University of Huddersfield
Inspiring tomorrow's professionals

Corporate Community Involvement Implementation: The Case of MNC Subsidiaries Operating in Burkina Faso and Mali

Rabake Kinba Hermelline M. Nana

A thesis submitted to the University of Huddersfield in partial fulfilment of the requirements for the degree of Doctor of Philosophy

The University of Huddersfield

January 2020

COPYRIGHT STATEMENT

ABSTRACT

This thesis investigates the operationalisation of Corporate Community Involvement (CCI) practices within Multinational Corporations (MNCs) subsidiaries. This study particularly focuses on the influence of West African countries such as Burkina Faso and Mali settings on MNCs CCI engagement mechanisms when operating within host country context in their legitimacy building process. Four main theoretical domains are combined in this study: Corporate social responsibility (CSR/CCI) literature, International Business literature, Neo-institutional theory and legitimacy theory. A qualitative research methodology is used, focusing upon in-depth interviews with MNCs subsidiaries managers of the six subsidiaries and key institutional actors across both selected countries (Burkina Faso and Mali). Forty-seven in-depth interviews with the subsidiary's managers responsible for CCI implementation and institutional key actors in host countries were collected and analysed using descriptive and interpretative coding to reach the findings. The findings showed that the perception of the conception of CCI within both selected countries tend to be problematic resulting from the '*ambivalence*' nature of the description of the different groups of key institutional actors in host country. The findings also showed that CCI contribution towards community socio-economic development was found to be ineffective resulting from 'unfit' projects practices and a lack of structural investments of their CCI engagement mechanisms in Burkina Faso and Mali. The findings showed evidence of the limited capabilities of host countries local authorities and the dominant position of MNCs subsidiaries even at a decentralised level. In addition, the dynamic and complex nature of the collaboration between MNCs subsidiaries were found to be characterised by two crucial perspectives: *frustrating* when it involves subsidiaries and CSOs/NGOs and *very good* when the collaboration is between subsidiaries and the government. Thus, three key types of legitimisation processes were also emphasised on the findings by subsidiaries when faced with host country institutional pressures, using their CCI practices: anticipatory, appeasement and participatory. Therefore, focusing on these findings, this study recommends the need to conduct further studies on cross-sectorial investigation of CCI engagement mechanism for the entire ECOWAS (Economic Organisation for West African State) or WAEMU (West African Economic and Monetary Union). This could potentially contribute to generating important insights into Burkina Faso and Mali context that would be useful for organisations managers and public policy makers to better meet with different stakeholders' demands and expectations in host countries.

Key words: Corporate Social Responsibility, Corporate Community Involvement, Neo-Institutional Theory, Legitimacy Theory, Institutional Voids

ACKNOWLEGMENTS

First and foremost, I magnify and glorify Almighty God for this grace and opportunity for undertaking and completing this PhD journey. I am simply grateful for your blessings and assistance with health, strength, courage and protection for a successful completion.

Second, I offer my deep and heartfelt gratitude to my supervisor and role model Dr Eshani Beddewela and who has provided me with careful academic guidance and understanding. She has been a wonderful mentor. I would like to sincerely thank her for believing in my capabilities to do well, for her continuous support and constructive feedback throughout this PhD journey. Her experience, knowledge and her critical eye for details have immensely contributed towards the successful completion of this thesis.

Third, I would also like to thank my colleagues and friends for their kindness and support throughout this thesis journey. A big thank you to the University of Huddersfield, Business School's PGR administration team and IT team for their continuous help and assistance.

I wish to extend my warm and heartfelt gratitude to Augustin Marie Loada at the University of Ouaga II who provided me with unreserved assistance and support for my data collection in Burkina Faso. My heartfelt gratitude also to M. Thera Emmanuel at the Department of Geology and Mines of the Ministry of Mines in Mali for having provided me with great support during my data collection in Mali.

Finally, and most importantly, my deepest appreciation to my family, my father, my mother, sisters and brothers who have always listen to my fears and worries and provided me with kind and encouraging words to keep me going. May Almighty God continue to bless them beyond expectations.

CONTENTS

LIST OF TABLES

LIST OF FIGURES

LIST OF ABBREVIATIONS

AU	African Union
CCI	Corporate Community Involvement
CDP	Community Development Plan
CRDF	Community Relation Department Framework
CFA	*Communauté Financière Africaine* (African Financial Community – WAEMU member states' currency)
CSI	Corporate Social Investment
CSO	Civil Society Organization
CRD	Department of Community Relations
CRM	Cause-Related Marketing
CSR	Corporate Social Responsibility
DFID	Department for International Development
DGMM	Department of Geology and Mines of the Ministry of Mines
ECOWAS	Economic Community of West African States
ESMP	Environmental and Social Management Plan
EITI	Extractive Industries Transparency Initiative
FIAN	Food First Information and Action Network
GDP	Gross Domestic Product
GGM	Geita Gold Mine
IFI	International Financial Institutions
IMF	International Monetary Funds
IPA	Investments Promotion Act
LDC	Least Developed Countries
LMDF	Local Mining Development Fund
MDGs	Millennium Development Goals
MNC	Multinational Corporations
NDGM	National Department of Geology and Mines
NGO	Non-Governmental Organisations
NPO	Not-for-profit Organisations
NHRC	National Human Rights Commission

NRGI	Natural Resource Governance Institute
OECD	Organisation for Economic Co-operation and Development
PNDS	National Economic and Social Development Program
PPPs	Public Private Partnerships
SPONG	Permanent Secretariat of Non-Governmental Organisation
UN	United Nations
UNECA	United Nations Economic Commission for Africa
UNDP	United Nations Development Program
WAEMU	West African Economic and Monetary Union

1. Chapter 1. Introduction

1.1 Overview

This chapter provides an overview of the thesis. It addresses specific issues, which integrate the scope of the research, the research aim, the rationale for the study, the research questions, the research method and design, the empirically collected data analysis, research contributions and implications, and the structure of the different chapters contained in the thesis. The following section provides a discussion regarding the scope of this study.

1.2. Scope of the study

Globalisation has led to a rise in social disparities, and inequalities in income levels have increased, specifically in least developed countries (LDCs). Therefore, the pressure on multinational corporations (MNCs) operating in least developed countries to take action for their socio-economic impact on the society in which they are operating involves factors such as good business practices in relation to their CSR strategies (Levy & Kaplan, 2008; Matten & Moon, 2008; Muthuri, Moon, & Idemudia, 2012). MNCs' Corporate Social Responsibility (CSR) activity is in this regard referred to, as business performance in society and perceived as the liability of corporations towards their key stakeholders (Pesmatzoglou, Nikolaou, Evangelinos, & Allan, 2014).

Although the interrelationship between MNCs and societal actors has evolved and transformed during the past decades, CSR is fast becoming a prominent component in the international business schema. Its importance, alignment and implementation vary across countries with substantive influence being exerted by country-level institutional settings (Matten & Moon, 2008; Moon, 2007). In fact, MNCs across the globe display a multiplicity of CSR principles, policies and practices with diverse levels of intensity (Baughn & McIntosh, 2007; Welford, Chan, & Man, 2008). Yet, questions still linger as to "how" and "why" CSR is implemented in least developed countries such as Burkina Faso and Mali. In addition, how can MNCs explain similarities and differences in their CSR practices across countries?

There is a dominance of Western countries' research conducted in developed countries and a growing research body in transitional economies (Dobers & Halme, 2009; Visser, 2005), examining country-specific factors influencing CSR. However, investigations regarding MNCs CSR in developing countries and least developed countries remain scarce (see Amaeshi, Adegbite, & Rajwani, 2016; Amaeshi, Adi, Ogbechie, & Amao, 2006; Jamali, 2014). It is nevertheless important to focus on CSR practices of western MNC subsidiaries in least developed countries, where weak or non-existent frameworks could influence the scope and nature of the CSR practices being carried out. Furthermore, least developed countries do not share the same social and cultural values, norms and standards that support CSR in developed nations (Blowfield & Frynas, 2005; Hamann, Kapelus, Sonnenberg, Mackenzie, & Hollesen, 2005; Jamali, 2014). There is some concern that CSR continues to "reproduce values and perspectives that are not in the interest of developing countries" (Blowfield & Frynas, 2005, p. 510). Some scholars argue that MNCs are thus often confronted with the challenges of balancing the desire for global integration with the need for national responsiveness in relation to CSR (Gugler & Shi, 2009). However, in the developing and least developed countries context, CSR also means Corporate Community Involvement (CCI) and engaging in CCI in such a context is not voluntary.

In fact, CCI in Africa refers to MNCs involvement in societal initiatives by means of financial contributions to project development with the aim of meeting the social and economic expectations of salient stakeholders (Muthuri, 2008; Rajak, 2006). Yet, CCI in developing and least developed countries tend to be contextual and tends to vary according to the host country's social, political and economic environment. While developed countries' conception of CCI is a discretionary level of firm CSR implementation (Carroll, 1991), in developing and least developed countries, where governments and civil society are relatively fragile, CCI can be just as fundamental as the economic level of CSR (Visser, 2008). MNCs can be perceived as development agents resulting from their social initiatives (Goddard, 2005), which can be exacerbated by the influence and pressures of least developed countries' salient stakeholders' expectations.

Therefore, in order to further explore the dynamics of CCI of MNC subsidiaries in least developed countries, the study focuses on gold mining in West Africa. The mining industry constitutes a significant and increasingly important share of exports and tax revenues for much of West Africa specifically in Burkina Faso and Mali and holds enormous potential to foster infrastructure development and socio-economic development for sustainable development and poverty reduction (Besada & Martin, 2015). For example, natural resource extraction constitutes a major component of GDP growth in West Africa and other parts of African regions (Berg, Portillo, Yang, & Zanna, 2013). As a result, increased international attention is being directed to harnessing Africa's resources for socio-economic development (Maconachie & Hilson, 2013).

Hence, in order to understand why and how the CCI agenda is implemented by MNC subsidiaries in least developed countries and how the institutional settings of those countries impact on their legitimacy or 'social licence to operate', it is important to understand the institutional environment and determinants that are driving CCI practices in West Africa. Although at first glance, the social and environmental issues of organisations may not be the leading driving force for CCI practices of MNCs in these countries; rather, competitive pressures among firms and the desire to develop strong relationships with government and other key stakeholders seem to be a key driving force. In most cases, MNCs will engage in CSR practices as long as they benefit economically from their investments.

Contrastingly, MNCs' CCI practices contribute to the sustainable development of societies specifically, to those in developing and least developed countries (see figure 1.1 below for more details regarding the mapping of CCI implementation and community development perspective). However, it does not show how CCI practices could effectively lead towards the development of a society's sustainable development for countries rich in natural resources (Amaeshi et al., 2016; Bird, 2014; Muthuri, 2008; Pesmatzoglou et al., 2014). The following section will provide a brief discussion of the research aim and research questions.

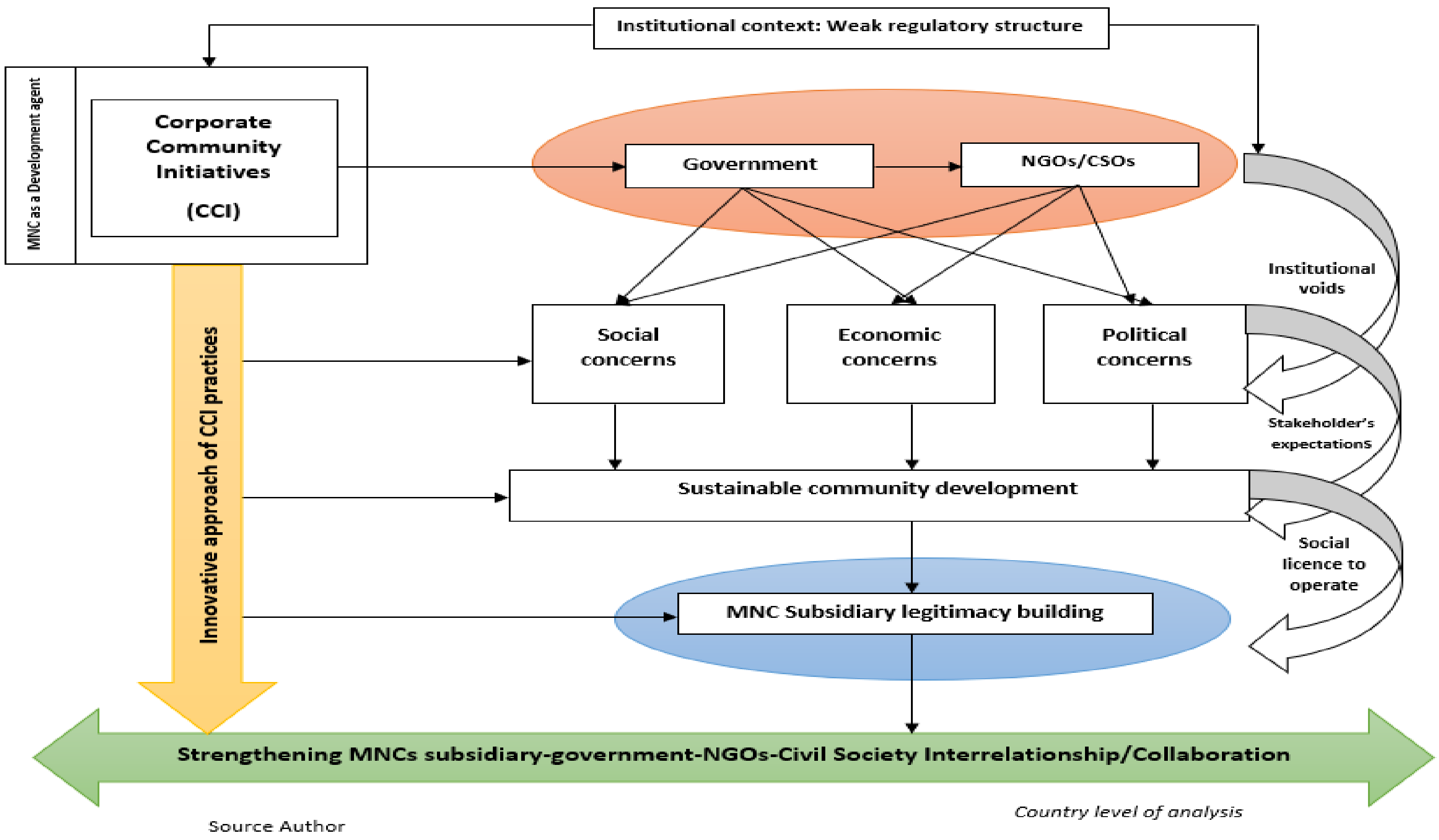


Figure 1-1 CCI and country context analysis

1.3. Research aim and Objectives

The motivation for this study stems from an interest in investigating the way in which the phenomenon of CCI is operationalised within MNC subsidiaries in Burkina Faso and Mali context in order to build and maintain their legitimacy and strengthen MNC subsidiaries and key institutional actors' collaboration in the presence of institutional voids. Based on the overall aim, the research question is as follows: *How do MNC subsidiaries in Burkina Faso and Mali operationalise their CCI?* In order to address this question, the following research questions were formulated.

1.4. Research questions and literature

RQ1- Why and how is CCI implemented in Burkina Faso and Mali by MNC subsidiaries?

This research question addresses the need to examine the concept of CCI in relation to CSR and the engagement methods which underpin the implementation of CCI practices by MNC subsidiaries. The review of the literature concerning CSR focused on several areas of studies such as a CSR implementation literature and corporate performance (Carroll, 1979; Wood, 1991); interest and legal compliance (McWilliams, Siegel, & Wright, 2006); CSR policies and regulations (Scherer & Palazzo, 2011); CSR effectiveness, philanthropy (Crane, Matten, Moon, & Moon, 2008); legitimacy, competitive advantage (Moon, 2007); and implementing corporate community involvement (Muthuri, 2008). The review of the literature has established that there were some shortcomings in CCI implementation within the LDC context. First, most studies have focused on a limited aspect of CCI. For example, the philanthropic aspect of CCI practices management has only focused on the healthcare aspect of the African country concerned (See Van Cranenburgh & Arenas, 2014). Therefore, it is important to further investigate other areas of the country's socio-economic issues. Second, while the organisation's business partnership through CCI implementation has been investigated to some extent focusing specifically on business and NGO perspectives, it is important to examine the partnership subsidiaries and other key actors such as the government (Kuijpers & Meershoek, 2013). Third, the CSR marketing strategy for business success (See Soni & Soni, 2013) appears to address some important aspects of the organisation CCI engagement methods. However, it does not provide an in-depth explanation of how different engagement methods are prioritised, as well as the structural integration of firm non-market strategy within businesses.

RQ2- How does the institutional environment influence the effectiveness MNC subsidiaries' CCI practices in Burkina Faso and Mali context?

This research question examines the impact of the influence of LDCs' institutional settings on MNC subsidiaries CCI performance in relation to different stakeholders' demands and expectations.

MNCs often rationalise their CCI from an instrumental standpoint (Muthuri, 2008), and as such tend to prioritise community issues encountered by salient stakeholders with CCI practices focused on the short term. This instrumental approach to CCI has generally been criticised for its ineffectiveness in terms of addressing poverty and socio-economic development issues in LDCs (Banerjee, 2003; Blowfield & Frynas, 2005; Newell & Frynas, 2007). Therefore, how can MNC subsidiaries, as development agents, implement their CCI strategy in order to contribute to community long-term development specifically in Burkina Faso and Mali? The question of whether corporations are practising community relations or community development through their CCI engagement process is not easily discernible in both selected countries setting, given the overlapping nature of corporate CCI mechanisms.

In addition, there are several shortcomings in CCI studies. First, some studies often examined CCI practices using a range of secondary data such as reports, or expert interviews (Gold, Muthuri, & Reiner, 2018; McEwan, Mawdsley, Banks, & Scheyvens, 2017). This is perceived as a weakness because understanding the complexities involved in the actual CCI implementation by simply analysing reported data is problematic, where the actual implementation processes are often not discussed. Secondly, some studies have focused on specific CCI mechanisms instead of addressing all types of CCI mechanisms (Sharmin, Khan, & Belal, 2014). This is unsatisfactory, given that a focus on examining all forms of CCI would enable a more in-depth understanding of corporate CCI implementation. Thirdly, some studies often embrace a quantitative approach to examining the impact of MNCs' CCI initiatives upon the host country, which can limit our understanding of the dynamic and complex nature of their actual socio-economic contributions. Thus, researchers have consistently emphasised the need to conduct more descriptive and inductive research in relation to MNCs' CCI initiatives in LDCs context (Idemudia, 2007; McEwan, Mawdsley, Banks, & Scheyvens, 2017; Muthuri, Chapple, & Moon, 2009).

RQ3- How does the institutional environment influence the collaboration between MNC subsidiaries and key institutional actors in Burkina Faso and Mali?

According to Scott (2001), neo-institutional theory scholars stress that MNCs require more than material resources in order to survive and succeed in the social environment in which they are operating. Thus, MNCs also need the endorsement of political entities who can grant them the "licence to operate" or legitimacy. Firm stakeholders are generally perceived to contribute to their legitimacy building process (Glynn & Lounsbury, 2005; Scott, 2001). This is a crucial standpoint in neo-institutional theory, which asserts that firms can obtain support from their key stakeholders by following their norms and standards (Deephouse, Newburry, & Soleimani, 2016). Therefore, this study seeks to further examine why it is important for MNCs to change their CCI strategies in relation to isomorphic pressures in the host countries. In addition, similar scholars argue that isomorphism is suitable for organisations in some parts of the world since it enables MNCs to secure their social licence to operate; specifically, it is assumed that isomorphism has a positive impact on MNC subsidiaries' success resulting from their possibility of generating appreciable societal 'assessment' (Deephouse et al., 2016).

Nevertheless, other scholars stressed that a negative interrelationship between isomorphism and organisation success can be expected for various reasons. First, investment in isomorphism can improve MNCs' behaviour or attributes, which could be related to positive outcomes. Yet, if the needed resources' investment is high, seeking isomorphism could result in limited performance (Barreto & Baden-Fuller, 2006). Secondly, compliance with institutional regulations and rules could appease stakeholders in a limited way. Thirdly, enhancing isomorphism tends to reduce MNCs' potential to significantly differentiate themselves from their competitors, thereby limiting their ability to reach their goals (Deephouse et al., 2016; Heugens & Lander, 2009). The key argument here is that isomorphism is more likely to limit firm success. Although there are arguments supporting the firm compliance link to its competitive advantage, yet they are not entirely recognised. To illustrate this standpoint, some scholars claim that the choice between compliance and organisation performance concerning management strategy is a "false dichotomy" and MNCs' managers are unlikely to gain the right acceptability (Kennedy & Fiss, 2009). Yet, there is not a very clear set of requirements for MNCs to follow when collaborating with the host country's key institutional actors in the host country context, since their environment does not necessarily control all scarce resources that MNC subsidiaries need.

RQ4- How do MNC subsidiaries respond to country institutional pressures, arising in Burkina Faso and Mali in order to build their legitimacy?

Some studies have examined the changing conditions of the corporate licence to operate in different environments (Boddewyn & Lundan, 2010; Henisz & Zelner, 2005). In this regard, Kostova and Zaheer (1999) stated that MNCs are forcing the limitations of organisational legitimacy theories. Thus, the consideration paid to the role of discursive processes between MNC subsidiaries and the environment is growing (Gilbert & Behnam, 2009; Hess, 2008; Rasche & Esser, 2006; Stansbury, 2009). Calton and Payne (2003) also argued that MNCs are rooted in a network of debate with several stakeholders. Inside these networks, businesses contribute to mutual procedures of ethical sense-making which potentially can lead to commonly accepted standards of organisation behaviour (Deetz, 2007; Kuhn & Deetz, 2008; Rowley & Moldoveanu, 2003).

The implementation of CSR/CCI by MNCs as a managerial agency can contribute to their legitimacy building (Fooks & Gilmore, 2013). While other studies have shown that companies use their corporate social responsibility strategies instrumentally to fulfil certain organisational needs such as generating new business opportunities (Brønn & Vidaver-Cohen, 2009) or decreasing organisations' poor social effectiveness (Fombrun & Shanley, 1990). Castelló and Lozano (2011) and Scherer, Palazzo, and Seidl (2013) also examined legitimacy building by looking at the rhetoric of the CSR of companies and identified that organisations are looking at new types of moral legitimacy in order to smooth the interrelationship between companies and their stakeholders. However, the main weakness in these studies is that they do not examine Corporate Community Involvement (CCI) practices as a mechanism for legitimacy building strategy by MNC subsidiaries in the presence of institutional complexity or voids. Therefore, given that MNC subsidiaries generally operate in a complex and volatile environment setting, how can they gain legitimacy through implementing their CCI practices, when there are no, or a lack of, institutions or weak institutional pressures?

Furthermore, other studies have examined the implications of MNCs' corporate social responsibility in their legitimacy building in host market settings (Beddewela & Fairbrass, 2016; Holm, Decreton, Nell, & Klopf, 2017; Scherer et al., 2013). The focus has been on exploring the internal and external policy environment rather than the complex external environment settings per se. As such, previous studies have found evidence of institutional pressures exerted by the host country institutional constituents on MNC subsidiaries' CCI such as improved host country adaptation of their institutional environment (Garvin, McGee, Smoyer-Tomic, & Aubynn, 2009; Muthuri, 2008). Therefore, it is a challenge to find studies that have shown the mechanisms and processes of legitimacy building of MNC subsidiaries that have used CSR in the form of CCI, specifically in Burkina Faso and Mali. This study seeks to address this gap by exploring how MNC subsidiaries operationalise their CCI practices in both countries and how they respond to isomorphic pressures in order to build and maintain their legitimacy.

1.5. Research Context

Having provided a discussion regarding the literature supporting this research, its aims and questions, this section will provide some details related to the research context of the current thesis. The focus of this research is on gold mining MNC subsidiaries operating in West Africa context. It was decided to locate this research in both Burkina Faso and Mali, situated in West Africa. The two countries are neighbours and have shared a number of commonalities. They were colonised by the French, from which they have inherited the post-colonial state. Thus, state institutions, including political, economic, legal and judicial institutions are based on the French model. These two countries are governed by hybrid regimes, both authoritarian and formally democratic. They are Sahel landlocked countries with a low human development index (0.427 for Mali and 0.434 for Burkina Faso in 2018). In the 2019 UNDP report on human development, Mali was ranked 184th and Burkina Faso 182nd out of 189 countries (UNDP, 2018, 2019). The economic activities are strongly influenced by climatic variations, and exports and government revenues depend on a few commodities, whose prices fluctuate widely. In recent years, instability has been reflected in violent transitions in power (Mali 2012, and Burkina in 2014). Also, these last years, security threats have diverted public resources from developmental uses because of the activism of extremists' groups.

In addition, these two countries are part of the West Africa Economic and Monetary Union (WAEMU) with a common currency (CFA). They suffer from a lack of economic diversification. Exports are concentrated in a few products: gold for Mali and Burkina Faso. In these two countries, mining resources are of crucial importance for the economy. Indeed, in Burkina Faso, mines have become a pillar for the country's development since 2008. In the past few years, Burkina Faso has had a mining boom with the launch of several industrial units since 2007 and mining codes regulations have been revised and voted on concerning mining subsidiaries operations (UNDP, 2019). As such, Burkina Faso and Mali represent a unique context where the CSR of private sector or foreign companies and more specifically CCI has become a general concern. Nevertheless, MNC subsidiaries CCI engagement mechanism in such context remains unclear as well as the key factors contributing to activate the CCI implementation mechanism. Thus, existing CCI research in Burkina Faso and Mali is very small and some have been limited to large-scale analysis (World Bank, 2014). It was argued that such an approach does not contribute to providing an in-depth understanding of subsidiaries' CCI practices in both the selected countries. None previous study has focused specifically on CCI operationalisation in Burkina Faso and Mali and, consequently, CCI engagement and practices mechanisms remain unmapped.

1.6. Methodological background: the research design

To carry out this study, a qualitative research method focusing on an in-depth interview method has been engaged including qualitative data analysis, a descriptive and interpretative coding and conceptualisation. Chapter 4 of this research provides a discussion for the choice of this research method. As such, the qualitative research method with in-depth interview design has enabled the researcher to generate depth and explicit description of CCI conception and practices, more precisely, through collected data related to the subsidiaries' CCI engagement process and implementation practices coupled with the different institutional influence (Easterby-Smith, Thorpe, & Jackson, 2012; Kvale & Brinkmann, 2009). Thus, the in-depth interview approach allowed a focus on specific themes in accordance with the phenomenon being investigated and the use of probes enabled interviewees to provide insightful data, which justifies the use of in-depth qualitative research methods rather than different research methods. For example, several studies have embraced the quantitative research method of CCI analysis as well as conceptual analysis (Gold et al., 2018; Lamb, Jennings, & Calain, 2017; McEwan, Mawdsley, Banks, & Scheyvens, 2017) which did not provide high quality data or in-depth understanding of the phenomenon studied. Nevertheless, the in-depth interview qualitative research has enabled the researcher to obtain high quality access to six mining MNC subsidiaries and institutional key actors across both selected countries, Burkina Faso and Mali. In fact, during three months of the data collection period, forty-seven in-depth interviews were carried out (duration ranging from 45 to 60 minutes) in both selected countries, and transcribed. Secondary documents were collected from the MNC subsidiaries including documents from institutions that were utilised to strengthen the researcher's understanding of CCI engagement and implementation within subsidiaries operating in the selected countries. To analyse the data, a rigorous coding procedure including descriptive and interpretive coding was used (Kvale & Brinkman, 2009).

However, the adoption of a qualitative research method focusing on an interview approach also contains some limitations, which are often linked with critics related to the lack of generalisability of the results (Birks, Chapman, & Francis, 2008). In this case, the study does not provide the possibility of generalisation across the findings, because the researcher is not dealing with a large sample. The objective of this study was therefore to ensure an in-depth investigation of a smaller numbers of MNC subsidiaries managers and institutional actors, so that potential frameworks could be developed to allow an in-depth understanding of the complexity of the phenomenon under examination.

Credibility was achieved by ensuring quality access, maintaining detailed records and by establishing a chain of evidence. External validity was addressed by acknowledging the different bias which might have occurred throughout the research process by providing details related to all aspects of the study. Reliability was established by shaping the data analysis across different stages, which contributed to strengthening the robustness of the study findings. Objectivity was confirmed with the actual evidence of data collected and the data analysis provided in this research study.

1.7. Contributions of the study

The findings of this research study mainly lead to empirical contributions with some theoretical and practice-based contributions.

Contribution 1

Although some empirical research has analysed CCI practices within MNC subsidiaries (Idemudia, 2014; Lamb et al., 2017; Muthuri, 2008) there is limited research investigating MNC subsidiaries' CCI implementation in West Africa. Specifically, CCI research within Burkina Faso and Mali is considerably under-researched. Most studies have focused on a limited aspect of CCI examination. For instance, the philanthropic aspect of CCI practices has mainly focused on the healthcare aspect of examination (Van Cranenburgh & Arenas, 2014). It has also focused on business partnership analysis, specifically business/NGO perspectives, through CCI implementation (Kuijpers & Meershoek, 2013), and CSR marketing strategy (Soni & Soni, 2013), concentrated on certain aspects of MNCs' CCI engagement methods. Nevertheless, this does not provide in-depth enlightenment of how different engagement mechanisms are prioritised when operating in both selected countries context. Completing this research gap will also contribute to sustain calls for a more holistic understanding of corporate non-related CCI practices in order to propagate a more unified theory on the overall organisation of CSR practices (Matten & Moon, 2004; McAllister, Fitzpatrick, & Fonseca, 2014).

The findings related to the question of 'why' MNC subsidiaries implement CCI practices in Burkina Faso and Mali context show that the perception of the organisation's CCI or 'voluntary contribution' varies from one actor to another. As such, this study contributes to the extends of knowledge by providing a more complete understanding of MNC subsidiaries' CCI engagement methods and implementation methods and processes. As such, it contributes to the limited studies that have explored CCI within MNCs in Burkina Faso and Mali context. In addition, this research has found that CCI implementation perception is mainly focused on an ambivalent (obligatory and voluntary) aspect of the definition. The findings further highlighted that the predominant drive guiding CCI engagement mechanisms of implementation is essentially business-related goals such as social licence to operate, reputational advantage followed by normative and societal drives. Thus, these findings also contributed to deepening the knowledge regarding how CCI leads MNC subsidiaries to gain competitive advantage. Therefore, the findings also fulfil the research gap in extant empirical research about the narrow research scope examining the mechanism of the CCI implementation process within MNC subsidiaries operating in West Africa.

Contribution 2

Although some researches have shown that new policies have been introduced to boost the socio-economic development of communities in developing /least developed countries, there still remain structural investment problems related to the effectiveness of CCI practices (McEwan, Mawdsley, Banks, Scheyvens, & Change, 2017). As such, it was stressed that an organisation's CCI is not often expected to meet the community development principles, even when this is specified by the host country institutions. This highlights the level of investment carried out in host countries and the limited accountability regarding the effectiveness of their activities. As a result, there is still limited research examining the effectiveness of MNC subsidiaries' CCI concerning community empowerment, which is essential for community development (Di Bella, Grant, Kindornay, & Tissot, 2013; Welker, 2014). Some shortcomings about organisations' CCI engagement methods were emphasised. For example, some authors such as Van Cranenburgh and Arenas (2014) focused on the healthcare aspect of CCI engagement analysis. Therefore, it was important to investigate other aspects of Burkina Faso and Mali socio-economic development concerns.

The findings concerning the question of 'how' the host country institutional environment influences MNC subsidiaries' CCI practices' effectiveness show that, although mining MNC subsidiaries CCI has been often perceived positively, it does not actually contribute to the long-term socio-economic development of communities. They show that not all CCI practices promote community development. This issue was explained by the fact that CCI practices are being carried out with the key objective to achieve the organisation's objectives before attaining the community socio-economic concerns. The findings also emphasised that there was a lack of structural investments and which also constitutes a limitation of CCI implementation practices with limited clearly defined policies. In addition, concerns such as the 'non-concrete' involvement of community members, the misuse of mining funds, the non-visibility of CCI practices carried out and the growing and complex demands of stakeholders were also shown as evidence of lack of effectiveness in MNC subsidiaries' CCI projects' implementation in both selected countries.

The findings contribute to extending the knowledge by providing a clear explanation of the role played by CCI practices in poor countries, specifically concerning the overlapping nature of corporate CCI implementation mechanisms, which was shown to result from a lack of structural and integrated CCI investments. Hence, CCI practices lack structural investments regarding the projects carried out within both selected countries (Burkina Faso and Mali). This was mostly due to the main CCI projects planned and implemented by the different departments responsible for CCI implementation (CSR practices in general) and often leading to a lack of understanding of a certain number of key institutional actors.

Contribution 3

The critical review of empirical research within neo-institutional theory and legitimacy theory in relation to institutional voids highlights the dearth of empirical studies investigating the influence of the host country institutional environment on MNC subsidiaries' collaboration with institutional key actors and their legitimacy building process, specifically in the presence of institutional voids (Amaeshi, Adegbite, & Rajwani, 2016; Darendeli & Hill, 2016; Scherer et al., 2013). Given that LDCs' markets display a distinctive feature related to market legislation and regulations that are becoming increasingly multifaceted (Bhattacharya, Korschun, & Sen, 2009; Coimbatore Krishnarao Prahalad, 2009; Zhao, Tan, & Park, 2014), more particularly, how can this process contribute to enabling an in-depth understanding of Burkina Faso and Mali institutional constituency and MNC subsidiaries' interrelationships? As such, it was important to further investigate the influence of the institutional environment on the collaboration business–stakeholders in Burkina Faso and Mali context resulting from their CCI practices.

The findings show that subsidiaries interact with key institutional actors in the host country through engaging in their CCI practices. Most importantly, the findings show that MNC subsidiaries' collaboration with key institutional actors in both countries varies at different levels and depending on the nature of the stakeholder's groups and in relation to the organisation's CCI practices. This finding contributes to existing empirical studies by showing that MNC subsidiaries engage their CCI mechanism of implementation in order to strengthen their collaboration with key institutional actors. Thus, this research also contributed to extending the knowledge by disclosing that the quality of the collaboration between MNC subsidiaries and the host country key stakeholders is influenced by the level to which key institutional actors perceive benefit, specifically in terms of community development from MNC subsidiaries' CCI project implementation.

Contribution 4

The review of the extant empirical research within neo-institutional literature highlighted limited empirical research examining the organisation's strategic response approaches when facing institutional pressures in the host country (Greening & Gray, 1994; Holm et al., 2017) and the problem of MNC subsidiaries legitimacy building in the host country (Beddewela & Fairbrass, 2016; Marano & Kostova, 2016; Scherer et al., 2013) through engaging in their CCI practices. Although Holm et al. (2017) recently tried to address this gap, to a certain extent, their study did not precisely investigate the CCI mechanism of implementation in Burkina Faso and Mali.

The findings show that three main responses (*anticipatory, appeasement* and *participatory*) contribute to MNC subsidiaries' social licence to operate/legitimacy building through the implementation of their CCI. These identified responses were also emphasised as contributing to strengthening the business–stakeholders' interrelationship in the host country. Therefore, these findings contribute to extending the process by which MNC subsidiaries build their social licence to operate or legitimacy through activating their CCI project practices (Palazzo & Scherer, 2006). The findings of this research contribute towards extending knowledge regarding CCI engagement mechanisms and also provide new knowledge which arises from the influence of Burkina Faso and Mali's institutional environment on subsidiaries' CCI engagement mechanisms. These institutional pressures could be instrumentally managed by MNCs using their CCI as a legitimacy building instrument, specifically from the subsidiaries' managers. In addition, these findings contribute towards providing an in-depth understanding of different institutional pressures/interrelationships and the distinctiveness of local institutional settings as well as the potential of CCI as an effective legitimacy/collaboration building strategy within MNC subsidiaries (Bhattacharya et al., 2009; Scherer et al., 2013).

Furthermore, these findings offer valuable contributions to the extant research, which have confirmed the impact of the influence of the host country institutional environment on corporate social responsibility practices (Amaeshi et al., 2016; Campbell, 2007). Hence, the insights obtained through CCI practices also contribute to adding knowledge in the areas of an organisation's strategic legitimisation building process (Kostova & Zaheer, 1999; Suchman, 1995).

1.8. Structure of the thesis

The structure of this thesis is divided into eight chapters and a summary of each chapter is provided as follows.

Chapter one: This chapter provided an introduction to the rationale and motivation of this research study, the aim, research questions, a summary of the findings and the contribution of this study.

Chapter two: Background – This chapter presents West African countries in general and more specifically, the two selected countries, focusing on their natural resources' aspect of analysis. It also provides the rationale of country and industry selection for this research study.

Chapter three: Literature review and conceptualisation – This chapter provides a critical review of the literature related to the implementation process of CCI by MNC subsidiaries. Four areas of the literature were critically examined. First, it reviews the CCI concept and engagement methods in relation to fostering community development. Second, it analyses international business literature concerning neo-institutional theory which focuses on pressures and restrictions of the MNC subsidiaries' institutional environment in which they are operating, and legitimacy theory which focuses on MNC subsidiaries' 'social approval' or 'social construction' by the host country institutions. Third, it analyses institutional voids, focuses on the lack of institutional facilities, norms and regulations necessary for a well-functioning economy and the impact on MNC subsidiaries' operations, and finally, MNC subsidiaries' different responses towards their institutional environments.

