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Institutional Antecedents of the Corporate Social Responsibility (CSR) Narrative in the Developing World Context: Implications for Sustainable Development

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Abstract

Efforts to understand the background to perceptions and manifestation of Corporate Social Responsibility (CSR) in the developing world need to focus on establishing their link with socio-economic governance challenges and societal expectations and cultural traditions. This signifies a departure from a western centric understanding of CSR but also an over-focus on CSR as philanthropy. This study considers the Malawian tourism industry and finds that its colonial legacy, post-colonialism development thinking and the national education system explain the prevalence of a 'CSR as philanthropy' agenda. When these factors interact with socio-economic governance challenges and societal expectations, however, the universality thesis that has often been associated with CSR theorization and implementation can be challenged. These findings therefore suggest a shift from the western centric CSR thinking to a CSR perspective that is strongly grounded in local values and norms and which meets the expectations of the global society. This indicates a way forward if CSR is to be adequately institutionalized in the developing world context.

Introduction

In recent years, there has been rising interest in how CSR is interpreted and rationalized by firms operating in the developing world (Amaeshi *et al*. 2016; Jamali & Mirshak, 2007; Muthuri & Gilbert, 2011; Visser, 2006). Its interpretation has however been universalized and based primarily on the western values and ideals, and societal governance systems which are fundamentally different from those of the developing world (Khan & Lund-Thomsen, 2011; Westwood & Jack, 2007). In fact, CSR meanings and manifestations are contextual and dynamic (Matten and Moon 2008) which means that the west-centric CSR agenda is less relevant to the priorities of the societies in developing countries (Visser, 2006). Broadening understanding of CSR will therefore require both critical engagement with dominant west-centric conceptualisations of CSR and paying attention to the distinctive features of and influences on the CSR agenda in developing countries. We make a start here by focusing on CSR in the tourism industry in Malawi, which is a good place to begin because the tourism industry, particularly that of the Sub-Saharan region, has been neglected in the past. Furthermore, the Malawian tourism industry is interesting to study because it is responsible for significant social and environmental externalities (Nsiku & Kiratu, 2009), but at the same time it makes a significant contribution to the local and national economy (Magombo, 2011).

We investigate how different institutional and historical factors inform the dominant CSR narratives and manifestations in the Malawian tourism industry[2]. We do this by addressing the following questions: First, what is the dominant understanding of CSR among owner/managers of businesses in the tourism industry in Malawi? Second, what are the different practices firms pursue in order to achieve their CSR agenda? Third, what factors shape the way CSR is understood and practiced in the main in this setting? In addressing these questions, the paper references the few studies that have investigated the relationship between institutional and other historical factors and the dominant CSR narratives and agendas in developing countries (Banerjee & Linstead, 2004; Hamman, 2009; Khan & Lund-Thomsen, 2014). We partially draw insights from the national business systems' framework (Whitley, 1999). These fundamental aspects have, thus far, been accorded limited attention in studies that focus on the tourism industry and indeed in studies that focus on CSR more broadly. This study therefore extends the understanding of CSR in the developing countries by providing empirical evidence of how the interplay between the historical and institutional factors, and certain features of the national business systems, can influence CSR narratives

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[2] The Malawian tourism industry includes four major services or sub-industries: hotel, restaurants and accommodation services, travel agency and tour operators, taxi and car hire services and air, road and water transport services.

and manifestations. In particular, it theoretically extends the CSR literature by incorporating the colonial legacy and post-colonial development agenda, and the national education system in Malawi into the ongoing debate about the cross-national and sectoral variations in the understanding of CSR.

This paper is structured as follows. The next section reviews the literature on the status and historical antecedents of CSR in the tourism industry in developed countries, which provides a useful point of comparison for a review of the literature of the same industry in Sub-Saharan Africa, while remaining mindful of the critique of that literature outlined earlier. We then present an institutional framework that helps us understand a particularly dominant CSR narrative and manifestation in the Malawian industry before briefly presenting specific contextual information about the Malawian tourism industry. This is followed by a description of the method we employed for gathering and analysing data beyond the insights literature offers. We then proceed to make a presentation and discussion of our findings. We end the paper by providing some concluding remarks about the implications of our findings, before identifying areas that require further study.

A Comparative Analysis of CSR in the Tourism (Hospitality) Industry of Developed and Sub-Saharan African Countries

The way CSR is understood and manifested in the tourism industry in developed countries differs from the way it is understood and implemented in the same industry in developing countries (Garay & Font, 2012; Holcomb *et al*., 2007; McLachlan & Binns, 2014) in as much as the former mirrors the triple bottom line perspective (Dyllick & Hockerts, 2002). Thus, in the developed (western) societies, firms often understand CSR from a broader perspective, and this leads them to implement a range of actions that address economic, social and environmental concerns (Garay & Font, 2012). However, the way firms prioritize each of these concerns can differ. Environmental management (particularly water and energy conservation) is the most commonly reported dimension (Melissen *et al*., 2016), primarily reflecting the industry's focus on cost saving, and meeting environmental governance regulations (Garay & Font, 2012). When social issues are implemented and reported in the developed context, many firms address externally facing issues, such as corporate philanthropy than internal issues. Provision of better working conditions for the unskilled workers over and above the minimum standards required by law is seldom prioritized (Kusluvan *et al*., 2010; Nolan, 2002). Small and medium sized firms (SMEs), in particular,

perform poorly when these aspects are taken into account (Nolan, 2002). This is attributed to the fact that owners and managers view provision of better conditions as a cost burden rather than as an 'investment' (Kusluvan *et al.*, 2010). Most of these SMEs are family owned. This means that there are no employees, and the opportunity to link provision of better working conditions to the wider organizational benefits is lost. This in turn makes it harder for such businesses to develop people centred employee related policies (Urbano & Yordanova, 2008).

From a Sub-Saharan African perspective, CSR is understood as corporate actions towards addressing socio-economic challenges within host societies, typically by engaging in corporate philanthropy (McLachlan & Binns, 2014; Nyahunzvi, 2013). Implementation of CSR actions tends to vary across nations (Cavagnaro *et al.* 2015; McLachlan & Binns, 2014; Nyahunzvi, 2013; Rogerson & Sim, 2012) but the social dimension of CSR remains dominant in most parts of Sub-Saharan Africa. Corporate philanthropy seen in terms of donating education and health facilities and infrastructural development is often undertaken to address social concerns (McLachlan & Binns, 2014; Nyahunzvi, 2013). Apart from provision of basic social amenities, many firms provide loans to, and support of, business development in communities, in order to stimulate local economies (Rogerson & Sim, 2012; Visser & Hoogendoorn, 2011). These actions are usually discretionary in nature, and often implemented in response to societal expectations. Corporate philanthropy is popular in these settings in relation to other dimensions of CSR for a number of reasons. First, corporate donations tend to align with societal expectations, and hence are viewed as a tool by which societal legitimacy could be achieved (Dal Maso *et al.*, 2016). Second, corporate donations are often used by tourism firms in building a good image with national governments, NGOs and investors (Van der Merwe & Wocke, 2007). Third, philanthropic initiatives may be undertaken by some firms for purely altruistic reasons in the form of '*giving back to society*' (McLachlan & Binns, 2014). Managers and owners view addressing societal challenges as akin to good citizenry (Idemudia, 2017; Nyahunzvi, 2013).

