition, seeking lenience or lobbying regulators to be lenient, avoiding community backlash, and lastly, publicity and community development. These results show that every mining company in Zimbabwe engage in CSR for strategic reasons. The study now discusses these themes one after the other.

### **7.5.1 Government Imposition**

During quantitative data collection and analysis, participants were asked whether they engaged in some popular CSR activities. Surprisingly, most of the participants indicated that they did engage in the mentioned CSR activities. Some of these activities were very costly hence the need for probing. During qualitative data analysis, questions were then asked that required participants explain why they engaged in certain CSR activities, for example, the Community Share Ownership Scheme. All the participants showed that in the case of Community Share Ownership Schemes, they were forced by the government. They further explained that if they had not complied, the government would forcefully take ownership of the companies. In other words, they engaged in CSR activities to please the government, which is also the main regulator. One of the fears given was that the government was going to possess their companies without compensation, just like what happened with the land reform programs (Mavhinga 2018).

What can be deduced from this qualitative data analysis is that companies did not engage in this CSR practice to benefit the community but to abide by the country's regulations even if, of course, the community is supposed to benefit. This CSR gesture is a direct influence of the structure on agents. Insights from structuration theories indicate a form of domination by regulators. The ruling party, Zanu PF, has been notoriously known for intimidation of corporations and expropriation of corporate assets, especially those deemed to be aligned to the opposition (Mavhinga 2018). For the part on community benefits, this stand to be seen over the years since, to date, no community ever benefitted from the share-ownership scheme except the ruling party elite. However, when agents complied, their companies were not taken as threatened; hence the government did not pass laws that are perceived as harsh to these companies. This involvement of politics in the Zimbabwean mining sector is very common and Pope and Lim (2020) observed that power and politics shape business outcomes. This further strengthens quantitative analysis results which showed that CSR activities can be used to lobby for favourable regulations.

### **7.5.2 Lobbying Regulators to be lenient**

One of the reasons provided by the participants was the attempt by agents to influence policy and regulation formation. In their paper explaining how corporations capture regulators using capture theory, Noah et al. (2021) described how regulators in emerging economies are incapacitated because of corruption. Participants explained that there are several occasions where they engaged in CSR activities such as environmental and community expenditure to



impress regulators to form policies and regulations that incorporate the agents' interests. The understanding behind this was that policymakers will tend to pay less attention to their activities if they become proactive in environmental and community development issues, thereby reducing policing.

This is also consistent with the discussion displayed under quantitative methods of data analysis which suggested that agents engage in CSR to influence policymakers to make policies and regulations that incorporate the agents' interests. This theme is also consistent with the causality and simultaneity argument discussed under quantitative data analysis. Most companies in the Zimbabwean sector would rather pay corrupt officials less money than footing the costs of compliance or redressing damages caused by their operations. Many studies in developing economies have observed this trend (Bakre, Lauwo and McCartney 2017, Phiri et al. 2019, Lauwo and Otusanya 2016).

Insights from structuration theories show a clear form of the dialectic of control by agents as they resist domination from structure. Giddens (1985) pointed out that agents will always find a way to resist structure domination and a powerless agent seizes to be an agent.

### **7.5.3 Community Backlash**

Other than attempting to influence policy and regulation formation, the other prominent reason to engage in CSR activities was to avoid community backlash. Agents use CSR to manage their relations with the community. One of the issues raised was engaging with the community after Zimbabwe's isolation from the international community. It emerged that during this period of isolation, the country did not receive any monetary assistance or lending from the IMF and the World Bank. Due to the above reasons, it became difficult for the country to maintain the business infrastructure, let alone community development. Many corporations found themselves maintaining the available infrastructure to keep operating. Corporations started to use unusual methods and resources to power their operations. For example, some participants pointed out that they resort to using generators for electricity and processing the jatropha tree for biofuel (Mubonderi 2012).

The use of generators, for example, causes noise and air pollution in the community, and this results in community complaints and demonstrations. When communities start to complain about the company's activities, operations get affected through absenteeism, vandalism, and negative media publicity. Incidents like these have happened before where community members demonstrate against the company's activities (Mavhinga 2018, Peter 2016). For

these reasons, companies find themselves prioritising community and environmental expenditure to guard against these risks.

#### **7.5.4 Publicity and Community Development**

One of the themes that emerged from the qualitative data collection and analysis is that of publicity and community development. Although companies showed a constant lack of support from the government, they showed their willingness to develop the communities in which they carry out business. Results from confounding factors showed that mining companies in Zimbabwe do not volunteer resources to the community but developments such as roads, schools and clinics have been seen in some areas (Mathende and Nhapi 2017, Roberts 2006).