Chapter four: Research philosophy and Methodology – This chapter provides a detailed analysis of the qualitative research methodology underpinning this research and data collection as well as data analysis. Thus, focusing on Kvale and Brinkmann (2009) seven stages of qualitative research process, an overview of the interview method is provided. This chapter also provides a detailed analysis regarding issues encountered during the data collection stage and concludes with a discussion about how academic rigour (credibility, external validity, reliability and objectivity) was maintained throughout the research process.

Chapter five: Data analysis – This chapter provides a discussion regarding the CCI implementation pattern derived from the analysis of the data collected from the six subsidiaries and the key institutional actors across both selected countries, Burkina Faso and Mali. It examines in detail the CCI engagement mechanism by MNC subsidiaries in the host countries. It first investigates the perception of CCI in the selected countries. Second, it investigates the different motivations behind CCI practices. Third, it examines subsidiaries' CCI implementation methods utilised in the selection. It further discusses the impact of the CCI level of intervention on community development, the key institutional actors' various expectations and the role of the state in engendering CCI in both Burkina Faso and Mali.

Chapter six: Data analysis – This chapter provides the second part of the empirical data analysis. It investigates the influence of the LDC context on the collaboration between subsidiaries and institutional key actors resulting from CCI implementation practices. It further examines the different strategic responses that MNC subsidiaries used through the implementation of their CCI practices when faced with the host country institution pressures. These responses are analysed in relation to the instrumental approach used to not only strengthen the collaboration with key institutional actors but also to build organisation legitimacy in the host country.

Chapter seven: Discussion – This chapter discusses collectively the research findings and reconciles them with the literature and the conceptual frameworks. The frameworks are discussed in the light of existing theory and the identified gaps emphasised in the literature.

Chapter eight: Conclusion and contribution – This chapter brings together all aspects of the study and offers an extended discussion of its contribution and future research orientation. It includes key areas of the research which are mainly the literature review, the identified gaps, the research aim and research questions, the main findings and the potential contributions of the study to management and knowledge. It concludes with a brief discussion of future research directions.

1.9. Summary

This chapter provides an overview of the whole thesis. The study explores the operationalisation of the CCI engagement mechanism within MNC subsidiaries operating in the gold mining sector in a least developed country context. This has been emphasised in the literature as an essential area for further investigation. This study embraces a qualitative interview method as the research approach. A detailed investigation of the qualitative data was implemented using descriptive and interpretive coding. This was carried out through using NVivo 12 Pro software.

2. Chapter 2: Background

Debates around the mining industry in Africa have become ways of exploring development in these countries. Global institutions such as the World Bank and the International Monetary Fund (IMF) have contributed to promoting mining activities as a fundamental path for societies development (Luning, 2008), although some scholars tend to be sceptical because of the resource curse (Collier & Hoeffler, 2004; Ross, 1999). Gold mining has been undertaken on diverse scales, and the neoliberal trend of attracting foreign investments has led to the prominence of large-scale mining over small-scale mining and artisanal mining. This situation is more apparent in countries such as Burkina Faso and Mali (West Africa), where large-scale mines are starting their expansion. In fact, in these countries, artisanal mining focusing on gold has a relatively long history and most multinational mining operations often occur in the surrounding areas of artisanal mining sites.

However, the introduction of legal arrangements with the involvement of international institutions privileges large-scale mining with the potential expectation that it can contribute to the development of these nations. For example, the exploitation of gold has overtaken cotton production in these countries where it is now the major export product (Luning, 2014). While some argue that least developed countries such as Burkina Faso and Mali need mining tax revenues, others stress the negative effects on communities in relation to resource drainage by foreign mining firms. Thus, current discussion suggests that mining in countries such as Mali and Burkina Faso need multinational involvement. Yet, it is important to specify that mining is mainly about assessing the value of some part of the earth's valorisations that rely on the trends in the market and the social and legal settings which enable the distinction between 'resource' and 'mineral'. In fact, a 'mineral deposit is a reserve when it is legally, economically and technically feasible to extract the resources';

while a ‘resource is perceived to be predominantly valuable when it has a rational prospect for economic extraction’ (Luning, 2014). Assessing the value of natural resources on the earth relies upon the legal and social settings in which the deposit is situated (Swyngedouw, 2004); yet, the sector of resource extraction is regulated by the ‘politics of scale’. Thus, with the expansion of large-scale mining firms in Africa, more specifically in Burkina Faso and Mali, it is essential to explore how MNCs’ mining subsidiaries perceive the presence of artisanal mining on their sites of operation and the influence on their corporate community initiatives plans. In fact, the global arena of the mining industry distinguishes between international and indigenous players that are regulated by authorities placed at the national level. Some authors stress that the domain of resource extraction is determined by the politics of scale (Swyngedouw, 2004), mainly regulated by the mining code. Variations in mining codes were originally stimulated by the influence of the neoliberal ideologies symbol by politics of scale (Ferguson, 2005; Mansfield, 2005).

Moreover, in the 1990s, the World Bank and the IMF began to promote gold mining in least developed countries to boost their development. Therefore, foreign investment became perceived as a key factor for development. Local mining codes were revised with the objective to encourage a high technical level of exploration and exploitation of African natural resources. Burkina Faso and Mali illustrate the trends in gold mining in West Africa, in which mining was previously controlled by the government and determined mostly by artisanal mining. But over the past decades the government of Burkina Faso and Mali have opened up their mining industry to foreign mining firms (Luning, 2008).

This chapter presents Burkina Faso and Mali countries in general and specifically, focusing on their natural resources’ aspect of growth. The extractive industry constitutes a significant and increasingly important share of exports and tax revenues for both countries and holds enormous potential to boost the sustainable socio-economic development and poverty reduction. For example, natural resource extraction, more specifically gold mining, constitutes a major component of GDP growth in Burkina Faso and Mali and other parts of African regions. Consequently, in order to investigate the dynamic of MNCs subsidiaries' CSR and CCI implementation in the selected countries, this study is going to focus on gold mining in Burkina Faso and Mali.

2.1. Country context: Burkina Faso and Mali

This study focuses on two specific countries in West Africa: Burkina Faso and Mali. The two countries are neighbours and share several commonalities. They have roughly the same size of population (around 19 million inhabitants in 2018), which grows at a similar annual rate (3% per year on average), with however different density: 15.6 people per square of km of land area in Mali and 72.2 people in Burkina Faso (World Bank, 2020).

Both countries were colonised by the French, from which they have inherited the post-colonial state. Thus, state institutions, including political, economic, legal and judicial institutions are based on the French model. These two countries are governed by hybrid regimes, both authoritarian and formally democratic. They are Sahel landlocked countries with a low human development index of 0.427 for Mali and 0.434 for Burkina Faso in 2018 (UNDP, 2019). In the 2019 UNDP report on human development, Mali was ranked 184th and Burkina Faso 182nd out of 189 countries (UNDP, 2018, 2019). Almost half of the population of these two countries live below the poverty line (41.1% of the population of Mali and 46.7% of the population of Burkina Faso respectively) for a poverty headcount ratio at $1.90 a day. Since the beginning of 2000, both countries have successively engaged in several strategic frameworks for poverty reduction, accelerated growth and sustainable development or national plan for economic development with the support of donors, particularly IMF and World Bank (World Bank, 2020). The liberalisation of the economy and retrenchment of the state from the economy have been promoted with little success in terms of structural transformation of the economy and poverty reduction. Life expectancy at birth remains low in both countries; 61 years in Burkina Faso and 59 years in Mali. Primary school enrollment is 96,1% in Burkina Faso and 75,6% in Mali (UNDP, 2019).

In recent years, instability has been reflected in violent transitions in power (Mali 2012, and Burkina in 2015), internal conflicts (Mali 2014 and Burkina since 2016). Besides, these last years, security threats have diverted public resources from developmental uses because of the activism of extremist groups. Both countries have suffered from political instability and terrorist attacks, particularly from 2012 in Mali and from 2016 in Burkina Faso. This situation has much weakened the state and undermined its efforts to attract foreign investments and progress to economic and social development (Figure 2.1 and figure 2.2 below provide details of both country developments indicators from the World Bank). Thousands of individuals have been injured or killed, among security forces and civilian population. Hundreds of thousands of people have been internally displaced, schools and health centers have been closed, and public infrastructures have been deserted or destroyed. In addition, the conflict imposed by the terrorist groups which have recruited from local communities has destroyed national cohesion (Le Nouvel Economiste, 2018).

Civil society in both countries remains weak, although a myriad of associations in human rights, democracy, good governance, freedom of the press, or anti-corruption issues have arisen since the 1990s (Le Nouvel Economiste, 2018). Traditions and religion have a very strong influence, and religious and traditional leaders are perceived to have much more legitimacy than the states institutions' leaders according to Afrobarometer surveys in both countries.

Economic activities are strongly influenced by climatic variations, and exports and government revenues depend on a few commodities, whose prices fluctuate widely. These two countries as part of the West Africa Economic and Monetary Union have a common currency (CFA). They suffer from a lack of economic diversification; exports are concentrated in a few products: mainly gold. In these two countries, mining resources are of crucial importance for the economy (Le Nouvel Economiste, 2018). Indeed, in Burkina mines have become a pillar for the country's development since 2008, according to a former Burkinabe Prime Minister, in January 2013. In a few years, Burkina Faso has had a mining boom with the launch of several industrial units since 2007. Since 2009, gold has become the first export product of Burkina Faso, accounting for three-quarters of exports (world Bank, 2014). Likewise, in Mali gold has become the first source of state income and account for three-quarters of export, one-quarter of the state budget revenue and 8% of national GDP according to Prof. Tiemoke Sangare, the Malian Minister of Mining and Oil in an interview (Le Nouvel Economiste, 2018).

Both countries are perceived to be rich in natural resources (West African Economic and Monetary Union, 2014; World Factbook, 2012). Although both countries are professed to be rich in natural resources, they are still struggling to leverage the countries' mining industry wealth in addressing poverty, improving weak infrastructure, including poor energy supply and unemployment, amongst other issues that affect their population and constitute major challenges to their socio-economic development. MNCs subsidiaries' effective CCI practices can lead to significant sustainable development of their societies. Adegbite and Nakajima (2011) stress those firms' CSR and CCI practices can positively influence populations that have lost trust in the government, concerning the endowment of basic provisions of life, but focus instead upon foreign firms' CSR actions as encouragements of hope.

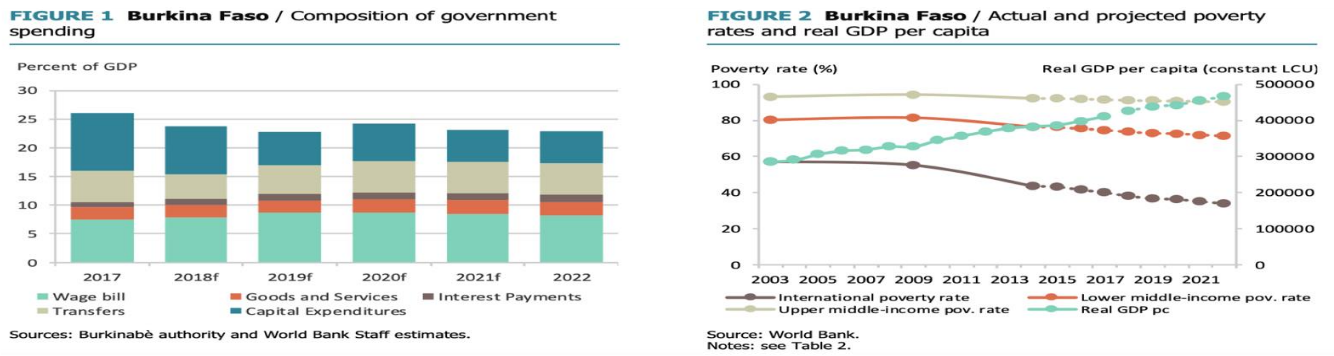


Figure 2-1 Burkina Faso: Country Development Indicator

Source: World Bank Group (2020)

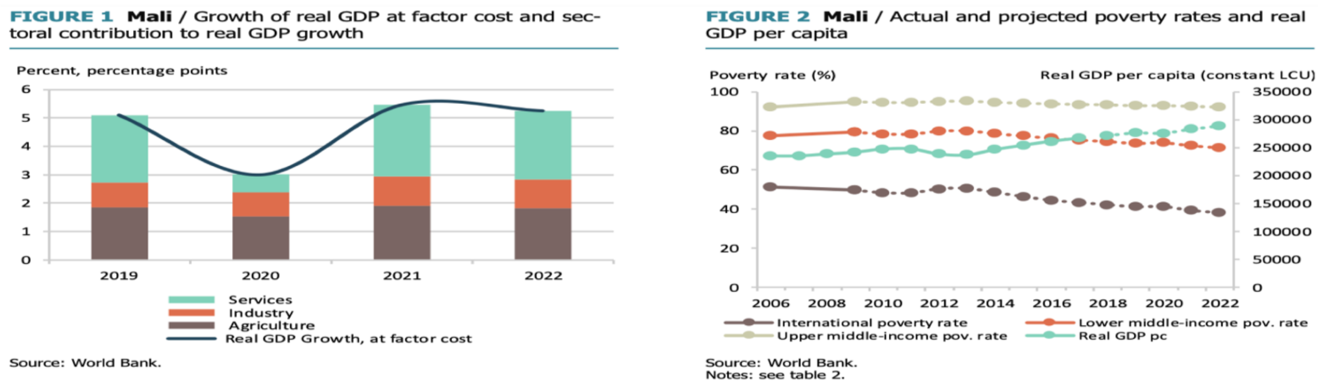


Figure 2-2 Mali: Country Development Indicators

Source: World Bank Group (2020)

However, the political environment of West African countries such as Burkina Faso and Mali is very complex (Amaeshi et al., 2016). In fact, they are characterised by a very unique and challenging institutional setting, subject to weak infrastructure facilities, poor governance systems, weak public sector, rent seeking, corruption, tax evasion, fragile enforcement of contracts and excessive cost of undertaking business (Amaeshi, Adegbite, & Rajwani, 2014). It is from this perspective that this study will explore 'how' MNCs' CCI strategies could enable a sustainable development of societies through their collaborations and interrelationships with host countries' key actors. This offers a valuable case to examine firm CCI strategies in a complex institutional setting and their impact on sustainable development of societies. One other reason is that MNCs' mining subsidiaries in Burkina Faso and Mali are generally recognised for their CSR activities (school construction, financing some local activities), but still societies in these areas are continuously struggling to reach sustainable socio-economic development. Thus, the Burkina Faso extractive sector offers a useful case study for this research.

2.2. Extractivism and the Extractive Sector in Burkina Faso and Mali

2.2.1. The notion of extractivism

The concept of extractivism is related to the large-scale extraction of natural resources from the earth with the aim of exporting them and results mainly from international business practice. According to Acosta (2013, p. 64), extractivism refers to "those activities which remove large quantities of natural resources that are not processed (or processed only to a limited degree), especially for export. Extractivism is not only limited to mineral or oil, but it is also present in farming, forestry and even fishing." However, a serious concern regarding large-scale extraction is that some of these natural resources are becoming non-renewable. This results from a much higher rate of extraction at which the environment is not able to renew the resource. Similarly, the issues of non-renewable natural resources touch correspondingly all resources.

Moreover, extractivism has been an instrument of neo-colonial seizure and this has taken place regardless of the concept of sustainability and the exhaustion of natural resources (Acosta, 2013). This is compounded by the fact that most of what is produced by extractive MNCs is not for domestic markets, but instead for large export purposes. Moreover, Burkina Faso and Mali whose economies are mainly focused on extractivism, appear not to benefit from the wealth generated by the exploitation of their natural resources (Bird, 2016). Furthermore, advocates of the extractive sector, including the World Bank, have high prospects and objectives for the opportunities that natural resources wealth may open up to host country governments and the private sector (World Bank, 2014). In fact, if managed efficiently, there is substantial scope for resource endowments to produce important revenue flows that could decode into enhancements in the quality of life of the poorest West African areas (Campbell, 2012). Nevertheless, this rush of foreign investment has been followed by social mobilisation and struggle around the extractive sector actions. In most West African countries, the mining industry tends to have limited economic effects.

The following section will discuss the extractive industry in Burkina Faso and Mali, more specifically; it will show the importance of natural resources and the significance of their contribution to the gross domestic product (GDP) of these countries.

2.2.2. The extractive sector in Burkina Faso and Mali

Gold production in Burkina Faso and Mali is the main driver of exports and constitutes a big part of government revenues (World Bank, 2015). In Burkina Faso, twelve gold mining companies are currently in operation and 47 tons of gold was produced in 2018 (World Bank, 2020). In Mali, nine gold mines companies are currently in operation and 49 tons of gold was produced in 2018 (UNDP, 2019). Both countries are well known for having numerous resource-rich states, contributing largely to their GDP (see table 2. 1) but with strong links to the fragility of their institutions. In fact, the recent boom in the extractives sector has become a new subject of political and economic concern; resulting from mounting commodity values and heightened resource demands from foreign nations.

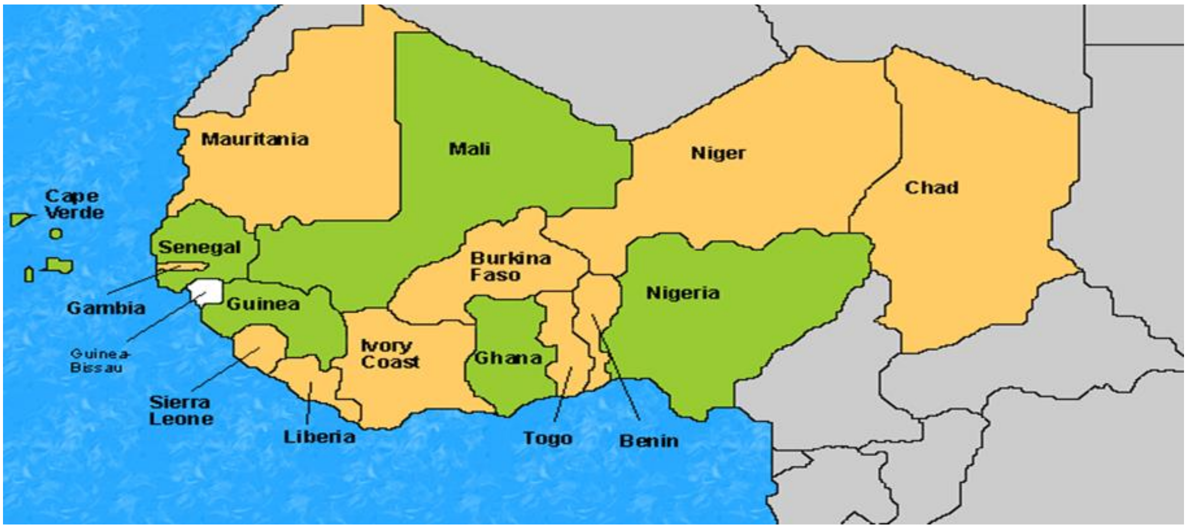


Figure 2-3 Map of West Africa

Source: http://www.ecowas.int/member-states/

Table 2-1 Contribution of different natural resources to economy in West Africa

Countries	**Total GDP in 2016 USD billion**	**Main Natural Resource**	**Contribution to Economy**
Burkina Faso	12.115	Gold	Gold constituted 16% of government revenues in 2015, a contribution of 7% to the GDP Gold 95% of mining revenues
Mali	14.045	Gold	62% exports, 17% revenues, 6% GDP (2014)

Source: The World Bank Data (2015)

Gold mining has become particularly important over time, to the extent that both countries have risen to the forefront of gold producers globally (Maconachie, Srinivasan, & Menzies, 2015). Mali is the third largest on the African continent after South Africa and Ghana. It is followed by Burkina Faso, which ranks eighth in Africa.

Gold production recorded showed fluctuations over the period 2007-2018, characterised by alternatives phase of growth of varying amplitudes (see table 2. 2 for more details). The increase in the production of gold result essentially from the discovery of new vein or large deposits of gold in some areas. For example a significant rise in gold production is observed from 2007-2018 in Burkina Faso where, it increased steadily from 0.32 tons to 47 tons.

Table 2-2 Gold production (in tons) per country in West Africa

Countries	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total
Mali	**52.75**	**41.16**	**42.36**	**38.52**	**40.42**	**50.27**	**67.40**	**49.87**	**50.00**	**47**	**51**	**49**	**579.75**
Burkina Faso	**0.35**	**4.91**	**11.60**	**19.88**	**30.57**	**27.81**	**31.77**	**34.92**	**34.23**	**39**	**46**	**47**	**328.01**

Source: Ministries of Mine and Energy of different countries' reports, documentations, and World Bank, Commodity Markets Outlook, 2020.

The trend of gold production in West Africa Economic and Monetary Union (WAEMU) was mainly determined until 2016 by that of Mali. Fluctuations (see figure 2.2) in the production of gold in the Union over the period 2007-2015 mainly reflect those observed in this country.

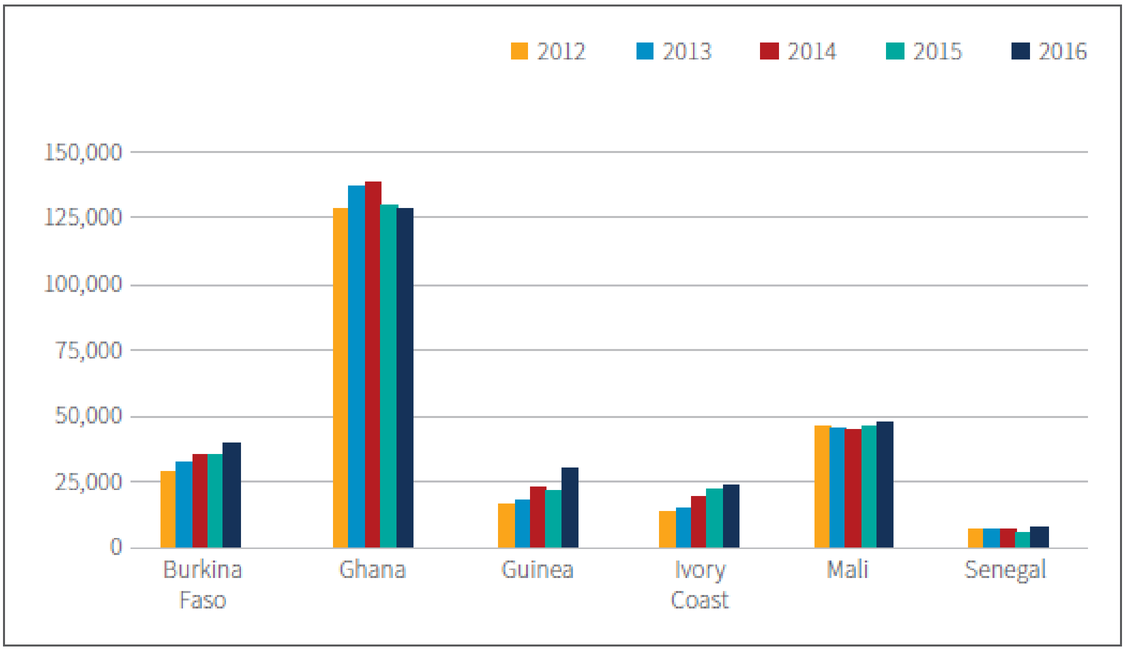


Figure 2-4 trend of gold production

Source: retrieve from Global business report: West Africa's Mining Potential - https://www.gbreports.com/article/prospective-lands-west-africas-mining-potential

Gold production recorded pronounced fluctuations over the period 2007-2018, characterised by alternating phases of growth and decline of varying amplitudes (see Table 2.2 for more details on gold production fluctuation in West African countries). The main reasons for the decline in production are the depletion of certain deposits or the decrease in their gold content. As for increases in production, they are essentially attributable to the discovery of rich veins or the entry into production of new mines. A real rise in the exploitation of the yellow metal is observed from 2007 to 2018 in Burkina where it steadily increased from 0.32 tons to 47 tons. The country's share of total WAEMU gold production has risen from an average of 1% to the third of the regional production over the same period. The boom in gold production observed in Burkina in recent years is explained by the discovery and production of relatively large deposits in some mining companies such as Essakane, Belahourou, Youga, Mana, Taparko and Kalsaka. The phenomenon of globalisation of the extractive industry has also led to dramatic technological, organisational and sectoral standard reforms in the resource-rich countries of West Africa. In fact, governments have revised or adopted new mining codes in order to encourage a flood of foreign direct investments (FDI) in the mining sector (Akabzaa, 2009; Vivoda, 2011). The range and influence of these FDIs have been significant with intense effects on economies and societies.

2.3. The Implication of the African Mining Vision and Millennium Development Goals in the Extractive Sector in Burkina Faso and Mali

During the 2012 United Nations Conference on sustainable development in Rio+20, the main commitment was about shaping the sustainable development goals of developing and least developed countries such as Burkina Faso and Mali. The conference acknowledged that the different goals should be coherent with the development agenda and involve inclusive and transparent intergovernmental process that is open to all stakeholders. Indeed, sustainable development encompasses the interlinkages of three dimensions: economic growth, social development and environmental sustainability. The environment is perceived as a source of life and contributes to enhancing economic activities, which in turn could impact on social development; yet, without growth there will be no socio-economic development (United Nations Economic Commission for Africa, 2015).

As in most African countries the challenge of sustainable development in Burkina Faso and Mali is to reach a balanced interrelation among these three scopes. It is suggested that for economic expansion to be sustainable in both countries, efforts need to be oriented to an efficient and sustainable use of natural resources through developing efficient infrastructures. Thus, these three aforementioned factors of sustainable development are cast in the overreaching role of power and institutions. Institutions, specifically in African countries, are crucial to sustainable development as they offer the ground on which economic expansion and socially responsible and environment-friendly development repose. However, a certain number of criteria should be met in order to efficiently address sustainable development concerns, among them the universal character of sustainable development. This implies a full coverage of some key areas in the process such as equal economic concerns, social and environmental dimensions and the interrelationship between them (United Nations Economic Commission for Africa, 2015). The Rio+20 also suggested the necessity of focusing on poverty eradication for which inclusive and equitable economic development in developing and least developed countries is a fundamental requirement in countries such as Burkina Faso and Mali, where almost half of the population live below the poverty line (UNDP, 2019). Thus, although progress has been made universally, both countries are off track in achieving most of the targets related to the sustainable development goals.

Furthermore, despite remarkable growth rates in several African counties, Burkina Faso and Mali have one of, the lowest levels of human and social development with a large number of individuals trapped in poverty, facing rampant unemployment and inequality (UNDP, 2019). The United Nations Economic Commission for Africa (2015) suggested that to decode rapid economic growth into sustained and inclusive development, governments must put into place development strategies that contribute to fostering economic expansion through creating jobs, mitigating inequality and enabling basic services access. Hence, it is argued that fostering the sustainable development of African countries can mainly be done through 'structural transformation'. This incorporates a shift in both employment and productivity in their agriculture-based economies with strong employment opportunities, more equitable distribution of income and greater regional integration in both countries.

Moreover, countries such as Burkina Faso and Mali face severe energy related challenges. For example, the current indicators of the energy sector in both countries is not propitious for structural transformation of their economy and appears to be a challenge for the mining industry. In Burkina Faso, the shortage of electricity is one of the most severe in Africa with an access rate of 18.8% compared to around 40% on average in Africa. The cost price per kWh of electricity is one of the highest in West Africa, and more than 65% of this electricity is from thermal origin with diesel and fuel oil, which variations of the prices have a negative impact on energy production. In addition, the country is heavily dependent from Côte d'Ivoire from which it imports, on average, more than 30% of its energy consumption. In addition, there is the strong disparity between urban and rural areas which electrification rates are respectively 59.9% and 3.1% (African Development Bank 2015).Mali is facing the same challenge in its energy sector with electricity supply problems (quantity and quality of supply) although its access rate of electricity is higher (35%) than that of Burkina Faso (African Development Bank 2015, p. 9).In addition, the poor access to electricity is not specific to Burkina Faso and Mali only. For instance, according to the United Nations Economic Commission for Africa MDG Report (2015), more than 76 percent of the African population is without electricity and about 80 percent rely on traditional solid biomass fuels for cooking. This situation highlights the fact that though Africa is rich in natural resources, the paradigm of energy development has not delivered the expected level of energy security and services. Thus, given that the use of natural resources is unavoidable, more attention needs to be directed to the sustainable consumption and production of those resources, more specifically in Burkina Faso and Mali.

Another key concern in both selected countries is related to the infrastructure development that is fundamental to their economic progress as it enables productivity and economic growth. In fact, it can contribute significantly to poverty reduction and is critical to the achievement of sustainable development goals. The United Nations Economic Commission for Africa (2015) has stated that, despite the numerous natural resources and other minerals, African countries such as Burkina Faso and Mali have the lowest productivity in the world. This results largely from critical infrastructure shortcomings. Progress in poverty eradication still remains slow, notwithstanding the decline of extreme poverty in Africa. Both selected counties continue to record the utmost inequalities among all regions. Poverty is multifaceted and related to other sustainable development priorities involving education, health and other basic services.

Furthermore, the education segment in Burkina Faso and Mali has over recent years recorded significant improvement. Accessing primary schools is becoming a standard; in 2018, primary school enrolment reached 96.1% in Burkina Faso and 75.6% in Mali. But progress have been threatened by terrorist attacks that prevent thousands of children accessing schools. For example in Mali where attacks have started in 2012, primary school enrolment dropped dramatically from 83.4% in 2010 to 75.6% in 2018 (UNDP, 2019). Nevertheless, the predominant issue is related to the quality of education, higher education levels of enrolment, teaching capacity and infrastructure (Igwe, Hack-Polay, Mendy, Fuller, & Lock, 2019). Likewise, the accessibility of healthcare in Africa in general and more specifically in Burkina Faso and Mali have been hindered by various obstacles ; although different reforms have contributed to reducing the state capacity to control the healthcare system regardless of the existence of healthcare providers, the quality of the service still remains a crucial challenge (World Health Organisation, 2018). Preker, Lindner, Chernichovsky, and Schellekens (2013) also claim that, in the context of development of the healthcare systems in Africa, there are issues regarding the scarcity of resources. Indeed, “government sources are difficult to augment, external sources are not sustainable and private sources [are] inequitable, especially where incomes are low” (World Health Organisation, 2018, p. 72). In fact, it is true that African countries’ governments have often emphasised the capacity to mobilise more resources for healthcare concerns. In countries such as Burkina Faso and Mali, health workers regularly go on strike to demand improvements of their salaries and working conditions. In addition, hospitals and other health centres have been perceived by the people as one the most corrupt public institutions. The quality of health services is so poor that many of the elite go to private clinics and abroad to access better services. As a result, some of these governments have begun to make reference to the resources that can be drawn from the mining sector operations, given the enormous natural resources wealth potential (Union, 2011). Other authors argue that using mining resources to finance the healthcare system in Africa can be applied through revisiting the role the mining sector has played so far in the development of African mineral resource countries (Ridde, Campbell, & Martel, 2015). However, according to the African Mining Vision:

"Where there is ... governance deficiencies, insufficient innovation systems, low rates of technology awareness and progress, and inefficient economic and business economic and business organisation, it is impossible to turn initial factor endowment into a platform to build successful clusters and diversified economies"(African Union, 2009).

In this regard, the development of natural resources is consequently perceived as a crucial factor for sustainable development (Union, 2011). Thus, over the recent decades, various countries in Burkina Faso and Mali have observed an important increase in the production and export of ores, mainly gold, resulting from the combined effect of the introduction of regulatory frameworks that are very conducive to investment. For instance, gold production has almost doubled in Burkina Faso and Mali resulting from the recent mining boom (Ridde et al., 2015). Notwithstanding the significant market shares of West Africa, these countries still remain at the very bottom of the Human Development Index (World Health Organization, 2018). Moreover, the African mining industry has seriously suffered from government reforms that involved the transfer of public responsibilities to private actors and where institutional capacities are undermined and weakened regarding access to information, the monitoring system and the application of related policy (Campbell, 2010). For example, the United Nations Development Programme (UNDP) in 2008 highlighted that about 33 countries in Sub-Saharan Africa categorised as "least developed" countries lost a total of US$250 billion from illicit capital flows and each of these countries has a significant extractive sector (Union, 2011). Thus, in the extractive sector, illicit transfers involving transfer mispricing are causing the financial problems that African countries are facing (Panel, 2013). There is an increase in exports from Burkina Faso and Mali extractive products and more often the entire production from the mining sector. However, extractive sector revenue still represents an insignificant percentage of these countries' economies.

The following section will provide a discussion regarding the evolution of the mining code in Burkina Faso and Mali specifically.

2.4. The Evolution of the Mining Code in West Africa: the case of Burkina Faso and Mali

West African worldwide mineral production declined intensively during post-independence in the 1960s, and low mineral prices discouraged investment in high-risk areas, leading to the collapse of exploration operations on the continent (Bridge, 2004). Guided by international financial institutions (IFIs), governments of Burkina Faso and Mali revised their codes in order to attract greater foreign investment. From the 1980s to 2000, West Africa experienced four waves of liberalisation in its minerals and extractives industry (See figure 4 below). In fact, guided by international financial institutions, several West African governments started attracting foreign investment through softening their regulations, liberalising social policies and flexing taxation schemes (Besada & Martin, 2015) . Thus, loosened extractive codes were expected to benefit resource-rich-countries through increasing exports and royalties, by addressing issues such as unemployment and improving infrastructure and the creation of downstream industries (Hilson, 2012).

Figure 2-5 Waves of mining code liberalisation

Source: Besada and Martin (2015), Mining code in Africa/ Evolution

The first wave started from 1970 to the 1980s, where the IMF applied substantial pressure on host countries' governments to amend their Investments Promotion Act (IPA) through enabling greater foreign investment in the extractive sector. Because of the dramatic mining code restructuring, foreign investors were granted a certain number of incentives for doing business, including the right to export their benefits, exemption from paying taxes on imported equipment and ownership of business ventures (Akabzaa, 2009).

A second wave of mining code restructuration unfolded from the 1980s to the mid-1990s, continuing the trend of softening and privatisation; yet, with nominal recognition of the need for certain social and environmental regulations in their mining code and in relation to environment protection as a responsibility for operating extractive firms. Nevertheless, these procedures remained nonbinding on MNCs and governments held limited enforcement power for their implementation (Besada & Martin, 2015).

A third wave of mining code revisions occurred at the end of the 1990s, with countries such as Mali opening up their mining industry to foreign investment. In 1991, a new mining code was adopted with incentives to attract private investors. Eight years later, it was revised for more clarity and transparency. In Burkina Faso the parliament adopted a new code for mining investments in 1993 which was revised two years later. In October 1997 the first Burkinabe mining code was established. Although these regulations bear a greater role for the state to facilitate and regulate extractive operations than in previous generations of reform, local administrators possessed insufficient enforcement capacity for their implementation (Besada & Martin, 2015). As a result, most environmental and socio-economic measures became heavily reliant on 'self-regulation' by MNCs.

Finally, the recent years (from 2000) have witnessed the rise of a new wave of natural resources governance initiatives that seek to supplement the shortcomings of previous waves of mining code regulations. Hence, with the perceived decline in the authority and capacity of host country nations to manage effectively their natural resource exploitation, new forms of private and multinational governance strategies have arisen. The aim of these strategies is to promote the concept of the 'social responsibility of corporations' in which foreign firms and host countries work together and with the civil society as well (Howell, Pearce, Howell, & Pearce, 2001). In Mali the mining code was revised in 2011 to primarily maximize the positive impacts and reduce the negative ones of the development of the mining industry, while in Burkina Faso the 1997 mining code was replaced by a new one in May 2003. Twelve years later a new mining code was adopted by the transitional parliament after the resignation of President Compaore in 2014. This legal instability reflects the will of the country to maximize its revenue and promote CSR from the mining industry. The launch of the Global Mining Initiative organised by the consortium of mining firm's executives without any direct involvement by sovereign nation states highlighted the start of this new approach (Besada & Martin, 2015).

Hence, the emergence of these new management initiatives has its origins in the debates over corporate social responsibility (CSR). In fact, enhancing transparency and good governance is meant to lead to greater public trust in government, which will eventually materialise in stability and economic development in Burkina Faso and Mali. Recognising the fact that resources exploitation holds significant potential for economic growth and the enhancement of community life, civil society has adopted a more cooperative stance for the private sector. MNCs, therefore, are taking an increasing interest in participating in such voluntary actions as part of their operations by implementing their CSR strategies. Consequently, debates over natural resource management and CSR have moved beyond the traditional perspectives towards more sophisticated forms of dialogue and regulation policy proposals (Bird, 2016; Campbell, 2012).

However, it is important to analyse the influence of the institutional settings in the mining sector in Burkina Faso and Mali.