The social dimension of CSR in the Sub-Saharan Africa is however limited in scope, and may significantly impact the CSR narrative in this region. While the commonly implemented socially oriented CSR actions are philanthropic in nature, evidence shows that sound employment related practices are lacking within the CSR agenda implemented by tourism and hospitality firms in Sub-Saharan Africa (De Beer et al., 2014). Working

conditions such as wages and salaries do not go beyond the minimal legal requirements (De Beer *et al*., 2014). Relatedly, Dodds & Joppe (2005) cite gender and racial discrimination, and gross abuse of workers' rights with regard to collective bargaining and freedom of association, as the most pressing issues within these industries. The small number of firms that pursue ethical employment practices often do so at the discretion of individual owner/managers (De Beer *et al*., 2014). The existence of malpractices in this region has been fundamentally attributed to a lack of stakeholders' pressure (De Beer *et al*., 2014; Nyahunzvi, 2013), and it is evident that the capacity of trade unions and the state in enforcing good conduct is acutely limited (Mzembe *et al*., 2016).

Apart from the philanthropic dimension of CSR, which is strongly favoured by firms in Sub-Saharan Africa, in certain countries within the region environmental management initiatives are increasingly being considered within the firm's CSR agenda (Ismael & Rogerson, 2016). However, the pace at which environmental issues are integrated into business operations is rather slow. Corporate environmental management is the least prioritized dimension of CSR in the tourism industry of Sub-Saharan countries. To a limited degree, the South African industry is starting to emphasise the integration of environmental concerns into operations (Ismael & Rogerson, 2016; Rogerson & Sim, 2012). The commonly undertaken initiatives that include water and energy use and efficiency, and waste management are often internally focused, and aimed at achieving eco-efficiency. In limited cases, tourism firms have reported engagement in green procurement (Rogerson & Sim, 2012). The increased uptake of environmental initiatives in the South African tourism industry in relation to their counterparts in the region is attributed to two fundamental reasons. First, some firms are becoming environmentally oriented to align with the needs of stakeholders such as government policy and the needs of environmentally savvy western consumers, and also to achieve green certifications (Frey & George, 2008; Van der Merwe & Wocke, 2007). Secondly, the increased adoption of environmental initiatives reflects the commitment of owners and managers to environmental issues. They are increasingly aware of the long-term economic benefits of such initiatives, and are also receptive to western values – environmental management being a key value promoted by western multinational chains and owners (Hamann, 2009). In the rest of Sub Saharan Africa, however, such pressures are more limited, and few owner/ managers are knowledgeable about the long-term economic benefits of integrating environmental management into their operations (Moratis & Slaa, 2016). Furthermore, it could be that a lack of concern for environmental issues by many

owner/managers in this region is also reflective of the failure of the present generations to strongly reconnect with the indigenous environmental values of living in harmony with nature which were frowned upon by the colonial powers (Glasson *et al.*, 2010).

Institutional Framework and the CSR narrative

Institutional theory considers firms to be deeply embedded in a web of formal and informal rules that play a fundamental role in the CSR narrative and agenda in any given context (Matten & Moon, 2008; Reddy & Hamann, 2016). Here we primarily review how the historical factors such as colonial legacy and the post-colonial development agenda account for the perceptions and manifestations of different forms of CSR in different settings. We also include two other key features from Whitley's (1999) national business systems framework: national education systems and cultural value systems. Our focus is largely on understanding how these factors lead to different manifestations of CSR agendas in certain parts of the non-western world.

Historical Institutions

Colonial Legacy and Anti-Colonial Sentiments The primary legacy of western rule over most of the developing countries has been a deep-rooted sense of mistrust and suspicion of any western nations' interventions (Banerjee, 2008; Khan & Lund-Thomsen, 2014; Westwood & Jack, 2008). CSR – a largely western concept – has equally been received with scepticism in most former colonies (Munshi & Kurian, 2005). Khan & Lund-Thomsen (2014) show how CSR practices such as better working conditions which were enforced by western firms among Pakistan based suppliers were interpreted as western manipulation and a ploy to economically exploit Pakistani firms. Whilst suspicion of western motives may be understandable on the one hand, it is also important to note that the introduction of some universal ethical standards may be more than mere imposition of western ideals on developing country' societies. For instance, certain ethical practices such as non-exploitation of workers are largely based on universal virtues such as humanity and empathy that are also central to *Ubuntu* in Sub-Sahara African societies. *Ubuntu* (referred to as *Umunthu* in Malawi) expresses communitarian values that promote collective actions and place an obligation on an individual to other members of their society (Ntibagirirwa, 2009).

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Similarly, against a backdrop of the view that western production and imposition of knowledge on other cultures is rarely scrutinized (Banerjee & Linstead, 2004), some African management scholars consider rejection of western managerial values such as CSR as emancipatory to neo-colonial domination, and a move towards reclaiming the lost glory of African based management (Kiggundu, 1991; Seny-Khan *et al.* 2015). Scepticism around western motives also paves the way for rejuvenating interest in entrenching local cultural values in business and management, as a buffer to the rising influence of those western values which CSR agendas are thought to espouse (Banerjee & Linstead, 2004; Khan & Lund-Thomsen, 2014). Thus, it is generally viewed by some African scholars that the contemporary discourse needs to encourage and reinvigorate strong humanistic relations and communitarian values in all areas of management (Nkomo, 2011; Seny-Khan *et al.* 2015).

Post-colonial Development Thinking The CSR narratives and agendas in many developing countries are a product of the struggle to address the unintended outcomes of the postcolonial development agenda (Banerjee, 2008; Banerjee & Linstead, 2004). The post-colonial development agenda has resulted in a range of socio-economic challenges in many former colonies (Escobar, 1995). Fundamentally, while the majority of governments in developing countries spearheaded the delivery of societal welfare, the 1980's witnessed the adoption of the International Monetary Fund (IMF)'s structural adjustment programme (SAP) on a large scale. The SAP led to the privatization of state owned enterprises and promoted deregulation to facilitate inward investment. Consequently, the state's capacity was weakened in the provision of basic societal rights (Visser, 2006). Consequentially, the societal governance gap shaped perceptions and expectations of the society when it comes to the social role of business. Philanthropy – in form of sponsoring community development and stimulating local economic development – became an extended role of businesses (Blowfield, 2005). As a result of their embeddedness in local societies, firms are regarded as corporate citizens that should actively take part in societal governance (Veleva, 2009). Thus, CSR may be considered to manifest itself as a new but different form of socially negotiated deal between businesses and society. This, coupled with the dominant collectivist value system and national education systems that do not encourage critical thinking, may have had some profound impact on how CSR is perceived within these societies. It is to this argument we now turn.