Community development involved CSR activities like infrastructure development, including building access roads, schools, and clinics. Some companies engaged in community poverty alleviation projects to empower community members with income-generating projects. The most common ones were irrigation, bakery, and poultry cooperatives. Moreover, mining towns have imaged from mining activities showing forms of community development. In most cases, these towns have running water, electricity, and other community welfare services (Saurombe and Ngulube 2016, Roberts 2006).

#### **7.6 Relating Themes to Theory and Research Questions**

This study was premised on three research questions, and the structuration theories were used to assist in answering these questions. The interaction of structure and agents was established from the beginning of quantitative data analysis. The causal relationship between structure and agents was also established through testing statistical significance although reverse causality could not be established. Simultaneity on the other hand was established.

The structuration theories claim that relationships and systems get established through a process called duality. Duality happens through signification, legitimation, and domination. For that reason, CSR is one of the relations that emerge through duality as actors try to impose each other's influence. The themes identified relate to the principles established by the structuration theories. Structure tries to dominate agents, as seen by some of the themes that emerged, like agents being forced by the government to engage in certain types of CSR. This is domination. When agents realise that they are being dominated, they use the dialectic of control to resist domination. Resisting domination can be done in several ways, the most common being rebellion. Rebellion is an act or process of resisting authority or control. This

can be done using force or other tactics that include passive resistance, satisficing, or relocation. Sometimes agents may simply comply with the hope that the dominator will ease the domination. In this study, the agents try to impress the regulators by complying and lobbying and persuading the regulators to loosen their policing of the agents' activities.

Of the themes determined in the above analysis, there is a strategic motive behind agents CSR activities to influence regulators to accommodate their interests when forming policies and regulations. Out of the eight respondents, only three appeared to be engaging in CSR for community development. The rest showed a strategic bias towards the implementation of CSR. This is consistent with the structuration theories and answers all the three research questions as themes for structure-agents interaction, community development and policy and regulation formation emerged.

## Chapter Summary

The decisions that emerged from this chapter are as follows:

- 1) CSR is associated with the social, economic, and political constructs, which means that the CSR practices of Zimbabwean mining companies are closely related to what happens in the country's social, economic, and political institutions.
- 2) CSR covaries with the social, economic, and political constructs hence can be influenced by these constructs, which means that what happens in the country's social, economic, and political institutions can cause mining companies to engage in CSR activities.
- 3) CSR covaries with the social, economic, and political constructs hence can influence these constructs, which means that mining companies in Zimbabwe can influence the community to behave favourably when dealing with the company at the same time influencing regulators to make policies and regulations that incorporate these companies' interests.
- 4) There is causality and simultaneity, but reverse causality has not been established, which means that both mining companies and the structure as represented by the community and regulators influence each other alike, as claimed by the structuration theories.
- 5) CSR can be used for community development, policy and regulation formation which means that as Zimbabwean mining companies use CSR for strategic reasons, development in the community is realised but most importantly, the effects of these CSR practices on policy and regulation formation.

These relationships depicted by the above decisions show that what happens in the society or community of Zimbabwe where these mining companies are situated influence these companies' CSR practices. Further insights from the discussions show that most Zimbabwean mining companies do not volunteer their CSR activities unless there is a strategic reason. Significant themes that emerged show that these companies regularly engage in CSR activities to influence policy and regulation formation.

## **Chapter 8: Conclusion**

### **8.0 Introduction**

The chapter summarises the overall research purpose and problem, which is then married to the research findings. The summary of the research purpose is also highlighted by revisiting the research questions. A summary of the findings is given in two forms, the statistical findings, and the practical meanings of these findings. This was borrowed from the statistical results and interpretations and then from the insights from the discussion chapter.

The chapter then gives detailed contributions, which are grouped into methodological, theoretical, and practical contributions to show the value of this study. After detailing the contributions, the implications of the findings are detailed below showing implications to theory, policy, and regulation formation and implications to future research. Implications show the practice application of the research findings hence cement the overall value of the study.

Even if there are major contributions highlighted in this study, some limitations of the study have been identified, and possible areas of improvement have been provided. These limitations and areas of improvement have been detailed in this chapter.

By summarising the findings, contributions, implications, and limitations of the study, this chapter concludes the whole research study. This conclusion indicates the extent to which the problem has been solved and the research questions answered.