2.5. Institutional Environment in Burkina Faso and Mali

Over recent decades, West Africa has become one of the most unstable sub-regions in Africa, with Sierra Leone, Ivory Coast, Guinea, Guinea Bissau and more lately Mali and Burkina Faso all experiencing a certain degree of political instability. The origins of Burkina Faso and Mali's institutional fragility are perceived to be complex and multifaceted and embedded in the "interplay of historical factors, socio-economic crisis, legacies of authoritarianism and the politics of exclusion, international forces, and local struggles" (Obi, 2012). In fact, not only are Burkina Faso and Mali characterised by the fragility of their institutions but also of particular concern is the toxic mixture and chronic poverty in the sub-regions. Similar scholars claim that in situations where the unequal distribution of natural resources wealth happens to overlap with the ethical or community expectations, institutional instability can spread and increase (Østby, 2008). For example, in Mali and Niger, during 2007-2009, institutional instability was catalysed by shared socio-economic grievances and perceptions of marginalisation (Besada & Martin, 2015).

Moreover, the social and environmental impact of trans-border extractive industry investments can be managed and monitored in a sub-regional context; the appropriate institutional and regulatory mechanisms are put in place; and the chance of interstate collaboration will strengthen. Nevertheless, a further regional issue of importance concerns possible tensions over the development of shared infrastructure for the exportation of bulk minerals. The most economically viable way for mineral exportation may often necessitate regional integration. For instance, Harvey (2014) argues that ore exploitation plans at Guinea's Simandou project are being obstructed by infrastructure restrictions. Therefore, governments should balance the political and economic challenges in relation to infrastructure development with issues over security and control of the wealth resulting from natural resource extraction. Yet, coordinating infrastructure development also presents opportunities to stimulate new (innovative) economic activities along with natural resources exploitation (Berg et al., 2013).

As a result, there is an increasingly important role for regional governance bodies to play in addressing the interstate concerns associated with Burkina Faso and Mali extractives boom. Most notably, the Economic Community of West Africa States (ECOWAS) and the West African Economic and Monetary Union (WAEMU) have both assumed a more active role in extractive governance. So far, these bodies have predominantly been concerned with supporting efforts in order to harmonise regional mining policy and legal frameworks. For instance, the ECOWAS aims to unify mining legislation and supports the regional common mining code, addressing key issues that involve lessening tax competition, promoting infrastructure at regional levels, and protecting the environment (Maconachie et al., 2015). Likewise, the WAEMU common mining code "regulates the ownership and grant mineral titles, adopt a program for the protection of the environment, defines tax scheme applicable to the natural resource and governs the recruitment and procurement rule" (Besada & Martin, 2015, p. 256). Although these sub-regional initiatives are presently in the emergent stage, the development and implementation of a unified code for West Africa is arguably a positive step towards reducing instability and enhancing the benefits of the extractive sector development across West African countries (Maconachie et al., 2015).

Hence, the extractive industry regulations and mining codes have undergone fundamental changes in recent decades with the support of donors, particularly the World Bank. The main objective of these donors' interventions in the mining sector in Africa was to facilitate private investment and help reduce project risks for private investors (Otto, 2017). In that view, several of these reforms have been oriented towards attracting greater foreign investment through decreased regulation, liberalised social and labour policies and attractive taxation schemes (Otto, 2017). Therefore, conscious of the importance of the natural resources of the member states of the WAEMU, the authorities of the Union have committed themselves to creating the right conditions to make the mining sector a powerful lever for social and economic development. This political approach has been translated at community level by the adoption, on December 14, 2000, of an Additional Act establishing a common mining policy of WAEMU. The Council of Ministers adopted it on December 22, 2003, by regulating the mining code Community of WAEMU (United Nations Economic Commission for Africa, 2015).

In light of this, there is an important increase in countries' governance role in addressing issues related to the West African States' mining boom sector. More importantly, the

Economic and Monetary Community of West Africa States (ECOWAS) and the West Economic and Monetary Union (WAEMU) are mainly focusing their role in regulating mining policy governance. So far, these bodies have been concerned with harmonising regional mining policy and the legal framework (Maconachie & Hilson, 2013).

2.6. Extractive Sector Wealth Distribution in Burkina Faso and Mali

In Burkina Faso and Mali, the governance system is highly centralised as governments have been reluctant to decentralise power and resources to communities and local authorities. In pursuing the sustainable development of the societies, the decentralisation of natural resource wealth and decision making has attracted significant global attention in recent years (Maconachie et al., 2015). Yet, debates around the effectiveness of natural resource governance and revenue sharing remain diverse. For instance, some authors argue that revenue sharing is problematic in contexts where resource endowments are geographically unevenly distributed and characterised by socio-cultural differences (Harvey, 2014; Haysom & Kane, 2009). However, other scholars claim that decentralising natural resources in the extractive sector management process can be an effective way of channelling wealth to societies, enabling civil society to express concerns as well as mitigating inequalities between community groups (Brosio & Singh, 2013; Ross, Lujala, & Rustad, 2012). This has led to what some have referred to as the “localist policy paradigm” in natural resource management, which focuses on components such as the redistribution of natural resource wealth, the involvement of local communities and institutional actors in decision making (Maconachie & Hilson, 2013).

Moreover, as ruling elites have often dominated West African countries’ natural resources management history, contests over natural resources wealth distribution remain sharp.

Besides, issues related to corruption remain a long-lasting concern in Burkina Faso and Mali and government may be resistant to devolving wealth to the local level that benefits catchment societies because this redirects resources that could be captured centrally. This tends to benefit the elites over the large community or rural populations (Maconachie et al., 2015). Thus, Burkina Faso and Mali governments prefer establishing community development committees in each mining site to manage mining firms' mandatory contributions to societies' development rather than allowing local councils to manage them (World Bank, 2014). This unwillingness for West African governments to devolve resources and decision-making abilities to local government structures undermines their aptitude to function effectively.

While on one hand, the revenues collected under the mineral development funds have been returned to producing communities, evidence suggests that some receiving areas have used the funds wisely through financing local infrastructure projects and service provisioning. On the other hand, the devolution of revenues to impacted communities has also led to situations such as factionalism and distrust with concerns such as the lack of effective use of funds, poor transparency and accountability and ineffective society member involvement in the decision-making process. These concerns are generally underscored by a high degree of elite capture and patronage, which can negatively affect society's development and increase pressure for mining MNCs. Hence, in the absence of good structures, the possibilities for unchecked corruption and fragile use of public resources tend to increase.

Alongside the mining consequences on the economic system, it is also argued that the concentration of economic activity in one sector stimulates socio-political and institutional relationships that undermine the sustainable and wide-ranging development of communities. In fact, the 'concentration' in one sector of activity often implies the concentration of ownership and power mostly on the foreign companies' side, which could potentially reduce political completeness in policy making and institutional structure, increasing the probability of bias. The focus in one sector of activity also leads to revenue flows that are large, often triggering struggles regarding their control. According to authors such as Campbell, & Dufort, (2016), natural resources wealth also contributes to exacerbating the over-expansion of bureaucracy and encourages patronage that disintegrate the quality of government. Furthermore, the negative interrelationship between good governance and natural resource wealth is related to the lack of transparency and the phenomenon of corruption in the appropriation and utilisation of nation revenue use. There are various studies on political corruption incorporating the allocation of natural resources to favour constituents who, in turn, favour the politicians in power. In the meantime, Karl (2007) and Tomi, & D'Estaing, (2015) argue that government revenue from the mining industry can weaken wider taxation structures that play a crucial role in establishing a larger 'fiscal contract' that enables good collaboration between community and government and offers the right to society to hold government to account.

2.7. Summary

In summary, it is important to highlight that empirical research on West African countries such as Burkina Faso and Mali, related to the resource boom impact on social welfare is underdeveloped (Maconachie & Hilson, 2013). Consequently, there is a crucial interest in the "sustainable development" of society. However, the most challenging fact is that the extractive economy may lead to "enclave" development with limited backwards and forwards linkages and without the sustained prosperity of a wider area (Robbins, 2013). Ferguson (2005) stresses that resource extraction focuses on "exclusionary spatial enclaves", tends to profit elite groups, has very limited impact on the wider society and generates inequalities, which may cause violent reactions from the population. Added to this, the question of sustainable societal development remains a challenge as resource dependency exposes West African economies to "boom-and-bust" commodity cycles. For instance, Boakye and Akpor (2012, p. 3) indicated that "between 2000 and 2012, the price of metal was equal to 67 percent of its average price. Therefore, both countries will not only need to be prepared to absorb shocks, but also manage the uncertainty linked to it". This instability is particularly distressing in the context of Burkina Faso and Mali, considering that they have a high absorption of weak institutions (Albertus & Kaplan, 2013), creating substantial challenges. In the context of Burkina Faso and Mali current extractive industry boom, it remains an ongoing challenge to convert revenues into sustainable development routes that provide space for meaningful community engagement and meet the needs of all parts of the society. In this respect, operational interventions to mitigate tensions and yield sustainable and equitable development outcomes must be informed and more understanding of complex countries settings. Barma, Kaiser, & Le, (2012), who stress that it is not possible to engage with the broader concerns of governance and development, support this view. Thus, in exploring the associated challenges and constraints to effective management of the extractive sector in West Africa, this chapter is set to deepen the understanding of the factors that can exacerbate both intra and interstate interactions and collaboration in relation to multinational corporations.

3. Chapter 3. Literature Review

3.1. Introduction

This chapter provides a critical analysis of the extant literature. It first examines the literature related to Corporate Social Responsibility, within which the focus is laid upon understanding the implementation of corporate responsibility activities, more specifically, corporate community involvement (CCI) practices within businesses. It then analyses International Business literature to understand the MNC subsidiaries' environment in a globalised context and their CCI engagement mechanisms. The last section examines neo-institutional theory and legitimacy theory by looking at the concept of legitimacy building and institutional voids in relation to CCI practices within MNC subsidiaries in the least developed countries (LDCs) context. The literature review also shows identified gaps as the main contribution of this thesis. The chapter concludes with a discussion of the conceptual framework derived from the analysis of the literature.

3.2. Corporate Social Responsibility and Corporate Community Involvement: Definitions and Integrative Elements

3.2.1. The Concept of Corporate Social Responsibility

Corporate Social Responsibility (CSR) has become a worldwide phenomenon, which continues to influence debates regarding countries' policies and regulations (Scherer & Palazzo, 2011). CSR can be described as when an organisation embraces voluntary actions that go beyond laws and regulations (Scherer & Palazzo, 2008). CSR is also defined as instances where a firm goes beyond its interests and legal compliance to involve in actions and activities that are able to improve the social welfare (McWilliams et al., 2006) of the host countries in which it is operating. According to Setó-Pamies, & Papaoikonomou, (2016), CSR involves a range of responsibility that organisations have towards their stakeholders through adopting plural visions to the society and the environment. For this perspective, companies are part of the community in which they operate, and they are expected to do no harm to the well-being of the society and/or destroy the natural resources that are important for the future of the planet.

CSR varies not only by virtue of its contested status but also as a reflection of the diverse orientations of firms towards their responsibilities for several reasons. First, Carroll (1991) has established four dimensions for CSR which are economic, legal, ethical and discretionary. According to Carroll, economic responsibility constitutes a major component of the organisation's CSR practices. The legal aspect entails operating according to the prevailing laws and regulations in the operating country. The ethical dimension involves the organisation operating in such a way as to avoid situations that cause harm or discrimination. The discretionary aspect of a firm's CSR activities encompasses practices such as contributing to the improvement of societal life conditions. However, Visser (2008) stressed that focus should be on the philanthropic aspect of CSR practices, specifically in developing LDCs, in order to face the realities of poverty, unemployment and limited foreign direct investment (FDI). Thus, philanthropy is often prioritised over ethical and legal responsibilities in developing countries' settings and LDCs. Similar authors stress that 'real' CSR goes beyond philanthropy (Crane, 2008 and Kim, 2019). In addition, Uduji, & Okolo-Obasi, 2019 posits that philanthropic CSR initiatives are prevalent in developing countries and focus on key issues such as poverty reduction, community development, education and training.

Second, Moon (2007) argues that CSR has been associated with different strategic purposes (e.g. legitimacy, competitive advantage). Thus, organisational CSR practices tend to reflect their own business goals and objectives. Further researchers state that CSR is the manifestation of a firm's responsibility towards their extended stakeholders' expectations

(Hond, Rehbein, Bakker, & Lankveld, 2014) as a way to meet societal expectations (Carroll, 1979). Thus, the literature stresses that the effectiveness of organisations' CSR actions is conditioned by a robust institutional landscape (Husted & Allen, 2006a; Maignan & Ferrell, 2003; Matten & Moon, 2008) which influence organisation actions specifically in host country context (Albuquerque, Koskinen, & Zhang, 2019). Accordingly, some comparative studies suggest that strong institutions such as those in developed countries tend to pressurise firms to engage more proactively in CSR actions (Aguilera, Rupp, Williams, & Ganapathi, 2007) than in weaker institutional contexts (Campbell, 2007 and Campbell, & Dufort, 2016).

In essence, CSR is a self-regulation process seeking to contribute to the social, political, environmental and economic welfare of society, specifically in LDCs. Thus, CSR can be a form of compensation for the business social footprint or social well-being. Porter and Kramer (2002) stress that the main motivation of firm CSR activities results from the 'social license to operate' in order to gain competitive advantage.

Moreover, CSR has often been perceived as 'apart from' the profit-making actions of the company, 'not' required by country regulations or government coercion (McWilliams et al., 2006). However, this definition of the concept of CSR is becoming progressively problematic for certain reasons. First, Lantos (2001) argues that firms, through implementing their CSR strategies, could benefit from an organisation's reputation and attractiveness. Second, given that governments (specifically in least developed countries) have shown an increasing interest in CSR through taking measures to encourage its implementation, the assumption of the line between voluntary CSR and CSR designed by governments is progressively becoming more complex to define (Moon & Vogel, 2008). Thus, least developed countries do not share the same socio-cultural values, norms and standards that support CSR in developed nations (Blowfield & Frynas, 2005; Hamann et al., 2005; Jamali, 2014). Hence, there are some concerns that CSR continues to "reproduce values and perspectives that are not in the interest of least developed and developing countries" (Blowfield & Frynas, 2005, p. 510). More fundamentally, the representation of CSR as a socio-economic development tool has been criticised for its material conceptualisation of development (Blowfield and Dolan, 2014) and as a sign of organisations' unwillingness to deal with the causality of poverty (Jamali and Karam, 2018). Thus, Lamb, Jennings, & Calain, (2017), stress the evolving nature of CSR in international development by emphasising its contribution to sustainable economic development while highlighting that it is still a matter of conjecture as to whether CSR plays a crucial in terms of contributing to fulfil international development goals.

In addition, the (OECD, 2000) stresses that firms adopting CSR in a least developed countries context, can also contribute to the socio-economic development of societies. Some scholars have attempted to link firm CSR activities with community development. Some state that corporate CSR activities include components such as the social, the economic and the political side of sustainable development (Pesmatzoglou et al., 2014) of communities. Others argue that when a firm simultaneously satisfies the 'triple bottom line' of the social, economic and environmental components, it then leads to the socio-economic development of societies. Therefore, it is suggested that CSR can be used as a tool by firms in order to participate in the development of societies (Moon, 2007), particularly in least developed nations. Businesses and several global associations highlight the challenge for firms' CSR leading to socio-economic development. For example, global organisations have published guides on sustainable development behaviour in order to support firms in doing business in least developed countries (OECD, 2000; Pinkse & Kolk, 2012).

Nonetheless, for the purpose of this study, CSR can be defined as firm activities undertaken in order to boost the socio-economic development of societies in least developed countries' settings. CSR in least developed countries is primarily about firm-level engagement in

Corporate Community Involvement (CCI). For instance CCI in Africa refers to MNCs' involvement in societal initiatives using financial contributions to project development to meet the social and economic objectives of salient stakeholders' expectations (Muthuri, 2008; Rajak, 2006). This is in stark contrast to developed countries' conception of CCI as a discretionary firm-level CSR practice (Carroll, 1991). In least developed countries, where governments and civil society are relatively fragile, CCI can be fundamental to firms' survival in the country (Visser, 2008). Therefore, MNCs can be perceived as development agents that engage proactively in socio-economic development through their CCI projects (Goddard, 2005).

3.2.2. Integrative Elements of Corporate Social Responsibility and Corporate Community Involvement

Corporate Community Involvement (CCI) can be described as corporations' involvement in societal concerns with the aim to improve the socio-economic issues faced by the societies in which they are operating (Muthuri et al., 2012). According to authors such as Page (2014) and Smyth (2004) the concept of corporate community involvement can be referred back to the colonial period programs in Africa, more specifically around the 1920s. These were sometimes used to attempt to counterbalance the social dissatisfaction resulting from the dislocation of 'colonial economic development'. This is a crucial incentive for several firms seeking to deflect local anger resulting from the damaging social, economic and environmental impacts, predominantly run by extractive industries (Banks, Scheyvens, McLennan, & Bebbington, 2016; Gilberthorpe & Banks, 2012). Hence, some radical theorists have long embraced the idea of community involvement even though it comes from different sights and views and provides a more challenging perspective of the goals of community development (Ledwith, 2011).

Moreover, CCI can also be described as firm activities directed towards supporting community development (Banks et al., 2016). Although there is no single definition of community development, the United Nations (UNDP, 2012) defines it as ‘a process where community/society members come together to take collective actions and generate solutions to common problems’ (McEwan, Mawdsley, Banks, & Scheyvens, 2017). Thus, CCI can be perceived as the foundation of a broader concept of CSR and remains a central part of companies’ CSR agenda, particularly in least developed and developing country settings (Chapple & Moon, 2005). Corporate community involvement (CCI) in LDCs, more specifically in the African context, requires a clarification of the nature of corporate community involvement in relation to community empowerment. The focus here is to educate and empower communities across collective actions to formulate their demands and reach their development goals. Although this often works within local visions and policies for social, economic and political improvement, there is still an increasing challenge towards raising awareness amongst elite actors. Accordingly, ideas about empowering communities to enable them to take an active part in their development, have redrawn attention into ways of working towards facilitating the active participation of societal members in development processes (Desai & Jarvis, 2012; Banks, Scheyvens, McLennan, & Bebbington, 2016). However, Gold, Muthuri, & Reiner, (2018) argue that corporate community driven development endeavours, even if driven by the best intentions, may keep communities in dependency rather than empowering them through capacity building and as such, it is important to adopt ‘community centred approach’.

Moreover, the notion and process of community involvement have been subject to considerable critical analysis. The concept of ‘community’ is inexorably a construct that is open to extensive flexibility and understanding. A critical review of the literature has emphasised a certain number of concerns associated with the concept of community development. One of the main concerns is related to the difficulty of drawing geographical and social boundaries around a community (Adams & Infield, 2003). Moreover, Muthuri et al. (2012) and Idemudia, & Osayande, (2018) argue that CCI practices in developing countries and LDCs continue to stress organisations which often rationalise their CCI from an institutional perspective. Another concern is related to the difficulty of ensuring that within these boundaries the complex and differentiated needs and views of different communities are represented while making sure that the dominant group does not take all of the benefits (Chambers, 2014). However, for this research, corporate community involvement (CCI) refers to corporate involvement in social and economic initiatives through contributing financially and in other ways to educating and empowering communities to meet their needs and expectations, essential to ensure their development, specifically in the least developed countries (LDCs).

3.3. Multinational Corporation Subsidiaries and Corporate Community Involvement

3.3.1. Multinational Corporation Subsidiaries and their CCI Engagement in the Least Developed Country Context

Until recently, analysis on community development has tended to focus on the 'traditional development' actors who have for the greatest part funded or sought to facilitate these projects. These include local government, international donors and local and international NGOs. Some scholars have provided an interesting framework showing different approaches in which the private sector plays an important role within the community development process. For example, Di Bella et al. (2013) argued that the private sector, in relation to community development, refers to initiatives and activities carried out by MNC subsidiaries as part of their core business practices, which affect development outcomes and can reflect on job creation, goods and services provision. Private sector engagement towards development goes beyond the traditional investments undertaken by corporations in the host countries (Di Bella et al., 2013).

MNCs may engage independently with community development in formal or informal partnerships with local governments and/or NGOs. There are many indicators that highlight the fact that MNCs are being increasingly asked to collaborate with communities in order to promote different ways of social and economic development, though 'community development' in itself has barely been addressed (Gilberthorpe & Banks, 2012; McEwan, Mawdsley, Banks, & Scheyvens, 2017). Hence, private sector-led community development in the least developed countries is mainly characterised by their marginal geographical areas and limited capacity of the state (McEwan, Mawdsley, Banks, & Scheyvens, 2017). For example, mining and the extractive industries are predominantly concerned with such issues. This has an important role in the particular rationales and challenges MNCs face regarding community development in LDCs. Authors such as Yekini, Adelopo, & Adegbite, (2017) stress the interaction between an organisation and its external environment in relation to the importance of achieving a congruence or a 'fit' between corporate action and corporate community approval.

Moreover, some authors advocate that MNCs deal with community development concerns for various reasons and by using diverse tools (Kapelus, 2002). Similarly, Muthuri et al. (2012) highlight the need for MNCs to enhance their image in order to reinforce their goodwill and their legitimacy (social licence to operate) with the society/communities in which they are operating through offering a range of initiatives in terms of healthcare system, social and economic welfare, infrastructure development, education, communication and environmental protection. According to Kapelus (2002), such initiatives are progressively refined interventions and go beyond traditional philanthropy to include more engaged actions and practices, mainly in the social, economic and political routine of communities.

Nevertheless, Welker (2014) stresses that there are tensions between the realities of working with local communities and MNC subsidiaries' statements on the synergies between profit making and community development. This points to a larger criticism of MNC subsidiaries' CCI as a development strategy that is necessary in order to decrease the negative consequences resulting from their activities. Thus, various scholars have stressed that MNCs have traditional and paternalistic forms of account that remain largely detached from political processes within communities (Banks et al., 2016; Bebbington et al., 2008); while others authors argue that organisations are always facing resources constraints which forces them to be strategically selective in adopting community development initiatives (Wu, Subramanian, Gunasekaran, Abdulrahman, Pawar, & Doran, 2018). Bebbington (2010) argues that MNCs' programmes for community development restructure local understanding of the concept of development.

Hence, CCI represents the most direct way in which MNCs shape local development outcomes and it can be argued that, unless MNCs are able to effectively implement their CCI practices, the result of their engagement will continue to generate concerns such as frustration and misunderstanding between parties at the local level (McEwan, Mawdsley, Banks, & Scheyvens, 2017). In diverse cases CCI remains a traditional way of development in response to the social, economic and political issues of MNC subsidiaries in mainly least developed countries, in which they are operating. Moreover, the landscape of international development is shifting to fundamentally position the private sector as a mechanism *of* development.

Hence, although new policies have been put into place in order to enhance the socio-economic development of communities, these are unlikely to effectively resolve the structural problems. For example, McEwan, Mawdsley, Banks, and Scheyvens (2017) contend that since MNCs' central goal is profit making – it is unlikely that 'society development would ever be businesses' central concern'. MNCs' CCI initiatives are often not expected to abide by the same principles of effective development even when the contracts with the government state so, although some authors claim that CCI remain a general approach utilised by MNCs towards community development and most importantly to demonstrate organisations' level of engagement within its environment (Yang, Li, Chen, & Fu, 2019) . These just show the type or degree of investments undertaken in host countries' communities, instead of showing the accountability for their actions' effectiveness. Therefore, questions still linger about the degree of corporate community involvement (CCI) of MNCs in planning development projects and the level of community empowerment. Decades of experience by governments and NGOs have shown that community empowerment must be the focus of any effective community development.

3.3.2. Methods of CCI Engagement in Least Developed Countries

A range of methods have been debated in the literature (see table 3.1 below for more details) with important differences being emphasised across organisations and how they use these engagement methods (Brammer & Millington, 2003). These engagement methods consist of corporate philanthropy or corporate donations (Chalmeta & Viinikka, 2017; Chen, Dong, Tong, & Zhang, 2018; Saiia, Carroll, & Buchholtz, 2003), corporate partnership (Seitanidi & Ryan, 2007), cause-related marketing (Soni & Soni, 2013) and social investment or capacity building (Nwankwo, Phillips, & Tracey, 2007). Corporate philanthropy is positively associated with corporate donations and community development. The shift from corporate donations to corporate social investments as a method of engagement for CCI practices shows a variation in the motives for engaging in CCI from altruism to sustainable development (Nwankwo et al., 2007). While previously MNCs' charitable donations were substantially determined by the profits and values of the firms, currently the focus of these CCI engagement methods is greatly influenced by other powerful stakeholders (Brammer & Millington, 2003; Chen et al., 2018). Hence, MNCs nowadays are not engaging in CCI practices for their own sake but for more instrumental reasons, such as to sustain their competitive advantage and obtain a social licence to operate specially in the host country. This has resulted in a growing interest in CCI practices and engagement systems (Lange & Kolstad, 2012; Muthuri, 2008).

Corporate philanthropy or corporate donations

The most commonly practised and utilised method of CCI engagement over the years has been through corporate philanthropy (Blowfield & Frynas, 2005), consisting mainly of philanthropic donations and contributions to social activities (Seitanidi & Ryan, 2007) As such, Gold, Muthuri, & Reiner, (2018) and Kim (2019) argue that corporate philanthropy is about community development perspectives which offers the opportunity to firstly engage in creating social and economic conditions for host country in which they are located and secondly, to support community actors to take collective actions to tackle problems that many of them might be facing.

Prior research on corporate philanthropy as a CCI engagement method has revealed it can contribute to enhancing corporate reputation and building a better relationship with the host country's key stakeholders (Godfrey, 2005). Other empirical research has also shown that corporate philanthropy could also be exploited to disguise corporate misconduct and distract the community's attention (Firth, He, Rui, & Xiao, 2014; Petrovits, 2006; Tan & Tang, 2016; Wang, Choi, & Li, 2008). However, research about the method through which corporate philanthropic donations affect community development remains limited (Ridde et al., 2015), specifically in the least developed country context.

Business-NPO Partnerships

According to Selsky and Parker (2005), four main social partnerships can be distinguished: business-non-profit, government-business, government-non-profit and business-non-profit-government. Other types of social partnerships consist of private partnership, public-NPO partnership and tripartite partnership (Austin, 2010). The business-NPO partnership illustrates the integration of business objectives and is perceived to be an effective CCI engagement method (Seitanidi & Crane, 2009), specifically in LDCs. However, Jamali and Keshishian (2009) found that the failure of many partnerships can be traced back to the procedure of partner selection that occurs during partnership formation. Other researchers highlight six factors that could lead to a successful business-NPO relationship: recognising and respecting organisational differences, power balance, trust, communication, learning and institutionalisation (Berger, Cunningham, & Drumwright, 2004; Covey & Brown, 2001; Googins & Rochlin, 2000, while other authors stress thematic multi-stakeholders policy dialogue which serve as a learning tool with the objective to develop innovative solution based on a multi-stakeholder model of shared but diverse interests to culminate concrete proposals for action (Jastram, & Klingenberg, 2018). Similar research also stresses the importance of effective and efficient communication between partnering organisations for a successful partnership (Hamann, Pienaar, Boulogne, & Kranz, 2011; Simpson, Lefroy, & Tsarenko, 2011).

Using business-NPO partnership as a CCI engagement method can raise various challenges, such as partner selection, agreeing upon selected decisions and objectives of the partnership, choosing between reporting mechanisms and balancing personal relationships and management concerns within the partnership (Seitanidi & Crane, 2009). Nevertheless, business-NPO partnership is a specifically suitable CCI engagement method for MNCs as it enables the reinforcement of the interrelationships between firms and the third sector (Meng, 2000). By engaging in CCI actions through business-NPO partnerships, MNCs could have the opportunity to play an active role in encouraging and building more sustainable community enterprises in the host countries, particularly in the least developed nations (Fialho, 2012) and to mitigate the paternalism and resource dependency system that is so often seen in most business-NPO partnerships in the long term.

Cause-related marketing strategies through collaborative social alliances

Cause-related marketing (CRM) generally links an organisation's products directly to social causes through the firm's marketing plan. It can be described as "the process of formulating and implementing marketing activities that are characterised by an offer from the company to contribute to a stated amount for a designated cause when customers engage in revenue-providing exchanges that satisfy organisational and individual objectives" (Varadarajan & Menon, 2018, p. 60). CRM is also used as a communications tool by which MNCs can communicate their social concerns to their stakeholders (Baghi, Rubaltelli, & Tedeschi, 2009) and demonstrate the company's responsiveness to heightened societal expectations and demands for responsible corporate behaviour (Soni & Soni, 2013). CRM actions can also contribute to enhancing corporate brand reputation (Demetriou, Papasolomou, & Vrontis, 2010) as well as engendering positive customer perceptions (Katsioloudes, Grant, & McKechnie, 2007).

Moreover, social sponsorship happens when an organisation creates a link with an external social issue to influence its audience (Madill & O'Reilly, 2010). The company brand is often involved in activities or events so that the brand can be communicated effectively to the customers. Hence, the primary objective is to influence customer perception of the brand (Baghi et al., 2009; Baskentli, Sen, Du, & Bhattacharya, 2019). Sponsorships are often utilised as CCI engagement methods (Madill & O'Reilly, 2010; Soni & Soni, 2013).

Capacity building or corporate social investment

According to the United Nations (2006), capacity building or corporate social investment (CSI) can be described as a sustainable process by which MNCs, networks and communities increase their ability to solve issues and achieve objectives. CSI is an important CCI engagement method as it contributes to enhancing firm long-term interconnectedness with the host country stakeholders through implementing sustainable activities (Galbreath, 2010). This is particularly relevant for MNCs which operate globally across different nations and communities and whose social licence to operate often depends upon the good will of the community within which they are operating (Ahn, Bagrow, & Lehmann, 2010). Thus, Kapelus (2002) argues that CSI projects are an important part of corporate strategy, specifically for MNCs operating in least developed countries (LDCs). According to Galbreath (2010), this can contribute to improving cooperate reputation and image, and protecting business interests in the host country. Therefore, investing in CSI projects or capacity building projects within host country communities makes business sense in the long term for the MNCs (Joyner & Payne, 2002). This also shows that MNCs have become progressively aware of the need to build and develop communities, and the potential need to secure future markets (McAdam & Leonard, 2003; Coimbatore Krishnarao Prahalad, 2009).

Table 3-1 Empirical studies of MNCs' CCI engagement methods in LDCs

Types of CCI engagement	**Authors**	**Description**	**Engagement methods relevance**
Philanthropy/Charitable donations	Van Cranenburgh, K. C., & Arenas, D. (2014)	This paper examines the dilemmas faced by MNCs in meeting social challenges in Sub-Saharan Africa focusing on solving healthcare	1-Deontolongy or 'Duty Ethics' and Utilitarism approaches 2-Making social initiatives and projects self-sustaining 3-Involvement of the company subsidiaries 4-Resources allocation and impact measurement
Business-NPO Partnerships	Kuijpers, L. M., & Meershoek, A. M. (2013)	Case study focusing on success factors and perceptions of one innovative cross-border NGO-business partnership in Kenya	1-Informal institutions and relationships between parties are crucial to success 2-When engaging in NGO-business partnerships, organisations should be prepared for initial disappointment in LDCs
Cause-related marketing strategies	Soni, S., & Soni, A. (2013)	This study explores consumers' perception towards changing role of business, success of cause-related marketing activities and concern for social causes and their impact on brand image	1-Good source of charity and trustworthiness 2-It contributes to enhance company image 3-Easy way to contribute to social causes through consumers' purchase decisions
Capacity building or corporate social investment	Nwankwo, E., Phillips, N., & Tracey, P. (2007).	This study examines the different mechanisms utilised by MNCs in Nigeria seeking to make long-term social investments to meet the key challenge of improving water provision	1-Given the high level of community involvement and reinvestment, this form of social enterprise has a significant role in building community capacity and social capital 2-MNCs have the opportunity to play an active role in encouraging and building community enterprise

Nonetheless, there are some shortcomings in these engagement methods. First, most studies have focused on a limited aspect of CCI. For example, the philanthropy aspect of CCI practices management has only focused on the healthcare aspect of the African country concerned (See Van Cranenburgh & Arenas, 2014). Therefore, it is important to investigate others areas of the country's socio-economic issues. Second, while the organisation's business partnership through CCI implementation is criticised for initial disappointment, it is crucial to further examine business partnership in relation to other key actors, such as government, and local authorities in host country (Kuijpers & Meershoek, 2013). CSR marketing strategy for business success (See Soni & Soni, 2013) appears to address some important aspects of the organisation's CCI engagement methods. However, it does not provide an in-depth explanation of how different engagement methods are prioritised, as well as the structural integration of firm non-market strategy within businesses.

3.4. Fostering Development through MNCs' Corporate Community Involvement

3.4.1. The Perspective of Community Development in Least Developed Country Context

The role of MNCs as an 'active partner' in global development is evolving and a debate regarding the place of private sector organisations, specially MNC subsidiaries in relation to community development, is growing (Blowfield & Dolan, 2014). The private sector includes local companies as well as MNC subsidiaries, which are perceived to be *development agents* in LDCs. MNCs have played a significant role in the community development of LDCs. This has enabled them to deal with what communities are ready to accept as 'negotiable', regulate 'social' standards and strengthen their relationships with the host country government and civil society (Blowfield & Frynas, 2005; O'Faircheallaigh & Ali, 2008. Hence, Jamali, & Karam (2018) argue that organisations' CSR is grounded in a largely coherent system of management, but the framework lead to more questions than answers in relation to systems that are less coherent or that have a history of dysfunctional markets and weakened institutions as is typically the case in developing countries and LDCs.

Although organisations as development actors have historically engaged with the public sector, there is currently a progressive and important change concerning the role of MNC subsidiaries towards community development in LDCs. For instance, according to the United Nations Development Programme (UNDP, 2012), the private sector as a key driver of economic growth should engage in social investments and philanthropic activities targeted towards societal development. Nonetheless, a substantial debate is emerging regarding the lack of conceptual connection between the ‘development’ and ‘growth’ evidence of programmes and policies supporting MNC subsidiaries investments in least developed countries (Blowfield & Dolan, 2014). For example, Mawdsley (2015) stresses that, similarly, international institutions or donors are working on drawing the private sector into developmental roles, regardless of the critical matter of whether and how the interests of different groups of stakeholders might align or depart. Therefore, it is crucial to address the institutional environment concerns in order to enhance the role of MNCs towards the community development process. Thus, the concept of development is the procedure by which the efforts of individuals are linked to others actors with the aim of enhancing the socio-economic and environmental conditions of society (Idemudia, 2007, p. 5; Jamali, 2014). Community development indicates the use of resources in a ‘sustainable’ and ‘dynamic’ manner. Nevertheless, questions remain as to the extent to which MNCs’ CCIs’ in LDCs are actually enabling community development specifically and country development more generally.

In addition, MNCs often rationalise their CCI from an instrumental standpoint (Muthuri, 2008), and as such tend to prioritise community issues encountered by salient stakeholders with an implementation focused on the short term. This instrumental approach to CCI has generally been criticised for its ineffectiveness in terms of addressing poverty and socio-economic development issues in LDCs (Blowfield & Frynas, 2005; Newell & Frynas, 2007). Therefore, how can MNC subsidiaries, as development agents, implement their CCI strategy in order to contribute to community development specifically in least developed countries?

3.4.2. Multinational Corporation Subsidiaries' Corporate Community Involvement as a Mechanism for Community Development

A few studies have utilised the CCI approach to investigate corporate responsibility motives and implementation (Brammer & Millington, 2003; Ite, 2004; Idemudia, 2009; Jamali, 2014; Kemp, 2010; Lange & Kolstad, 2012; Muthuri, 2008; Muthuri et al., 2009; Seitanidi & Ryan, 2007) and health and social impacts concerns in low income countries (Lamb, Jennings, & Calain, 2017). Kemp (2010) emphasised in her study that companies adopt quite different mechanisms for the implementation of their CCI practices. Muthuri (2008) in her study has demonstrated the importance of community involvement as a means of appraising community expectations and creating solutions and opportunities to meet different stakeholders' needs. Hence, Kanter (1999) argues that MNCs should implement their CCI in such a way that will benefit host country communities instead of just perceiving society expectations as opportunities to address crucial business concerns. It is acknowledged that the extent to which MNCs implement their CCI strategy and the potential implications for socio-economic development and poverty alleviation is not systematically investigated in CCI literature (McEwan, Mawdsley, Banks, & Scheyvens, 2017; Ridde et al., 2015). The concern of CCI implementation across businesses is related to the fact that most MNCs' CCI strategies tend to confine the firm-community relationship function, with limited company involvement. Some of the key frameworks presented by these scholars was examined in detail in Table 3. 2.