National Business Systems (NBS) Perspective

The NBS perspective is based on the notion that different varieties of capitalism tend to centre around four key elements: political systems, the financial systems, educational and labour systems, and cultural systems (Whitley, 1999). As such, differences in the NBSs are also likely to be reflected in the differences in CSR conceptualization across different contexts (Matten & Moon, 2008). An enduring perspective about the influence of NBSs is offered by Matten & Moon (2008) who draw on Whitley's (1999) NBS framework. They developed an implicit-explicit CSR framework for understanding cross-national variations in the manifestation of CSR. For Matten & Moon, implicit CSR practices consist of firms' actions that are based on societal norms and values, but are typically mandatory and codified. Explicit CSR practices are actions often considered as the firm's voluntary actions which may simultaneously help in the achievement of societal and business value. While implicit CSR is associated with the NBSs that favour a collectivist coordinated market model, explicit CSR is prevalent in the individualistic liberal market model. Transposed to other contexts beyond the western developed countries, these models are much more likely to be viewed as dichotomous in nature. The dichotomous nature of these frameworks may however find limited application in non-western contexts as many countries may not have strong affinities with either of the two individual models. In this study we focus on the cultural value system and the national educational system because these elements are closely aligned with the historical factors that are currently the subject of investigation in this study, and the embryonic nature of the Malawian democratic political system and the under-developed financial system make their influence over CSR narrative rather imprecise.

Cultural Value Systems

In recent years, there has been a shift in thinking about western approaches to the business-society relationship. Certainly, such a shift has implications for how CSR is interpreted and implemented in developing contexts (Lutz, 2009). The western constructed CSR that is largely based on individualistic values is rapidly giving way to a CSR agenda that is grounded in African management values of *Umunthu*. *Umunthu* are communitarian values that promote collective actions and place an obligation on an individual to other members of

their society. These values were vigorously promoted by many post-independence African leaders who believed social and economic systems grounded on virtues such as compassion, responsibility for others and communion would spur socio-economic development (Ntibagirirwa, 2009). Based on these values, individuals who are generous and altruistic to others are generally rewarded (McLachlan & Binns, 2014). One can argue that such a perspective may strongly be grounded in the notion of the enlightened self-interest. In such societies, those who show individualistic and self-interested behaviour, and do not show concern for the welfare of others are often punished (Lutz, 2009). Since *Umunthu* or *Ubuntu* values are associated with non-monetary rewards, local managers and business owners' personal values may often be shaped by these values (Lutz, 2009). By virtue of *Umunthu*'s emphasis on corporate philanthropy and service to the society, it can be argued that in such societies, an individual's interpretations and approaches to CSR may be influenced by such values. Drawing on such values, owner/managers are more likely to view CSR as a mechanism by which they could address some of the societal challenges such as poverty and lack of basic rights (*see* Brunton *et al*., 2015; Jansson *et al*., 2017; Visser, 2006). However, the literature on business ethics and CSR only provide limited insights into how the Ubuntu values may provide an explanation about the CSR narratives in the Southern Africa region (*see* Ntibagirirwa, 2009).

While collectivist values of *Umunthu* may be relevant in addressing societal challenges in Sub-Saharan Africa, *Umunthu* can unintentionally create an institutional void (Amaeshi *et al*., 2016). According to Amaeshi *et al.* (2016), institutional voids often arise when institutions (formal or informal) lead to imperfect markets and in some cases, unethical practices. *Umunthu* can equally encourage a high tolerance for unethical practices (Baughn *et al*., 2007; Smith, 2001; Tanzi, 1998; Woodbin, 2004). Unscrupulous business actors can exploit such virtues to achieve their self-interest. For example, the reciprocity central to *Umunthu*, reflected in practices such as offering 'gifts' to contracting individuals as a reciprocal action to cement relations, can lead to a conflict of interest and be viewed as bribery in business dealings. While in western societies reciprocity may be considered corruption (Baughn *et al*., 2007; Idemudia *et al.,* 2010; Tanzi, 1998), in most of the Sub-Saharan African societies, such actions may be highly tolerated and attract fewer, if any, sanctions (De Maria, 2008; Smith, 2001). The tolerance level may be enhanced when individuals or firms show a high degree of generosity to the wider society. Fighting corruption in such societies is less likely to be prioritized as an ethical issue worth integrating

into the firm's CSR agenda. Furthermore, the macro-economic reforms introduced in the developing countries in 1980s, such as privatization, unintentionally provided conducive environments in which transparency and accountability were seriously compromised (De Maria, 2008).

The National Educational Systems The distinctive nature of education systems across societies can determine how different individuals understand CSR. Matten & Moon (2004) argue that CSR education can provide future business professionals with broad based insights into CSR dimensions. In former western colonies in the Sub-Saharan region, the current education systems are a reflection of the 'hangover' of the colonial education system. Education systems in many former colonies are, to a large extent, similar to the systems in the colonial era (Nkomo, 2011). The colonial legacy of paternalism and authoritarianism, which influenced the education systems, have remained pervasive in the post-independence era state and the private sector (Dzama, 2003). This in turn has a significant bearing on how post-colonial societies understand CSR. The colonial education systems were shaped in a manner which furthered colonial interests – accumulation of wealth and spreading certain values such as those constitutive of Christianity (Huxley, 1931:10 *cited by* Dzama, 2003; Kiggundu, 1991). Pursuing such interests, as Kiggundu (1991) argues, meant that core indigenous management values were disparaged. Glasson *et al.* (2010), for example, state that the colonial masters regarded indigenous environmental management practices predicated on strong relations between humankind and nature as inferior. Equally, on the social front, African management grounded in strong relations between humankind was considered outdated (Seny-Khan *et al.,* 2015). Colonial governments were exploitative with little regard to the preservation of environmental integrity and provision of better working conditions for unskilled workers (Glasson *et al*., 2010; Mulwafu, 2004).

It is not surprising therefore that the education system had overlooked the significance of integrating broad based ethical issues in curricula. The post-colonial state did not see the need to revert back to pre-colonial managerial thinking based on local knowledge and harmonious relations between humankind and the environment. Having an education system modelled on a narrow view of ethical issues has remained pervasive and still influences the current thinking about such issues in both the private and public sectors today (Glasson, 2010). On a positive note, Christian values taught in colonial education institutions were also maintained in the education system and may be influential in instilling the spirit of benevolence and charity (Mzembe & Meaton, 2014). Unfortunately, this does not completely

compensate for the loss of certain local knowledge and values. Ironically, the educational systems in countries representing the western colonial powers of the old days have now themselves moved on to embrace the multi-dimensional CSR construct (Matten & Moon, 2004).