### **8.1 Summary of Research Purpose**

The study was premised on the global problems faced by communities due to economic activities when CSR is ignored. The specific research problem of this study was then derived from the global problem. It was envisaged that global problems due to lack of CSR are caused by the lack of CSR conceptualisation which in turn makes companies practice CSR as only philanthropy and short term in nature. This lack of CSR conceptualisation leads to a lack of understanding of the concept. Some rely on international standards to explain it, which has proved difficult, especially in emerging economies.

This study showed how CSR could be understood through structuration theories as these theories show the subtle implications of structure–agents duality interaction. This study was

conducted to answer the following research questions, investigating the socio-economic and socio-political impact on the CSR practices of mining companies in Zimbabwe. It also saved to investigate the role of actors in shaping these practices. The last research question was to investigate the possibility of CSR as community development, policy, and regulation formation tool. To be able to answer these questions, the following latent variables categories were formed, CSR construct, the environment construct, the social construct, the economic construct and lastly, the political construct. The last three constructs represented the structure which is the community, the government, other institutions and the norms and culture of the community. The CSR and environmental constructs represented businesses and their agents. Observable variables called indicators or proxies were then formulated to represent each latent variable category. These indicators or proxies were then used to construct the research instrument. Therefore, all these categories were represented in the research instrument. These categories were derived from the claims of the structuration theories, which represented the hypothesis to be tested. Propositions were also developed as the research unfolded.

Path relationships were then formulated, which modelled the relationships between:

- 1) latent variables and observable variables.
- 2) CSR and other latent variable constructs categories
- 3) CSR and the structure

Together all these path relationships represented the relationship between business and the government, the community, the environment, and other institutions.

The statistical significance tested was based on the claims that the interaction between structure and agents determines CSR practices in the Zimbabwean mining sector through the structuration theories, and in turn, these CSR practices influence policy and regulation formation. It was necessary to check correlations and regression between structure variables and agents' variables. Objectives that guided the study were formulated that included the extensive scrutiny and critical analysis of CSR literature to date including the impact of covid-19 on general CSR practices, the specific interaction of actors like politicians, community members, company managers to shape CSR practices and at the same time enquire on the influence of CSR on policy and regulation formation. Over and above, the use of CSR as a development tool was also investigated. The duality concept was therefore adequately dealt with.

## 8.2 Research Findings

Factor analysis tests showed that categories were well constructed, and each variable in the category was related to each other. Factor analysis validated the variables in each category to establish whether they all contribute to measuring a particular category construct. For example, several variables in the social construct measured how the community interacts with a business. Factor analysis shows that these variables were suitable for measuring the social construct. Findings show that observable, measurable and quantifiable variables can properly represent latent variables. This showed that the mining companies in Zimbabwe can interact with the community in various ways, thereby exhibiting their CSR awareness.

Reliability analysis showed that the variables were suitable for measuring what they were proposed to measure, and results can be transferable. Categories and variables in each category showed that they are suitable for measuring CSR activities by the mining companies in Zimbabwe. Identifying any one of the variable measurements, therefore, shows that companies engaged themselves in CSR activities. The variables showed internal consistency and their ability to be used in different settings. Findings from reliability analysis showed that this study's results can be replicated in other settings as the results showed that they measured what the variables were designed to measure.

Findings from normality tests showed approximately normal distributions. This means that respondents were affected by the same factors alike as data was normally distributed. In practice, this means that mining companies in Zimbabwe are affected by the same factors alike. It also shows that these companies react to the same external forces in a similar pattern. Findings showed that the method of data collection was suitable and did not cause any variation. Overall, this means community-business interactions can be represented by proxies even if they are unquantifiable social constructs.

Statistical Significance findings showed associations between CSR and each of the social, economic, political and structure categories. These findings show that social, economic, and political factors affect CSR practices in the Zimbabwean mining sector. Multiple regression analysis revealed that CSR covaries directly with all the three categories and the structure's total. These findings show that CSR practices in the Zimbabwean mining sector are closely associated with what happens in the community. When the community interacts more with business, in the form of, for example, complaints, negative media reports, government

regulations and policing, CSR practices increase. This means that CSR practices may be caused by what happens in the community.

On the other hand, findings showed that CSR covaries directly with the structure total, whether used as a predictor or a dependent variable, confirming simultaneity and causality. What this means is CSR practices may happen before community interactions and government regulations. If this happens, regulators may make regulations and policies that favour agents to compensate them for their CSR practices. The community may also view the business favourably after that. For that reason, agents may engage in CSR practices with the sole purpose of influencing regulation and community perception about their business. Therefore, the duality concept has been tested and established. Therefore, CSR in the Zimbabwean mining sector is not influenced by international CSR standards but by the interactions between structure and agents. This shows that the peculiar indigenous dynamics in the research context affects the CSR practices.