Table 3-2 Framework for CCI engagement in developing/LDCs settings

Authors	**Basic for CCI engagement framework**	**Stages of CSR and CCI initiatives and practices**	**Proposed model**	**Identified Gaps**
Muthuri, J. N. (2008). Corporate citizenship and the reconstruction of governance roles and relationships: Corporate community involvement of the Magadi Soda Company	Corporate Community Involvement	1-Interactions between three types of motives for CCI activities in the perspective of stakeholder management 2-Three dimensions of social capital that corporate managers wish to develop through CCI activities 3-Both stakeholder management and dimensions of social capital are interrelated in a complex manner 4-Nine distinctive strategic directions for CCI initiatives 5-Each strategic direction addresses a specific objective of the corporation goal in building a strong relationship with the community	This model focuses specifically on developing a CCI model to explain corporations' behaviour with regard to their CCI activities using stakeholder theory and social capital theory. As such, this study does not include institutional theory analysis which can contribute to examining the country context influence	It is crucial to further investigate the role of MNC's CCI in the community development process, more specifically in the least developed country context. Consequently, questions still linger about the level and mechanisms of CCI and their level of empowerment towards the community.
Sharmin, S., Khan, N. A., & Belal, A. R. (2014). Corporate community involvement in Bangladesh: an empirical study	Collaborative betterment - Collaborative empowerment	1-Decision-making process 2-Mechanism of operationalisation process of CCI activities in the context of Bangladesh 3-Operationalising concepts such as 'collaborative betterment' and 'collaborative empowerment' with the aim to fit the country culture and context.	This study concludes that the CCI actions has clearly brought in vital healthcare services to some of the most vulnerable and desperate poor communities' members, but the level of engagement of the local people has been marginal.	This model focuses specifically on only providing healthcare to the population. As such, it does not address all aspects of CCI practices as well as addressing it as a broad social concern of communities. It also focuses on business NGOs' collaboration only. As such it does not integrate any collaboration with local authorities. The framework remains unclear

Muthuri, J. N., & Gilbert, V. (2011). An institutional analysis of corporate social responsibility in Kenya	Institutional determinants of CSR: - Regulative (legal) systems – Normative (social) elements – Cognitive (cultural) elements	1-Regulatory pressures will cultivate an environment that is conducive to the adoption of CSR and shape both its focus and form. 2-Normative pressures will cultivate an environment that is conducive to the uptake of CSR such that conformity to socially accepted norms will shape both its focus and form. 3-Cultural-cognitive of the institutional pressures will cultivate an environment conducive to the uptake of CSR such that prevailing notions of 'best practice' will lead to the isomorphism of CSR	There is no evidence that initiatives introduced by the Kenyan government do actually encourage CSR, with a few exceptions including the state-owned environmental agency - Firms must respond to different stakeholders needs and expectations - Weak institutional framework countries do not seem to have well-expanded CSR institutions. The regulatory pressures of government are lacking and fail to create an environment conducive of the uptake of CSR activities in host countries context.	Investigating more the role of MNC'CCI in community development process, more specifically in least developed country context is needed. More specifically questions about the levels of CCI and community empowerment remain unclear.
Gold, S., Muthuri, J. N., & Reiner, G. (2018). Collective action for tackling "wicked" social problems: A system dynamics model for corporate community involvement	Corporate social responsibility in fragile institutional framework – Corporate community involvement and development	1-Reliance on corporate CSR spending that does not foster participatory community development capacity is largely ineffective for delivering improved living conditions to poor communities 2-Collaborative networks involving communities, governments and civil society to foster self-capacity through active inclusion of local communities 3-Resources of all network actors need to be mobilised based on a joint problem definition, trust and common vision called 'we-feeling'	This paper examines how and under which conditions community development projects can be successful and benefit communities in the long term. The approach suggested in this study can be used for assessing the effectiveness of CSR investments on a corporate as well as community level	This research focuses on the role of corporations and community impact on development through a quantitative approach. However, there is a need to further investigate the influence of other actors such as the government and NGOs in relation to community development specifically in LDCs settings through a qualitative in-depth study.
Lange, S., & Kolstad, I. (2012). Corporate community involvement and local institutions: Two case studies from the mining industry in Tanzania	Corporate community involvement and local institutions	1-Mechanism of CCI implementation in both Geita and Mererani case: cash donation to local authorities appears to be vulnerable through embezzlement or redirecting projects to areas where local decision makers have their private interests 2-These cases provide a good illustration of how CCI is not just difficult due to distrust between corporations and local communities 3- Different CCI mechanisms approach- Mererani shift from in-case to in-kind donation with little follow up while GGM is focused on high-level authority	The two case studies examined demonstrate crucial problems that MNCs face when implementing their CCI conducive to development of poor host countries – It also emphasises that companies working toward promoting local development through their CCI mechanisms need an analytical approach that opens the 'black box' that integrates its perspective with institutional ones.	Although this research shows the negative implications of mining companies in Tanzania, there is still limited research on mining companies' activities concerning local development, specifically the role played by MNCs in poor host countries, specifically with regard to their CCI mechanism of implementation.

Additionally, MNC subsidiaries work generally in an open environment where stakeholders are becoming more and more conscious of their rights and where companies are expected to improve their CCI practices in order to contribute to the multifaceted socio-economic issues faced by host country societies (Amaeshi et al., 2016). The role of MNCs' CCI strategy towards the socio-economic development of the host country has led to the introduction of new CCI approaches that "have the potential to improve the capabilities of societies' members to pursue transformative and emancipatory ways for society's development" (Manteaw, 2007). Hence, community stakeholders in LDCs are increasingly pressurising MNCs to create an environment for their participation and engagement in decision-making for CCI practices. Nonetheless, the question of whether corporations are practising public relations, community relations or community development through their CCI initiatives is not easily discernible, given the overlapping nature of corporate CCI mechanisms. Similarly, Brammer and Millington (2003) have disclosed in their work that, in practice, the selected organisational mechanism for managing CCI affects their nature and socio-economic impact. However, there are several shortcomings in CCI studies. First, some studies often examined CCI practices, using a range of secondary data such as reports, or expert interviews (Gold et al., 2018; McEwan, Mawdsley, Banks, & Scheyvens, 2017). This is perceived as a weakness because it is problematic to understand the complexities involved in the actual CCI implementation by simply analysing reported data, where the actual implementation processes are often not discussed. Secondly, some studies have focused on specific CCI mechanisms instead of addressing all types of CCI mechanisms (Sharmin et al., 2014). This is unsatisfactory given that a focus on examining all forms of CCI would enable a more in-depth understanding of corporate CCI implementation. Thirdly, some studies often embrace a quantitative approach to examining the impact of MNCs' CCI initiatives upon the host country, which can limit our understanding of the dynamic and complex nature of their actual socio-economic contributions. Thus, researchers have consistently been emphasising the need to conduct more descriptive and inductive research in relation to MNCs' CCI initiatives in LDCs (Idemudia, 2007; McEwan, Mawdsley, Banks, & Scheyvens, 2017; Muthuri et al., 2009).

3.5. Neo-Institutional Theory and International Business in a Globalised world

3.5.1. Overview

Neo-institutional theory focuses on the pressures and restrictions of the MNCs' institutional environment in which they are operating (Scott, 2001). It stresses that MNCs are compelled to replicate systems, actions and repetitive activities in response to host countries' institutional regulations and norms (DiMaggio & Powell, 1991). MNC subsidiary business practices are influenced by diverse institutional factors, which result mainly from MNCs' host country settings (Kostova & Zaheer, 1999). MNCs are expected to be responsive to their external environment demands and expectations in order to 'survive' (Meyer & Rowan, 1977; Pfeffer & Salancik, 1978).

Nevertheless, neo-institutional theory has lately been applied with the aim of comprehending differences of corporate strategy implementation in developed and developing/least developed countries (Peng, Wang, & Jiang, 2008). Neo-Institutional theory also contributes to identifying different strategic responses that organisations enact as a result of the institutional pressures towards conformity that are exerted on them and to develop a framework for predicting the occurrence of alternative strategies (Oliver, 1991). These studies have disclosed that the variances in the institutional arrangement in developed and developing/least developed countries can result in formal and informal institutions impacting on organisations' practices (Kim, Park, & Prescott, 2003; Wright, Filatotchev, Hoskisson, & Peng, 2005).

Neo-institutionalists' argument maintains that organisational survival depends on the extent to which it is aligned with its host countries' restrictions leading MNCs to seek legitimacy within their host countries' institutional settings (Beddewela & Fairbrass, 2015; Kostova & Zaheer, 1999). By applying neo-institutional theory to investigate the types of CCI engagement and mechanisms of implementation in LDCs of MNC subsidiaries, the focus of this study is to investigate how MNC subsidiaries would use their CCI initiatives to build their 'social licence to operate/legitimacy' and alternatively contribute to community development in host country settings.

As a result of from the above discussion, neo-institutional theory and legitimacy theory were selected as two theoretical domains upon which this study will explore the factors influencing MNC subsidiaries' CCI practices in LDCs settings. There are different reasons for this selection. First, international business scholars have long acknowledged the dilemma experienced by MNC subsidiaries facing various and often contradictory demands (Roth & Kostova, 2003), especially in a host country context. Hence, the interrelationships between different actors, the often-contradicting institutional pressures and MNCs' responses in host country institutional settings need more systematic attention (Doh, Husted, Matten, & Santoro, 2010; Saka-Helmhout, Deeg, & Greenwood, 2016). Therefore, it is important to investigate further this body of literature in order to provide a more in-depth understanding of how MNC subsidiaries would manage their CCI practices in the presence of external pressures in a LDC context.

Second, neo-institutional theory has been used lately to analyse differences in organisational activities in developed as well as developing/least developed countries (Peng et al., 2008). These studies have disclosed that differences in the institutional settings in developed and least developed countries can result in formal and informal influences on organisational activities in host country environments (Kim et al., 2003; McWilliams et al., 2006). As a result, it was considered essential to examine in-depth neo-institutional theory to further understand how such multifaceted institutions could affect the business mechanisms of CSR/CCI practices in LDCs (Amaeshi et al., 2016; Peng et al., 2008). Third, Saka-Helmhout et al. (2016) assert that understanding how MNCs operate in diverse 'Non-permanent', contradictory and fragmented sets of external environments could contribute to shedding light on the organisational responses towards such pressures and lead theorists to develop an alternative view of organisational strategic and management practices other than the traditional resource dependency view.

3.5.2. Neo-Institutional theory and Isomorphism

MNCs sharing the same institutional environment are expected to be exposed to the same environmental pressures. Some scholars have suggested that inter-organisational homogeneity or isomorphism is an important component for neo-institutional theory (DiMaggio & Powell, 1983). Similar researchers also argue that firms operating in a particular environment tend to become more isomorphic resulting from the threat of coercion by key stakeholders upon whom they depend (Teo, Wei, & Benbasat, 2003). Rottig, (2016) argue that in a context of MNCs, neo-institutional theory suggests that organisations must conform to rules and regulations and beliefs in order to succeed in their social environment. Hence, scholars have outlined three generic isomorphic pressures and provided important suggestions for their description and depth which are coercive, mimetic and normative pressures (DiMaggio & Powell, 1983; DiMaggio & Powell, 1991).

Coercive pressures result from power interrelationships and, predominantly, requests formulated by the government and other key stakeholders. Coercive pressures mainly result from resource dependence and incorporate specific demands in order to adopt precise accounting practices to be entitled to state requirements (Guillén, 2001). MNC subsidiaries operating in the same field are perceived to become more isomorphic because of the effect of coercion by key actors in the host country upon which they depend. These actors are generally the government with legislative power (Mezias, 1990; Provan, 1987). *Mimetic pressures* arise generally from uncertainty as MNCs often imitate other organisations that are perceived to be successful and influential (Greenwood et al., 2013; Guillén, 2001). According to Greenwood et al. (2013) isomorphism is created when an organisation mimics other companies to gain competitive advantage and face environmental uncertainties.

Isomorphism becomes *normative* when fields professionalise in a way that results in members increasingly gaining collective control over the conditions of membership and method of work (Greenwood, Suddaby, & Hinings, 2002). Normative pressures are generally perceived as a 'proper course of action or a moral duty' (Suchman, 1995). Normative pressures are often linked with professions, given that comparable training inspires similar professional values. Although international business management scholars acknowledge the significance of the institutional environment and isomorphic pressures, there are still concerns regarding how these impact on the behaviour of MNC subsidiaries , especially in LDCs settings; i.e. how do these factors influence MNC subsidiaries' CCI implementation in the host country context?

According to Scott (2001), neo-institutional theory scholars stress that MNCs require more than material resources in order to survive and succeed in the social environment in which they are operating. Thus, MNCs also need the endorsement of political entities who can grant them the "license to operate" or legitimacy. Firm stakeholders are generally perceived to contribute to their legitimacy building process (Glynn & Lounsbury, 2005; Scott, 2001). This is a crucial standpoint in neo-institutional theory, which asserts that firms can obtain support from their key stakeholders by following their norms and standards (Deephouse et al., 2016). Therefore, this study seeks to further examine why it is important for MNCs to change their CCI strategies in relation to isomorphic pressures in the host countries. In addition, similar scholars argue that isomorphism is suitable for organisations in some parts of the world since it enables MNCs to secure their social licence to operate; specifically, it is assumed that isomorphism has a positive impact on MNCs' subsidiaries' success resulting from the possibility of them generating appreciable societal 'assessment' (Deephouse et al., 2016).

Nevertheless, other scholars stress that a negative interrelationship between isomorphism and organisation success can be expected for various reasons. First, investment in isomorphism can improve MNCs' behaviour or attributes, which could be related to positive outcomes. Yet, if the needed resources' investment is high, seeking isomorphism could result in limited performance (Barreto & Baden-Fuller, 2006). Secondly, the compliance to institutional regulations and rules could appease stakeholders in a limited way. Thirdly, enhancing isomorphism tends to reduce the potential of MNCs to significantly differentiate themselves from their competitors, thereby limiting their ability to reach their goals (Deephouse et al., 2016; Heugens & Lander, 2009). The key argument here is that isomorphism is more likely to limit firm success. Although arguments support the firm compliance link to its competitive advantage, they are not entirely recognised. To illustrate this standpoint, some scholars claim that the choice between compliance and organisation performance concerning management strategy is a "false dichotomy" and MNCs' managers are unlikely to gain the right acceptability (Kennedy & Fiss, 2009). Different arguments also connect isomorphic compliance to firm performance. Isomorphism strategies do enable a competitive differentiation (Deephouse et al., 2016); significant differentiation can result from different MNCs' CCI implementation patterns (Heugens & Lander, 2009). Hence, this stream of scholars expect isomorphism to enhance organisation competitive advantage and success (Boxenbaum & Jonsson, 2006; DiMaggio & Powell, 1983).

In addition, recent debates have led to a distinctive picture concerning institutional pressures and isomorphism in MNCs' operations (Marano & Kostova, 2016; Saka-Helmhout et al., 2016). The multiplicity and ambiguity of the organisational environment at a global level result in various but weaker institutional pressures for MNCs in general. The diversity among several institutional structures which MNCs are exposed to, and the unique sets of arrangements that each MNC's subsidiary faces offer organisations wider options in choosing which strategies to adopt and to what extent they should respond to institutional influences (Oliver, 1991). Kostova, Roth, and Dacin (2008) argue that there are pressures from the host country, but rarely from local isomorphism. Yet, there is not a very clear set of requirements for MNCs to follow in the host country context, since their environment does not necessarily control all scarce resources that MNC subsidiaries need, given that they may have alternative sources.

3.5.3. Implementing Corporate Community Involvement: Legitimacy and Neo-Institutional Theory

3.5.3.1. The Notion of Legitimacy

According to Kostova, & Zaheer (1999), the notion of legitimacy can be described as 'the process whereby an organisation justifies to the environment its right to exist'. It is also denoted as a congruence between the social values and standards by MNCs' activities and the norms of acceptable behaviour in a large societal system (Dowling & Pfeffer, 1975). Further, scholars depict legitimacy as resulting from a conformity between businesses and their cultural environment by the state, stating that organisations are legitimate when they are understandable and acceptable rather than desirable. Thus, 'Organisational legitimacy refers to the extent to which the array of established cultural accounts provides explanations for business existence' (Meyer, Rowan, & Scott, 1983). Suchman provided a more adequate definition of legitimacy by stating that:

> "Legitimacy is a generalised perception or assumption that the actions of an entity are desirable, proper or appropriate within a socially constructed system of norms, values beliefs and definitions" (Suchman, 1995).

Legitimacy can also be perceived as a social approval of actions by institutions and is attributed to organisations in a procedure of social construction (Ashforth & Gibbs, 1990). It represents a reaction of observers to the organisations as they see it. Thus, legitimacy is possessed objectively and yet created subjectively. This means that businesses may diverge dramatically from societal norms and standards yet sustain their legitimacy because the divergence in their behaviour or action goes unnoticed. Legitimacy is described as a socially constructed concept, which reflects a congruence between organisation legitimacy seeking behaviour and the shared beliefs of a social group.

Multinational corporations seek legitimacy for various reasons and the effectiveness of the legitimacy efforts may depend on the objectives against which these efforts are evaluated. Two dimensions of legitimacy can be identified. *Continuity* versus *credibility,* in which legitimacy increases both stability and understanding of business activities. According to Parsons (1960), legitimacy reflects the embeddedness in a system of institutionalised beliefs. Legitimate MNCs tend to become almost self-replicating (Suchman, 1995). Hence, legitimacy affects not only how stakeholders react towards organisations but also how they comprehend them. Another dimension of legitimacy is *passive* versus *active* support, in which MNCs seek active support or passive acquiescence. Generally, the organisation needs the support of a certain category of unproblematic social groups. According to Suchman (1995), this contrast reveals a definitional distinction between legitimacy as cognitive taken-for granted and legitimacy as assessed approval. Much of existing literature has focused on both situations, despite their potentially divergent implications for organisation (Meyer et al., 1983).

3.5.3.2. Strategic Approach to Legitimacy

Several legitimacy scholars have investigated the strategic approach to organisational legitimacy (Ashforth & Gibbs, 1990; Dowling & Pfeffer, 1975; Oliver, 1991). These authors argue that one of the main factors of competition and conflict among businesses involves aspects related to systems and beliefs. Suchman (1995) states that strategic legitimacy research illustrates legitimacy as an ‘operational resource’, which businesses use in the pursuit of their organisational goals or objectives. Thus, considering this instrumental perspective, strategic legitimacy studies often suggest a high level of control over legitimation processes. Strategic legitimacy scholars suggest recurrent conflict between managers and society over the type of legitimation activities, whereas noting that society tends to prefer more substantive responses of organisations operating in their environment (Dowling and Pfeffer, 1975),.

Nevertheless, neo-institutional scholars (DiMaggio & Powell, 1983; DiMaggio & Powell, 1991; Meyer et al., 1983; Zucker, Culture, & environment, 1988) depict legitimacy as a set of constitutive beliefs (Suchman, 1995) rather than an operational resource. MNCs do not simply obtain legitimacy from the environment in which they are operating; instead, they need to interpenetrate the cultural values and beliefs of external institutional constructs. Cultural aspects determine how businesses are built, run and evaluated. Within this perspective, legitimacy and institutionalisation are perceived as synonymous (Suchman, 1995). Both concepts empower MNCs by portraying them as natural and useful. Hence, neo-institutionalists explain the legitimation strategy process by showing how it enables businesses to gain support from their environment (i.e. tax breaks from revenue services in the host country). Therefore, the instrumental rewards are predominantly an external component of a wider cultural construct (DiMaggio & Powell, 1991; Suchman, 1995). Hence, legitimation is a crucial prerequisite for MNCs to obtain acceptance in communities, leading them to strive for compliance with norms, values and beliefs in the host country. For example, Thus, Husted, Montiel, & Christmann, (2016) and Lock, & Schulz-Knappe, (2019) highlight that MNCs are often subject to greater pressures than domestic organisations to engage in non-market strategies such as supporting the society and protecting the environment, specifically in a host country context. MNCs may respond to these higher expectations by adopting CSR practices in order to show that they are good citizen and that enhance their legitimacy in their local environment.

Suchman (1995) has demarcated legitimacy as cognisant of three different components, which are pragmatic, cognitive and moral legitimacy. These legitimacy types suggest that MNCs' activities are appropriate within socially constructed norms, values and beliefs while showing somewhat behavioural dynamics.

Pragmatic Legitimacy

Pragmatic legitimacy focuses on the principle of self-interested calculations of MNC subsidiaries' direct environment. This process often involves direct exchanges between business and the community. Nevertheless, it can also incorporate larger political, economic or social interdependencies, in which MNC actions nonetheless clearly affect the society's well-being. Wood (1991) argues that communities scrutinise MNCs' activities to determine the practical consequences for them. Pragmatic legitimacy is also perceived as a type of exchange legitimacy. This involves organisation activities with the expected values set of a particular community (Dowling & Pfeffer, 1975). These exchanges tend to be perceived as perquisites or bribing behaviour. A slightly more social type of pragmatic legitimacy is identified as 'influence legitimacy', in which case, community support for MNCs is not necessary, because they believe in the non-market strategy of a business and perceive it as being responsive to their larger interests. Thus, influence legitimacy arises when businesses incorporate the community into their policy-making systems and adopt norms and standards as their own. It is about the organisation's willingness to comply with the authorities' policy measures (Suchman, 1995). Such responsiveness is often more essential than producing an immediate result. The second variant of pragmatic legitimacy is identified as 'dispositional legitimacy'. Neo-institutionalists treat organisations as individuals that possess goals and personalities (Dowling & Pfeffer, 1975; Suchman, 1995). Therefore, the community is more likely to provide legitimacy to businesses that have their interests at heart and share the community's values (Scott & Christensen, 1995). Thus, in time of difficulty, widespread belief in the organisation's good faith and actions can prevent the delegitimating effects that could occur (Sundaram & Black, 1992).

Moral legitimacy

Moral legitimacy reflects a positive and normative evaluation of business activities (Aldrich & Fiol, 1994). Moral legitimacy reflects a prosocial logic that differs fundamentally from narrow self-interest. According to Meyer et al. (1983), moral legitimacy can take three forms. First, consequential legitimacy in which MNCs are judged according to what they accomplish. Consequential legitimacy may serve primarily as signals of disposition, and certain measures of performance may become morally prescribed, such as attempting to apply economic factors to a public social welfare agency (Greenwood, Oliver, Suddaby, & Sahlin-Andersson, 2008; Scott & Christensen, 1995). Second, procedural legitimacy; producing socially valued consequences, organisations also can gather moral legitimacy by embracing socially responsible accepted systems and procedures (Scott, 2001). This procedural legitimacy becomes more important in the absence of evaluation while some practices show that business is making a good effort to achieve valued aims (Scott, 2001). Third, structural legitimacy; in this case society sees MNCs as valuable and worthy of support because their structural characteristics are located within a morally favoured taxonomy category (Zucker et al., 1988).

Cognitive legitimacy

Cognitive legitimacy often involves either concrete backing for an organisation or mere acceptance of the MNC as necessary or inevitable based on some taken-for-granted cultural perception. The taken-for-granted perspective is distinct from evaluation, which may be subject to positive, negative or no evaluation, as each case is taken for granted. This suggests a set of legitimacy based on cognition instead of interest or evaluation (Aldrich & Fiol, 1994). Therefore, two variants of cognitive legitimacy can be distinguished: legitimacy focus on comprehensibility and legitimacy focused on taken-for-granted. Legitimacy from comprehensibility perspectives results mainly from the availability of cultural beliefs that furnish plausible explanations for the organisation and its investors (Scott, 1991). According to DiMaggio and Powell (1991), explanation legitimacy suggests that not all explanations are equally viable. Thus, to gain legitimacy, an organisation must network both with beliefs structures and with the experienced reality of the community's daily life (DiMaggio & Powell, 1991). This divergence from the notion of taken-for-granted legitimacy depicts a more composed scenario of cognitive coherence and cold, integrative transformation (DiMaggio & Powell, 1991). Based on this interpretation, institutions not only render disorder manageable but also actually transform it into a set of intersubjective, given that it presents the possibility of disagreement. Hence, this kind of taken-for-granted embeds both the most subtle and the most influential sources of legitimacy identified to date (Suchman, 1995).

From the above discussion, pragmatic, moral and cognitive legitimacy can be been seen to be interrelated. However, they also reflect a significant distinction. First, pragmatic legitimacy focuses on self-interest perspectives while moral and cognitive legitimacy do not. It is believed that MNCs can purchase pragmatic legitimacy by using tangible rewards to targeted community groups. Alternatively, moral and cognitive legitimacy involve higher cultural rules and MNCs' adherence in favour of society. Besides, both moral and pragmatic legitimacy sit on a discursive assessment process, while cognitive legitimacy does not (Suchman, 1995). All these observations imply that as an organisation can move from pragmatic to moral to cognitive, as such, legitimacy becomes more elusive to gain and more complicated to manipulate. Nevertheless, although all three types of legitimacy tend to reinforce each other, they can often come into conflict as well. Therefore, how do MNC subsidiaries manage their legitimacy building process in the host country, given that the institutional environment tends to vary?

3.5.3.3. Perspectives of Legitimacy and Multinational Corporation Subsidiaries

MNCs are significantly different from local firms and most of these differences are based on the nature of the organisation (Westney & Zaheer, 2001). Some authors stress that the main characteristic of MNCs is their focus on the "combined multidimensionality and heterogeneity" (Doz & Prahalad, 1991, p. 146). MNCs have a multifaceted environment with spatial, organisational distance, language barriers, potential inconsistencies and conflicts of interest, which generally distinguish the institutional context in which they are working and are susceptible to impact on an organisation's operations and legitimacy building process. Although it is assumed that these characteristics of MNC subsidiaries contribute to reducing the applicability of neo-institutionalism, it is also acknowledged that they have a very different institutional approach that better suits the context of equivocality, ambiguity and complexity on their host market environment (Scherer et al., 2013).

Prior studies have debated legitimacy theory focusing on two perspectives. First, institutional perspectives to legitimacy suggested by DiMaggio and Powell (1991) and Meyer et al. (1983) have examined how social values and beliefs tend to be embedded in MNC subsidiaries' behaviour. This point insists on how companies can build their legitimacy within a particular host institutional environment through maintaining attributed and widely endorsed business practices (DiMaggio & Powell, 1983; Scott, 1991). Conformity and compliance to institutional pressures could be emphasised by MNCs' improved organisational system, standards, policies and practices. This perspective places conformity as an essential factor to legitimacy building (Deephouse, 1996; Fombrun & Shanley, 1990). Other authors stress that MNC subsidiaries could voluntarily or involuntarily utilise relationships to institutionalised systems or processes to show business 'worthiness and acceptability' (Oliver, 1991).

Second is the perspective of legitimacy examined by (Pfeffer & Gerald, 1978) and later by Oliver (1991) and Ashforth and Gibbs (1990). Suchman (1995) in his work highlighted how the goal of a business can achieve legitimacy strategically. This perspective illustrates legitimacy as an operational resource in which MNC subsidiaries can directly manage and influence their institutional environment (Ashforth & Gibbs, 1990). As a result, building and maintaining legitimacy tend to be purposive, calculative and often lead to struggles with institutional actors (Suchman, 1995). Therefore, MNCs tend to embrace an instrumental perspective in order to gain a higher level of legitimisation. Suchman (1995, p. 572) stresses that legitimacy building results from MNCs' "ability to instrumentally manipulate and deploy evocative symbols in order to gain societal support". This statement supports the purposive and calculative practices in relation to the organisation's legitimacy building process that often lead to controversial demands from both institutional constituencies and organisations (Ashforth & Gibbs, 1990).

These models illustrate how MNCs should operate strategically under the host market institutional pressures in order to gain legitimacy. Consequently, the main concern here is how CCI practices by MNC subsidiaries can be implemented in order to build and maintain legitimacy from institutional key actors in LDCs settings. More specifically, how CCI implementation could be utilised by MNC subsidiaries to manipulate and influence institutional constituencies in order to be conferred with their 'social licence to operate' or legitimacy, in the host country context, predominantly characterised by its institutional weakness.

3.6. Institutional voids, Legitimacy and Neo-Institutional Theory

3.6.1. The notion of institutional voids

The term institutional voids was first developed in political science before it later found its way into the business management literature (Schmieding, 1991; Van Tatenhove & Leroy, 2003). Institutional void is perceived as ‘the lack of institutional facility, norms and regulations needed for the well-functioning economy’ (Chakrabarty, 2009) or a ‘lack of institutions which support market mechanisms’ (Liu, Eng, & Ko, 2013, p. 113). Similar scholars also describe institutional voids as “situations where institutional arrangements that support markets are absent, weak or fail to accomplish the role expected from them” (Mair & Marti, 2009, p. 422).

A mixture of institutional deficiencies such as the insufficient attention of drivers in the governance structure, weak regulation enforcement, and the unequal distribution of foreign investment have contributed to defining institutional voids. The legal and the political environment including stakeholder dynamics constitutes essential institutional situations for MNCs operating in a multifaceted environmental setting. The perception of institutional voids in emerging/developing and least developed markets discloses a lack of socio-political structures that enable market actions such as law enforcement systems and mechanisms (Khanna & Palepu, 2010). Instead of focusing on the conventional understanding of what is lacking in the institutional system, scholars argue about the necessity of moving on and investigate an updated scenario of LDC market institutional complexities (Zhao, Tan, et al., 2014). This approach offers legal and normative prescriptions of MNC behaviour. Hence, it includes the constituents and implementation of formal standards that regulate what MNCs can do. Issues that MNC subsidiaries need to address when operating in LDCs markets concern the updated question. Therefore, it can be argued that MNCs’ challenges are increasing in developing/least developed countries when various stakeholders are involved in pressurising them (DiMaggio & Powell, 1983).

Furthermore, the process of examining how the establishment and enforcement of rules that govern the relationships between MNC subsidiaries and stakeholders has impacted on the occurrence of MNCs' CCI practices in LDC markets. Some authors argue that the ethical standard conflict rooted in diverse development stages in host nations does not appear to encourage more CCI practices (Tan, 2009). The opening of the institutional environment regulations between OECD nations and LDCs has made the latter an attractive location for MNC subsidiaries to build up international competitiveness. Thus, an inconsistent regulatory framework can also lead MNCs to sub-standard business practices. For example, some scholars found that western managers who adapt to developing/least developed countries' institutional environment have already been conditioned to bribery or similar practices (Zhao, Park, & Zhou, 2014). It is also believed that institutional voids contribute to 'low-risk' investment by MNC subsidiaries. Hence, the LDCs' markets show distinctive features that legislation and market standards are becoming increasingly multifaceted, and scholars such as Coimbatore Krishna Prahalad (2009) stress that institutional voids can last for a long time. Therefore, a crucial concern is related to how institutional voids and the socio-economic development components of the least developed markets could give rise to MNCs' CCI practices and contribute to their legitimacy building process. More specifically, how can this process contribute to enabling an in-depth understanding of LDCs' institutional constituencies and MNCs' interrelationship? As such, it is crucial to further examine the legitimation process of MNC subsidiaries in the presence of institutional voids.

3.6.2. Legitimacy in the presence of Institutional Voids

Various investigations have identified that there is a supportive relationship between corporate social responsibility actions and MNCs' legitimisation (Brammer & Pavelin, 2006; Scherer et al., 2013; Sen & Bhattacharya, 2001). MNCs are more likely to collaborate with key institutional actors in order to mitigate the institutional pressures they face in the host country setting (Peloza & Falkenberg, 2009) generally resulting from the often dysfunctional nature of the host country institutional environment (Ghoul, Guedhami, & Kim, 2017; Darendeli, & Hill, 2016). As such, it can be argued that MNC subsidiaries, which work at reinforcing their relationships with key constituencies through their CCI actions, are in the best position to shape favourable legitimacy vis-à-vis their institutional environment.

MNC subsidiaries' aptitude to gain and maintain legitimacy appear to be an opening condition for them to thrive in a host country predominantly characterised by the complexity of its institutions. Specifically, giving more focus to the components of legitimacy in a particular society appears to be critical to understanding the socio-political determinants that shape the host country's institutional context (Henisz & Zelner, 2005). In addition, similar authors argue that it is surprisingly complicated to distinguish and appreciate factors that contribute to MNCs' legitimacy building in the host country's institutional frameworks which are mainly characterised by immature institutional contexts and a volatile governance structure (Getz & Oetzel, 2009; Khanna & Palepu, 2010).

Acknowledging these challenges, some authors suggest that MNC subsidiaries should engage primarily in infrastructure projects in fragile state settings which could opt for 'a proactive approach to attaining legitimacy' (Scherer et al., 2013). Comparable scholars also state that the relationship between MNCs and host country government is a negotiating procedure in which both actors seek to obtain as much profit as possible from investments, yet with the host nation government generally able to leverage regulatory enforcement in order to ensure that MNC subsidiaries support the government and their goals (Darendeli & Hill, 2016; Henisz & Zelner, 2005). Further debate regarding aspects influencing the bargaining efficiency of MNCs and the host country highlight, for instance, that MNCs' responsiveness to government authority is linked to the type of industry and the fit between the foreign company's socio-economic capabilities and the country's institutional context (Darendeli & Hill, 2016; Delios & Henisz, 2000). MNC subsidiaries that are successful in weak institutional settings are those that can adapt themselves within the host country's institutional framework (Henisz & Zelner, 2005).

Other studies have explored the changing conditions of corporate social licence to operate/legitimacy in different environments (Boddewyn & Lundan, 2010; Henisz & Zelner, 2005). In this regard, Kostova and Zaheer (1999) state that MNCs are forcing the limitations of organisational legitimacy theories. Thus, the consideration paid to the role of discursive processes between organisations and their institutional environment is growing (Gilbert & Behnam, 2009; Hess, 2008; Rasche & Esser, 2006; Stansbury, 2009). Calton and Payne (2003) sustain that MNCs are rooted in a network of debate with several stakeholders. Inside these networks, businesses contribute to mutual procedures of ethical sense-making which potentially can lead to commonly accepted standards of organisation behaviour (Deetz, 2007; Kuhn & Deetz, 2008; Rowley & Moldoveanu, 2003).

Subsequent scholars have discussed details regarding MNCs' strategies and tactics used to influence the host country government and socio-economic sectors (Hillman, Keim, & Schuler, 2004), which are generally implemented in order to gain legitimacy in the selected state. Nonetheless, only a few studies document how MNC subsidiaries' CCI engagement processes could contribute to their legitimacy building in the presence of institutional voids (Darendeli & Hill, 2016) and how subsidiaries respond to their host market institutional pressures in order to secure their social licence to operate (Beddewela & Fairbrass, 2016; Holm et al., 2017; Oliver, 1991), specifically in LDCs settings.

3.6.3. The Impact of Institutional voids on Multinational Corporation Subsidiaries' legitimacy building process

In neo-institutional theory, the environment is conceptualised as the context in which organisations operate. The context determines the socially acceptable patterns of organisational systems and practices. Hence, it encompasses both MNCs and stakeholders' interrelationships (DiMaggio & Powell, 1991), in which organisational contexts are 'ill-defined' at best (Kostova et al., 2008). MNC subsidiaries mainly face multifaceted, fragmented, nested and often conflicting institutional settings. Such a situation, coupled with organisational barriers, prevents the organisational collaborations which are fundamental to firm success (Kostova et al., 2008).

Several studies have applied neo-institutional theory to analyse CSR data, given that the implementation of CSR activities involves factors such as instrumental and moral motivations (Greenwood et al., 2013), while CSR practices by MNC subsidiaries depend on the institutional environment settings (Crane et al., 2008; Scherer, Palazzo, & Matten, 2014). In terms of extending the neo-institutional approach to legitimacy, scholars have listed diverse national conditions under which MNC subsidiaries are more likely to be socially responsible (Campbell, 2007; Ridde et al., 2015) while others have broadly examined country context differences in relation to CSR practices and its influence on organisation legitimacy (Crane et al., 2008).

Additional studies have revealed that the implementation of CSR actions by MNCs as managerial agency can contribute to their legitimacy building (Fooks & Gilmore, 2013). Other studies have shown that companies use their corporate social responsibility strategies instrumentally in order to fulfil organisational needs such as generating new business opportunities (Brønn & Vidaver-Cohen, 2009) or decreasing organisations' poor social effectiveness (Fombrun & Shanley, 1990). Castelló and Lozano (2011) also examined legitimacy building by looking at the rhetoric of the CSR of companies and identified that organisations are looking at new types of moral legitimacy in order to smooth the interrelationship between companies and their stakeholders. However, the main weakness in these studies is that they do not examine Corporate Community Involvement (CCI) practices as a mechanism for legitimacy building strategy by MNC subsidiaries in the presence of institutional complexity or voids. Therefore, given that MNC subsidiaries generally operate in a complex and volatile environmental setting, how can they gain legitimacy through implementing their CCI practices, when there are no, or a lack of, institutions or weak institutional pressures?

3.7. Multinational Corporations' Dynamic responses to Institutional Demands

A certain number of institutional theorists have stressed that organisations, in order to thrive in a host market environment, can embrace different strategic responses towards their institutional environments or pressures (Holm et al., 2017; Oliver, 1991). Neo-institutional theory provides different settings to MNCs' environment relations and the ways in which an organisation reacts to their institutional environments. Neo-institutional theory also draws attention to the causal impact of government, society, and cultural pressures as opposed to factors such as market forces and corporations' conformity to environmental constraints. Hence, institutional theorists have highlighted a wide range of strategic responses with regard to the institutional environment pressures which involve various responses such as a*cquiescence*, *compromise*, *avoidance*, *confrontation* and *manipulation* (See Oliver, 1991). Yet, limited research has examined MNC subsidiaries' potential responses in the presence of institutional pressures, more specifically in a least developed country context.