Study Methods

Study Context

The study on which this paper reports was carried out in Malawi. It is one of the least developed countries in the world with a per capita GDP of US$342.6 (United Nations, 2016). Its economy has, since independence from Great Britain, been dependent on its agricultural industry for economic growth and development. The Government of Malawi has in recent years developed the Malawi Growth and Development Strategy II (2011 - 2016) which clearly identified tourism and hospitality as strategic pillars for the economy (Government of Malawi, 2012). The tourism industry is still dominated by indigenous players (Magombo, 2011). It is estimated to contribute 7.2% to the total Gross Domestic Product (GDP), employing about 6.2% of the total workforce (WTTC, 2016). Simultaneously, the industry has been associated with negative social and environmental externalities (Nsiku & Kiratu, 2009). The core issue in the Malawian sector therefore remains encouraging firms to embrace a CSR agenda that adequately addresses these negative externalities.

Data Collection

We adopted a qualitative research method to obtain a deeper understanding of the dominant CSR narratives and agenda in the Malawian tourism industry, but also the factors that account for them. We conducted semi-structured (face to face, Skype and telephone) interviews with a purposively selected sample of twenty-two owner/managers of local ($n=17$) and foreign ($n = 5$) tourism firms who could provide us with insights about CSR (See Table 1 for details). In addition, we interviewed three stakeholders (local development workers) to compare their insights with those of owner/managers. These interviews assisted us in gathering insights that are specific to Malawian tourism industry, and which literature does not (yet) provide. These interviews were conducted between July and December, 2015, and

between July and August, 2016. They lasted between 35 and 70 minutes. Insights generated from literature were used in designing the checklist of issues which were discussed. We primarily focused on manager-owners because of the fundamental role they play in organizational development of morality (Matten & Moon, 2004). Supplementing the semi-structured interviews, insights were obtained from websites of some firms about relevant CSR issues in Malawi (Bryman, 2014; Silverman, 2005).

Insert Table 1 about here

Data Analysis

Data analysis primarily involved open and axial coding. We first undertook a transcription of the interviews and the texts from websites. We then subjected the data to open coding and labels were tentatively assigned to specific items. We iteratively reviewed the research questions and further identified two principal *apriori* codes from the existing literature: a.) *CSR agenda* b.) *Institutional factors and CSR narratives.* We subsequently drew categories within these principal *apriori* codes to also include the specific and third level issues drawn from theories. For example, for institutional factors and CSR narratives, we identified *historical Institutional factors* such as: *colonial legacy* and *post-colonial development agenda.* We also created another category of *the national business systems* key features namely: *cultural value system* and *national education systems.* Table 2 contains a sample of the analytical dimension pursued for this study. The subsequent data analysis process required iterations before aligning the data with the constructed codes and themes. This involved reviewing research questions, literature and transcripts several times, amending and supplementing codes using previous iterations to inform and support the newer version. We finally undertook axial coding to identify interconnectedness between various concepts and to provide an opportunity for sense making (Smith, 2004). The process of identifying relationships eventually helped us in refining the codes and we settled for two major themes: a.) the *CSR narratives and agenda*; b.) the *Institutional Influences over CSR Narratives and Agendas.*

Insert Table 2 about here

Findings and Discussion

The presentation of the findings follows the qualitative coding as discussed in the data analysis section above. Therefore, the main themes addressed in this section centre around

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the CSR narratives and agendas in the Malawian tourism industry and the institutional factors that influence such narratives and agendas.

CSR Narratives and Agendas

The CSR narrative and its manifestations in the Malawian tourism industry varied significantly depending on the respondents' nationality and background (local or western). For the local managers, to a small extent, the CSR understanding depended on the degree to which they had some previous exposure to certain forms of CSR. The majority of respondents, mostly indigenous citizens, considered CSR in terms of '*giving back to the Malawian society*':

> 'It is obvious that our communities expect us to bail them out of their different problems as you are aware this government is absolutely failing to deliver. I believe we can give back to these communities because they made us who we are.' (LOV)

As the sentiments above show, indigenous owner/managers consider CSR as a way of fulfilling their 'citizenship' role, and such a role can be fulfilled when firms engage in corporate philanthropy and other actions that improve community welfare. For these managers, there is an increased understanding that their firms are both created and owned privately and publicly by society, but also exist in a situation where mutual dependency is the order of the day. This finding conforms to previous studies which show that the philanthropic CSR narrative tends to be strongly favoured in the Sub-Saharan African tourism industry, and influences the adoption of a CSR agenda that is focused on corporate donations (McLachlan & Binns, 2014; Nyahunzvi, 2013).

Beyond corporate philanthropy, a small proportion of owner-managers – mostly of foreign firms or who have western backgrounds – conceived CSR as actions companies undertake to minimize negative impacts of their operations on wider society, but also actions for addressing societal problems. An excerpt taken from the interviews with one of the foreign owners confirms such a broader understanding of CSR:

> 'CSR means being aware of the negative impacts of your hotel on the communities around you, and taking steps towards reducing the severity of such impacts. As such, CSR should look beyond the usual philanthropic clichés and include actions that can address problems inadvertently created by our own business' (FOM, lodge).

For these owner/managers, social responsibilities of their firms extend beyond addressing community issues. Despite the existence of institutional voids for broad-based CSR in the Malawian business environment (*see* Mzembe *et al.,* 2016), it can be argued that these

owner/managers, unlike their counterparts in locally owned establishments, may be drawing on western based values to behave more responsibly. The views of managers of foreign-owned establishments resonate well with the general understanding within the tourism industry of the developed world in which an inclusive CSR agenda is implemented (Garay & Font, 2012; Holcomb *et al.*, 2007). The representative view of these owner/managers of foreign firms about CSR raises a pertinent issue regarding the need for a firm to be accountable to stakeholders beyond the shareholders and local communities for its actions. For these firms, it appears that there is an understanding that CSR means not only being accountable for the actions that directly impact the wellbeing of the host communities and increase the shareholder value, but also that CSR entails firms being accountable for their environmental externalities even though such issues are least prioritized within such contexts. In view of the above, it is fundamental to gain insights as to why a broader understanding of CSR, which is popular among the owner/managers of the foreign firms, seems to be less appreciated in the Malawian context.

Institutional Influences over CSR Narratives and Agendas

As revealed above, there is a strong preference for a philanthropic CSR agenda within the Malawian tourism industry. We discuss in turn factors that influence the development of such a CSR narrative and its manifestation in the dominant CSR agenda.