Findings further showed that agents influence policy and regulation formation by engaging in CSR Practices. They do this by the dialectic of control and the control of allocative and authoritative resources. In most cases, they engage in CSR practices for strategic reasons. The research questions have been answered through the statistical analysis of the association between the four path relationships as given by the research design.

Qualitative data analysis findings show a general pattern in the behaviour of mining companies, as shown by the themes that emerged from the interviews. The qualitative data analysis showed that companies can only engage in CSR activities for strategic reasons or if compelled by the regulators. The qualitative analysis findings cemented the aspect of domination by structure through regulation and government-imposed CSR practices. But on the other hand, it showed the resistance by businesses through the strategic use of CSR, that is, the continuous control of allocative and authoritative resources. Furthermore, the research questions on CSR as a developmental, policy and regulation formation tool were further elucidated by the qualitative part of the study as themes showed the intentional engagement on CSR practices to gain leniency from regulators.

The study's findings further proved the uniformity of CSR practises in the Zimbabwean mining sector as normality tests have shown that data were normally distributed and the lack of effect of confounding factors. Confounding factors showed that these factors do not influence CSR practices in the Zimbabwean mining sector. Further inferences from the



findings and discussions show that during the interaction of agents and structure, ideas of CSR, and forms of CSR emerge depending on the nature of the interaction. One of the most significant findings to emerge from this study is the results of simultaneity tests that showed causality and the duality concept of the structuration theory. Based on the quantitative data analysis results supported by the qualitative data analysis, all the research questions have been satisfactorily answered.

### **8.3 Implications to Theory, Policy, Regulations Formation, Community Development and Future Research**

#### **8.3.1 Implications to Theory**

This study was based on a theory triangulation that involved three theories that complement each other in answering the research question: the Institutional theory, the Structuration theory, and the Strong Structuration theory. However, the central theory of the study is the structuration theory. The institutional theory complements the structuration theory as it also observes that CSR practices are shaped by the interaction between a company and other institutions but in a memetic, copying or imposition way without the company managers having a say on the process. In the perspective of the institutional theory, managers are mere recipients of the dictates of other institutions. However, the observation that other institutions influence the CSR practices of a company is an observation that supports the Structuration theory, but the Institutional theory does not observe the duality concept.

The Structuration theories correct this position of CSR imposition, and this study showed that managers are not mere recipients and onlookers but active actors with significant roles in determining CSR practices, policy, and regulation formation. The Structuration theories as confirmed by the study showed that managers can shape the parameters in which they do business and their positions in society are influential as explained by the structuration theory's agents in focus. However, even if the study confirmed the structuration theories claims on structure and agents' interaction, the structuration theories do not indicate where the cycle of influence starts. The concept of duality is cyclical, arguing that structure and agents affect each other alike. This brings the issue of reverse causality. In real-life situations, processes do have a starting point. But there seem not to be any point in the structuration theory to establish where duality begins.

Moreover, the theories do not offer an attempt to explain the strength and powers that exist between these actors. This provides a situation that is somewhat removed from reality and the actual world, as in most cases, there is always an actor who is more powerful than others. Even if the structuration theories referred to domination, the structuration theories then claim that agents can resist domination by the dialectic of control thereby neutralising the power of the structure. This then implies a situation where we have the same levels of power for everyone in society, which is certainly not the case in real life. Some elements in the structure indeed have the power to shape, control and direct the actions of others even against their will and worse still, even if this power is being resisted. The theories could attempt to offer some scenarios of this structure-agent interaction where power struggles differ by scenario. For instance, scenarios where agents are more powerful than structure or vice versa. Also, the theories could attempt to explain this interaction based on codified laws where parameters of action, options and extents of actions are limited by the laws already in place.

Implications of this research to other groups of CSR theories have shown discrepancies in how other theories explain CSR practices. One of the most significant theoretical implications of this study is that it has demonstrated that the explanations given by other theories are too generalised and too simplistic. For instance, most theories ignore indigenous dynamics and National Business Systems and assume that CSR practices can be uniform in all contexts. This is shown in the form of popular CSR theories like the stakeholder theory, the agency theory, and the legitimacy theory.

The theoretical implications of this study support the importance of empirical evidence to strengthen theories. If theory claims are backed by empirical evidence, they become credible. The structuration theories are predominantly sociological theories that are usually used together with qualitative methods of studies, but this study has shown that even sociological theories can be tested through quantitative methods. In general, the study gave evidence that using theories from different fields enables a better understanding of the phenomenon under study. Taken together, the results of the study showed that as social structures are explained through sociological theories, they also have an impact on business systems and resource allocation.