According to Durand and Jacqueminet (2015) and Roth and Kostova (2003), when MNCs are confronted with the multifaceted demands of institutions, they tend to opt for responses that go beyond standard non-compliance. While Oliver (1991) and Holm et al. (2017) argue that MNCs' responses to multifaceted and contradictory demands involve options such as compromising, manipulation, decoupling, selective coupling and non-compliance. It is argued that when faced with institutional pressures, MNCs might compromise in relation to trying to accommodate the key actors by partially complying with institutional expectations (Kraatz & Block, 2008; Saka-Helmhout, Deeg, & Greenwood, 2016; Faulconbridge, & Muzio, 2016). One approach is for MNCs to deal with the institutional demands by complying fully or partially with them (Table 3.3 provides a detailed responses framework from selected authors).

Table 3-3 Typology of responses framework provided by different authors

Author/year	***Paper type***	***Types of responses***	***Theory applied***	***Summary of key paper***
Holm, A. E., Decreton, B., Nell, P. C., & Klopf, P. (2017)	Empirical	Compromise Manipulation Decoupling Selective coupling Non-compliance	Institutional theory	This paper examines responses to conflicting institutional demands from institutional expectations faced by MNC subsidiaries in Sub-Saharan Africa and headquarter
Greening, D. W., & Gray, B. (1994)	Empirical	Anticipatory responses Responses to crises when organisations have been unable to anticipate and advert responses: Corporate responses to social, political and economic issues	Institutional theory Resource dependency theory	This study examines the variability in organisational environment and business responses to their social and political environment/institutional pressures
Oliver, C. (1991)	Conceptual	Acquiesce (habit, imitation, compliance) Compliance (pacifying, bargaining) Avoidance (concealment, buffering) Defiance (dismissing, challenge, attack) Manipulation (influence, control)	Institutional theory Resource dependency theory	This paper identifies different strategic responses that MNC enact as a result of institutional pressures concerning conformity that are exerted on them using institutional and resource dependency theories
Hah, K., & Freeman, S. (2014)	Conceptual	Defiance Camouflage Negotiation Compliance	Stakeholder theory Neo-institutional theory	This paper explores the management of MNC subsidiaries' CSR strategies with a focus on their proactive adoption of strategic CSR responses to obtain legitimacy in smaller emerging economies
Tan, J., & Wang, L. (2011)	Conceptual	Defiance Camouflage Negotiation	Institutional theory Institutional logic	This paper examines MNC with established logics and principles that have grown in the home country responses to local and contradictory ethical expectations from the host country

The following section provides a detailed discussion of strategic organisational responses to institutional pressures, adapted from Oliver (1991).

3.7.1. Acquiescence/Habit/Imitation/Compliance

Acquiescence incorporates strategic responses such as habit, imitation and compliance. Habit is linked to unconscious or 'taken for granted' standards and values. When institutional norms have attained the persisting status of a social fact, a MNC subsidiary may be unaware of institutional influences and, accordingly, be prohibited from responding strategically. Given such conditions, MNCs tend to reproduce actions that have been previously taken for granted. Regarded as mimetic behaviour, it is concerned with either conscious or unconscious mimicry of institutional representations; for instance, adopting the strategic approach of a successful organisation. Imitation is connected with the notion of mimetic isomorphism and refers directly to the imitation of successful MNCs and the acceptance of advice from consulting firms or professional associations (DiMaggio & Powell, 1983).

Compliance, however, is described as conformity to, or taking into account, the institutional expectations (Oliver, 1991). Nevertheless, compliance is perceived to be more active than the latter, because MNC subsidiaries strategically opt to comply with the institutional environment in order to proactively benefit from its social support (Meyer et al., 1983). The argument here is that MNCs may comply, resulting from the external constituencies within a society which play a key role in terms of contributing to reinforcing MNC subsidiary legitimacy and increasing trust (Meyer et al., 1983). Thus, MNCs' acquiescence varies according to the intention to conform in relation to their own benefits resulting from their compliance.

3.7.2. Compromise/Balance/Pacifying/Bargaining

This approach encompasses strategies such as balance, pacifying tactics and bargaining. MNCs are often faced with multifaceted institutional pressures and such conditions generally lead an organisation to attempt to balance and bargain with key institutional actors. Balance is described as a strategic response to institutional pressures. This approach is about accommodating various institutional expectations in response to institutional environment pressures (Oliver, 1991). The pacifying approach is based on partial conformity including the different expectations of institutional constituents. It is often argued that MNCs tend to conform to the minimum standards of care and fiscal rules of the state.

Implementing a pacifying approach is more likely to reduce the intensity of institutional complexities, yet, in such case MNC subsidiaries will devote most of their time towards appeasing the source of institutional pressure (Greenwood et al., 2008). The bargaining approach incorporates some concessions made by MNCs in relation to the external environment expectations (Oliver, 1991). Similar scholars argue that MNCs should be open to negotiation and concessions with their external environment (Leblebici, Salancik, Copay, & King, 1991). Therefore, all these approaches are implemented in order to conform and accommodate institutional environment complexities (rules, standards and regulations). Hence, institutional acquiescence is predominantly partial as MNCs are more active in supporting their own interests.

3.7.3. Avoidance/Disguising/Concealment/Buffering/Escape/Decoupling

Avoidance is described as MNCs' intention to prevent the probability of conformance to institutional exigence. Organisations can achieve this by concealing their conformity or buffering (escaping) from institutional pressures (Oliver, 1991). Disguising non-conformity behind a façade can be described as concealment (Oliver, 1991). Other authors argue that MNC subsidiaries can engage in 'window dressing' or symbolic acceptance of institutional norms and standards (Meyer et al., 1983). An illustration is that MNCs may display various expected activities that are not concretely part of their everyday routine. Therefore, from an institutional perspective the difference between appearance and reality is a 'theoretical dichotomy' because the appearance rather than the conformity is often perceived to lead to organisation legitimacy (Scott, 2001). Buffering can be described as MNCs' strategy to decrease the intensity of external environmental expectations or decoupling their actions from external contact (Leblebici et al., 1991). Hence, it is argued that buffering can enable MNC subsidiaries to reach their interest, more specifically in terms of mitigating the external intervention and improving organisational efficiency. Another type of intense response to institutional demands is qualified as Escape, in which MNCs can exit or avoid the demands of conformity (Oliver, 1991). In opposition to acquiescence and compromising in which MNCs comply partially or totally, avoidance is more about the desire to by-pass the circumstances that make conformity obligatory. For example, Holm et al. (2017) argue that MNCs can also respond to institutional pressures by decoupling, specifically when organisations are trying to avoid host country environmental pressures.

3.7.4. Defiance/Dismissal/Challenge/Attack/Non-compliance

There is a more dynamic form of resistance to institutional pressures that involve three approaches: dismissal, challenge and attack. Dismissing or neglecting institutional demands and expectations is an approach that MNCs are more likely to utilise when the institutional settings are perceived to be low or non-existent or when organisation values strongly contradict institutional requests (Oliver, 1991). Thus, the fragility of some institutions can contribute to exacerbating the non-compliance of MNCs' actions. Challenge is a more dynamic start for standards and regulations than dismissing. MNCs that challenge institutional pressure often go on the offensive with the aim to defy these requirements. Thus, MNCs will be more prone to challenge the rationality of standards and norms by demonstrations of organisational probity. It is argued that businesses are more likely to challenge institutional norms and values when they are perceived as less important compared to their own idea of what is significant. Attack is determined by the intensity and aggressiveness of MNC subsidiaries' actions resulting from institutional pressures. Hence, the attack approach is more likely to occur when institutional values and norms are specifically negative and discrediting.

3.7.5. Manipulation/Co-opt/Influence/Control

Manipulation is perceived to be the most dynamic response to institutional pressures because it is about strongly changing or exerting power over the sources that enforce institutional expectations. It is also described as a purposeful and opportunistic attempt to influence or control institutional pressures. In response to institutional pressures, MNCs may choose to 'co-opt' the origin of the pressure (Leblebici et al., 1991) and an illustration is the attempt to influence the institutional constituents to join the company. The anticipated effect of co-option is to defuse institutional pressures and improve organisation legitimacy. Manipulation strategy includes approaches such as influence and control (Oliver, 1991).

The influence approach is mostly oriented towards institutional environment standards and norms. This incorporates action such as lobbying government regulators with the aim of changing the institutional rules to which organisations are often asked to conform. The controlling approach, on the other hand, focuses more on establishing power and dominance over the institutional key actors that are originating the pressures on companies (Meyer et al., 1983; Oliver, 1991). Control is perceived as a dynamic and aggressive response tactic in comparison to co-optation because MNCs' objective is to dominate rather than influence or neutralise institutional pressures (Oliver, 1991). For example, in Holm et al.'s (2017) study, they stressed that when MNC subsidiaries are facing conflicting institutional expectations, they tend to embrace non-compliance responses (Durand & Jacqueminet, 2015). This denotes the explicit rejection of institutional requirements. Thus, organisations could embrace a more active approach through challenging institutional demands, in contesting their rules and requirements or even attacking the origin of institutional expectations. Hence, MNCs are more likely to apply a controlling approach specifically when institutional settings are fragmented or weak.

Other studies have examined the implications of MNCs' corporate social responsibility in their legitimacy building in host market settings (Beddewela & Fairbrass, 2016; Holm et al., 2017; Scherer et al., 2013). The focus has been on exploring the internal and external policy environment rather than the complex external environment settings per se. As such, previous studies have found evidence of institutional pressures exerted by host country institutional constituents on MNC subsidiaries' CCI activities such as improved host country adaptation of their institutional environment (Garvin et al., 2009; Muthuri, 2008). Therefore, it is a challenge to find studies that have shown the mechanisms and processes of legitimacy building of MNC subsidiaries that have used CSR in the form of CCI, specifically in LDCs. This study seeks to address this gap by exploring how MNC subsidiaries operationalise their CCI activities in LDCs and how they respond to isomorphic pressures in order to build and maintain their legitimacy.

3.8. Conceptual Framework

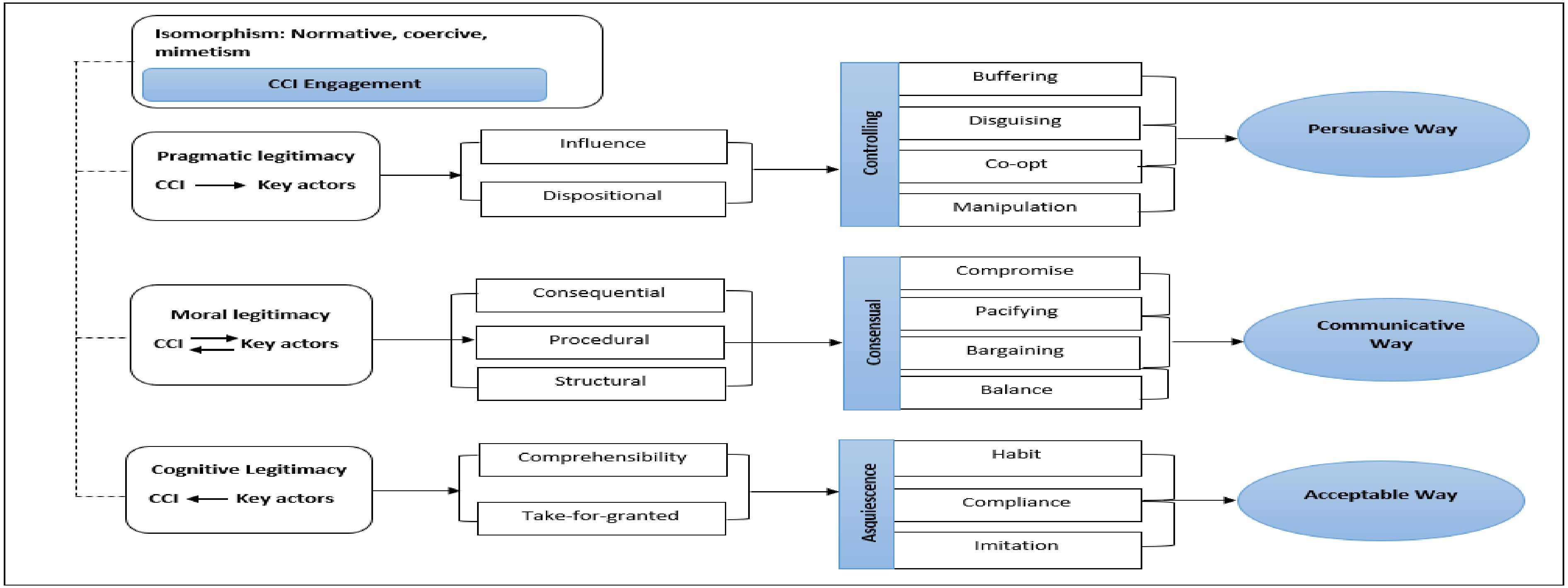


Figure 3-1 Conceptual framework – institutional environment influence on MNC Subsidiary CCI practices

Source: Author

The review of the literature in the above sections of this work focusing on the impact of international business, neo-institutional theory and legitimacy theory on firm non-market strategy in a weak institutional context has enabled the researcher to develop a framework in order to guide this research. The framework suggests that, logically, MNCs have three response approaches, which are the persuasive way, the communicative way and the acceptable way, in order to establish a congruence between MNC subsidiaries' CCI practices and society expectations, as summarised in Figure 3.1.

Accordingly, based upon the review of the literature, the conceptual framework depicted above postulates four main standpoints related to the mechanism of CCI implementation by MNC subsidiaries in least developed country settings.

First, MNC subsidiaries operating in a particular institutional environment (voids in the regulatory framework) tend to become more isomorphic resulting from the influence of host country institutional pressures, which are coercive, normative and mimetic. These isomorphic pressures could exert different types of influence on MNC subsidiaries' CCI mechanism of implementation concerning their legitimacy building processes.

Second, the *persuasive way* describes situations in which MNC subsidiaries under isomorphic pressures engage actively in influencing host country stakeholders' expectations by manipulating their perception. Here, host country local authorities and other key stakeholders such as CSOs/NGOs generally formulate the societal expectations. MNCs, in order to face such demands and expectations, tend to undertake actions such as persuasive advertisement of their CCI practices, lobbying and public relations with the society. This strategy is also portrayed as a <u>*controlling response*</u> of MNC subsidiaries in LDCs and could help build firm legitimacy.

Third, the *communicative way* describes situations in which MNCs engage in an open discourse with key stakeholders or community groups regarding subsidiaries' CCI implementation practices in their society. In this case, both the MNC subsidiaries and local authorities including CSOs/NGOs discuss the pros and cons of their expectations in order to meet the demands or expectations of the larger community and the wellbeing of the society. This interactive approach translates a 'pro-social logic' of the subsidiaries' CCI engagement process. The communicative way suggests therefore that MNC subsidiaries try to learn from the host country environment and eventually reach an agreement or consensus, which is believed to contribute to enhancing both parties' collaboration. Such response would enable subsidiaries to build their legitimacy. This approach is depicted as a *consensual response* of MNCs subsidiaries.

Finally, the *acceptable way* illustrates situations in which MNC subsidiaries proceed to some changes in the CCI implementation practices with the aim to adapt or bargain with key stakeholders' expectations in order to meet with communities' multifaceted demands. This strategy is described as an *acquiescence response* of MNC subsidiaries. Such a response could contribute to the firm legitimacy building process in host country settings.

3.9. Summary

This chapter has focused on four main areas of the literature in relation to CSR/CCI practices' engagement mechanism of implementation, International Business, neo-institutional theory and legitimacy theory that have led to the development of the conceptual framework and the identification of the main research gaps.

The first identified gap in the literature was related to the lack of research investigating MNC subsidiaries' CCI implementation practices, when operating in a least developed country context. The second empirical gap identified in the literature is the paucity of knowledge regarding the influence of LDCs' institutional settings on MNC subsidiaries' CCI operationalisation, focusing specifically on community empowerment and capacity building.

The last gap identified that there was limited research investigation of the CCI effect on MNCs-Government and MNCs-NGO/CSO interrelationships.

Altogether, in relation to the review of the literature, it is apparent that, in order to address these empirical gaps, it was important to carry out in-depth study investigating how MNC subsidiaries operationalise their CCI strategy in a LDC context. The methodology used to undertake this study is discussed in chapter 4.

4. Chapter 4. Methodology

4.1. Purpose of chapter

In this chapter, the choice of the research method is developed and explained. Researchers, such as Dhawan (2010) and (Patton, 1990) have defined the term ‘research’ as a systematic process in which materials and situational factors are studied and analysed in order to provide answers to a research question. Consequently, identifying a research methodology is crucial in any kind of systematic research, as it denotes the philosophical stance between ontological and epistemological assumptions that a researcher may adopt in investigating a social phenomenon by resting on a research paradigm (Sogunro, 2002). There is a general acknowledgement of two main research paradigms: positivistic and interpretivist. This study uses a qualitative research approach focusing on an interpretivist paradigm. Several philosophical views in research are explored, evaluated and compared to build a grounding for the study. Figure 4.1 illustrates the research framework that the structure of the research process of the study will follow.

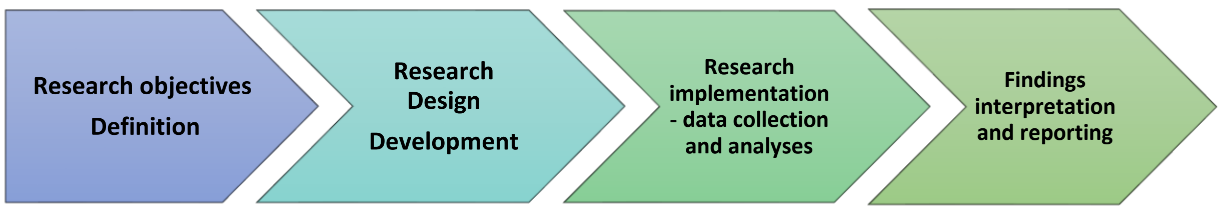


Figure 4-1 Research process

4.2. Research philosophy

This study follows and embraces the perception of social constructivism which suggests that ‘society, its structures and institutions are established out of people’s meaning and views’

(Berger & Luckmann, 1966). Similar authors also recognise the importance of the structures and networks in the construction of reality by emphasising the fact that the structure of the world is shaped in cognitions through interaction with the ecosphere (Jonassen, 1991; Vrasidas, 2000; Silverman, 2019). Given this approach, the research question derives from a firm level of study, which seeks to address the question of "how" and "why" Corporate Community Involvement (CCI) is implemented in least developed countries.

The research question treats the context as crucial to firm actions, instead of a detached reality, independently from the actors' cognition and the meanings they assign to it. Hence, CCI in this study is perceived as a situated phenomenon. Given this rationale, social constructivism is viewed by the researcher as a paradigm that enables the understanding of the phenomenon investigated through a holistic way, and thus, suits perfectly the social phenomenon under study. This standpoint diverges from those who perceive it as a paradigm that is restricted to investigating 'how' the phenomenon is constructed by limiting it to the individual level of analysis. This happens without taking into account the underlying structures and macro factors leading to social reality construction as stressed in the literature (Alvesson & Sköldberg, 2009). In line with this logic, this study is trying to understand not only 'how' reality is constructed but also 'why' it is constructed in a specific way, how these constructions are operationalised at a meso-level of the study and how they could form potential patterns of social reality. Therefore, knowledge of the social world is viewed in this study as produced through individual cognition, but not limited to it. Hence, knowledge is shaped and sustained through the social procedures that people undergo, and is impacted by the socio-cultural context in which they operate (Gergen, 1985; Brekhus, 2015). This study seeks to provide interesting insights into how and why reality is constructed in a particular way.

Furthermore, some scholars state that both qualitative and quantitative methods are more likely to fit with any research paradigm (Guba & Lincoln, 1994; Fishman, Messer, Edwards, &

Dattilio, 2016), while other authors suggest that each specific research method should fit with each paradigm, since not all research methods fit with all ontological paradigms or epistemological paradigms (Symon & Cassell, 2012). It is more suitable instead to understand the most appropriate research paradigm according to the chosen research method (table 4.1 depicts a comparison between the four main paradigms).

Table 4-1 Philosophical approaches comparison

Comparison of Philosophical approaches	**Positivism**	**Realism**	**Constructivism/ interpretivism**
Ontology: **view of the nature of reality**	Objective and independent of social actors, External.	Objective. Exists independently of human thoughts and beliefs or knowledge of their existence, but is interpreted	Socially constructed, subjective, may change, diverse
Epistemology: **View concerning what constitutes acceptable knowledge**	Uniquely observable phenomena can generate reliable data	Observable phenomena offer reliable data, facts. Yet, phenomena create sensations, which are open to misinterpretation.	Subjective meaning and social phenomena. Based upon the details of the situation, a reality behind these details.
Axiology: **View of the role of values in research**	The researcher is independent of the data and maintains an objective standpoint	Researcher is biased by worldviews, cultural experiences. These could influence the research.	Research is value bound, the researcher is part of what is being researched, cannot be separated and so tends to be subjective.
Most utilised data collection approaches	Highly structured, large sample size, but can utilise qualitative.	Approach selected must fit the subject matter, quantitative or qualitative.	Small samples size, in-depth investigations, qualitative.

Positivism purports that the real world exists outside the researcher's mind and such an objective method should be utilised to identify its characteristics (Knights, 1992), which justify why it is a stance for natural science researchers. By adopting this philosophy in social science, knowledge can be produced mainly through hypothesizing the essential relationship between specific variables, and using objective methods to test whether or not the hypotheses formulated are true (Easterby-Smith et al., 2012). In fact, this develops from the objectivist ontology position that there is a social reality to study that is independent of the researcher and the research subjects. Thus, knowledge of the social phenomenon is focused on what can be observed and recorded rather than subjective understanding. In general, data are gathered to test a hypothesis, which has been gathered from existing theory.

On the contrary, realism accepts multiple realities, where one reality could explain various phenomena, but opinions from other participants who also relate to the phenomena are still essential to reach a high level of understanding. Epistemologically appreciates subjective as well as objective reality and highlights the role the researcher plays in discovering the reality. This paradigm encourages the use of qualitative and quantitative methods as well as both deductive and inductive logics. In fact, realism begins with a position similar to positivism in acknowledging that there is a social reality that is external to the researcher and a belief that it can be researched using approaches similar to those used in the natural sciences (Matthews & Ross, 2010). Nevertheless, the realism paradigm postulates that the apparent social reality is undermined by invisible but prevailing systems or mechanisms. Hence, there is also a critical realism approach paradigm which focuses on identifying structures or mechanisms that result in inequality and thus provide an opportunity for social change by changing or negating the structural mechanisms that are identified as having these effects. However, it is essential to emphasise that this position does not fit neatly into an objectivism or constructivism ontological approach as it focuses on the identification of knowledge that is real but unobservable.

Drawing on these comparisons, it can be concluded that neither of them fits with the nature of this research. For instance, the positivism philosophy relies on one true external reality that is independent of humans' interactions and which is to be verified objectively (Easterby-Smith et al., 2012). This situation challenges the perception of MNCs' CCI strategies in the host country which is the focus of this study. In fact, a company CSR strategy implementation is highly influenced by the country's institutional framework (Amaeshi et al., 2016; Scherer et al., 2013). Consequently, isolating the subjective impact of the participant (i.e. interviewees), as suggested by positivism is unattainable, given that they have already taken part in the formulation and implementation of the firm strategy. Similarly, the realism stance is also not suitable for this study as it accepts multiple realities where phenomena can be explained in different manners (Matthews & Ross, 2010; Nica, & Potcovaru, 2014; Brekhus, 2015).

Moreover, there is a long-lasting debate within the social sciences regarding the usefulness of social science research positions to the study of the social world and an important part of the debate revolves around the use of the positivist approach to investigating phenomena. Yet, several social science researchers believe that social studies must incorporate the understanding and explanation of the phenomena, which are not necessarily observable by the senses but can be interpreted by fellow community members and the researcher. This is also called the interpretivism/constructivism paradigm, given the nature of the emergence of the epistemological position (Pfadenhauer, & Knoblauch, 2018; Salvador, 2016). Indeed, this is a position that predominantly focuses on people's personal interpretations and understandings of social phenomena and their own actions, which can be linked to the ontological position of constructivism, in which the nature of the social phenomenon is in the understanding and meaning ascribed to the social phenomenon by the social actors.

In the constructivism/interpretivism paradigm, in which knowledge gathering involves people's interpretations and understanding, the key focus is on how people interpret or construct the world, and social phenomena, enabling different viewpoints to be explored. Thus, the researcher is studying social phenomena through the respondents being the subject of the research. The researcher usually works with the data in order to generate a theory.

As previously mentioned, understanding the research paradigm is essential when conducting a study. It highlights characteristics such as the methods, validity and generalisation measures (Guba & Lincoln, 1994; Patton, 1990). Thus, the implication of adopting a qualitative research approach focusing on a constructivism paradigm is discussed in more detail in the following section.

4.3. Justification for adopting a qualitative approach

There are two main research approaches that dominate the sphere of the social science subject: qualitative and quantitative research approaches (Brannen, 2005; Symon & Cassell, 2012). A study that adopts the quantitative approach focuses on quantification when collecting and analysing data. As a result, it is the primary choice for those adopting a positivist stance since it allows them to isolate and classify variables and link them together to formulate hypotheses which are then tested upon the collected data (Brannen, 2005). Various techniques can be applied utilising this approach, such as survey or experiments. Alternatively, a qualitative approach is mainly adopted by interpretivist researchers who seek "to describe and analyse the culture and behaviour of humans and their groups from the points of view of those being studied" (Maxwell, 2008, p. 47). As a result, a qualitative researcher can generate clarity and understanding through drawing attention to "meaning, process and context" (Jaffe, Miller, Gubrium, & Sankar, 1994; Gammelgaard, 2017).

In addition, (Silverman, 2006) states that research can be described broadly as either qualitative or quantitative or more narrowly, as grounded theory, case study, action research. In line with the methodological standpoint of the research, the entire strategy is identified as qualitative, focusing on an exploratory research method (Patton, 1990). According to Corbin, Strauss, and theory (2008, p. 17), a qualitative research method is:

> "Any kind of research that produces findings not arrived at by means of statistical procedure or other means of quantification."

It entails an interpretative approach that turns the world into a series of representations, including interviews, field notes, conversations, recordings and memos that make the world more visible (Denzin & Lincoln, 2008). Qualitative research involves going through a process of investigation and interpretation of data in an attempt to expand empirical knowledge by evolving our understanding of social phenomena (Corbin et al., 2008). This method vibrates with the objectives of the approach adopted and the worldview of the researcher. As previously mentioned, when humans' interrelationships play an important role in shaping the phenomenon, as in the case of the implementation of the MNCs' CSR and CCI in the host country, the qualitative research method is most appropriate.

The current study applied the qualitative method as the main research approach. Three motives support this choice (see Table 4.2 for more details). First, CCI is a multifaceted matter, which necessitates an in-depth investigation from different aspects in order to be appropriately understood. In fact, the qualitative research method is suitable for fulfilling this prerequisite, given that qualitative data are a source of rich description and a well-grounded method, which enables the researcher to perceive which events lead to which outcome and generate a fruitful explanation (Baxter & Jack, 2008). Focusing on a qualitative investigation, the richness of data can be conveyed in terms of a detailed description of the interrelated issues under consideration, which would result in a more meaningful understanding of the phenomena under investigation. Hence, it enables critical human aspects to be captured, such as organisational non-market corporate social responsibility strategy implementation in multidimensional institutional settings.

Second, using the qualitative approach is appropriate in studies that are 'explorative in nature', which is essentially about investigating a particular phenomenon which is not entirely understood (Lee, 1999, p. 41). This fits with what has been uncovered in the literature chapter. In particular, the research addresses the impact of LDCs' institutional framework influence on MNCs subsidiaries' CCI engagement process and their responses to legitimacy building processes in fragmented environmental settings, which are still under-developed (Amaeshi et al., 2016; Muthuri, 2008; Muthuri et al., 2012).

Thirdly, a quantitative approach that is based on questionnaires or surveys tends to offer a shallow view of the impact of MNC subsidiaries on their legitimacy building and the sustainable development of societies. As such, authors such as King and Brooks (2018) argue that using a qualitative research method contribute to provide in-depth understanding to the phenomenon under investigation. Therefore, by reflecting on the research aim and objectives, answers to the questions of 'why' and 'how' (Yin, 2013), in addition to 'what' can be provided (Nelson & Wright, 1995). This is essential given that this study seeks to investigate and identify factors that underpin MNCs subsidiaries' CCI implementation in a least developed country context. This research also aims to explain 'how' least developed countries' institutional environments are managed by MNCs through using their non-market strategies in order to manage tensions among different groups of stakeholders.

Nevertheless, the qualitative research method has its own limitations. On one the hand, research results cannot be claimed as statistically generalisable. This can be explained by the fact that qualitative research is very time consuming (data collection and data analysis) and labour intensive, which would make searching for statistical generalisability an unfeasible task. Yet, generalisability should not be perceived as an unsolvable issue, given that it holds diverse meanings within the qualitative method. Qualitative research can provide a 'consistent description' to the specific study context, which will allow the reader to make a judgement regarding the limits of which findings can be valid in different contexts (Symon & Cassell, 2012). This concern is addressed in more detail in the section about external validity and transferability. Another limitation is about the general validity and reliability issues of research results which are addressed in detail within the specific settings of this study regarding the section which considers research quality.

The qualitative research method followed in this study, like several other studies, involves the implementation of in-depth interviews with salient stakeholders' in the host country context, more particularly in the extractive sector with secondary documents review and website content analysis (Dougherty & Olsen, 2014; Gifford & Kestler, 2008; Jamali, 2010; Mzembe & Meaton, 2014; Smith, Shepherd, & Dorward, 2012). Some scholars describe this method as 'elite interviews' (Aberbach & Rockman, 2002; Kezar, 2003).

Table 4-2 Data Collection Methods for Qualitative Research

Data Collection Methods	Optional Methods	Advantages of the method	Limitations of the method
Interviews	• Face-to-face or one-on-one interview • Telephone interview • Focus group interviews	• Useful when participant cannot be directly observed • Participant can provide historical information • Allow the researcher to have control over the line of questioning	• Provide indirect information filtered through the views of interviewees • Provide information in a designated place rather than the natural field setting • Researcher's presence may bias responses
Documents	• Public documents, minutes of meetings or newspapers • Private documents, journal, diaries or letters	• Enable a researcher to obtain the language and words of participants • Can be assessed at a time convenient to researcher • Represent data to which participants have given attention	• May be protected information unavailable to public or private access • Require the researcher to search the information in complex places • Require transcribing for computer entry.
Audio-visual materials	• Photographs • Videotapes • Sounds • Film	• May be an unobtrusive method of collecting data. • Provide an opportunity for participants to directly share their reality • They are creative, as they capture attention visually.	• May be difficult to interpret • May not be accessible publicly or privately.

Source: Adapted from Yin (2009)

4.5. Interview Method and Context of the selected study

In order to investigate "how" and "why" multinational corporations (MNCs) subsidiaries operationalise their corporate community involvement (CCI) strategy in Burkina Faso and Mali, and how this can contribute to firm legitimacy building and alternatively foster community development in the presence of institutional voids, an interview method was carried out. Prior research has studied firm CCI practices in challenging the institutional context in developing and least developed countries (Amaeshi et al., 2016; Heidenreich, Mohr, & Puck, 2015; Idemudia, 2014; Luning, 2014; Muthuri, 2008) using the interview method. The ontological basis of this study is social constructivism with an interpretivist approach. The research question focused on MNCs subsidiaries' interactions with key stakeholders (government and civil society/NGOs) through engaging their CCI strategy and the impact of meeting key actors' expectations in the host country.

The interview method is perceived as an effective way of inductive theory building (Eisenhardt, 1989) because it enables the exploration and emergence of new scopes of relationships between components that have already been debated in some areas of research. The interview method is used in this study as it reflects the complex nature of the institutional settings and the multifaceted nature of stakeholders' different demands and an understanding that, predominantly through in-depth interview investigation, these issues could be unravelled. This method also allows a cross-comparison between countries and conclusions in a larger and general way. The two West African countries (Mali and Burkina Faso) have been identified and selected based on their status. They are perceived to be rich in natural resources (Besada, 2015), although they are still struggling to leverage their mining industry wealth in addressing their poverty, improving weak infrastructure and unemployment, among other problems that affect their societies and constitute a major challenge to their socio-economic development. However, mining MNC subsidiaries' CCI implementation is believed to potentially lead to significant socio-economic development of these societies. Scholars such as Adegbite and Nakajima (2011) also state that company CSR practices can positively affect populations that have lost trust in the government while Muthuri et al. (2012) stress that CCI could potentially lead to the sustainable development of developing countries. Thus, the political environment of West African countries is very complex (Amaeshi et al., 2016); they are characterised by unique and challenging institutional settings, potentially subject to poor governance systems and weak public sectors. It is from this perspective that this research will investigate 'how' mining MNCs subsidiaries' CCI practices could contribute to boosting the development of least developed countries (Burkina Faso and Mali) through strengthening their interrelationships with key stakeholders such as government, CSOs/NGOs, and alternatively lead to firm legitimacy building processes.

Therefore, in order to obtain an in-depth understanding of the phenomena under investigation, an in-depth interview method is used as the main data collection method.

4.6. Implementation of the Interview Process

The systematic collection of the qualitative data for this study is based upon Kvale and Brinkman (2009) 'seven stages of applying interview method'. Table 4.3 provides a summary of the seven stages together with a brief overview of how each of the stages would design and implement this study.

Table 4-3 Implementation of interview method

Stages	Short description	Implementation
Stage 1 Thematic analysis	Framing the purpose of the examination and the conception of the themes to be analysed	Development of research questions, research objectives and the conceptual framework
Stage 2 Designing	The study was designed in order to obtain the intended knowledge	Research questions and conceptual framework require the collection of data regarding the influence of mining MNCs subsidiaries' CCI practices on their legitimacy building process and their impact on community socio-economic development. The intended knowledge resides with the subsidiaries' managers, government members and civil society/NGO representatives in Burkina Faso and Mali. In-depth interviews were conducted with three main groups of interviewees from each country, which includes subsidiaries, government and NGOs/CSOs.
Stage 3 Interviewing	Interviews were conducted based on interview guide with a reflective approach to the knowledge sought and the interaction with the interview position	Three interview guides based upon the conceptual framework and the research questions were established in order to conduct the interviews across subsidiaries and firm key stakeholders' respondents
Stage 4 Transcribing	Prepare the interview substantial for analysis, which would include the transcript from oral to text	The interviews were recorded and transcribed through transferring the interview data (i.e. audio recorded file) into word documents, which were uploaded to 'NVivo11 Pro' qualitative data analysis software
Stage 5 Analysing	Make a choice on which type of analysis is more appropriate depending on the aim and the topic of examination	The data are analysed through using descriptive coding, interpretative coding, development of categories, relationship building and enfolding the literature stages
Stage 6 Verifying	Appreciate the validity, reliability and generalisability of the interview findings	The criteria of credibility, transferability, dependability and conformability would be assured in place of reliability and validity
Stage 7 Reporting	Communicate the findings of the study and methods utilised in a form that lives up to scientific criteria, takes the ethical aspects of the investigation into consideration and results in a readable product	Chapter 5 and chapter 6 provide a discussion of the findings

Source: Adapted from Kvale and Brinkman (2009)

4.6.1. Stage One: Thematising

According to Kvale and Brinkman (2009), the thematic analysis focuses on explaining the theoretical clarification and the research questions of the key themes being examined within a study. In line with this research, the main thematic analysis (CCI mechanisms of implementation process and the influence of LDCs' institutional settings) was obtained through a critical review of the literature, and a conceptual framework was established; and finally, the aim of the study was elucidated by formulating four research questions and related research objectives (see Table 4.4).

The thematic analysis related to this study entails obtaining deep understanding and knowledge concerning the subject of investigation, firm CCI implementation in a multifaceted institutional setting. This is important because it enables the theoretical understanding of the phenomena under investigation and allows the researcher to ask relevant questions to the interviewees (Kvale & Brinkman, 2009; Ritchie, Lewis, Nicholls, & Ormston, 2013). This theoretical understanding is obtained through examining four broad domains of the literature: CSR/CCI, neo-institutional theory, institutional voids, and legitimacy theory. This critical review of these key areas of the literature has led to the development of the study's conceptual framework (see Chapter 3 Section 3.8).

Scholars such as Miles and Huberman (1994, p. 18) describe a conceptual framework as a framework that provides explanations through narrative or graphically of the main phenomena to be studied and the potential relationships among them. Hence, it is a conception of what is out there that the researcher intends to investigate (Kaplan & Maxwell, 2005). The use of these two conceptual frameworks helps this study through assisting the researcher in the data collection and which is more likely to be efficient by mitigating data encumbrance. This also allows comparability across firm CCI practices and implementation in fragile institutional settings (Burkina Faso and Mali). Therefore, the conceptual framework plays the role of orientation through directing the research and shaping the research questions and collecting the research data. Thus, the literature, the conceptual framework and research questions have allowed the researcher to clarify and further ascertain the key themes that have been investigated in this study and effective themes have been formulated.