Colonial Legacy and Anti- Western Conceptualization influences the way in which CSR is conceptualized in the Malawian tourism industry. Perceptions of local owners/managers of CSR were mainly shaped by mistrust of any western constructed phenomena and what they perceived to be the undue influence of western nations over the affairs of their former colonies. CSR as framed in the western world is considered by local populations as irrelevant to the priorities of developing countries like Malawi. They also see western values as alien to their local customs and values. This is reflected in the responses of managers to questions about sustainability issues such as environmental sustainability. The majority of these owner/managers, as exemplified by the response from one of the local owners, felt these issues are designed with western priorities in mind:

> 'We don't believe in the scaremongering stories about climate change – it is a western issue. Ever heard
> about carbon offsetting schemes that our government has been asked to implement? Do you know why
> they are promoting them now? It's a total rip off! Modern day manipulation by rich countries. A friend of
> mine told me that we have to do this here in poor countries so that they continue maximizing the extraction

of resources for their own development while we remain underdeveloped.' (LOD, Restaurant & Rest-house)

As the response above shows, sustainability values are far from being considered integral to this firm's value system. The local owners' views differ from their western counterparts, and from locals who have had exposure to such issues through their previous work. Interestingly, some insights on environmental management innovations were included, that were expressed in more positive ways than anti-western rhetoric:

'I strongly believe that our industry has a great potential to contribute to environmental preservation. We use solar energy – we have plenty of sun throughout the year. Everyone complains about power-outages nowadays. For us, that is not a problem at all. It is even in our best interest to fully manage the finite resources we currently have. Reducing our dependency on the non-renewables can contribute to that.'. (LMPF, lodge).

'Because Hotel Chain A values responsible waste management and encourages recycling through its CSR projects, the Hotel Chain immediately committed to donating all used paper from its 7 hotels and resorts as well as the corporate office to Tigwilizane Grouping. In the last week of November the hotel chain made the initial delivery of a truck load of paper. The Tigwilizane team were delighted! Hotel Chain A will soon start selling products made by Tigwilizane through its in-house shop at Hotel X in Blantyre.' (Except from Malawi Tourism Guide website[3] on the Waste Management actions by a local hotel chain).

These sentiments suggest a perception of the environmental responsibility that is strongly grounded in an enlightened self-interest. While owner-managers of western firms and one local hotel chain had a positive view about environmental responsibility, the majority of their local counterparts did not consider such responsibilities as theirs. It appears that the history of over-exploitation of nature, that the colonial administrators left behind, as the sentiments from the local owner (LOD) above reveal, may have created a great sense of mistrust of any western ideas about environmental management amongst these local owner-managers (Glasson *et al.*, 2010; Mulwafu, 2004). For example, although there is some awareness of the impacts of climate change in Malawi, the dismissal of recent calls for environmental management may be linked to the mistrust of the agenda of powerful western nations and their influence over the agendas of organizations such as the United Nations. Mitigation of further environmental damage is unlikely to be accorded high priority in the immediate future

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[3] http://www.malawitourism.com/pages/news/index.asp?NewsID=557 (accessed 10th October 2015)

if indigenous perceptions of western introduced interventions remain unchanged (Mulwafu, 2004).

Paradoxically, such a perception held by the majority of local owner/managers may be at odds with the recent calls to revert to the pre-colonial traditions which valued a healthy relationship between nature and humankind (Glasson *et al*., 2010; Mulwafu, 2004). In the same vein, one might also argue that given that in recent times businesses in Malawi have been facing serious power-cuts and water shortages, the majority of the owner/managers might have been strongly inclined to adopt sound water management practices and renewable energy sources (solar energy) in order to simultaneously achieve the cost effectiveness of their operations and preservation of the environment. Therefore, a positive perception of environmental sustainability, evident in the previous excerpts, might only be achieved when its integration into national business systems is seen as a way of gaining competitive advantage (*see also,* Böttcher & Müller, 2015; Sullivan & Gouldson, 2017; Walker *et al.,*2015; Walsh & Dodds, 2017) and compliance with strong regulatory pressure (*see also,* Sprengel & Busch, 2011).

Second, local manager-owners were also asked about their views on working conditions and business integrity issues such as corruption and bribery. With respect to good employment conditions, the majority did not consider such issues as worth integrating into their social responsibility agenda. A local owner of one of the lodges stated that:

> 'We can't provide living wages. We can't just afford. Better working conditions in the Malawian tourism and hospitality industry is something that I have never heard of. Look around and see if any of the hotels – big or small – offer better conditions to their workers. This has been the case since the colonial times. It is hypocritical that the offspring of those who paid our forefathers in this industry very little and practiced Thangata system in the agricultural sector can come and say we are doing something wrong. My grandfather worked at one of the lakeshore hotels run by colonial masters. He was never paid enough. This practice continued even after the hotel changed hands to the Malawi Government'. (LOM1)

The above sentiments highlight the longstanding history of inadequate attention to workers' conditions dating back to colonial times. Workers were mainly regarded as a 'means to an end', and this may still be influencing the firm's orientation towards employee related policies in this industry (Dzama, 2003) to this day.

However, as the first part of the quote and the sentiments below from another local owner show, it could equally imply that non-provision of good work conditions is symptomatic of the tough economic environment the tourism firms are currently operating in:

'We know that our employees are not the best paid in the industry, but remember we are a small firm that is trying hard to survive hard economic times. We can't afford a huge wage bill…...' (LOK, Taxis firm)

Certainly, providing wages and conditions above minimum standards and legal requirements stipulated by the government was considered a cost burden. Furthermore, given the owner/managers' focus on altruistic community based actions, it is difficult to singularly attribute non-provision of good conditions to the owner's intention to exploit workers. In some cases, it is claimed that local owners can sometimes go to greater lengths by contributing to the employees' other needs such as providing monetary and non-monetary assistance to employees when faced with bereavement and sicknesses even in their extended families. It can also be argued that in other cases, offering low wages may also signify that deeply entrenched (protestant) religious beliefs that were propagated in colonial era, and that have even been adopted in the post-independence era, are salient here. Protestant beliefs discourage accumulation of personal benefits and money (Jones Jr, 1997). This may also explain why owners are much more inclined to spend some of their firms' resources on certain indirect employee benefits as stated above. Moreover, the high levels of unemployment in the country means that tolerance for unethical employment practices within the Malawian society is high, as securing employment irrespective of the poor working conditions offered does take priority amongst prospective employees. As long as the firms are able to engage in corporate philanthropy, the Malawian society cares less whether such employers exploit their workers.

When aspects such as the firm's failure to provide good working conditions are considered, it can then be argued overall that the notion of *Umunthu* and some of its virtues such as fairness may not be universally enjoyed by all stakeholders of the firms. It can further be argued that in such situations the normative value laded notion is being replaced by instrumentally oriented values (Amaeshi *et al.*, 2016). Uneven and selective application of *Umunthu* is increasingly being seen as a notion that only serves to achieve societal legitimacy of the firms' operations.