### **8.3.1.1 Recommendations**

Further research needs to be carried to test Reverse Causality to strengthen the structuration theories. Every theory that attempts to explain CSR practices should consider different

contextual characteristics to avoid the generalisation of the CSR concepts and principles. There will never be an accurate account of CSR explanations without considering the circumstantial nature of the influence of CSR practices simply because the concept is still a discretionary attribute of business. Therefore, theories should combine different explanations from different fields as these fields are done by the same actors, structure, and agents.

### **8.3.2 Implications to Policy and Regulation Formation.**

This study has shown how policies and regulations are formulated in the Zimbabwean mining sector and most probable in most developing countries. Policies are made to guide and regulate how businesses are run and regulations are made to direct the behaviour of people. In the Zimbabwean mining industry, there are many laws, regulations and policies that govern the operations of mining companies, as shown under the context of the study chapter. This study has shown how these are affected and shaped as structure and agents interact.

The study has shown that as the structure interacts with agents, it makes policies and regulations that regulate the operations of agents. Agents, in turn, use CSR initiatives to gain favour with structure. The study has also shown that agents in focus, deliberately and intentional influence the outcome of their interaction with structure so that formulated policies and regulations can favour their interests. The results and discussion of this study particularly when CSR Total is regressed against Structure Total and vice versa, shows that agents respond to structure actions by raising their CSR activities, and in most cases, structure softens their actions against agents in response to CSR practices. Agents also raise their CSR promises to get favourable operating conditions. This has been commonly the case with multinational corporations as they negotiate a memorandum of mining agreements (MMAs). Agents do this in three ways, and these are: Firstly, as shown by the study, agents use dialectic of control to resist policies and regulations that do not favour their interests. Secondly, as discussed under the structuration theory section, they use assertive power, where they do not avoid conflict but do not simply comply but shape public policy by using their financial muscle. If situations are favourable, agents will cooperate for the common good of both structure and agents. Agents also know that the structure is under pressure to bring in Foreign Direct Investment (FDI) and competes with other structures in other countries, so they use this to strengthen their bargaining power.

Thirdly, agents can use dubious means to get favourable operating conditions, which can be done by capturing some regulators. This leads to corruption. Literature has shown that in

most developing countries, MMAs are negotiated by a small number of individuals and in some cases by just one person. This one individual who represents the whole structure can be tempted to take bribes to soften regulations in favour of agents. These MMAs then shields the agents from most of the harsh regulations.

This study, therefore, has direct implications and enlightenment to policy formation and regulations. Where agents influence policy and regulation formation to promote the ease with which agents do business, it is welcomed. For example, The Standard Association of Zimbabwe (SAZ) often invites agents to participate in standardisation in their respective industries. This study has answered the research questions on actors' role in policy and regulation formation as it has shown that agents contribute directly and indirectly in policy and regulations formation as they try to promote their interests. It has also shown that agents influence policy and regulation formation in many ways depending on the professionalism of structure representatives. This raises an awareness to policymakers and regulators to conduct themselves in professional ways and without bias for the common good of the structure and agents.

#### **8.3.2.1 Recommendations**

It is submitted that policy and regulation formation should consider the effects these dynamics will have on those that are supposed to be regulated and hence must be fair to both the regulators and the regulated. The study's findings suggest that the government as the main actor in the structure should follow transparent ways of regulation. The same holds for policy and regulation implementation. These findings challenge the fabrication of policies and regulations to be substandard to accommodate some actors in the market for fear of losing out on FDI or dilution of regulating and policing because of corruption. From the results of the category of direct actors in action in the research instrument, the study has shown that some actors from the structure go out of their way to demand bribes from agents in exchange for relaxed policing and regulating. Greater efforts are therefore needed to ensure that those in authority are not dragged into corrupt practices to accommodate a few stakeholders.

### **8.3.3 Implications to Community Development**

Indeed, CSR can be used as a development tool, especially in the developing world. The study has shown that even if some agents engage in CSR activities for risk prevention purposes, the agents' activities do benefit the community. For example, some companies have been forced to engage in the Community Share Ownership Scheme and where this was done in good faith without politicians hijacking the scheme, some members of the community will benefit from these schemes. Furthermore, some companies have built schools and access roads to otherwise inaccessible communities. Yet other multi-national companies have contributed to the emergency of mining towns such as Zvishavane, Mashaba, Buchwa, Kadoma, and Shurugwi. Many small towns in Zimbabwe are mining based.