Table 4-4 Development of interview themes related to the literature and the research questions

Key Theoretical and Empirical Constructs	**Supporting Literature**	**Theoretical /Empirical Gap Identified**	**Key Interview Themes**	**Interview questions**
Literature CCI implementation	Van Cranenburgh & Arenas (2014)	RQ1: Why and how CCI is implemented in least developed countries	• CCI engagement mechanism process	• What does your company CCI programs consist in the society? • Could you tell me what drives your company into undertaking such CCI programs?
International Business and Neo-Institutional theory Socio-economic development/ Community development	DiMaggio & Powell, 1991/ Meyer & Rowan, 1977/ Scott (2001) Blowfield & Dolan, 2014/ Newell & Frynas, (2007)	RQ2: How does the institutional environment influence MNCs' CCI practices effectiveness in LDCs settings?	• Institutional environment influence on CCI effectiveness and in fostering communities' socio-economic society development	• In your opinion, is the CCI activities implemented in the country effective? What criteria make it effective?
Institutional voids – Complex institutional environment	Amaeshi, Adegbite, & Rajwani, (2016) / Brammer & Pavelin, (2006); Scherer et al., (2013)	RQ3: How do institutional voids influence the collaboration between MNCs and governments in LDCs' countries settings?	• Institutional voids impact on subsidiaries and key stakeholders' interrelationship	• In your opinion, how can the interaction between your company and the government contribute to foster more CCI practices in the country?

Legitimacy theory	Holm, Decreton, Nell, & Klopf, P. (2017)	RQ5: How subsidiaries respond to host country institutional pressures in order to build their legitimacy?	• CCI role in contributing to firm legitimacy building	• Reflecting on your CCI programs and activities, how can this contribute to building and maintaining your legitimacy in the country?

Source: Author

4.6.2. Stage Two: Designing

4.6.1.1. Designing the research: Sampling method

Since qualitative research does not seek to make empirical generalisations, the related sampling strategies are not aimed at producing statistical representativeness (Marshall, & Rossman, 2014). However, a uniquely ad hoc, opportunistic sampling strategy is not appropriate. According to some scholars such as Moser & Korstjens (2018) the sample needs to be related to a sort of systematic approach to the social world and the phenomena that it looks at investigating. In this study, interviewees were selected through using purposive sampling. The choice was to focus on a small number of participants who would be likely to provide more insightful information that would meet the expected outcome of this study (Silverman ,2019).

The participants were drawn from across two countries in West Africa (Mali and Burkina Faso). In relation to this research, the researcher defined the different types of key stakeholders, which comprise mainly mining subsidiaries, government members and NGOs and CSOs; from which, interviewees were selected for this study. Purposive sampling was firstly used to select government members; mainly upper and middle-level actors of the Ministry of Mines in the two selected countries (Burkina Faso and Mali) because they possessed wide knowledge regarding the mining industry since they work in direct collaboration with mining MNCs subsidiaries. Purposive sampling was also used to select the last group of interviewees, which include NGOs, and civil society, given the fact that they are actively involved in mining MNCs subsidiaries' operations (specifically their CCI practices for the benefit of communities). Finally, it was considered essential that interviewees were selected as well through purposive sampling in the mining sector, where mining subsidiaries managers could provide significant information regarding their CCI implementation processes.

4.6.1.2. The selection of key institutional actors

Given that qualitative research does not seek to make empirical generalisations, the selected sampling strategies do not aim to produce statistical representativeness (Ritchie et al., 2013). Nevertheless, some scholars have highlighted that a strict ad hoc and opportunistic sampling strategy is not suitable. The sample has to rely in some ways on the social world and the phenomena subject to investigation (King & Horrocks, 2010).

Institutional key players mainly comprised government members (Minister of Energy and Mines) in direct interaction or collaboration with mining subsidiaries and Non-Governmental Organisations including civil society organisations which are predominantly involved in mining subsidiaries' CCI projects implementation for the benefit of communities.

Access was obtained to government members through key individuals at the Ministry of Energy and Mines. These individuals are generally in charge of the management of the mining industry in Burkina Faso and Mali in which foreign mining subsidiaries are operating and have a proper understanding of mining firm management systems and their CCI practices and implementation mechanisms. The identification of the selected group of institutional key actors was carried out focusing mainly on two factors: first, the mining ministry participants have to be directly involved with mining subsidiaries' operations, which enables the researcher to gain overreaching information regarding their CCI practices and as such can be considered to be an 'authoritative' source (Kvale & Brinkman, 2009). Another factor is that their knowledge about CCI practices and implementation mechanisms, given their involvement in the mining sector in relation to the firm, would allow the researcher's questions to be answered by obtaining the richest and most relevant information (table 4.5 below provides details regarding the different institutional key actors working in direct relation with the mining MNCs subsidiaries).

Therefore, interview data was gathered from managers located across diverse levels of management (mainly top level and middle level) on how CCI is operationalised within the subsidiary and its potential contribution to development. Thus, some scholars recommend the use of such an approach in order to gain a more complete understanding of the phenomena as information obtained at diverse levels can be integrated, to better understand the overall context (Flick, 2008; Kvale, 2008;). Thus, interview method helps enhance the ‘accuracy of the data collected through eliminating respondent bias (Gammelgaard, 2017) .

Table 4-5 Selected Institutional Actors in Burkina Faso and Mali

Actors attachments	***/Number of participants***	***Regional Location***
-Ministry of Mines and Quarries/Government	12	
-Extractive Industry and Transparency Initiative	02	**Burkina Faso**
-Civil societies/Non-Government Organisations/Associations	04	
-Chamber of Mines	02	
-Ministry of Mines and Quarries/Government	07	
-Extractive Industry and Transparency Initiative	02	**Mali**
-Civil societies/Non-Government Organisations/Associations	03	
-Chamber of Mine	01	

4.6.1.3. The selection of subsidiaries

Selecting a sample presupposes selecting relevant constituents, events and/or procedures specifying situations or features that are expected to or known to have salience to the subject matter under investigation (Myers & Newman, 2007). Therefore, the researcher focuses on the following criteria: the MNCs subsidiaries should have all their value-adding activities in the host country. The argument here is that MNCs subsidiaries operating in the host country would engage more with the country through undertaking a high level of CCI practices. Given the qualitative nature of the study, no parameters were set concerning the size or number of employees; thus, the MNC subsidiaries should be acknowledged in Burkina Faso and Mali for their CCI practices, particularly by key stakeholders (government, CSOs/NGOs). This point is defensible focusing on components such as firms that have obtained a positive image resulting from their CCI practices' impact in the host country communities. MNCs subsidiaries are generally perceived to implement CCI practices in developing and least developed countries, mainly with the aim of enhancing their reputation and their social licence to operate (Amaeshi et al., 2016; Chapple & Moon, 2005; Jamali, 2010; Moon & Vogel, 2008; Muthuri, 2008). Therefore, this study can be proven to investigate mining MNC subsidiaries that are actively engaging in CCI practices, as they are more committed to contributing to the development of communities in the host country (Table 4.6 provides details about the most reputable gold mining MNCs subsidiaries operating in Burkina Faso and Mali).

Each of the previous criteria of selection is also justifiable in terms of the research problem and the focus of this study. The research problem explicitly focuses on examining gold mining MNCs subsidiaries' CCI practices in the least developed country context and their potential impact on the socio-economic development of communities. While the focus on CCI practices would provide a more thorough insight into the subsidiaries' communities' actions than CCI projects in general, it was also essential to obtain a wide range of data regarding the motives that drive CCI practices as well as the implementation processes and how collaboration occurs between key actors and mining MNCs subsidiaries resulting from their CCI practices mechanisms, in order to answer the research questions and achieve the aim of the study. Moreover, an investigation of MNCs' CCI practices can offer insights into the factors that are influencing their implementation mechanisms in host country settings.

The research resulted in a decision to focus on multiples gold MNCs subsidiaries, institutional key actors and civil society/NGOs members within the selected countries (Burkina Faso and Mali). The use of two countries in which to locate the research enables a comparison of CCI practices across both selected countries (i.e. social, economic and political factors) which will strengthen the comparison of firm CCI implementation in the LDCs framework. Thus, the use of data from multiple respondents from across several subsidiaries contributes to assisting the analysis and synthesis of the data during the following stages of the research, in particular, assisting in the relationship building and enfolding literature stage of the investigation.

4.6.1.4. Heterogeneity of the sample

Some scholars such as Ritchie et al. (2013) claim that in order to ensure the robustness of a sample, it should be as diverse as possible within the boundaries of the defined population. Diversity increases the opportunity to identify a full range of factors or features that are associated with the phenomenon under investigation. The subsidiaries selected were from the most reputable mining companies in Burkina Faso and Mali. This is due to the fact that they were already engaging in CCI and some had obtained recognition for their CCI implementation in the host countries as mentioned in their regular and respective annual reports and Extractive Industries Transparency Initiative (EITI) reports. Therefore, the greater the diversity of characteristics and circumstances, the more chance there is to determine different factors or components for the data analysis (Ritchie, Lewis, & Elam, 2003). Given that the sample of the subsidiaries selected has focused on the two prescribed criteria previously mentioned, this may have resulted in a less diverse sample, leading to some bias in the data obtained.

First, the bias would have happened when the data collected from a set of different subsidiaries would have been more likely to provide information related to specific CCI practices' concerns in the host country, as key actors would not recognise them. Second, there may be some mining companies' subsidiaries that were engaging in CCI practices in Burkina Faso and Mali and yet did not take part in a specific ranking system or did not provide a regular report regarding their CCI implementation in the host countries. These factors were utilised by the researcher in this instance to proceed to a purposive selection of the subsidiaries from which to draw the interviewees. The selection of such mining MNCs subsidiaries would have resulted in more diverse data and further complemented the findings of this study. Although this bias is acknowledged in this case, it is also argued that, within this study, the research questions that underpinned the study could be answered efficiently and comprehensibly with the existing data set. Thus, the data set does not offer an in-depth perception of how CCI engagement mechanisms are implemented nor what are the factors that affect its operationalisation within mining MNCs subsidiaries in Burkina Faso and Mali.

4.6.1.5. Number of Mining Multinational Corporations Subsidiaries

It was primarily decided to focus on the four most reputable mining companies in order to obtain an in-depth analysis of their CCI engagement processes and mechanisms of implementation. Nevertheless, when the data collection started in August 2017, it was obvious that due to the size of subsidiaries operating in Burkina Faso and Mali, a larger number of them was necessary in order to obtain more details related to an in-depth understanding of the research problem. This was an important process as most of the MNCs subsidiaries operating in the selected countries do not often consider CCI practices to be a key function and as a result, on average two (2) to four (4) CCI managers were actually involved in the mechanism of implementation of CCI. Hence, after carrying out the data collection with some mining MNCs subsidiaries' managers and acknowledging the complexity of the mechanism of CCI practices, the researcher decided to collect more data from a few more mining MNCs subsidiaries (rather than only four mining companies) in order to better understand the phenomena being investigated.

Therefore, focusing on the latter decision to concentrate on mining MNCs subsidiaries which would have the main two selection criteria, seven subsidiaries (07) were contacted in order to gain access to their subsidiaries' managers to collect the research data through interview. One subsidiary also belonging to the mining sector rejected the possibility of collecting data from their company by stating that the CEO had not given her permission. Finally, six mining MNCs subsidiaries (06) were contacted and access obtained. Table 5 provides an overview of the details regarding the six selected subsidiaries with code names to preserve their confidentiality (three MNCs subsidiaries from each selected country).

Table 4-6 Overview of selected gold mining companies

Subsidiary (Code Name)	**Head Office Location**	**Regional location in Africa**	**Industry Affiliation**	**Operational Description**
Company 1	Canada	Burkina Faso	Gold mining	Company 1 began the management of project following the acquisition of Orezone Resources in 2009, and started the commercial exploitation and production in 2010 and owns 90% of the share in the country. The plant expansion to accommodate a substantial increase of hard rock, was completed at the end of 2013.
Company 2	Canada	Burkina Faso	Gold mining	Company 2 started gold production in the country in 2008. It operates in the zone of Mana that is high-grade satellite deposits Siou and Fofina and is expanding its operations on gold deposits at Natougou in 2015.
Company 3	Canada	Burkina Faso	Gold mining	Company 3 is a gold mining firm that operates in the high grade of Yaramko, located in the Hounde greenstone region of Burkina Faso.
Company 4	Canada	Mali	Gold mining	Company 4 has developed and operates now in the zone of Loulo Gounkoto. This company is committed to the creation of value through discovery and expanding wold class gold deposits.
Company 5	Canada	Mali	Gold mining	Company 5 is proven to be a gold producer and exploiter with over 25 years' experience of continuous gold production, exploration, expansion and innovation. This company maintains in excess 100,000oz of gold production per annum.
Company6	Canada	Mali	Gold mining	Company 6 is focused on building a premier African gold exploiter with a portfolio of low-cost and long-life mines. The company has put in place a strong mechanism track record that delivers cash flow from its mining productions which are expected to be about 640,000 ounces in 2018. The company is also targeting about 15 million ounces in the next 5 years.

Source: selected companies annual reports

4.6.1.6. Research Ethics: Access to Interviewees

Having used purposive sampling, the researcher had knowledge of the companies and participants to be approached; hence contact was initiated upon arrival in the field. Participants were already aware of the research objectives and when I arrived, I went to their offices one after the other to start setting interview dates. Some of the participants were available immediately and others gave me dates which I saved up and I kept following up on those appointments. Access to the six mining MNCs subsidiaries' key individuals was obtained through different ways. Starting with business contacts within some mining subsidiaries, access was gained through contact following a 'referral' approval by the company manager in charge of firm CCI activities' implementation and related initiatives. However, when it was not possible to have access to such a referral person, the name of the CCI manager or company manager was found from publications such as the company's annual reports and the concerned person was contacted directly by telephone or email or both.

A formal letter with brief introduction providing information regarding the research purpose, consent form and information sheet were also sent to the targeted companies (see appendix I, II, VI and VII). After undertaking a primary interview with the mining companies' managers who were in charge of firm CCI activities' management process and gaining a certain understanding of the company CCI mechanism of implementation framework, the person responsible assisted the researcher in obtaining access to other subsidiaries' managers, which were considered to be company resources. Some interviews were conducted in their respective offices while others had to arrange for home meetings for a quiet atmosphere without any disturbances. Those participants who postponed the interviews were followed up relentlessly until they found a workable time to allocate an appointment and the interview was conducted.

Given that this research was undertaken under the direction of the University of Huddersfield, the ethical norms of this study were under the guidance of Huddersfield University's Code of Practice for Ethical Research. In order to maintain crucial ethical concerns of confidentiality and informed consent, some measures were carried out. Hence, the confidentiality and privacy of the research respondents certified that the private and confidential data supplied to the researcher remained as such and that participants had the right to choose their suitable level of dissemination (Gregory, 2003; Sieber, 1992). In fact, though the first refers to disclosing information, the latter refers to individuals' rights. The confidentiality of the information delivered to the researcher was assured through the utilisation of 'exclusive identifiers' for the six subsidiaries (refer to Appendix I and II for statements regarding confidentiality and privacy). Nevertheless, the mining subsidiaries' managers requested partial anonymity and gave their consent to the researcher by agreeing that their designations could be utilised when discussing the findings of the study. As a result, the interviewees' corporate job titles were used to identify them instead of the use of an 'exclusive identifier'.

The standard of informed consent entails that the entire information related to the study should be delivered to the participants to enable them to make an informed judgement concerning their participation in the research (Reeves, Herrington, & Oliver, 2005; Sin, 2005; Smith & Osborn, 2004). This concern was raised prior to undertaking formal interviews with the managers of mining subsidiaries. Hence, the participants of the interviews were informed prior to the interview process of their right of refusal at any point during the interviews; yet, such voluntary informed consent was obtained orally (Sieber, 1992).

The values of 'non-malfeasance' require the researcher to design the entire research in a way that possible harm to participants or organisations taking part in the study is minimised and there is no risk of harm in the future because of the study. Given that data collected from the subsidiaries were mainly about the mechanism of CCI implementation strategies in the host country context (Burkina Faso and Mali), the divulging of certain information was perceived to be potentially harmful to the mining company. Therefore, in order to uphold the principle of 'no harm', each participant was provided with detailed information regarding the collection, storage and dissemination of the data (Reeves et al., 2005), through providing a formal letter of permission guaranteeing their anonymity through the use of acronyms (i.e. code identifier) in order to identify participants instead of using their actual names.

Given the aforementioned about the ethical principles, data was collected from six mining subsidiaries depending largely on the availability of managers. In order to keep a practical record of the data collected, a detailed record of the interviews together with documentary evidence collected was sustained. Thus, after carrying out the interviews with the different participants, the researcher listened to all the interviews and the questions arising out of the interviews concerning areas where information was insufficient, and new questions were formulated resulting from the interviewees' responses. Consequently, another round of questions was held in order to obtain more information regarding companies' CCI implementation in the selected countries.

Following the discussion of the selection of the research design the following section will provide details with regard to the interview method, which is concerned with the actual interview data collection for this research.

4.6.3. Stage three: The interviewing procedure

The interviewing step is about the actual process of producing knowledge through conducting the interview itself (Kvale & Brinkman, 2009). Therefore, information related to the interviewees themselves, the interview guide utilised, and the gathering of interview information are discussed in the following sections.

4.6.3.1. Interview Method

The interview has been described by Kvale (2008) as " a specific form of conversation where knowledge is produced through the interaction between an interviewer and the interviewee". Resulting from this description, Kvale and Brinkman (2009, p. 2) represent the interview as involving an "inter-change of views between two persons conversing about a theme of mutual interest". As previously mentioned, the research questions underpinning this study are foremost exploratory questions, where knowledge related to the specific phenomenon is lacking regarding the research of interest (MNCs' CCI practices in LDCs).

Relative to Kvale and Brinkman (2009), the interview method can be used either as a procedure of knowledge collection or as a procedure of knowledge construction. In fact, it is highlighted that it is the former and not the latter which this study aimed to achieve by using the interview method. Consequently, in order to gain the relevant knowledge related to "how" MNCs perform their CCI related non-market strategies in the LDC country context and the factors influencing such actions, it was considered important that these data would be gathered from subsidiary managers who are directly implicated in the management and implementation of corporate non-market activities.

The choice of interview method as the research methodology in this study can be justified regarding the fact that the use of qualitative research interviews enables the researcher to investigate both the "factual" and the "meaning" degree. This method also enables the researcher to pursue meanings pertaining to such actions to obtain an in-depth understanding of the phenomena under study (Easterby-Smith et al., 2012).Thus, the phenomenon under study is related to the social implication of MNCs subsidiaries' CCI practices in the host country context. This is a complex process in which many factors can be explored.

Ritchie et al. (2003, p. 58) mention the use of in-depth interviews to investigate "complex systems, processes or experiences" because of the depth of emphasis needed to comprehend the phenomenon under investigation. Thus, the prospect that in-depth interviews provide for clarification allows the researcher to attain a broad and detailed comprehension of the subject for the purpose of the study. By its very nature, the researcher was able to gain an in-depth and explicit description of firm CCI practices, particularly focusing on their mechanism of implementation and their impact on the firm legitimacy building process through carrying out the interviews.

Moreover, interviews also enabled the interviewer to direct the interview to specific themes that are related to the phenomena under study (Kvale & Brinkman, 2009) and through using probes and including external documentations (Ritchie et al., 2003). Another factor is related to empirical research, which has examined some facets of MNCs CCI activities, and shows a distinct tendency to be polarised between primary data, which is mostly utilised, and secondary data (subsidiaries' reports and other published documents). Hence, there was a necessity to obtain internal and external qualitative data providing detailed information of how mining MNCs subsidiaries come to operationalise their CCI actions. The current empirical study consists mainly of a large-scale multi-country, multi-regional survey (Welford et al., 2008) and studies using secondary data such as CSR published reports of firms or online documentations (Abreu, David, & Crowther, 2005; Maignan & Ferrell, 2003; Rondinelli & Berry, 2000). Although these studies provide an understanding of MNCs' CCI activities in a weak institutional context, and how they implement their CCI strategies, there is a pivotal flaw in these research designs. In fact, they investigate firm CCI activities according to data collected through questionnaires or reports on firm CSR actions and other documentation provided by the firms themselves. Generally, such data lacks depth and thus, could result in artificial findings. Consequently, in order to counter this weakness, the current study has adopted the interview method with the objective of gaining a deep understanding of how MNCs come to operationalise their CCI activities in least developed country settings. Apart from in-depth interviews with key MNCs' managers, data were also collected from the host country institutional key actors, such as government members, NGOs and civil society organisations and the companies themselves (see appendix VIII).

4.6.3.2. The interviewees

As denoted in Table 4.7 and 4.8 below, interviews were carried out with forty-seven (47) interviewees from mining subsidiaries consisting of seventeen (17) CCI managers and Thirty-one (31) key institutional actors. The procedure of coding interviewees' names was not processed, given that most of the designations are commonly utilised across the six subsidiaries and institutional actors, and also since anonymity was provided to the different participants, it is impossible to identify them just by the use of their designation. Hence, this research was about investigating how mining MNCs in least developed countries operationalise their CCI actions and how this influences the interrelationship between mining companies and host country government and other key stakeholders. This research further examined how mining MNCs' CCI implementation mechanism could contribute to boosting the socio-economic development of communities and alternatively contribute to MNCs subsidiaries' legitimacy building. Therefore, it is important to know which managers' views have been examined in the findings in relation to their CCI strategies' implementation. Concerning key institutional actors who were interviewed, the main objective was to understand the institutional pressures and institutional voids that impact on mining subsidiaries' CCI practices. It is also about gaining a deep understanding of the nature of collaborations between mining subsidiaries and host country institutional actors (see Table 4.8 for more detail) through the implementation of their CCI actions.

Table 4-7 Details of interviewees in the six companies

Subsidiary	Interviews	Interviewees	Job Responsibility	Frequency	Country
Gold Mining 1	1	Corporate Affairs Superintendent	Responsible for CCI initiatives and related concerns including local and international partnership with organisations	01	Burkina Faso
Gold mining 2	3	Corporate social activity managers	Responsible for CCI and community activities which aim to support the communities for a sustainable development purpose	01	Burkina Faso
		CCI task manager	Responsible for ensuring that communities can effectively benefit from the actions undertaken	01	
		Responsible for the coordination of company social actions	Responsible for following up the exclusive evaluation of the social aspect to the benefit of the populations in the mining zones	01	
Gold mining 3	3	General manager of the company	Responsible for coordinating the firm socio-economic and environmental activities	01	Burkina Faso
		Manager of CCI initiatives	Responsible for company's communal relations in relation to the implementation of their CCI activities	01	
		Executive CCI officer	Responsible for the implementation of CSR actions in mining zones	01	
Gold mining 4	2	Directors of operations including CCI	Responsible for coordinating and overseeing company's different activities in the region	02	Mali
		Exploration manager	Responsible for facilitating interactions between company and communities went seeking to expand firm operations to new zones	01	
		Senior manager of CCI	Responsible for dealing with communities' complaints and the implementation of CCI activities	01	
Gold mining 5	2	Deputy General Director	Responsible for planning, coordination and overseeing company overall operations including CCI actions	01	Mali
		Senior CCI manager	Responsible for enquiring about community diverse needs and the implementation of firm CCI activities	01	

Gold mining 6	1	General manager	Responsible for coordinating and overseeing company’s entire operations including CCI initiatives	01	Mali

Table 4-8 Details of institutional actors interviewed for the research

Key players affiliations	Interviews number	Interviewees	Frequency	Country
Ministry of Mines and Quarries/Government	14	Secretary General of the Ministry of Mines and Quarries	01	Burkina Faso
		Director General of Mines and Geology of the Ministries of Mines and Quarries	01	
		Director of artisanal mining and semi-mechanized mining at the mines and quarries ministry	01	
		Director of Regulatory and Monitoring reports to the Ministry of Mines and Quarries.	01	
		General Inspector of the departments of mines and quarries	01	
		Director of Geology, which is under the direction of the Ministry of Mines and Quarries	01	
		Responsible for the coordination of the mining sector support project (PADSEM)	01	
		Responsible for coordinating mining environmental activities at the ministry	01	
		Expert in monitoring and evaluation of the project to support the development of the mining sector	01	
		General Director of Quarries	01	
		Director of Mines at the Ministry of Mines and Quarries	01	
		Director of operations	01	
		Responsible for loading reports and capacity building (EITI)	01	
		Responsible for the analysis and evaluation of reports (EITI)	01	

Civil societies/Non-Governmental Originations/ Associations	04	Coordinator of the project to support governance and sustainable economic growth in the extractive zone. Object: to allow communities living in mining areas to derive maximum profit Director of the institute free Afrik (IFA) Coordinator of the Human Rights Association Organisation for the Strengthening of Development of Capacities, which is an NGO that is involved in the mining sector (ORCADE)	01 01 01 01	Burkina Faso
Chamber of Mines	02	President of the Chamber of Mines Responsible for the administration of finance and partnership	01 01	Burkina Faso
Ministry of Mines/ Government	09	Responsible in charge of mining companies in operations Head of the decentralization and deconcentrating support cell Head of the plant division classified mining environment Technical Adviser of the ministry of mine Head of the department of geology Responsible for the mining environment Active member in the mining code revision at the ministry of mine Senior Manager (EITI) Responsible for capacity-building (EITI)	01 01 01 01 01 01 01 01 01	Mali
Civil Society Organisations/ Non-Governmental Organisations	03	Coordinator of the Coalition of African Development Alternatives (CAD) National coordinator of the NGO ‘publish what you pay’ Executive Director of foundation for development Sahel	01 01 01	Mali
Chamber of Mine	01	President of mining chamber	01	Mali

4.6.3.3. Interview Questions

The main concerns in undertaking in-depth interviews are related to potential questions about the interpretation of the terms used and the problems of obtaining a suitable focus on acquiring answers pertinent to the study questions (King & Horrocks, 2010; Saunders, Lewis, & Thornhill, 2012). To counter these shortcomings, three interview guides were utilised for the interviews with subsidiaries, CSOs/NGOs and key institutional actors (see appendix III, IV and V). The conceptual framework developed for this research has helped generate comprehensive questions within the interview guides. Thus, scholars such as Kaplan and Maxwell (2005, p. 33) state that the research conceptual framework is "primarily a conception of what you plan to study based upon prior literature. Given that the literature was reviewed to generate the conceptual framework, it also enlightens the researcher regarding the type of data that need to be collected through shaping the interview questions" (Miles & Huberman, 1994).

Hence, in order to ensure that the interviewees delivered in-depth responses and that the interview questions were not too narrow, the main interview questions were generally stated while precise probes were utilised to direct the interview efficiently (see table 4.8 below for details regarding the literature, the research questions and the broad interview themes). Some mining MNCs subsidiaries and key institutional actors requested that an interview guide should be sent to them before conducting the actual interview. Although the interview guide allowed the researcher to concentrate on the data collection, the probes questions enabled the researcher to gather more overreaching detailed information from the interviewees. Each interview lasted between 45 and 90 minutes. The participants were selected based on suggestions and recommendation made by the mining subsidiaries' managers themselves as well as the executive directors of the mining Ministry regarding key institutional actors as they are perceived to have sufficient knowledge in the mining industry.

All the interviews were conducted in French, which is the official language in Burkina Faso and Mali. Although some of the informants could speak English to some extent, it was thought that conducting interviews using the participants' first language would ensure the quality of data and avoid any misunderstanding caused by the language barrier (Brammer & Millington, 2005). The interview guide was first discussed with a native English speaker who has a good understanding of the research and sound technical knowledge of CSR/CCI. A native French speaker with a good understanding of the CSR/CCI then translated the English interview guide into French.

4.6.3.4. Interview Technique

The selection of in-depth interviews in this research allowed the researcher to gain detailed information concerning CCI implementation mechanism of the mining MNCs' subsidiaries in Burkina Faso and Mali and the influence of the host country's institutional context on business CCI practices. It also enabled the follow-up of data instruments with the aim to clarify areas that were not very clear during the interview process (Marshall & Rossman, 2014; Woodward, 2016). As a result, this helped to understand the meanings, processes and structures related to the implementation of mining MNCs subsidiaries' CCI initiatives and practices more evidently. Nevertheless, some of the issues encountered when conducting the interviews were about the scheduling of interviews, unexpected background interruption and the fact that some interviewees tended to offer unrelated or overstated information (mining managers towards their CCI projects). It was often complex to arrange interviews with mining managers as well as the mining minister participants due to their different work engagements and, as such, the researcher at the time had to change the data collection strategy from a consecutive to a parallel one.

Given that there was at the time background interruption during the process of the interviews resulting from the openness of office surroundings by some participants, and the cultural mannerism in Africa of offering refreshment to visitors was also perceived to be an interruption issue in this case. Nevertheless, there was an element of bias within some of the interviewee data. For example, such bias was concerned with inaccurate articulation, often due to the language utilised and which is related to ‘amplification’. Accordingly, authors such as Becker, Bryman, and Ferguson (2012) claim that interviewees may tend to portray a ‘perfect role towards the society’ for the company by enhancing the facts presented during the interview process. Hence, this was expected by the researcher since previous experience in inquiring information regarding CCI initiatives and practices had shown a tendency of respondents to focus on diverse CCI projects and the ‘positive effects’ resulting from these actions for the benefit of communities instead of focusing on the current CCI mechanism of implementation and outcomes, mainly concerning communities’ development.

Moreover, this technique is also advised by Becker et al. (2012); and making use of this prior information allows the researcher to manage irrelevant information by using ‘probes’ to examine the implementation feature of the responses efficiently during the interview processes. As supported by Talmy and Richards (2010), probing questions could be utilised in order to gain clarification, justification for responses provided, as well as to question the truthfulness of the information provided. As a result, different probes were utilised by the researcher in order to orient the interview towards gaining the required information for the study and overcoming ‘amplification’ of information. Another aspect is related to the fact that data gained was validated by asking questions about the data provided by the mining firm manager and other groups of key respondents (Government and CSOs/NGOs). This was assisted by the fact that the subsidiary managers and other key actors who were selected through purposive sampling for the interviews and extensively involved in different aspects of CCI initiatives and mechanisms of implementation.

4.6.3.5. Documentary evidence

Documentary information is indispensable to validate the study with evidence from other sources (Yin, 2009). Therefore, documentary evidence in an arrangement of extant text material was also gathered (Charmaz, 2006; Engward, 2013) from the subsidiaries as well as the mining ministries of the two selected countries (Burkina Faso and Mali). As previously mentioned, where information was publicly available concerning mining MNCs subsidiaries' CCI practices, these were investigated before the beginning of the initial round of interviews with subsidiaries managers in order to simplify the in-depth interviews and to demonstrate to the interviewees the researcher's familiarity with their CCI practices. However, some documents such as the internal company newsletters, CSR reports and documentary activities, which were not publicly accessible, were obtained after formal requests were made during the interview processes. Other documents were also gathered (see Appendix VIII for more detail). While the documents obtained were not individually examined, they were utilised to further corroborate data obtained through in-depth interviews (Ritchie et al., 2013) and, as such, enhance the accuracy of the interview data by gaining an overall understanding of the context. As a result, the documentary evidence was only to support the primary data gained from the interviews and all findings discussed in this work that were analysed were only from the interview data.

The overall value of this appraisal is to achieve triangulation through collecting data from sources and hence enhancing the research validity (Cox & Hassard, 2005; Modell, 2005) by allowing the researcher to confirm the information gained through the interviews.

4.6.4. Stage four: Transcribing

At the very beginning of the data collection, a database was created using NVivo 11. As recommended by Symon and Cassell (2012) and Gibbs, Friese, and Mangabeira (2002), such an activity makes the investigative procedure more 'transparent and accountable'. NVivo 11 allows the creation of an electronic database through the use of 'Case nodes' to store data collected pertaining to each MNC subsidiary, institutional actors and civil society members (Gilbert, Jackson, & di Gregorio, 2014). Thus, a memo focusing on 'notes taken during the data collection process' was created at the start of the data collection to write down the researcher's thoughts on the various interviews held with different interviewees and the results of these interviews. During the data collection process, all forty-seven interviews were digitally taped and then transferred to the computer as mp3 files.

Furthermore, data transcription includes the transfer of data collected in verbal form to written form in order to be able to code and examine them with the aim to create thematic relationships. All forty-seven interviews were transcribed after all the data was collected. The transcripts were typed into individual Microsoft Word documents and at times edited to make them easier for the researcher to track.

The next section will discuss the enactment of the interview method of the interview data analysis in this study.

4.6.5. Stage five: Analysing

The analysis of the interview process consists of coding and condensing the interview text so that viable meanings and knowledge could be extracted from the data collected (Kvale & Brinkman, 2009). Authors such as Brooks, McCluskey, Turley, and King (2015) distinguish between two main methods of analysing interview data. The first perspective focuses predominantly on the language of the interview data and the second perspective concentrates mainly on the content of what the participant said. This study is focusing mainly on an interpretative phenomenological analysis, given that the requirement was to obtain in-depth understanding from the interviewee's perspective linked to the implementation of CCI practices in LDCs' context. In fact, three steps of data analysis were carried out centring on descriptive coding, interpretative coding and conceptualisation (Brooks et al., 2015; King, 2012).

4.6.5.1. Descriptive coding

The first step of coding that was implemented upon the interview data consisted of descriptive coding, also called Initial Coding. Indeed, this type of coding includes attaching one or more key words to a part of the text with the aim to enable later identification of the statement (Brooks et al., 2015; Kvale & Brinkman, 2009).

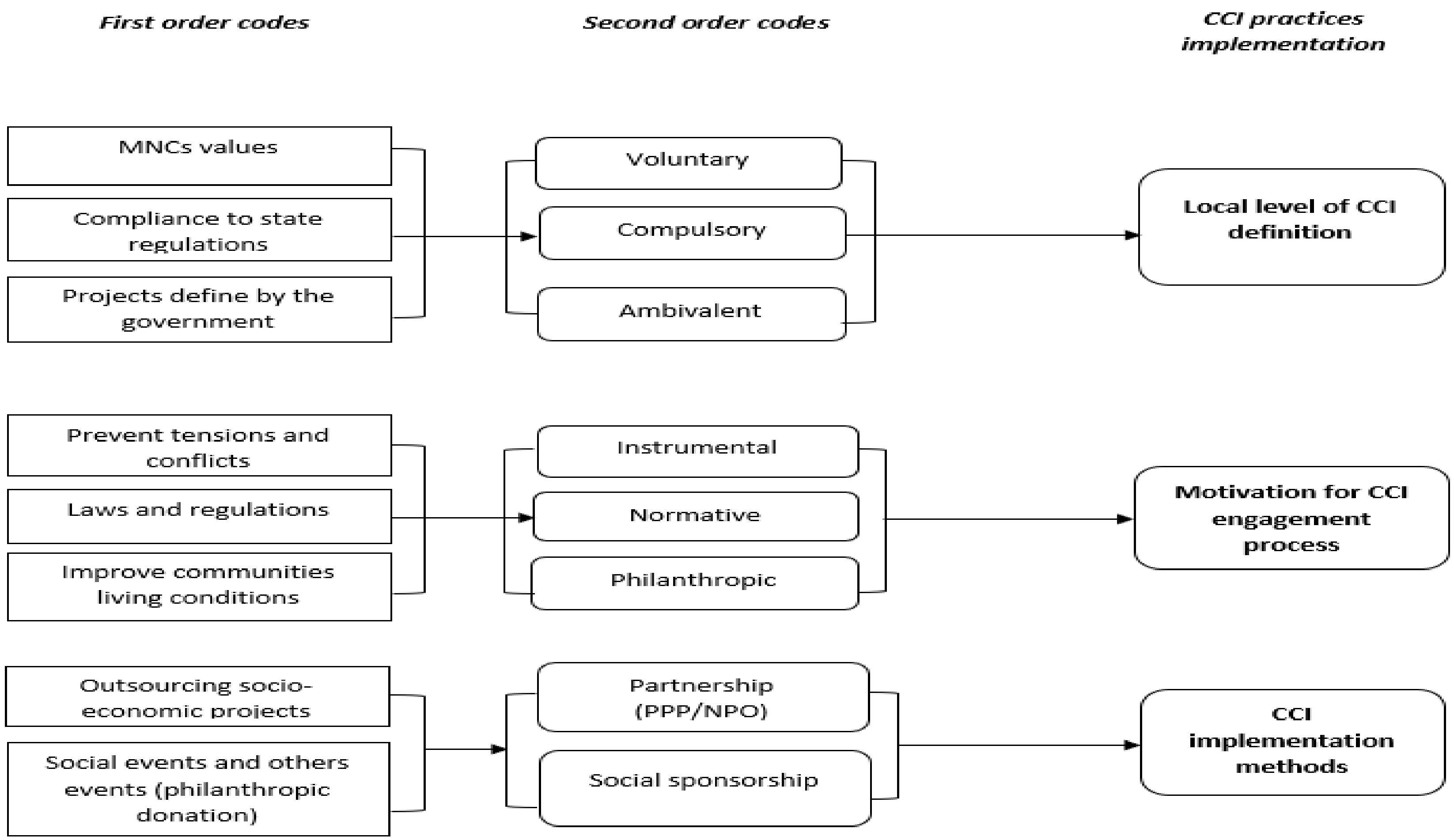
Indeed, descriptive coding was utilised to analyse the forty-seven interview transcripts of institutional key actors and mining subsidiaries' managers' interview transcripts. The main objective at this stage of the analysis was to generate initial descriptive coding. The interviews were read through first to get a sense of the whole transcripts, then the 'natural meaning units' as expressed by the subjects (i.e. word by word, line by line or paragraph by paragraph) in order for the initial descriptive codes to be attached to the theme (King & Horrocks, 2010). In this research, descriptive coding was implemented at a line and paragraph level due to the nature of the research data. The descriptive codes were about 'how' MNCs operating in least developed countries utilise their CCI to build strong relationships with host countries' government and other key stakeholders' and how this can foster sustainable societal development and alternatively build firm legitimacy? Line-by-line coding and paragraph-by-paragraph coding enabled a combined analysis and thereby avoided losing data.