Similarly, when asked about their views about corruption and bribery in relation to CSR, local manager-owners did not view corruption prevention as part of the social responsibility they can assume. In fact, they considered corruption as a western constructed phenomenon which is used as a tool to tarnish the image of countries or businesses that do not subscribe to western ideals. What may be regarded as corruption according to western standards is not considered in the same way by many respondents:

'Why is giving a gift to someone who gives you business a bad thing. I think we should be very careful when accepting some of these foreign ideals. If you don't show appreciation to people who have taken care of you, then you are dead.' (LOJ, lodge).

In fact, De Maria (2008) argues that corruption is presently a 'donor construct with little or no reflection on the cultural context of Malawian wrong-doing' (p.321). There is a strong cultural belief in Malawi of 'reciprocity', locally known as '*kupatsa nkuyika*' or *'Mzako akati konzu nawe uziti konzu'* (Bryceson, 2006; Kayuni & Tambulasi, 2012). Offering gifts to those who award business contracts is considered an act of showing appreciation, and can help in establishing long lasting relationships between parties. Smith (2001) has reported about similar practices within Nigerian society. However, in western societies, such a reciprocity is considered corruptible to the contract awarding individuals (Baughn *et al*., 2007; Tanzi, 1998). For Malawian society, just like the rest of African societies, such a reciprocity and relationship building are central to the *Umunthu* principles that are often fundamental to African management of organizations (Seny-Khan *et al.,* 2015). In Malawi, just like in many developing countries, where institutional voids promote unethical practices, it may equally be fundamental to acknowledge that cultural traditions and the virtues of value systems such as *Umunthu* may be serving to shield unethical practices and prevent their exposure.

The Post-colonial development agenda has been linked to a CSR narrative and manifestation in the Malawian tourism industry that is centred around corporate philanthropy. The post-colonial Government of Malawi implemented a set of paternalistic private sector development policies which to a large degree also contributed to the shaping of the interpretation and implementation of CSR (Mzembe *et al*., 2016; Van Donge, 2002). Of importance was the establishment of Press Holdings Limited, the Malawi Development Corporation in the 1960s and Press Trust in the early 1980s. The interventions of the Press Trust in society were to have a profound influence on how social responsibility was to be framed in all industries including the hospitality and tourism industry. Press Trust as well as other parastatals in the tourism and hospitality industry were established to create a socio-economic transformation of the country following independence. The parastatals used part of their resources to fund charitable projects such as the development of community infrastructure and donations to communities affected by natural disasters:

'Although I now work for a privately owned hotel, I think it is not easy to forget our history especially when one sees communities facing so many untold challenges. ……… . Personally, my interest in

community issues dates back to the time when I worked for a hotel which was part of the parastatal tasked to assist in the socio-economic development of this country. As a junior manager then I saw the hotel actively involve itself in charitable actions to the communities in the late 1980s when public services were gradually been downscaled. I feel that experience might have changed the way I think about the role of companies in our society.' (LMLL)

Interestingly though, most of the hotels, like the one the respondent worked for, had elaborate CSR strategies for addressing issues beyond those that were philanthropic as it was a societal norm to consider philanthropy as the only form of CSR. Hence, by virtue of their positions in the Malawian society, these firms may have created a profound impression that CSR can be equated to philanthropy. Their influence clearly confirms the need to factor in specific contextual factors in analyses of CSR practices.

Another key feature of the post-colonial development agenda with regard to CSR can be considered in terms of the advent of neo-liberal agendas that were imposed on developing countries such as Malawi by multilateral organisations such as the International Monetary Fund (IMF). Post-colonial development policies implemented in Malawi, such as privatization of state owned enterprises (SOEs), resulted in the downsizing of the state. Poverty became, and still remains, widespread, mainly resulting from the state's failure to provide basic social rights (Mzembe & Meaton, 2014). Interviews suggest that Malawian society primarily expects tourism firms to take up some of the social roles when the Government of Malawi is failing to perform:

'Fifteen years ago, the District Assembly invited us to a meeting to ask us if we could help them in provision of some of the community services. Having lived in this country for many years, I have witnessed public services deteriorate because of the SAPs which were introduced in the 1980s & 90s. We have on many occasions been asked to help communities around us with access to clean potable water. So, I think it is good citizenship to assist whenever and wherever we can since we are an important part of the community'. (FOM, Tourist Lodge)

Many firms prefer to implement explicit and highly visible CSR practices – which are often philanthropic in nature – in an attempt to compensate for the poor delivery of societal welfare by ineffective state institutions, but also to enhance their own social legitimacy by aligning their actions with local needs and priorities. As the sentiments above reveal, many owner/managers, regardless of their country of origin, consider their firms' engagement in philanthropy part of their obligations as citizens.

Cultural Value Systems A cultural value system predicated on *Umunthu* plays a fundamental role in a construct of CSR to which owner/managers in the Malawian tourism industry subscribe. The relevance of these values is much appreciated in Malawi in the light of the

inadequate capacity of the state to provide the basic social amenities to its citizens. All the respondents considered these values to have a fundamental influence over the philanthropic leaning of the CSR narrative. But it was owner/managers of local firms and indigenous stakeholders who overwhelmingly supported the notion that CSR is directly equated to philanthropy. This can be illustrated by the following views of one of the stakeholders:

'We regularly ask for assistance from resorts owned by some local businessmen. We know our District Council does not have funds for many of our needs. Luckily, these lodges have constructed boreholes; they donate food supplies to orphanages; they provide fees to needy students and donate books to community primary and secondary schools. These firms are part of our community: they are fellow Malawians who believe in *umunthu*'. (LDW1)

Observing and experiencing state failure in many areas of societal governance may have invoked the intrinsically altruistic spirit of *Umunthu*. For some of these owner/managers, the *Umunthu* values may have been inculcated in varied forms and to various degrees by the post-colonial Presidents, who believed in such values as being vital for socio-economic development of an independent Malawi. The second President, in particular, believed that concern for others and sharing wealth with the poor is part of humanity and in line with *Umunthu* (Tambulasi & Kayuni, 2005). The sentiments below confirm the influence of Umunthu on CSR conceptualisation:

'You will be losing the whole argument when you fail to see the connection between CSR and our Malawian culture. I make it a habit to share the few kwachas (Malawian currency) I earn with the less privileged. If us who are well-off don't do our part, then we shouldn't be surprised if the petty crime rises in our cities'. (LOC, Tour and Travel Agency)

Such an understanding of CSR highlights the possibility that other local owner/managers who do not actually possess intrinsic benevolent traits associated with *Umunthu* might be involved in philanthropic-leaning CSR out of fear of hostility, popularly known in local language as *Nsanje*. *Nsanje* is often triggered when society sees a lack of concern for the welfare for others and over-indulgence in self-interested behaviour in an individual. It can therefore be argued that when firms engage in social causes to quell sanctions or to gain societal support for their actions, the virtues of *Umunthu* which are centred on compassion, solidarity and humanity, are likely to give way to instrumental values that are aimed at helping firms achieve societal legitimacy (Amaeshi *et al*., 2016). This implies that it is not sufficient for firms to be regarded as virtuous based on exhibiting a form of *Umunthu* that is actually limited to enlightened self-interest. This form of *Umunthu* is associated with highly explicit

philanthropic actions but the underlying corporate structures and systems themselves exhibit low levels of ethical orientation (O'Mara-Shimek *et al.*, 2015).