#### **8.3.3.1 Recommendations**

The government representatives in MMAs must therefore encourage MNCs to develop policies that ensure community development.

### **8.3.4 Implications to future research**

Although this study has made considerable contributions in many aspects, there are still gaps in the study of the CSR concept, especially in the developing world. Firstly, specific research gaps in exploring CSR through the structuration theory is on Reverse Causality between structure and agents' interaction. As shown by the findings of this study, the point at which structure and agents start to influence each other to the extent that resource allocations are used for leverage purposes has not been tested. Having a concrete understanding of the power dynamics between the structure and agents helps to devise the best outcomes of the duality process. Future research can be done to find out the point at which each of the actors starts to use their power so that the outcomes of interactions favour their interests. Establishing Reverse Causality helps to identify the independent and dependent variables. This helps in the control of these variables. It is hoped that this aligns structuration theories to reality and brings practicality to the themes behind the theories.

This study has shown that indeed CSR is used to promote agents' interests and, also to bend regulators to align their policies and regulations to those of agents

Quantitative methods and the use of sociological theories such as ST and SST must be encouraged in future CSR research and be geared towards CSR and Environmental

Accounting. The cost of land degradation, land reclamation, water and air pollution, displaced community members and culture dilution when companies set up in rural communities, opportunity costs of funds used for corruption purposes are all elements of CSR and Sustainability which do not appear on the face of financial statements. CSR and Environmental Accounting is one of the developments that is expected in the future era of CSR. This will enable the quantification of the effects of economic activities in the community and the environment.

Lastly, CSR research in developing countries is scant. This has been witnessed by the limited literature on CSR that has emerged from developing countries. In general, future research should explore more of the CSR concept to include developing world-based CSR measures, which will be used as yardsticks to encourage companies to engage themselves in CSR activities without intentions to capture regulators.

#### **8.3.4.1 Recommendations**

Furthermore, future research can be done to find the association between CSR and corruption and investigate the extent to which CSR is being used to cover up corruption activities by agents. This is closely related to exploring the use of CSR as a policy and regulation formation tool.

Future research should explore the level at which this is acceptable and the level at which it becomes a breach of the laws in the host country. This should also cover the investigation of the extent to which governments are captured and incapacitated to control the operations of wealthy corporations. This will also further highlight the need to look at CSR from a pluralist perspective as all sectors of the economy realise how CSR is being used in different industries.

### **8.4 Research Contributions**

This study has made significant contributions to the field of CSR in many ways that include practicality, methodology, theory, policy, and regulation formation.

#### **8.4.1 Methodological Contributions**

Firstly, methodology in the sense that this study embarked on a rigorous research design to quantify social concepts. Most social concepts and sociological theories are used in qualitative research. This study establishes a quantitative framework for detecting proxies and

indicators for social constructs. The use of quantitative methods in social constructs and theories require rigorous construction of categories, reduction of factors and construction of quantifiable and measurable indicators and proxies to represent these social constructs which this study conducted well up to the testing and interpretation of the measured variables. This is a valuable contribution in that as CSR and Sustainability are gathering popularity in the wake of combating climate change, actors are calling for social and environmental accounting. Our mainstream Management Accounting and Financial Accounting Reports currently do not account for social and environmental accounting, but as environmentalists and socialists gain recognition, companies are forced to quantify their social contribution, environmental damage and carbon footprints and incorporate the cost of these concepts in their financial statements. Starting to quantify social and environmental constructs now will add to the quantification of environmental and social effects of business operations. This quantification of social and environmental constructs increases the visibility of these constructs.

#### **8.4.2 Theoretical Contributions**

Secondly, theoretical, the use of predominantly sociological theories to explain resource allocation through CSR is a big contribution to theory. The empirical findings in this study provide a new understanding of actor's interactions that could otherwise have been only explained by narrative accounts. Furthermore, this study borrowed theories, concepts, and methods from different fields, enabling knowledge enrichment in one study. For example, ST, SST, Social structures are predominantly social concepts, budgeting is an accounting concept, and lastly, the use of statistics to find meaning in these concepts adds a valuable contribution to theory.

The study highlighted the discrepancies in the structuration theories and other CSR theories, thereby contributing to theory development. It is also submitted that the study highlighted the fact that most CSR theories ignore indigenous dynamics in explaining the CSR concept hence causing CSR to be defined and understood differently in different contexts. For that reason, CSR ends up being reduced to philanthropy and short-term gestures by companies in the developing world. One of the most important theoretical contributions is that social theories can also be used in accounting papers with their claims capable of being quantitatively tested.