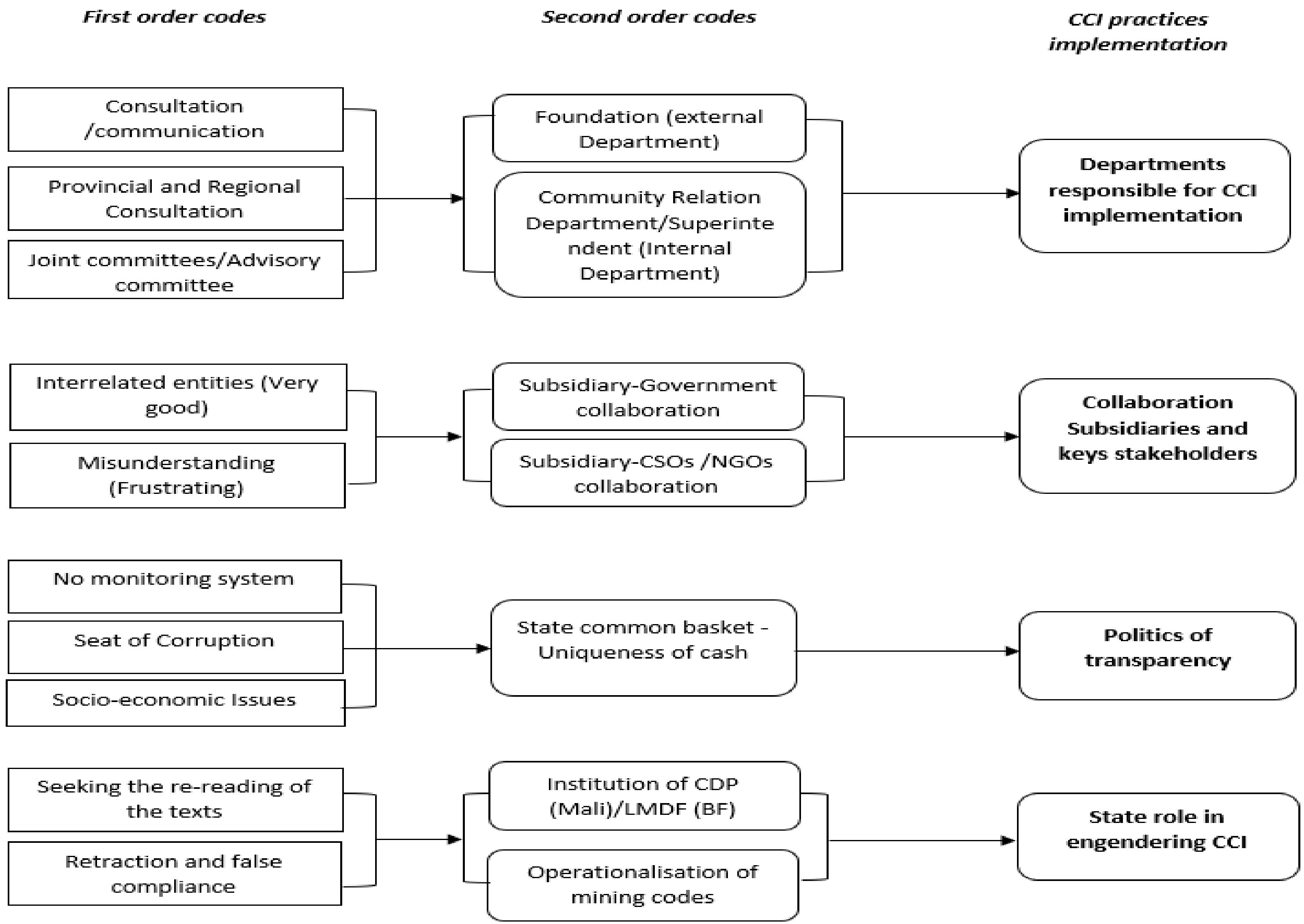
The interview transcripts were scanned at least twice before generating descriptive codes from the transcripts. Using NVivo 11 greatly helped in this process as it enabled each code to be given a description and mostly sorted the descriptive codes' focus upon the source. The researcher's thoughts were noted down in order to provide more explanations in relation to the researcher's own observations (Thornberg & Charmaz, 2014). Once the researcher realised that there were no more new codes to generate from the data at this phase of coding, the researcher proceeded on to the next phase, which was interpretative coding, and the development of larger categories of the data.

4.6.5.2. Interpretative coding and categories development

After engendering the descriptive coding base on the interview data, they were 'put together' to generate interpretive coding with the aim to capturing descriptive codes that have common meaning (Brooks et al., 2015; King & Horrocks, 2010). Accordingly, common patterns across descriptive coding were determined and later coded under the interpretive code, which provide detailed description. Some descriptive coding was utilised to feed more than one interpretive code while some initial descriptive coding was dropped resulting from their indirect bearing on the research context of this study (including explanations regarding the database).

The following step of analysis focused on Kvale and Brinkman (2009) direction for developing categories from interview data. Thus, relationships were developed between the interpretive codes so that such conceptual categories could be expanded. Such classification involves a systematic conceptualisation of the statement to obtain an overview of the data with the aim of enabling comparison and hypothesis testing. The focus of this approach is based on comparing data incidents to the drafted conceptual category, relating to the components that might make it up, its properties and dimensions (Miles & Huberman, 1994). Hence, the interpretive codes and the content varied from one category to another until the researcher was able to discover a workable pattern from the data, which can be explained through these conceptual categories. To recap this procedure, Figure 2 provides detailed categories that are eventually generated through focusing on the three implementation patterns: Corporate Community Involvement Implementation, Institutional Environment Factors and Legitimacy Building Process, which were developed through this procedure.


First order codes
Second order codes
CCI practices implementation
MNCs values
Compliance to state regulations
Projects define by the government
Voluntary
Compulsory
Ambivalent
Local level of CCI definition
Prevent tensions and conflicts
Laws and regulations
Improve communities living conditions
Instrumental
Normative
Philanthropic
Motivation for CCI engagement process
Outsourcing socio-economic projects
Social events and others events (philanthropic donation)
Partnership (PPP/NPO)
Social sponsorship
CCI implementation methods


First order codes
Second order codes
CCI practices implementation
Consultation /communication
Provincial and Regional Consultation
Joint committees/Advisory committee
Foundation (external Department)
Community Relation Department/Superintendent (Internal Department)
Departments responsible for CCI implementation
Interrelated entities (Very good)
Misunderstanding (Frustrating)
Subsidiary-Government collaboration
Subsidiary-CSOs /NGOs collaboration
Collaboration Subsidiaries and keys stakeholders
No monitoring system
Seat of Corruption
Socio-economic Issues
State common basket - Uniqueness of cash
Politics of transparency
Seeking the re-reading of the texts
Retraction and false compliance
Institution of CDP (Mali)/LMDF (BF)
Operationalisation of mining codes
State role in engendering CCI

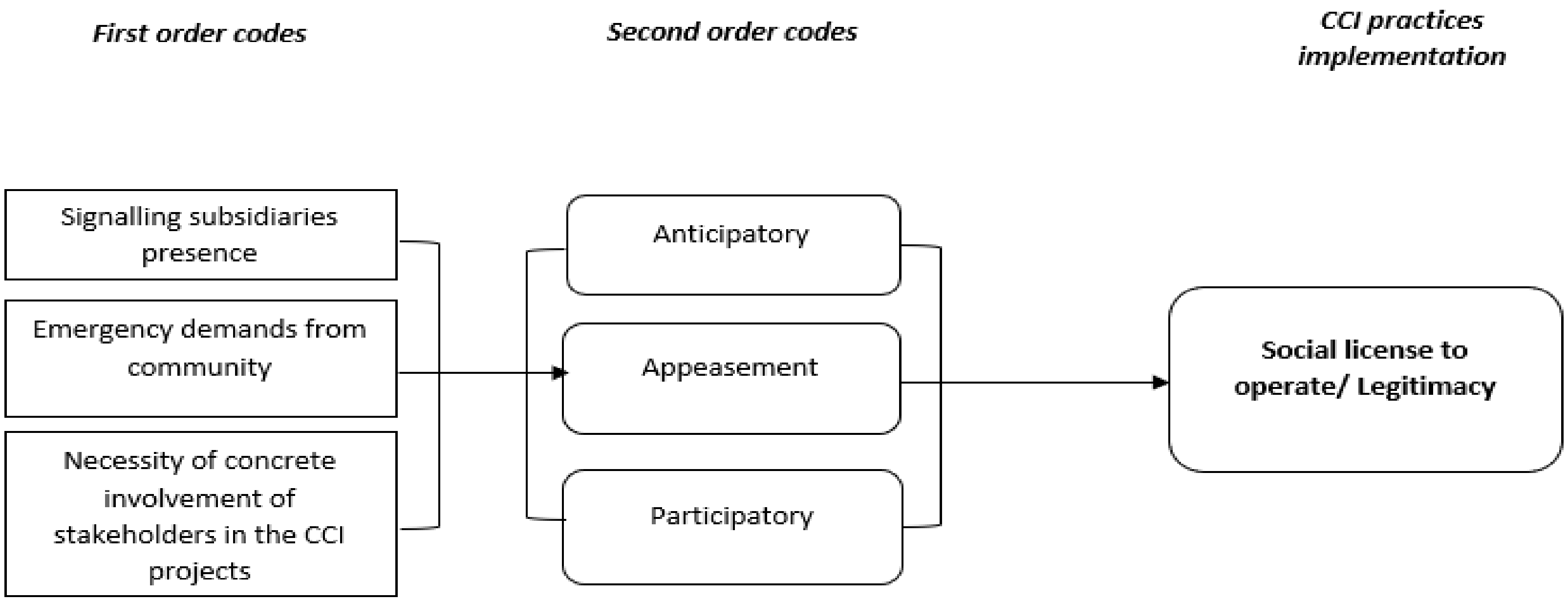


Figure 4-2 Interpretative coding and development of categories – CCI Implementation in LDCs' context

4.6.6.3 Verifying

According to (King & Horrocks, 2010), one of the main concerns in a qualitative research study is ensuring that the research design, which involves data collection and data analysis, meets the tests of reliability and validity. Concerning this study, these tests were measured focusing on Guba and Lincoln (1994) alternative criteria consisting of credibility and transferability (internal and external validity), dependability (reliability) and confirmability (objectivity). Table 4.9 below provides details of how each criterion was addressed during different stages of this study.

Table 4-9 Criteria for ensuring research quality of the study

Criteria	Procedures	Concrete occurrence of the research phases
Credibility (internal validity)	Quality access to interviewees Research diary Chain of evidence	Data collection process
Generalisability (external validity)	Acknowledgement of bias	Data collection Data transcription Analysis Research design
Reliability	Interview guide Research data base Specificity of context Purposive sampling	Interview guide containing question for data collection Data analysis process
Objectivity	Example of evidence Information regarding data collection	Data analysis process

Credibility/Internal validity

Authors such as Guba and Lincoln (1994) stated that credibility or internal validity can be perceived as the level to which the researcher is endorsed by people with whom the study is conducted. Credibility is attained by following rigorous methods and tactics when conducting the fieldwork. Checking for representative, weighing the evidence, investigation rival explanations, making comparison and replicating the findings were among the tactics suggested by Miles and Huberman (1994) and were followed by the researcher in order to meet these criteria. Conducting in-depth interviews with three different groups in each selected country (Burkina Faso and Mali) helped the researcher to weigh up the evidence and evaluate the quality of the data. All the key actors were directly involved in the mining sector and relation to the CCI practices of MNC subsidiaries. Miles and Huberman (1994) also argue that the quality of the data can be enhanced by participants' knowledge of the phenomenon under investigation. In addition, analysing the data after the collection stage gave the researcher the opportunity to compare and contrast the evidence between within the cases (Guba and Lincoln (1994).

Lincoln and Guba (1986) also suggest other tactics. They state that credibility of the study can be through triangulation (using multiple sources of data). This study used interviews as the main data collection method which enabled prolonged engagement with participants. This was supported by the analysis of companies' CSR reports and publicly available documents (i.e. annual reports). In addition, only one researcher carried out this study and therefore credibility was also achieved by making sure that quality access was obtained by holding records of the research containing the details of the interviews and establishing a chain of evidence. This enabled the researcher to provide a comprehensible account of the research study.

Generalisability/External validity

This process focuses on attaining external validity or generalisability from a quantitative approach and is based on the ability of the researcher to deliver enough detail allow the reader to be able to assess the level to which conclusions can be drawn and transferred to another (Guba & Lincoln, 1994). This principle was addressed throughout the study. It was based upon consistently acknowledging different biases that may have occurred and providing details of the interviewees (i.e. subsidiaries, key actors), interview technicalities, transcription and subsequent examination of the interview data.

Reliability

This criterion suggests a high level of stability in the study settings, in such a way that the study could be replicated elsewhere. Nevertheless, given that qualitative research is carried out with the assumption that real-world situations unavoidably evolve, it is obvious that replication is unattainable. Therefore, it is important to demonstrate that the researcher has considered the inherent instability of the phenomenon under study in the qualitative study perspectives (Guba & Lincoln, 1994). This study was based on four research questions, which were exploratory in nature and specific in context. As a result, at the research design stage, it was acknowledged that the research is not replicable nor the results generalizable beyond the context within which the data was collected. This implies that if the research context changes, then that data would also change. Consequently, the instability of the data is also acknowledged. In addition, the reliability of the data was ensured through multiple stages of the data analysis process, ensuring the robustness of the research findings.

Objectivity/Confirmability

This criterion implies that qualitative research is not about objectivity. According to Guba and Lincoln (1994), the researcher should present enough details of their data collection and data analysis process in such a way that it is clear to the reader how the study might reasonably have reached such conclusions. Therefore, comprehensive details of the collected data as well as the stages of the data analysis were provided within this chapter and which addressed the objectivity principle.

4.7. Research Limitations

It is important to provide a reflection on the methodological limitations of this research. According to Haynes (2012) and Symon & Cassell, (2012), reflectivity is a salient aspect in qualitative research and is perceived as the process through which the research methodology limitation is emphasised within the study. First, by using an in-depth interview method as the main data collection method, a main limitation is the individualistic nature of the interview leading to credulous account of knowledge (Kvale and Brinkman, 2009; Silverman, 2019). The interviews in this study were undertaken as an individual interview and as such, could have been limited to the individual aspect and therefore neglecting the embeddedness of the person in social interactions. As a result, the interpersonal dynamic which could have contributed to provide more social context of specific data from group interviews such as focus groups were not undertaken in this study. Such qualitative data could have could have contributed to provide more understanding of the dynamics of the influence of the external environment on CCI practices. Hence, by carrying out an individual in-depth interview, the knowledge gained in this research could provide an impressionable account, and therefore the predisposition of taking everything an interviewee says at face value. Nevertheless, as the researcher was aware of this limitation and was therefore exploiting the published data related to CCI practices by MNC subsidiaries, which was publicly available, prior to conducting the interviews, and as such overcoming this limitation to a certain extent.

The second methodological limitation was related to the limited diversity within the sample of MNCs subsidiaries which were selected through purposive sampling (Ritchie et al., 2013; Boddy, 2016). Given that the diversity of the sample enhanced the chances of identifying the full range of aspects that are associated with the phenomena being investigated, the most suitable sampling strategy would have been to utilise purposive sampling to select MNC subsidiaries which were already recognised for their CCI practices and those subsidiaries which were not. Thus, the purposing sampling strategy was also utilised to select key institutional actors which are recognised for their direct intervention in the gold mining sector in relation to subsidiaries CCI implementation process and those institutional actors that were not. Given that all six MNC subsidiaries were acknowledged for their CCI practices, this has contributed to create less bias for the selected sample as well as for the key institutional actors with direct intervention in the subsidiaries CCI practices. In addition, if a more diverse sample selection of MNC subsidiaries could have contributed to provide much more broader perspectives of the of the lack of CCI practices by other subsidiaries. Nonetheless, although this bias is recognised, it is also defended within this study by recognising that the research questions of this study were answered effectively and as comprehensively as possible, with the existing data set, given that the data has provided an in-depth understanding of *how* do MNC subsidiaries in Burkina Faso and Mali operationalise their CCI.

A third methodological limitation was related to the issue of bias in the responses (Ritchie et al., 2013), which resulted from the tendency of MNCs subsidiaries' managers and key institutional actors (mining ministry members and CSOs/NGOs) to 'embellish' the data provided. Nevertheless, this specific response bias was anticipated by the researcher, due to previous experience in interviewing companies' managers through using different approaches, such as 'probes', to obtain specific clarifications, justifications as well as questioning the accuracy of the information provided (Haynes, 2012)

While these above-mentioned methodological limitations are acknowledged at this point of the thesis, these are discussed in detail, together with the possible implications for the study as well as strategies adopted to overcome some of them, in Chapter 8.

4.8. Summary

This chapter outlined the argument for the philosophical approach and covered a certain number of concerns related to the methodology of this study. The first key concern about the use of the interview approach as the research data collection strategy was discussed. This was followed by the six stages of the interview method as implemented within this research strategy with specific details. Nevertheless, it is important to acknowledge the methodological limitations of this study (Section 4.7). Altogether, this chapter offered a discussion of the data collection methods, addressing issues related to research ethics and a detailed discussion of the data analysis process, which provided details of how the findings were derived from the data. The chapter concluded with an analysis of the strategies utilised to ensure the quality of this research and an overview of the methodological limitations identified.

5. Chapter 5: The Implementation of Subsidiaries Corporate Community Involvement

5.1. Introduction

The chapter is organised as follows: an in-depth examination of both the perception and driving forces of subsidiaries' non-market related CCI implementation is carried out; this is followed by an in-depth analysis of subsidiaries' CCI engagement methods and the impact on community development.

5.2. Divergences in the perception of Corporate Community Involvement

The findings indicate that the perception of CCI varied from one actor to another. For CSOs/NGOs and the community, CCI is mandatory and should be included in the legislation. CSOs believed that CCI should also focus on consultation and dialogue frameworks with community representatives to identify the real needs of the different actors. Thus, CCI needs to follow standards set by the government to regulate social and economic activities. CCI is not just an approach, but also a process that needs to be coherent specifically concerning LDCs' context. CSOs believed that mining companies CCI consists of few actions in order to give a positive perception of their businesses. Other participants pointed that subsidiary CCI is part of their 'DNA' and as such is embedded in organisational values and principles. Abiding by international standards in terms of good governance, sustainable development and protection of the environment were identified in the findings as obligatory aspects of subsidiary CCI in the host country context as shown in the quotes below.

> *[…] I would first like to point out that the social responsibility of mining companies is part of their **DNA**. It is an attitude that companies share, and it is a way of behaving in the host countries. Thus, the first way to behave is to be in adequacy with the laws, regulations that govern the country.* […] (CSO 4 - Mining Chamber President -Burkina)

> *[…] It is a moral responsibility of a person or a corporation that comes to set up facilities for business operations. In return, the company has the moral responsibility to help the local communities improve their living conditions. CCI then becomes a **moral obligation** but not a legal obligation. In this case, the implementation of this responsibility will necessarily depend on the good faith of companies' managers. […] CCI actions in my opinion, is an **obligation**. […]* (CSO 1. Coordinator - Mali)

> *[…] CCI is **compulsory**. […]*. (CSO 3. Coordinator of the coalition of African Development Alternatives - Mali)

While the quotes above offer examples of CSOs perception of CCI in Mali and Burkina Faso, for the governments CCI appears in the texts of regulations and laws as a requirement which subsidiaries need to comply with. CCI is also perceived as a concept highlighting the awareness that mining companies have responsibilities towards the communities in which they operate. As can be seen in the quotes below, CCI is perceived as a relatively new concept introduced by Canadian mining companies mainly, which is not well regulated in either Mali or in Burkina Faso. The findings also show that CCI is obligatory with no formal government intervention, specifically in Mali. As a result, there is a progressive move towards integrating CCI in mining legislation. For example, Mali mining code of 2012 was under revision by the time of the data collection. It was later revised by the government on the 21st August 2019 with the authorisation of the National Assembly. The new mining code includes a title specifying various obligations concerning mining subsidiaries operating in the country: (a) consultation framework; (b) staff training and employment; (c) local supply and subcontracting (d) health, hygiene and safety; protection of the environment of the cultural heritage. In the case of Burkina Faso, the findings emphasised that resulting from civil society and community movement and a rise in complaints, CCI has been integrated to the new mining code. In the case of Burkina Faso, the findings emphasised that, resulting from a rise of civil society and community complaints, CCI has been integrated in the new mining code of 2015. However, it is important to highlight the differences between Burkina Faso and Mali. For example, while in Burkina Faso the concept of CCI is currently embedded in the new mining code of 2015, CCI in Mali although it is perceived as compulsory was integrated in the mining code of 2012 as an obligation for mining subsidiaries to establish a community development plan (CDP). Thus, mining companies feel the need to engage in their CCI strategy resulting from community pressure as well as other key actors, such as the state and local authorities.

> *[…]. However, we have observed that CCI tends to vary from one mining company to another. For example, some mining companies do better than other in terms of their CCI investments. With this experience, Burkina has tried to regulate the notion of CCI, because we noticed that not everything that was done as CCI actions was enough for communities. […]* (Gov. 3 - General Director of Mine and Geology - Burkina)

[…] *We perceive CCI, as an* ***obligation*** *for mining companies to implement sustainable development actions beyond the legal requirements, in favour of stakeholders, mainly for the communities in the mining areas.* (Gov. 8 Environmental Scientist in the general Directorate of Geology and Mine-Burkina).

> *[…] Mining companies that have operated in the past, CCI actions was more about community assistance on a voluntary basis than legal because the legal provisions were established only from 2012. However, the mining code of 2012 stipulates that mining companies must provide a community development plan (CDP) which encompasses the social, economic and environmental aspects of community development. […]* (C 3. Deputy General Manager-Mali)

> *[…] As a publicly listed company, we have a number of responsibilities towards the communities in which we operate for a number of reasons. The first reason is that we deem it is necessary to consider these communities because they are*

> *involved in the business we do […]. The second reason is that it also helps to secure our business because when communities feel that they are considered, they will necessarily be supportive of the business […].* (C. 4 Senior CCI Manager - Mali)

In addition, the findings show that mining companies CCI is denoted as 'social payments', 'voluntary contributions', or community development framework' (CDF). What is interesting here is that while the government actors have acknowledged the voluntary nature of subsidiaries CCI, they also stressed about the obligatory aspect of companies' non-market related strategies as pointed out by state key actors:

> *We call it 'social payments' or 'voluntary contributions' […]. How do I describe CCI? […] CCI can be described as a concept highlighting the awareness that mining companies have responsibilities towards communities in which they operate.* (Gov. 2. Permanent Secretary -Mali).

> *[…] We define it [CCI] as the integration of mining companies' investments into the socio-economic life of communities. Given that mining companies often create disruption in the environments in which they operate, it is quite normal that they undertake CCI actions that would, in return contribute to the development of local communities.* (Gov. 11 General Secretary of the Minister of Mines - Burkina)

However, for mining subsidiaries, CCI are carried out in order to contribute to community development and the good management of employees, as well as complying with laws and regulations. The findings show that CCI appears to be 'ambivalent' as such, it is both 'voluntary' because the subsidiaries carry out CCI for the benefit of communities, and 'obligatory' because the company is required to fulfil specifics projects defined by the state. While the findings also emphasised that although the state gains significant revenue from the mining subsidiaries operations, communities often do not see much done. Therefore, organisations take over a state role to activate community development through their CCI. This is depicted by the subsidiaries as a ‘moral obligation’. Moreover, subsidiaries acknowledged that CCI can contribute to social peace (this point is further discussed in the section 6.5 of Chapter 6).

> *[…] CCI is based on ensuring a good management around staff and the environment, to comply with regulatory requirements that are controlled by the BUMIGEB and the National Environmental Assessment Office (NEAO). CCI also includes a community support component.* […] (C2. Operations Manager-Burkina)

> *CCI is ambivalent, meaning both obligatory and voluntary. It is obligatory because the mine is required to fulfil specific CCI projects defined by the State, but it is also voluntary because the mine undertakes voluntary CCI for the benefit of the communities.* (C4, Director of community Relation - Burkina)

Hence, another interesting point identified in the findings is the ‘egoistical’ aspect of subsidiary CCI implementation. For example, one subsidiary manager stated that CCI contribute to providing them with peace while acknowledging that it was ‘egoistical’ on their part. CCI is also perceived as the integration of the social, economic, environmental and cultural dimension of community development in close partnership with stakeholders focusing on factors such as ethics and transparency as illustrated in the quotes below.

> *[…] Almost 50% of Government revenues comes from mining, directly or indirectly, but very often, people do not see. Now, our role as investor is to help people on the ground improve their lifestyle. This is a moral responsibility because we will not be here forever. We need to ensure that we are giving something to the population, not just money. […] The second aspect is the social peace that we need to keep. […].* (C.5 General Manager - Burkina)

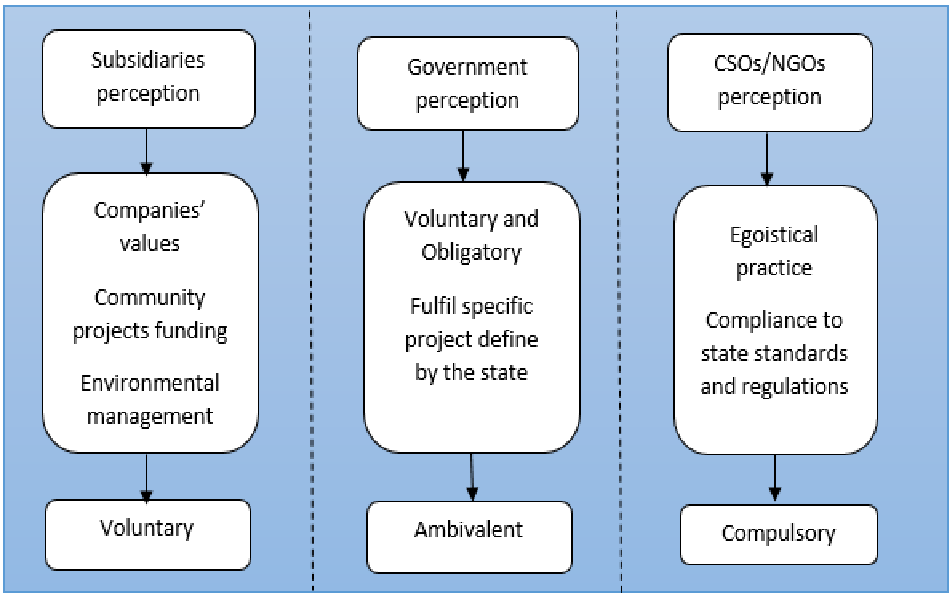


Figure 5-1 Divergences in the perceptions of Corporate Community Involvement

Source: Author

Therefore, the findings show the unique nature of CCI in LDCs from the perspective of key actors such as government, CSOs/NGOs and subsidiaries operating in such a context. It seems that the key respondents have divergent definitions of the concept of CCI carried out by MNCs subsidiaries. This distinction has been implemented through the establishment of key themes at the level of MNCs subsidiaries, state key actors and CSOs and representatives of communities. Subsequently, the key respondents were asked to define CCI practices in the selected countries. One could argue that there is a clear divergence of CCI perception in the Burkina Faso and Mali context. The findings demonstrate that CCI is a context-specific phenomenon and delineate the interplay between the three axes of analysis (voluntary, ambivalent and compulsory) in shaping the concept of CSR/CCI in Burkina Faso and Mali. Therefore, CCI is differently conceptualised by the three groups of key institutional actors in both countries (see Figure 5.1 for specific details). Various levels of awareness and understanding of CCI in Burkina as well as in Mali were emphasised. The findings revealed a continuum ranging from social support and philanthropy (social and economic contribution for societal wellbeing), ambivalent (voluntary and obligatory) and compulsory (CCI projects mainly defined by the state and included in the mining code of Burkina Faso and Mali). However, one interesting point in this finding is the ambivalent identification of the concept of CCI practice.

Having discussed and illustrated how key actors define firm non-market strategy related to CCI practices in the context of Burkina Faso and Mali, the next section examines CCI drivers in the selected countries.

5.3. Drivers of Corporate Community Involvement

This section addresses the motivation behind CCI practices in LDCs. The findings highlighted that MNCs subsidiaries' CCI is often driven by three main motivations, which are altruistic, normative and strategic (see Figure 5.2 for details) within the six subsidiaries of the two selected 'countries.

5.3.1. Altruistic/Philanthropic motivation

The findings show that the primary motivation for subsidiaries CCI practices in Burkina Faso and Mali stemmed from a sense of moral responsibility with the aim to contribute to the socio-economic welfare of communities, and which mostly resulted from the state failure to provide adequate social needs for society development. Therefore, companies may focus on the social criteria as a platform for their CCI and consequently adopt an altruistic or philanthropic approach to CCI implementation. Hence, given the nature of community members' cultural belief, traditions and religions, MNC subsidiaries' CCI can be driven by the need to improve the environment in which they are operating. The results also highlight that MNCs subsidiaries have their own CCI agenda or policies yet, once in the host country, different factors contribute to drive the actual CCI. For example, some respondents stress that mining companies' motivations for carrying out CCI in the country were purely moral and altruistic as illustrated in the quotes below.

> *[…] CCI is part of our core values because we definitively acknowledge that we cannot move things forward in the mining industry without sharing with others. It is one core value, and without being able, to assume full responsibility of what you are doing. Definitely, for my company, our motive is sharing the benefit, with of all stakeholders, upstream and downstream stakeholders.* […]. (C. 2 – Corporate Affairs Superintendent – Burkina)

> *Mining companies will close one day, and it is important to avoid past experience in which mines have left the desolation behind them at their closure. Therefore, we have to leave something for future generation through investing in sustainable CCI projects. It is in a sense that we identify the needs in terms of projects and especially we work with the populations so that even when the mine no longer exists, these projects can continue.* (C. 4 – CSR Project Manager –Burkina)

> *Development is global and we should achieve it together. […] The state is not able to prevent people from migrating because there is no development at home. For example, when you take a mine like ours, the turnover is around $ 1 billion a year. We cannot have villages around us that continue to live in misery. [...].* (C 2 Responsible for CSR Operations-Mali).

> *[…] You know the mining industry is often associated with making a lot of money. In addition, as I mentioned earlier, CCI practices is part of the company core value, core mission and we need to support the communities. We understand that we operate in developing markets. Therefore, we try to direct our CCI towards the social and economic development of communities. […]* (C 7. Head of the environmental and social department -Mali).

It is important to mention that the above examples are all from mining subsidiaries managers who are initially motivated by the difficult conditions in which communities are living.

However, altruistic motives were not the only motives identified in the findings. A major part of government member actors has stressed about normative or legal motives that drive subsidiaries' CCI practices in the selected countries, which will be discussed in the next section.

5.3.2. Normative or Legal motivation

The normative or legal motivation was identified in the findings as another key motivation for which, mining subsidiaries engage in the implementation of their CCI. The findings revealed that mining companies' CCI is prescribed by the law, more specifically in Burkina Faso with the 2015 mining code and in Mali with the 2012 mining code as shown in the quotes below.

> *CCI implementation is prescribed in the mining contracts and codes. Therefore, it is binding mining subsidiaries to carry out their CCI and they should comply with the mining regulations.* (CSO. 5 - President of the Chamber of Mines - Mali).

> *Some motivations are related to the fact that CCI is part of the parent companies' policies, which advise their subsidiaries based in host countries to practice CCI. The population considers that mining companies are rich and have big means. Therefore, if companies do nothing for the population, it can cause problems. People can be mobilised or manipulated to cause conflicts.* […] (Gov. 10 General Director of Quarries - Burkina).

5.3.3. Strategic/Instrumental motivation

The philanthropic and legal motives are not the only identified drivers for subsidiary CCI implementation in Burkina Faso and Mali. Strategic motivation is another identified motivation for subsidiaries' CCI and tends to be more economically driven. The findings show that CCI implementation tend to be business motive oriented than morally motivated. This suggests that CCI may be implemented as a means by MNC subsidiaries to reach their business goals or objectives. Among business strategic motivations, corporate peace, corporate reputation and profit-making have been found to bare the next evolving motivation after philanthropic and legal drivers for CCI in Burkina Faso and Mali as shown in the quotes.

> *The first motivation is to have good relationships with communities and to have peace to operate. The collaboration with communities implies CCI investments in order to favour local development. [...]* (C 4. Technical Advisor and Responsible of Operations- Mali).

> […] *I would say that the first motivation is to have good relationships with communities in order to operate in peace […].* (Gov. 3 Technical Advisor of the Ministry of Mines-Mali).

> *I think companies want to conduct their activities peacefully. This must be their main motivation. With all the money they have injected into the mining sector, they try to minimize the risks by buying social peace. […] I think for your business to work; you have to integrate CCI practices. That is the key motivation.* (Gov. 9 Monitoring and Evaluation of project - Burkina).

Another driver of subsidiaries CCI is related to complying with international standards in order to enhance their global reputation and visibility. Other participants also emphasised the evolving nature of subsidiaries' CCI from the start. For example, at the beginning of operations, subsidiaries are primarily moved by villages living conditions and expectations (moral/ philanthropy). Then, they are moved by abiding by the state rules and regulations (legislation). Finally, subsidiaries are motivated by keeping their peace to operate (strategic). Other findings also show that subsidiaries CCI motivation includes the need to be well perceived by international partners, the extinction of any source of conflict at the local level and the agreements signed by subsidiaries and local government as indicated in the findings.

> *[…] You know, the CSR issue was raised in the 1960s and has evolved along the way. In any case, mining companies have a lot to gain in carrying out CCI activities. In addition to moral satisfaction towards communities, they can also make profit for complying with international standards. I mean, profit in terms*

of mining companies' visibility through their CCI. […] (Gov. 1 Head of Decentralisation and Deconcentrating support cell - Mali).

[…] When in a village the population hears that a mining company is settling, they have expectations. Now companies know that if they want to have cordial and peaceful relations with the community, they have to carry out social activities through implementing their CCI. As soon as companies start investing in their CCI projects, there is less discontent. […] (Gov. 6 Head of the Department of Conventional Plants and Mining Environment-Mali)

The findings further show that in West African countries, specifically in the gold mining sector, the government controls the operations license and permission to operate of mining companies. Due to the central role, which the government plays in both selected countries (Burkina Faso and Mali) mining MNCs subsidiaries have to pay great attention to governmental expectations. The instrumental motives are therefore influenced by the turbulent socio-economic condition of communities. One participant stressed that one key motive for CCI practices is 'buying peace'. Subsidiaries' social peace is a 'sine qua non' condition to operate in a LDC country context. A further instrumental motive identified by the findings is related to promoting business in order to gain a competitive advantage. The findings also disclosed that subsidiaries CCI can trigger a collaboration between business and key stakeholders in the host country, which can contribute to reducing the likeliness of conflicts between parties as disclosed in the quotes below.

The simplest way to justify CCI practices is 'buying peace'. CCI is nothing more than a way to buy peace with the community and have the tranquillity of mind to work in the country. […] (CSO 1 Organisation for the Strengthening of Development of Capacities - Burkina).