National Educational Systems The current understanding and agenda of CSR in the tourism industry reflects the breadth and depth of the Malawian education system. An important aspect is the extent to which sustainability and ethics issues are incorporated into curricula. As insights from two of the respondents suggest, tertiary curricula, even today, do not adequately cover the subjects of business ethics, sustainability and CSR:

> 'At university level, we were never taught about CSR, business ethics. My first knowledge about CSR was nine years ago when I read in the local paper about the donations some companies were making to hospitals, and the paper referred to such kind actions as CSR. A few years ago, I watched someone on our local TV channel for the first time talk about environmental management as a CSR issue'.(LMSL, hotel)

> 'I think CSR is only thought of by many people in terms of donations because that is what everyone hears or sees on TV sets. The business curricula at all levels do not have ethics or CSR courses that can impart knowledge to future professionals.' (FOLM, Tour and Travel Agency)

It is worth pointing out that a marked difference in the understanding of CSR was also observed when those who had only been through the Malawian education system were compared with those who are undergoing, or have undergone through distance learning, professional education from the United Kingdom[4]. Those attending overseas professional training, for example in marketing and hotel management, were able to articulate a CSR understanding based on triple bottom-line, but also on broader business integrity issues:

> 'Prior to undergoing the module on corporate reputation for a Chartered Institute of Marketing qualification which also touched upon CSR, I saw CSR as corporate donations as most companies do here in Malawi. It is only after following this module that I came to know that CSR is more than donations and increasing profitability: that it also involves taking care of the environment, looking after the welfare of the employees and not condoning corruption and bribery. I think we as professionals we ought to do some work to sensitize our members about the wider view of CSR. We can't just wait for our universities, colleges and schools to do that. We need to be pro-active'. (LMTF, hotel)

A similar pattern was also observed in those who had no formal CSR education, but had experience in working in settings where CSR was framed in broader terms (*see* Halme, 2001):

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[4] These were two middle level managers who were mostly working for foreign owned hotels or lodges.

'I have known CSR to include actions hotels undertake to conserve the environment, take good care of workers, customers and suppliers, assist communities which are in need, desist from bribery and corruption. These actions are important for the wellbeing of any company. Many people do not easily see the link. I have seen it in my previous job in South Africa, but it is a difficult task to convince my employer here to do all these things'. (LMLL, hotel)

These sentiments suggest that having secondary and tertiary business education curricula that strongly emphasize imparting of knowledge and skills required for wealth accumulation, whilst overlooking broad based CSR issues, may result into the majority of local owner/managers having a limited understanding of CSR issues. As such, it may not be surprising to learn that the majority of local owner/managers typically equated corporate philanthropy with CSR, but at the same time showed negative attitudes towards other CSR issues, such as workers conditions, environmental stewardship and business integrity. The emphasis of the business education curricula on subjects that impart skills or shareholder value maximization reflects the influence of colonialism on the present education system in Malawi (Nieuwenhuis, 1996), even though CSR in countries such as the United Kingdom – the former colonial master – is nowadays constructed in broader terms (Matten & Moon, 2004). Until very recently, the education system in Malawi had been modelled on the outdated colonial education system. The system was not aimed at developing open-minded and critically thinking students (Nudelman, 2011; Dzama, 2003) but emphasized passing on Christian values, which were also espoused by the first president. In the Malawian society, Christian values serve as the antecedents of cultural values, which cause understanding of CSR to strongly lean towards benevolence. These Christian values alongside colonial administration's emphasis on citizenship roles and one's contribution to the common good, especially in times of socio-economic challenges (Dzama, 2003; Smyth, 2004), mean that local owner/managers are likely to see their CSR agenda as driven by the desire to improve inter-humankind relations (*see* Smyth, 2004). In Malawi, implementing explicit form of CSR in terms of corporate philanthropy is regarded as the mechanism by which firms can enhance their relations with other members of the host society.

Conclusions and implications

Our study offers a broader perspective on the factors that influence understandings of CSR in a developing country context than analyses based on west-centric assumptions. It suggests

that the dominant CSR narratives and manifestations in the developing world, predicated on explicit forms of CSR, may be influenced by the interaction of factors associated with the historical trajectory of a country, such as colonial legacy, the post-colonialism development agenda and certain key features of the national business system such as the cultural value system and education system. The popularity of explicit CSR in the Malawi tourism industry may reflect attempts by firms to compensate for the institutional voids arising from weaknesses in state institutions to perform some coordination functions and directly promote specific ethical values. This analysis in part supports the notion that explicit forms of CSR may be exhibited in contexts where some post-colonial development thinking (Visser, 2006) and neo-liberal reforms (Matten & Moon, 2008) have had profound negative influence. Such findings also corroborate the limited studies that have previously examined the relationship between historical developments and the CSR agenda in other industries within the developing world (Banerjee & Linstead, 2004; Hamman, 2009; Khan & Lund-Thomsen, 2014). These studies, together with the present study, add to a growing number of voices that contest the widely held notion that a largely western CSR understanding can, without adaptation, be applied in different institutional contexts.

This study contributes to the growing literature that focuses on CSR and sustainability in the hospitality and tourism industry (Garay & Font, 2012; Holcomb *et al*., 2007; McLachlan & Binns, 2014). First, it provides evidence that CSR narratives and manifestations in developing countries can be influenced by an interplay between historical and institutional factors and certain key features of the national business systems. Although some of these factors have previously been investigated in terms of their impacts on CSR in developing countries, efforts to explore how the interactions between various institutional factors can influence the construction of CSR in these contexts have been limited. This study has shown that understanding the conceptualisation of CSR in developing countries and Sub-Saharan Africa requires taking into account key historical factors such as the impact of colonial legacy on the development and functioning of the post-independence national business systems. Second, this study shows that cultural value systems which promote explicit forms of CSR may not be grounded in normative ethics as much as previous studies may have suggested (cf. Visser, 2006; Ntibagirirwa, 2009). For example, this study provides evidence that the fundamental virtues of *Umunthu* may have given way to instrumental rationality. It can be argued that *Umunthu* was to a large extent used by firms as a means towards achieving the enlightened self-interest, and in particular maintaining social

legitimacy. In the end, the enlightened self-interest perspective which explicitly assumed a pivotal position in *Umunthu* may have been central to fortifying an explicit CSR narrative.