### **8.4.3 Practical Contributions**

Thirdly, practicality, this study has been conducted in the developing world context of Zimbabwe, giving a different practicality interpretation of CSR practices. This adds to the body of knowledge of CSR specifically for developing countries, as many researchers have called for CSR research targeting developing countries. Many CSR studies have been conducted in developed countries, with their implications and contributions having little relevance to developing countries. This study shows that CSR practices in the developing world are not at all influenced by international standards as would be expected in the developed world. This study's finding shows enormous disparities between developed and developing countries regarding policy and regulation formation. It further shows that what would typically be expected in a developed country might be opposite to what happens in a developing world in terms of policies and business practices. For example, confounding factors in CSR such as firm size, ownership, and stock listing would normally affect results in developed countries, but they do not in the developing world. This shows how companies prioritise the allocation of resources based on where they are based. This is a valuable contribution as it enlightens MNCs headquartered in the developed world but having operating divisions in developing countries and hosting governments on what to expect when negotiating MMAs. It also highlights the community expectations of these companies and helps improve how best companies can contribute to the development of the communities they are operating in.

Lastly, this study has given company managers, policymakers, and regulators awareness of the dynamics in place when they interact with each other. It highlights the crucial forces in play as companies and government representatives, community representatives, and environmentalists interact. The study showed in detail the process of policy and regulation formation, which is not understood by many people in most cases. This has a bonus contribution that enables the community to pressure policymakers and regulators to consider the community when they make these policies and regulations. It also gives pressure groups such as NGOs ground footing to question how some MMAs have been constructed and signed. This will put dubious companies in the spotlight as activists understand how policies and regulations are made in the global south.



## 8.5 Limitations

The first limitation of this study is the weakness inherent in cross-sectional studies when it comes to regression and causality. This is because data for both the dependent variable and independent variable are collected at the same. This is a limitation because variations in the dependent variable might have been caused by factors that happened before data has been collected. However, this limitation has been mitigated by the inclusion of qualitative data analysis as probing was done to get more precise inferences about agents' actions.

The second limitation of this study was using developed world CSR measures to test CSR activities in a developing world context. The transferability of such measures may blur results as, in most cases contexts differ. However, the developing world does not have CSR measures of its own and the ones used in the developed world have been tested over the years and provide the only option to establish the basis of CSR practices in developing countries.

The third limitation might be the size of the sample. This study had thirty-four participants, of which twenty-three responded to the research instrument. It is assumed that a bigger sample could maybe give different results. However, this does not dismiss the results as research can still be done in smaller populations and samples showing credible results. Relevant statistical tools were used to cater for such samples, for example, Fisher's Exact Test.

The last limitation was the use of agents in focus perspectives of their CSR activities in the community. Although this study was based on the CSR practices of Zimbabwean mining companies, it could have given additional insights if community perspectives could have been considered. Taking a community survey was going to be another tedious task, and the opinions of community members may not show the motives of agents in engaging themselves in CSR practices. However, some companies offer one -dimensional community CSR measures and scores of companies, and one such famous company is RepTrak Company. This company, however, only provides reports on the first 100 companies in the developed world.

Overall, most of the limitations were catered for by using a variety of measurements, theories, and methods. For example, the use of both quantitative and qualitative methods. This ensures that the weaknesses of one are catered for by the strength of another.

## **8.6 Future Research**

Future research on CSR and structuration theories must focus on power dynamics between structure and agents. Having a concrete understanding of the power dynamics between the structure and agents helps to devise the best outcomes of the duality process. Future research can be done to find out the point at which each of the actors starts to use their power so that the outcomes of interactions favour their interests. This helps to establish reverse causality. Establishing Reverse Causality helps to identify the independent and dependent variables. This helps in the control of these variables. It is hoped that this aligns structuration theories to reality and brings practicality to the themes behind the theories.

Future research must also be done to establish the point at which the use of CSR to capture regulators can be deemed to be corruption. This study has shown that indeed CSR is used to promote agents' interests and, also to bend regulators to align their policies and regulations to those of agents.

Future research must use longitudinal studies to investigate the relationship between structure and agents. The study has shown that there is inherent weakness in cross-sectional studies especially on regression. To get more informed results, the variations that may be caused by cross-sectional studies maybe avoided by using longitudinal studies.

## **Appendices**

- 1) Quantitative Data Analysis Questionnaire and responses (Appendix 6)
- 2) List of participants
- 3) List of minerals found in Zimbabwe.
- 4) Observable variables Schedule
- 5) Overview of data analysis Table
- 6) Processed Data Schedule
- 7) Test Statistics
- 8) SPSS Input
- 9) Qualitative data Analysis Questionnaire and responses

Appendices 1 to 9 are given as attachment.

## 10) Watson's Box

### The Watson Box

<b>What?</b>	<b>Why?</b>
What puzzles and intrigues me? What do I want to know more about or better understand? What are my key research questions?	Why will this be of enough interest to put it on the library shelves or present to my organisation? Is it a guide to practitioners or policy makers? Is it a contribution to knowledge?
<b>How – conceptually?</b>	<b>How – practically?</b>
What models, concepts and theories can I draw upon? How can I develop my own research questions and create a conceptual framework to guide my investigation?	What research methods and techniques shall I use to apply my conceptual framework (to both gather and analyse evidence)? How shall I gain and maintain access to information sources?

Source: Watson (1994b)

## 11) Participant Consent Form

### PARTICIPANT CONSENT FORM

Thesis Title: CSR practices in the Zimbabwean mining sector: Structuration Theory Perspective.

Name In Full: .....

Position: .....

Organisation: .....

Tick in the appropriate box to show your agreement in taking part in this survey.

- 1 I confirm that I have read the introduction and instruction letter dated..... for the above study. I have had the opportunity to consider the information, ask questions and have had these answered satisfactorily.
- 2 I understand that my participation is voluntary and that I am free to withdraw at any time Without giving any reason.
- 3 I agree to be given a questionnaire and complete to the best of my knowledge and return it by the required time. Agree  Disagree
- 4 I also agree to further interviews if need be to clarify some of the items that may need further information. Agree  Disagree
- 5 Conclusively, I agree to take part in this survey and promise to provide all the necessary help, information and access that might be needed to make this survey a success.  
Agree  Disagree

Signature..... Date

.....

## 12) Participant Cover letter

Cover Letter

PhD Thesis questionnaire survey

Name: .....

Company: .....

Address: .....

Dear Sir/Madam

R.E: Introduction and guidance on how to complete the Questionnaire

My name is Calven Machaya, and I am currently pursuing a PhD In Management Accounting. The focus of my research is on the evaluation of Corporate Social Responsibility practices through the structuration theory in the Zimbabwean mining sector.

The purpose of my study is to investigate how the socio-economic, socio-political and social structures shape Corporate Social Responsibility within the mining sector of Zimbabwe. To achieve this objective, the study seeks to collate data from senior management like yourself who have ground experience in the CSR activities of the company and the financial information related to these activities. I believe that the results will not only be of value to individual firms but will also help the Zimbabwean mining industry and the community to work together for the betterment of the country.

This questionnaire is being distributed to 41 mining companies in Zimbabwe. The data collected will be used solely for research purposes. Your answers and opinions on the CSR activities of your company are crucial to the success of this study. Individual responses are anonymous, and all company level data will be held in confidence and will only be used for research purposes.

Complete all the questions below and simply click on the submit button when done. Providing your details at the top of this letter is optional.

Thank you for taking time to complete this questionnaire.

Kind Regards

Calven Machaya

PhD Candidate

University of Salford Business School

c.machaya@edu.salford.ac.uk

[calvinmachaya@yahoo.co.uk](mailto:calvinmachaya@yahoo.co.uk)

### **13) Ethics Approval Letter**

August 2020

Calven Machaya

Dear Calven,

**RE: ETHICS APPLICATION SBSR1920-04: An evaluation of the CSR practices within the Zimbabwean mining sector: A Structuration Theory Perspective**

Based on the information that you provided, I am pleased to inform you that your application SBSR1920-04 has been approved. If there are any changes to the project and/or its methodology, then please inform the Panel as soon as possible by contacting [SBS-ResearchEthics@salford.ac.uk](mailto:SBS-ResearchEthics@salford.ac.uk).

Yours sincerely, C. Papanagnou

Dr Christos Papanagnou

**Chair of the Staff and Postgraduate Research Ethics Panel Salford Business School**

#### **14) Sample Profile**

See Processed data Schedule in Appendix 6



### 15) Mining Regulations and Laws in Zimbabwe

Acts	Regulations
Mines & Minerals Act	Mining Regulations (General)
Minerals Corporation of Zimbabwe Acts	Mining Management & Safety
Gold Trade Act	Mining Health and Sanitation
Precious Stones Act	Mines and Minerals (Custom Milling Plants)
Chamber of Mines of Zimbabwe Incorporation Act	
Base Minerals Export Control Act	
Environmental Management Act	
Explosives Act	
Forest Act	
Water Act	
Communal Lands Act	
Minerals Marketing Corporation of Zimbabwe	
Zimbabwe Mining Development Corporation	

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