Our study has implications for managerial and public practice. There has been a recent rise in the attention manager-owners pay towards the understanding and implementation of CSR activities within the hospitality industry (Garay & Font, 2012; Holcomb *et al*., 2007; Nyahunzvi, 2013). This alerts foreign owner/managers who may be planning to implement a CSR agenda in a developing country that they need first to understand the underlying factors affecting general perceptions of CSR and how it is implemented in such societies. In this way, their firms' social performance might be more effective in contributing towards sustainable development. We suggest that owner/managers can adopt CSR agendas that are strongly aligned with the actual and relevant societal development priorities and institutions within the country concerned. This ensures those agendas are also informed by knowledge of local management practices, but also by appropriate elements from the western centric CSR. We also reiterate the need for the inclusion of CSR and business ethics courses into the education programmes in business and management schools. Courses need to reflect local understanding and values, but also reconcile these issues with the relevant global needs.

Finally, we acknowledge the limitations of our study as it is exploratory in nature, and represents one of the very few attempts at understanding the conceptualization and manifestation of CSR in the tourism industry within a Sub-Saharan African setting and to use institutional theory and insights from colonial studies. In particular, longitudinal studies on the impact of corporate philanthropy on sustainable development outcomes, including those that incorporate qualitative perceptions of a cross-sectional group of actors (including stakeholders) on CSR impacts, would be useful here. We also propose that further research might investigate how organizational culture and values in tourism firms in a developing country context may interact with institutional antecedents in shaping CSR narratives and agenda implementation.

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Table 1: Details of Interviewed Respondents and Firms

Respondent's Details			Nature of Operation	Size[5]	Ownership	Code	Length of interview
Age	Education Level	Position					
40	Tertiary	Local Manager	Hotel	Large	Local	LMSL	54
36	Tertiary	Local Manager	Tour Operator	Small	Foreign	FOLM	49
54	Tertiary	Local Manager	Hotel	Large	Foreign	LMTF	70
63	Secondary	Owner	Restaurant & Rest-house	Small	Local	LOD	35
51	Secondary	Owner	Restaurant	Small	Local	LOW	41
55	Tertiary	Local Manager	Lodge	Large	Foreign	LMPF	45
30	Tertiary	Foreign Manager	Hotel	Large	Foreign	FMKF	68
49	Primary	Owner	Lodge	Small	Local	LOA1	35
28	Secondary	Owner	Lodge	Small	Local	LOP	36
36	Secondary	Owner	Lodge	Small	Foreign	FOM	38

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[5] Size based on annual turnover and employee numbers as classified by the Government of Malawi (1998). Large firm has annual turnover of USD 232,558 (1 USD = MK43 at 1998 rate) and above, and employs 100 people or more; medium firm employs between 21 and 100 people, and has an annual turnover of between USD93,023 and USD 232,557. A typical small firm has employees 5 to 20 people, and can have an annual turnover of between USD2790 and USD93,022.
Figures have been sourced from http://www.moit.gov.mw/index.php/home/departments/private-sector-development/small-medium-enterprises

Respondent's Details			Nature of Operation	Size[5]	Ownership	Code	Length of interview
Age	Education Level	Position					
25	Secondary	Owner	Lodge	Small	Local	LOM1	55
63	Primary	Owner	Lodge	Small	Local	LOG	37
39	Secondary	Owner	Restaurant	Small	Local	LOM2	39
51	Secondary	Owner	Lodge	Small	Local	LOA2	36
23	Primary	Owner	Restaurant	Small	Local	LON	35
42	Secondary	Owner	Lodge	Small	Local	LOJ	40
65	Secondary	Manager	Hotel	Large	Local	LMLL	43
59	Secondary	Owner	Lodge	Small	Local	LOI	37
72	Tertiary	Owner	Passenger Bus Services	Small	Local	LOV	42
65	Tertiary	Owner	Travel agent	Small	Local	LOC	53
44	Secondary	Owner	Taxi operator	Small	Local	LOK	35
29	Secondary	Owner	Taxi operator	Small	Local	LOB	37
33	Tertiary	Local Development Worker	-	-	-	LDW1	51
29	Tertiary	Local Development Worker	-	-	-	LDW 2	63
40	Tertiary	Local Development Workers	-	-	-	LDW3	39

Table 2 Analytical Dimensions: An example of Coding template and respondents' quotes

Codes	Empirically generated codes / categories	Examples of Respondents' Quotes			
		Local Respondents	No. of respondents sharing similar views	Foreign Respondents	No. of respondents sharing similar views
First *Apriori* Code: Institutional factors and CSR narrative					
Second Order *Apriori* Code: Historical Institutions	a.) Colonial legacy & Anti-western conceptualization	We can't provide living wages. We can't just afford. Better working conditions in the Malawian hospitality industry is something that I have never heard of. Look around and see if any of the hotels – big or small – offer better conditions to their workers. This has been the case since the colonial times. It is hypocritical that the offspring of those who paid our forefathers in this industry very little and practiced Thangata system in the agricultural sector can come and say we are doing something wrong. My grandfather worked at one of the lakeshore hotels run by colonial	16	-	-

Codes	Empirically generated codes / categories	Examples of Respondents' Quotes			
		Local Respondents	**No. of respondents sharing similar views**	**Foreign Respondents**	**No. of respondents sharing similar views**
		masters. He was never paid enough. This practice continued even after the hotel changed hands to the Malawi Government.			
	b.) Post-colonial development agenda	As a junior manager then, I saw the hotel actively involve itself in charitable actions to the communities in the late 1980s when public services were gradually been downscaled. I feel that experience might have changed the way I think about the role of companies in our society.	20	Having lived in this country for many years, I have witnessed public services deteriorate because of the SAPs which were introduced in the 1980s & 90s. We have on many occasions been asked to help communities around us with access to clean potable water. So, I think it is good citizenship to assist whenever and wherever we can since we are an important part of the community.	3
Second Order *Apriori* Code: National Business Systems	a.) Cultural values and traditions	You will be losing the whole argument when you fail to see the connection between CSR and our Malawian culture. I make it a habit to share the few kwachas (Malawian currency) I earn with the less privileged. If us who are well-off don't do our part, then we shouldn't be surprised if the petty crime rises in our cities.	20	It would not make any sense if we ignore the things communities around us value. We are aware that people in Malawi assist one another in times of need. So, we also cant turn a blind eye to the challenges our surrounding communities are facing.	3
		I have known CSR to include	18	Many people in this country understand	2

Codes	Empirically generated codes / categories	Examples of Respondents' Quotes			
		Local Respondents	No. of respondents sharing similar views	Foreign Respondents	No. of respondents sharing similar views
	b.) National education system	actions hotels undertake to conserve the environment, take good care of workers, customers and suppliers, assist communities which are in need, desist from bribery and corruption. These actions are important for the wellbeing of any company. Many people do not easily see the link. I have seen it in my previous job in South Africa, but it is a difficult task to convince my employer here to do all these things.		CSR in terms of donations businesses like ours make. ---------- It is hard to remove such thinking because the educational curricula do not adequately address all the CSR issues that are common in this society.	