[…] Mining companies carry out CSR activities to promote their business because CCI activities have an international scope and aim at increasing their profits. To this end, they show that they are carrying out charity work by trying to meet the basic needs of communities such as building schools and health centres and providing

equipment, market-gardening materials and production tools […]. (CSO 2 Coordinator -Mali)

[…] CCI practices motivation is to get closer to communities in order to encourage collaboration between parties. That is why there are often fewer conflicts in some villages because communities' benefit from mining resources. Today, municipalities are forced to be dynamic in terms of communication and information because, they are the first beneficiaries of the mining CCI resources allocated to communities. (CSO 3 Coordinator of the programme - Mali)

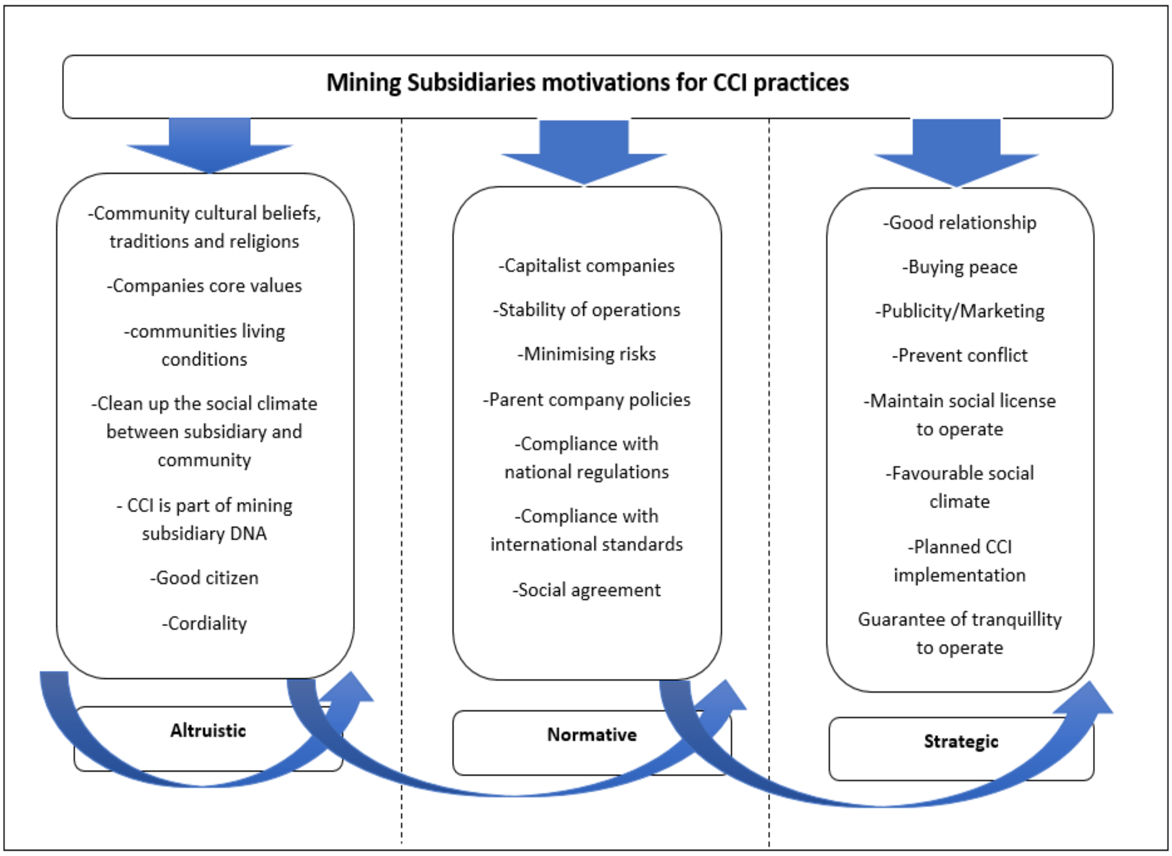


Figure 5-2 Analysis of Mining companies CCI motivation in Burkina Faso and Mali

Source: Author

As illustrated above, philanthropic or altruistic motive constitutes the initial main drive for CCI implementation, which stemmed from subsidiaries moral responsibility to address societal concerns in the selected countries. Therefore, the altruistic approach of CCI practices mentioned by the respondents is aimed at improving inequalities with the distribution and enhancing the socio-economic issues of communities. The second CCI driver identified in the findings is the normative or legal motivation. The participants, mainly the government key actors, stressed their compliance to norms and regulations that bind subsidiaries to implement their CCI practices in the selected countries. The third identified CCI driver is the strategic approach of firm non-market strategy implementation. Here, participants, more specifically company CCI managers, disclosed that such strategy contributes to facilitating their ‘collaboration with key actors as well as to mitigate any source of dissatisfaction or conflict and peace to operate in Burkina Faso and Mali context. Other major reasons for why mining companies strategically/instrumentally engage in their CCI practices were also identified in the findings. They are: 1) to gain and protect their legitimacy; 2) to ensure access to political actors in dealing with social expectations towards mining companies; and 3) to prevent regulations and laws instability in the country. The findings show that company CCI is an effective strategic way to achieve organisation’s goals or objectives. It is, therefore, crucial to analyse how MNCs subsidiaries actually engage in their CCI implementation in the selected countries. The next section will address this discussion.

5.4. Implementation of CCI

The six subsidiaries of the two selected countries used different processes for their CCI engagement process. These processes allowed MNCs subsidiaries to reach a certain level of their CCI project implementation in Burkina Faso and Mali. These identified processes consisted mainly of project-based implementation and other methods such as NPOs, philanthropic donations and social sponsorships.

5.4.1. CCI Engagement Mechanisms: Project-based implementation

In terms of engagement mechanisms for subsidiaries’ non-market related CCI practices, the most interesting finding was the organs responsible for CCI engagement mechanisms and implementation within the six subsidiaries. As shown in Table 5.1, across the six subsidiaries two main functional departments were found to be covering the overall responsibility for CCI practices especially in Burkina Faso. The identified organs or structures were the external department (Foundation) and the internal department. These departments are essentially responsible for CCI projects planning and implementation (see Table 5.1 for specific details).

The location of responsibility for CCI engagement mechanisms within these organs or structures emphasised some interesting findings. First, MNCs' subsidiaries CCI engagement process is driven by business values and principles. Second, the findings illustrated that subsidiaries CCI department management type vary from one company to another as shown in the quotes below.

> *[…] the external department mode of operation is a little different from others because the company has set up a foundation that deals with these CSR related issues. Our projects are in the long term and for the sustainable development of local populations. Naturally, it is something that helps to ease tensions, to find answers to certain problems that local populations are experiencing.* (C.1 CSR Manager-Burkina)

> *In Burkina Faso, there are different approaches to implementing CCI projects. Some companies are running CSR through foundations [external department]. That is not our case. We are working through internal departments and for me, this provides some advantage as it leads the community to be more involved in CSR culture. Our CCI projects include actions such as jobs creation and supply chain, local content […]* (C .2 Corporate Affairs Superintendent - Burkina).

The above statements display various aspects of CCI projects-based implementation engagement types in order to meet with community expectations (i.e. weekly and monthly meeting with a provincial and regional consultation framework). Specifically, subsidiaries of Burkina Faso, although they have provided a broad statement about their CCI practices, engage differently in their CCI implementation process. For example, C.1 focused on implementing project-based such as health, education, sanitation and agriculture while C.2 through its internal department focused on CCI projects such as youth and women training for income-generating activities purposes. C.3 which has an external department similar to C.1 focused predominantly on community consultation and communication as part of their CCI (see Table 1 below for more details). Such CCI projects were proven to provide advantages such as corporate reputation and strengthening closeness between key stakeholders and subsidiaries as indicated in the quotes below.

> *At the level of the foundation, there is the community relation department that carries out CCI projects, which focus on aspects such as health, education, sanitation, agriculture, animals breeding, etc. In this context, we build primary schools, secondary schools; we distribute each year school kits and solar lights, bicycles and even solar devices for colleges and high schools at which we intervene.* (C. 1 - CSR Manager - Burkina)

> *Our company is working with external and internal actors, CSOs and NGOs. One of the biggest experiences we had from 2010 to 2016 is about vocational training for youth in Burkina Faso in two regions. We run this project with International Plan, which is a Canadian International NGO and the Government of Canada. It is a 7 million dollars project; 6300 young people have been trained. […]* (C. 2 Corporate Affairs Superintendent - Burkina Faso)

Similarly, to the case of subsidiaries operating in Burkina and Mali, the findings show that the different departments in charge of subsidiaries' CCI projects implementation were directed towards community development perspectives (see table 5.1 below for more details). They concentrate their CCI projects on areas such as the education, health, clean water supply and financing local actors' projects following the community's requests. The department or structure of CCI implementation are essentially internal organs as shown in the quotes below.

> *We have committees in all of our mines where programs are decided. […] All the activities we implement are decided through a committee where all the villages are represented, including chiefs, women, youth, the mayor and the Secretary-general of the commune, the prefect, including the mining. Therefore, we meet, we all discuss the needs, what do we do to improve economic development in the community. […]* (C. 3 –Responsible of CSR – Mali).

> *You know we invest significant resources into community development. We intervene mainly in the field of education, which is really a priority. We also intervene in the field of health. We also invested a lot in water supply. Two or three years ago, we did a study that consisted of identifying the different projects at the community development level. […]* (C 4. Deputy General Manager -Mali).

> *We have communication mechanisms. For example, I have been the Chairman of the Advisory Committee on Chiaman Mine for 12 years. I chair meetings every month, which bring together all the villages, including the mayor and the deputy mayors as well as the deputy county clerk, the Regional Director of Geology and Mines (RDGM). These meetings allow us to talk about the mining activities with key actors etc. […]* (C 5. Deputy General Manager - Mali).

In summary, the emerging findings so far emphasised two important points related to how CCI projects are being implemented by the six subsidiaries of the two selected countries. First, in Burkina, mainly internal and external department such as community relation department (CRD) is managing CCI projects. Second, In Mali, the findings have shown that CCI projects are implemented focusing essentially on internal department, in which subsidiaries operate through joint committees. Therefore, each specific CCI project is perceived to be a targeted activity with planning been carried out through the different departments above mentioned. This indicated that CCI mechanisms of engagement are carried out on a project basis. Altogether, CCI is so far perceived as a strategic tool, used by subsidiaries in the selected countries in order to achieve their business objectives or goals such as strengthening the relationship between business and key stakeholders as well as gaining social license to operate.

Nevertheless, these two above-mentioned engagement mechanisms were not the only CCI implementation identified in the findings. The next section will discuss others CCI engagement methods used by the six subsidiaries.

Table 5-1 CCI projects implemented in Burkina Faso and Mali by the Six Subsidiaries

Country	Subsidiaries	Organs in charge of Subsidiaries CCI actions	CCI Concerned areas of intervention	Details of projects implemented/carried out
Burkina Faso	C.1	Foundation (External department) -Community Relation Department (CRD) • Consultation (weekly or monthly) • Communication	-Health -Education -Sanitation -Agriculture -Animal breeding -Infrastructure -Income generating activities	-School building, maternity, heath centre/hospital -Proving ambulances -Distribution of school kits and solar light -Culture of sesame, beekeeping, gardening -Clean drinking water -Funding youth and women activities
	C.2	-Community Relation Department (CRD) –Internal department • Provincial and Regional Consultation framework (meeting with local authorities) • Communication • Provincial projects monitoring	-Daily complaints risks management -Development/Community investment: Food security, health, education, water -Training and recruiting -Entrepreneurship programme -Local supplier programme -Road infrastructure	-Partnership with local radio to convey mining activities -Listening to communities' complaints -112 projects for 100 million: financing communities' projects -30 million contractor contributors (2017) -200 million to support for health centre support • Malaria control programme • HIV/AIDS in villages (35 million) -Skills and knowledge transfer in the mining sector (35 youth currently working in the mining site) -Local supply: meeting mining subsidiaries standards -Improving road traffic
	C.3	- Superintendent Corporate affairs/External Department	-Sharing information -Ethical aspects of CCI actions -Issues reports (guidelines of Canada Head office) -Compliant with environmental and social certification processes (bribery issues)	-Jobs creation program -Supply chain, local content -Vocational training of youth (2010-2016) in two regions – Partnership with International Plan (Canada NGO) and Canadian Government – $ 7 million has been invested for 6300 youth training -Water access project run with the Government of Canada in the North of Burkina
Mali	C.4	-Joint Committees/Internal Department	-Address community priorities: • Health centres • Water supply • Education -Promotion/Advertisement	-Building schools -Soap production -Agricultural activities (honey, livestock fattening, production of short cycle cereal varieties) -Help export local production abroad (Canada) -Fruit and vegetable production

	C.5	-Advisory Committees/Internal department	-Communication mechanism -Monthly meetings with local actors: mayors, deputy, regional directors -Community development component -Five areas of sustainability programme: • Health care • Water supply • Basic education • Food security • Cultural aspects	-Build boreholes, dams, hospital -Provide financial support in re response to communities' request -Micro credit creation for women association -Construction of mosques, cemeteries -Donations in kinds -Punctual act of contribution in family event (death, national holiday, traditional celebration, visit to village chiefs) -trees planting
	C.6	Joint Committees/Internal department -Elaboration of CCI projects with: • Traditional chiefs • Women and youth • Mayor and Secretary general of the commune	-Establishment of development plan (5years plan)/Community empowerment • Education • Agriculture program • Food security	-Investing in agribusiness -Agriculture school ($ 2 million): introduction of new species Mechanising the agriculture system -Commercial farming -Sponsor 5000 kids to go to school

Source: Author

5.4.2. CCI Engagement Mechanisms: Other implementation methods

5.4.2.1 Partnership NPO or PPP

The actual CCI methods utilised by the subsidiaries to implement CCI fluctuated from collaborative partnerships with the aim to create trust through the means of not-for-profit organisations (NPOs) or with public sector organisations (PPPs). Some subsidiaries create foundations as separate not-for-profit business organisation to ensure the sustainable effectiveness of subsidiaries CCI as well as improving the management system. This is the case for C.1 and C3, which have created a foundation. As explained below by the managers of these subsidiaries, the main reason for establishing partnership methods was to ensure the sustainability and effectiveness of their CCI investments, specifically when the partnership involves capacity building projects. Hence, the methods of business CCI implementation include different types of collaborative partnership.

> *'The business principles are oriented towards the creation of a community relation department that carries out corporate community involvement projects'* […] (C1. CSR Manager - Burkina).

> *'At the community relation department (CRD) or public relation level, we attach great importance to aspects such as consultation and communication because dialogue is above all an essential means for maintaining social license. It is within this framework that we have developed our CCI projects to be closer to stakeholders'* (C4 Responsible for the Coordination of Company Social Actions - Burkina).

The above statement indicates that the utilisation of partnership (NPO) and the introduction of the Community Relation Department Framework (CRDF) can contribute to the effective implementation of CCI projects in the host countries. Although, these foundations contribute to ensure the sustainable aspects of CCI projects, they also highlight the strategic approach to CCI within these subsidiaries. This may be due to two reasons. First, the situation of responsibility for CCI as discussed in the previous sections implies that a CCI project-based approach can be a more viable implementation method as there is a lack of a clearly defined corporate social activity strategy at the local management level, given the complex nature of community expectations. Second, the creation of CRDF also allows subsidiaries to link their CCI together with social sponsorships. This was seen within the data obtained from the subsidiaries that used CRDF. Following are the quotes from subsidiaries:

> *[…] Our company is working with external and internal actors, CSOs and NGOs. One of the biggest experiences we had on that from 2010 to 2016 is about vocational training for youth in Burkina Faso in two regions far from our mine. We run this project with International Plan, which is a Canadian International NGO and the Government of Canada. […]* (C. 2 Corporate Affairs Superintendent - Burkina Faso)

> *[…] We participate in the regional consultation framework under the leadership of the governor of the region. It brings together all the technical departments of the State, customary authorities, religious, merchants, elected officials from the region, provincial projects, etc. This is a framework where the company can raise its concerns and receive recommendations, given that this framework brings together all kinds of skills available in the region. […]* (C. 3 General Manager of Company – Burkina).

The case of Mali, CCI implementation methods, which were used by all the six subsidiaries, were related to collaborative partnerships with inside and outside NPOs partnerships allowing subsidiaries to enhance their level of CCI projects implementation. What is interesting in the NPOs partnership is that the mining subsidiaries main role was to provide financial support for the different CCI projects while the actual implementation often involved NPOs. Conversely, the subsidiaries also vigorously encourage the involvement of their employees as well as stakeholders in the process of CCI projects implementation. Reversely, the NPOs focus on factors pertaining to how the CCI projects can be implemented effectively at the local level. These aspects of subsidiary-NPO partnerships are explained in the following quotes, provided by subsidiary managers of company 6.

> *[…] the texts are very vague because the state does not define concretely what mining companies must do in terms of corporate social activities in relation to communities, but we work in various fields: education, health, agriculture, social and economic development, drinking water. We usually try to work with the communities through partnering with the state, making sure that it is not the mine that decides what projects should be done in those communities. For this, we have set up a community development committee (CDC) chaired by the local prefect […]* (C 6. General Manager - Mali).

It was interesting to note that some of the NPOs that subsidiaries tend to collaborate with at the local level, vary from a weak to a strong group of actors according to the entities constituting the partnership. The partnership was also utilised by some other subsidiaries to collaborate within different sector of organisations. There were several reasons for entering into such Public Private Partnerships (PPP's) identified in the data. One key reason was to gain a good relationship with key actors at the local level. The findings also show that all mining subsidiaries that possess a mining license to operate are requested to develop a document which is also called 'community development plan' (CDP) in partnership with key local authorities as illustrated in the quotes below.

> *[…] In 2015, we have organised two events about community development that we established in our mine code in 2015 in the West and South regions of Mali. All applicants for a mining license were requested to develop a document plan called 'Community Development Plan' in partnership with municipalities, neighbouring communities and the administration in charge of mines. […] (C 4. Technical advisor and Responsible of operations-Mali).*

> *CCI projects implementation is also part of the state's policy, which seeks to promote community sustainable development and contributes to a climate of stability. It also prevents youth from immigrating, abandoning their families, and dying in the sea. (C5. Manager in Charge of Exploration-Mali).*

The above discussion provides some important emergent findings regarding why partnerships are been used as an implementation method for CCI by most of the selected subsidiaries. First, subsidiaries get involved into partnerships due to their inability to carry field level implementation of CCI projects in the communities. This often results from a lack of local expertise on the ground regarding social and economic concerns and a lack of resources to devote to such implementation. Second, CCI has become a sort of outsourcing mechanism whereby some CCI projects can be carried out through other third parties. Nonetheless, there are advantages as well as disadvantages in this process. While it is obvious that the expert in the NPO ensures that communities obtain the maximum benefit out of the CCI projects, the disadvantage is that from the perspective of the subsidiary CCI becomes a corporate relations practice due to the non-alignment, which happens between the subsidiary written projects and the actual projects implemented. An additional reason for entering a partnership is to do with gaining reputational and social license advantage. It is obvious that partnering with public sector institutions is carried out with the aim of building and maintaining legitimacy for the business operation (this last point is further discussed in Chapter 6).

Other CCI engagement methods, which were used by the six subsidiaries of the two selected countries, were sponsorships and philanthropic donations. This point is discussed in the next section.

5.4.2.2. Sponsorships and Philanthropic Donations

Subsidiaries' CCI projects consisting of social event sponsorships were the result of implementing CCI in the host country. These projects were all focused on the improvement of community living conditions improvement and wellbeing. However, it is important to note here that such social causes are often carried out under community pressures, which seek subsidiaries support for social events and various other social activities. Therefore, some sponsorships activities have been carried out in order to reduce the pressure from the community. Such social events sponsorship simultaneously provides opportunities to the population in terms of fulfilling their social objectives, while promoting subsidiaries' image in society at the same time, as displayed in the quotes below.

> *[…] Mining operates under pressure from the population, which often requires the support of companies to sponsor ceremonies, events or various activities. However, there are achievements made by mining companies based on the needs of the population and which aim at relieving some pressure on the community (Gov. 1 Director General of Mine and Geology - Burkina)*
>
> .
>
> *[…] we sponsor youth activities such as sports or other social events. We finance these events often in kind or cash. Mining companies also provide generators to communities in order to improve their living conditions (C 1, CSR Manager - Mali).*
>
> *[…] The choice of investments areas depends on where the mine is located. Therefore, all mines tend to invest in areas such as clean water and sanitation, education, health, and income-generating activities for people to ensure the improvement of community well-being (C 5. Manager in Charge of exploration - Mali).*

In summary, CCI practices are being implemented by subsidiaries using three main methods: partnerships between business and NPOs, sponsorships and philanthropic donations. The business-NPO partnership acts as a tool to create trust between subsidiaries and key stakeholders aiming at strengthening corporate reputation and social license. Sponsorships and philanthropic donations contribute to improving society living conditions. The most interesting finding here is that the overall CCI practices are implemented using a project-based approach.

5.5. CCI and community development

The findings show that although mining CCI activities intervention appears to be in line with community development perspectives, not all CCI investments type can actually promote the development of communities in Burkina Faso and Mali. An interesting finding was related to the issue of the poor and unequal distribution of mining funds in both selected countries. For example, while Burkina has established the local mining development fund (LMDF) in order to boost community development; in Mali, mining subsidiaries are required under the 1992 mining code to establish a community development plan (CDP) with the participation of the local authorities. This emphasised a slight difference in the mining industry management system in both selected countries. The findings also show that the incompetence of companies' CCI can lead to conflict breaking out between community and mining companies.

5.5.1. Levels of intervention through CCI

The findings disclosed that from the government and CSOs/NGOs perspectives, different concerns existed. First, the foundation (external department) was perceived to be a good approach as it enabled communities' involvement in subsidiaries CCI projects that are beneficial to the society. However, other mines have been identified for not involving the communities in their CCI intervention processes. Such a situation is believed to lead potentially to conflict between communities and businesses. Second, other participants also stress about the lack of structuring investments concerning subsidiaries CCI projects implementation. For example, concerns such as limited road infrastructure, access to adequate healthcare and accessibility to higher education. Third, a crucial lack of understanding between CSOs/NGOs and the government key actors were also identified in the findings. For example, CSOs members found mining CCI intervention as insignificant regarding community development. These are illustrated in the quotes below.

> *The example I can quote is C.1, which has a foundation. The foundation is really talking to the communities about their CCI investments. They train women to carry out income-generating activities such as soap making, oil making, etc. We think these actions are profitable and beneficial to communities. On the other hand, we have other mining companies; that do not really identify needs in consultation with the communities* […] (Gov. 2 – General Inspector of the Minister of Mine – Burkina)

> *[…] There is the question of education, especially higher education, because of lack of infrastructures […]. There is also the question of health in Burkina Faso. People have problems accessing health care and medical specialists. We believe that mining funds can help build good hospitals in all regions, to reduce the number of evacuation of patients towards the capital city, which happens to be often saturated. […]* (Gov. 4 – Director General of Careers of the Minister of Mine – Burkina).

> *We, at the NGO level in Burkina, find that mining CCI actions are insignificant. In addition, we are often misunderstood at the government level. The government and the mines often tell us: 'You cannot say that CCI practice is insufficient from the moment it is a voluntary concept; the companies do not have to do it'.* […] (CSO 1 Organisation for the Strengthening of Development of Capacities -Burkina).

Concerning the level of subsidiaries CCI interventions in Mali, some key participants pointed out several concerns. The first concern involves factors such as granting the operating license for natural resource extraction and requesting subsidiaries to submit details related to their social and environmental interventions in the host country. The second concern is related to subsidiaries' voluntary contributions or CCI and the role of the mining fund in addressing developmental concerns. However, in practice, the findings indicated that the 'voluntary contribution' of mining subsidiaries' CCI are depicted as weak as it is not effective with regard to communities' demands and expectations. Hence, mining CCI projects are also perceived to be a 'promising niche' for local development as indicated in the following quotes.

> *Mining companies CCI and sustainable development are closely related. There are some achievements, but communities often reject them by arguing that they were not those originally planned when defining mining CCI projects and decisions making. [...]* (Gov. 1 Head of Support Unit for Decentralisation-Mali).

> *[...] Mining companies operations go through various levels. The first level intervenes as soon as an exploitation permit is granted to the extractive industry. [...] Concerning the second level, we know that voluntary contributions are encouraged in mining contracts. For example, when a mining company is located in an area where there is no water supply, it can potentially finance this facility, etc. The third level is the transfer of resources [...]* (Gov. 2 - Permanent Secretary -Mali).

In addition, subsidiaries operating in Mali have established management committees in which local authorities are partners and contribute to identifying key projects for CCI (see table 1 above for specific details). Nevertheless, the findings show that the identified projects have a limited effect for community development resulting from a lack of capacity at the communal level (outsourcing of CCI actions). For instance, CSOs/NGOs feel that they are misunderstood by the state, given that they are claiming that subsidiaries CCI are insignificant and thus a challenge to societies long-term development. The lack of competent skilled labour was also mentioned as a key issue in local development as indicated in the quotes below.

> *[…] Most companies have management committees in which, local actors and administration take part. Together, they try to define priority projects that the companies can implement but most of time these projects do not help develop communities because of the lack of capacities. […]* (Gov. 3 Technical Advisor of the Ministry of Mines-Mali).

> *Activities carried out by the companies include infrastructures building, water supply for the community, and micro-credit creation for women's associations and training for products transformation for trading purpose. […] At the cultural level, we can mention the construction of mosques, the maintenance of cemeteries […]* (Gov. 6 Head of the Department of Conventional Plants and Mining Environment-Mali).

Another interesting finding was related to the confusion regarding the very nature of mining CCI carried out in the communities. For example, some subsidiaries social investment also identified as 'punctual investments' carried out by subsidiaries in the case of some events such as family events or other social celebrations, are often perceived as CCI. This constitutes an important limitation to subsidiaries CCI as indicated in the quotes below.

> *[…] Other aspects tend to be considered as CCI actions. For example, when there is a death in a family, a national holiday, a traditional celebration, the company visits the village chief with a financial contribution of 100,000 francs or 200,000 francs CFA. Mining companies assimilate such contributions to CCI practice. I dispute this. Money given to individuals does not have to be considered CCI actions. […]* (CSO 1 Coordinator -Mali).

> *Mining CCI actions are often social achievements in the fields of education, health and water […] As far as education is concerned, mining companies build schools, pay teachers' salaries, pay school fees, provide canteen and drinking water, and build dams for agriculture and market gardening. They also build roads, even if it is for their own needs* (CSO 2 Foundation for Development Sahel -Mali).

There is the support in livestock breeding activities, trees planting, health field activities, access to health care through medicines and water treatment. There is also electrification, which required several resources. Most often, communities do not pay for electricity, because the mining companies supply it. However, if the mining company closes, the supply will be cut off. […] (CSO Coalition of African Development Alternatives - 3 Mali).

5.5.2. Effectiveness of CCI interventions

Two main concerns were emphasised here, concerning subsidiaries CCI practices contribution to improving community living conditions. First, concerning women's training in various areas of income generating activities, mining subsidiaries were criticised for 'non-concrete' consultation or participation of communities, mining fund misuse and non-visibility of mining CCI investments. Second, the findings further disclosed that community needs and expectations are so big that it is difficult for mining subsidiaries to meet them all. However, how do mining companies face the crucial and priority needs of the communities? As shown in the quotes below, while mining subsidiaries are carrying out CCI projects each year to improve communities' wellbeing by outsourcing some of their CCI practices and providing funds to local authorities, the use of mining funds is often deviated for the needs of 'state officials' instead of the community's needs. Yet, this situation is often exacerbated by the fact that the community is finding it difficult to clearly separate state responsibility from mining subsidiaries CCI as displayed in the quotes.

The mining company CCI activities contribute to community development every year. Unfortunately, mining CCI investments are not often wisely used. In fact, the communal authorities waste the funds provided to communities and there is not much that mining companies can do to stop such behaviour (C 1, Responsible of CSR Actions-Mali).

> *[…] In a country like ours, where everything is a priority, the fund that is collected from the mining companies is invested into the state budget at the national level. As a result, the impact of revenue from gold mining and CCI actions is not visible because these resources are sprinkled throughout the country and are used to pay state officials. […]* (C 3. Deputy General Manager -Mali).

Furthermore, the findings show that although mining CCI appears to contribute to the development, the mining fund does not profit the major part of the community. For example, basic needs are difficult to cover. Hence, some CCI actions carried out are often for the unique benefit of mining subsidiaries, this is the case of the road maintenance system for access to the mine site, as this is more likely to stop after the company's closure. Therefore, the effectiveness and the sustainable nature of CCI are perceived to have a limited scope as it can be seen in the quote below.

> *[…] A mining company that wants to go in the direction of sustainable development must go beyond the tiny CCI investments in view of the value of wealth extracted. Take the case of access to clean water; the mining companies provide the maintenance of existing boreholes but unfortunately, at the closure of these mines, these boreholes will no longer be fuelled. […]* . (CSO1 - Coordinator - Mali).

> *[…] Most often, communities insist that we expand some activities in the project. Nevertheless, once, mining CCI activities are carried out, we noticed that they are not effective whereas a lot of money was invested in the achievement. Mining companies should make efforts to achieve sustainable development through their CCI investment. Activities carried out do not currently contribute to boosting sustainable development* (Gov. 4 Head of the Department of Environment, Mining and Conventional Plants- Mali).

For the case of Burkina, three interesting points have arisen from the findings. First, the perception is that mining companies should be a 'locomotive' for local development, more specifically in the local content or local procurement sector. For example, although CSOs acknowledged that corporate responsibility is deeply rooted in MNCs' subsidiaries' culture, the problem is that they trust neither the mining companies nor the state. Second, there is a crucial lack of local expertise in the mining sector and unfortunately, in West African communities, the difficulties identified over the past few years are still relevant. These concerns are related to areas such as education, access to appropriate healthcare and clean drinking water. Third, different types of consultation frameworks have been developed; a communal consultation framework (CCF) and provincial and regional consultation framework (PRCF). These frameworks are believed to facilitate participation and dialogue in order to identify crucial concerns and share recommendations between key stakeholders and mining companies. Nonetheless, CSOs/NGOs in Burkina still questioned the effectiveness of mining CCI actions carried out in their countries as indicated in the quotes.

> *[…] There are mining companies that do not even put in place a simple consultation framework to discuss with communities, whereas this is an important aspect of CCI implementation. We as NGO at the level of Burkina, find that what is done as CCI practices is insignificant* […] (CSO 1 Director - Burkina).

> *[…] The problem is that in Burkina's civil society does not trust company CCI, nor does it trust the state. If you take our first mining code, it was called an attractive code. This attractiveness was because mining companies did not consider communities' interests. Burkina is a sovereign state. If the mining companies come here, it is because they gain profit. It is up to us to know how to benefit from this collaboration. We do not have to copy the mining codes of other countries. […]* (CSO 3 Director - Burkina).

> *[…] Mining companies have a dominant position in the country. Therefore, they do their CCI according to their own design. As the state is failing, mining companies are obliged to replace the state through their corporate social actions. Under such conditions, the sovereign state loses its capacity to impose its decisions, from the moment when it, itself does not play its role. […]* (CSO 4. Coordinator -Burkina).

The dynamic of sustainable development of a community appears to be 'sceptical' because subsidiaries CCI are perceived as 'sporadic' actions for three key reasons. First, subsidiaries are criticised for using punctual CCI to reduce potential tension with the community. For example, a structuring CCI investment system, which contributes to boosting community development, is shown to be lacking. Second, CCI is mostly used for publicity and visibility purposes. What is interesting here is that the communities, specifically those who live in enclave areas tend to confuse gifts received from subsidiaries with CCI practices. Third, the lack of communication between mining subsidiaries and communities hinders the effectiveness of CCI implementation. This lack of communication between mining subsidiaries and community often leads to demonstrations or violent reactions. This is the case when mining companies engage in CCI without the concrete participation of the community. Such behaviour contributes to exacerbating tensions between the parties. For example, in some cases, the community seeks the departure of some of the staff in charge of public relation or affairs that act as an intermediary between the subsidiaries and communities. The following quotes emphasised the limited effect of mining CCI concerning community development.

> *I am sceptical about the ability of CCI alone contributing to building a sustainable development dynamic for one simple reason: companies are doing sporadic actions. 'They pass ointment on a gangrenous wound'. In fact, it is the responsibility of the state to ensure that companies go beyond sporadic actions. […]* (CSO 2 - Coordinator - Burkina).

> *[…] When companies give the community a small gift, for them it is enough. They do not realise that normally companies have to go beyond that. Therefore, in the case of our project, we sensitise the population on corporate social activities and other standards so that they can have the necessary tools to discuss with the mining companies and steer a little the choice of the financing agreement[…]* (CSO 4. Coordinator – Burkina).

A structuring CCI implementation system that ensures that one day, the mining voluntary contributions can boost the development is still lacking. Thus, I think it is not enough to support women in soap making and selling or to assisting them in gardening without consistent support over a long period to ensure that after a certain time these activities will not decrease thereafter [....] (CSO 6 - Responsible for the administration -Burkina).

Another weakness identified in the findings is that mining subsidiaries are believed to dispose of certain freedoms regarding their CCI. However, civil society and other key actors stress that mining CCI needs to be redesigned. Thus, the current mining code obliges mining companies to communicate with local authorities concerning their CCI. This is no longer left to the discretion of mining companies uniquely. The civil society stresses that even the compensation provided by subsidiaries when settling in the country does not enhance the socio-economic issues of the community in concerned villages. Besides, the socio-environmental assessment that was left at the discretion of mining subsidiaries, requires the involvement of different actors. In addition, while the findings highlighted that mining subsidiaries invest a significant amount of resources for local development, these are, however, poorly managed and which is due to a lack of skilled management team at the local level. Consequently, the establishment of a control mechanism to improve the management system of resources has been shown to be an important finding as highlighted in the quotes below.

When a mine is established, it totally disrupts the economic activity of the community. In the case of C.2 that I know well, the establishment of the mine has disrupted the economic and social practices of the community and you know very well that the compensation [provided by the mine], does not solve the socio-economic development concerns because there are structural problems. […] (CSO 3 - Director -Burkina).

[…] We need to admit that in addition to voluntary actions [CCI] carried out within the communities, mining companies also pay taxes to local authorities, which are significant but poorly managed. This is due to a lack of appropriate skills to manage significant resources. That is why we request the State to establish assistance and control mechanisms for local authorities to help them manage these resources (Gov. 3 - Technical Advisor of the Ministry of Mines - Burkina).

In summary, although mining subsidiaries CCI practices can contribute to community long-term development, this is not yet the case. The main reason results from the lack of effectiveness of subsidiaries' CCI, which has led key stakeholders to formulate or to some extent reiterate their complex demands or expectations vis-à-vis mining businesses. The next section discusses the key stakeholders' multifaceted expectations.

5.6. Institutional Actors Expectations Pertaining to CCI

5.6.1. State expectations

Four crucial concerns were identified in relation to government actors' expectations. First, the state wants to move beyond the voluntary contribution of mining CCI to a more structured voluntary contribution. Such an approach is believed to contribute to enhancing the sustainable development of communities. For example, the findings show that the state expects a real involvement of the different key actors when elaborating the 'community development plan' (CDP) and the 'real participatory diagnostic' (RPD) to address the social and economic concerns and save mining companies for implementing 'unfit' CCI actions. Second, the necessity to address the extractive sector funds mismanagement. This is related to the problem of embezzlement of mining funds by the local authorities identified by some participants. Third, the state expects mining subsidiaries CCI practices to be part of a voluntary policy that prioritises the general interest rather than company profit. As such, mining subsidiaries are expected to focus on the sustainable aspect of their CCI implementation. Four, the state key actors suggested that subsidiaries CCI should predominantly focus on income-generating activities.

However, while the state stresses that businesses should comply with norms and regulations, it is lacking the capacities and skills necessary to ensure the periodical review of the conventions. Hence, it is important to achieve a power decentralisation as well as mining resources decentralisation to boost community development (see Figure 5.3 for more details). This can contribute to a balanced distribution of mining wealth across municipalities as displayed in the quotes below.

> *[…] The implementation of a community development plan needs a concrete involvement of community members to make a real participatory diagnosis (RPD). By doing so, we address the actual social, economic, and environmental issues. If the diagnosis is well established, mining activities will no longer implement unfit CCI actions. […]* (Gov. 1 Head of Support Unit for Decentralisation - Mali).

> *As the saying goes in our country, mining companies play the role of 'firefighters'. There are some activities, which will not be sustainable if the mines close. That is why the mining companies should focus on the sustainability aspect of their CCI projects implementation. The role of the government is to ensure compliance with rules governing the mining sector and promote the local labour force. […]* (Gov. 4 Head of the Department of Environment, Mining and Conventional Plants -Mali).

> *[…] Local authorities should know that the mining fund is for the benefit of the community, it is for the development of the municipality uniquely. The state also has a role to play, regardless of the contribution of mining companies to the development of municipalities. The State must indeed achieve a real decentralisation of power, accompanied by decentralisation of resources, and support local authorities for sustainable development. […]* (Gov. 6 Head of the Department of Conventional Plants and Mining Environment -Mali).

5.6.2. Civil Society /NGO expectations

Three critical concerns have arisen from the findings concerning civil society and NGOs perspectives. First, CSOs stress that mining subsidiaries should not have the freedom to do what they want concerning their CCI implementation process. Second, mining subsidiaries are required to consult the municipal council to verify whether if the intended CCI project is planned in the community development plan (CDP). This approach is believed to provide a more suitable fit of subsidiaries CCI practices. The third issue is related to the state engagement system in the mining sector, which shows that there are regulations and laws in Burkina and Mali that govern the mining sector and specify companies' obligations, responsibilities and rights. Therefore, it is necessary for mining companies, which engage in mining operations to respect the provisions such as paying their taxes on time. What is interesting here, is that some participants stressed that, although these 'prescriptions' are not negotiable, the mining companies succeed in influencing keys actors to play in their favour, given that there is no problem between the state and mining companies as shown in the following quotes.

> *[…] Mining companies should not have the latitude to do what they want because it is about assisting the community. The municipal council alone is in charge of the development policy of its commune. Therefore, the mining company has to consult the municipal council to check if the pre-planned CCI project is registered in the community development plan (CDP). […]* (CSO 1- Director - Burkina).

> *If the population is not involved in mining CCI practices, they will invest in a vacuum. […] As I said at the beginning, CCI practices is aiming at establishing a peaceful climate in order for mining companies to operate their activities. You can observe that wherever the mining companies have implemented their CCI strategy, there is often less tension with the community* (CSO 4 – Coordinator - Burkina).

When the state grants a license to a company, it has the obligation to accompany the company and inform the population. Nevertheless, we see that after the issuance of the exploitation permit, the company is left to face the communities, what I deplore, given that the populations are very demanding. When companies start operating, the population seems surprised, when the state should have been there to introduce the company to the people and assure them. […] (CSO 6- Responsible for the administration - Burkina).

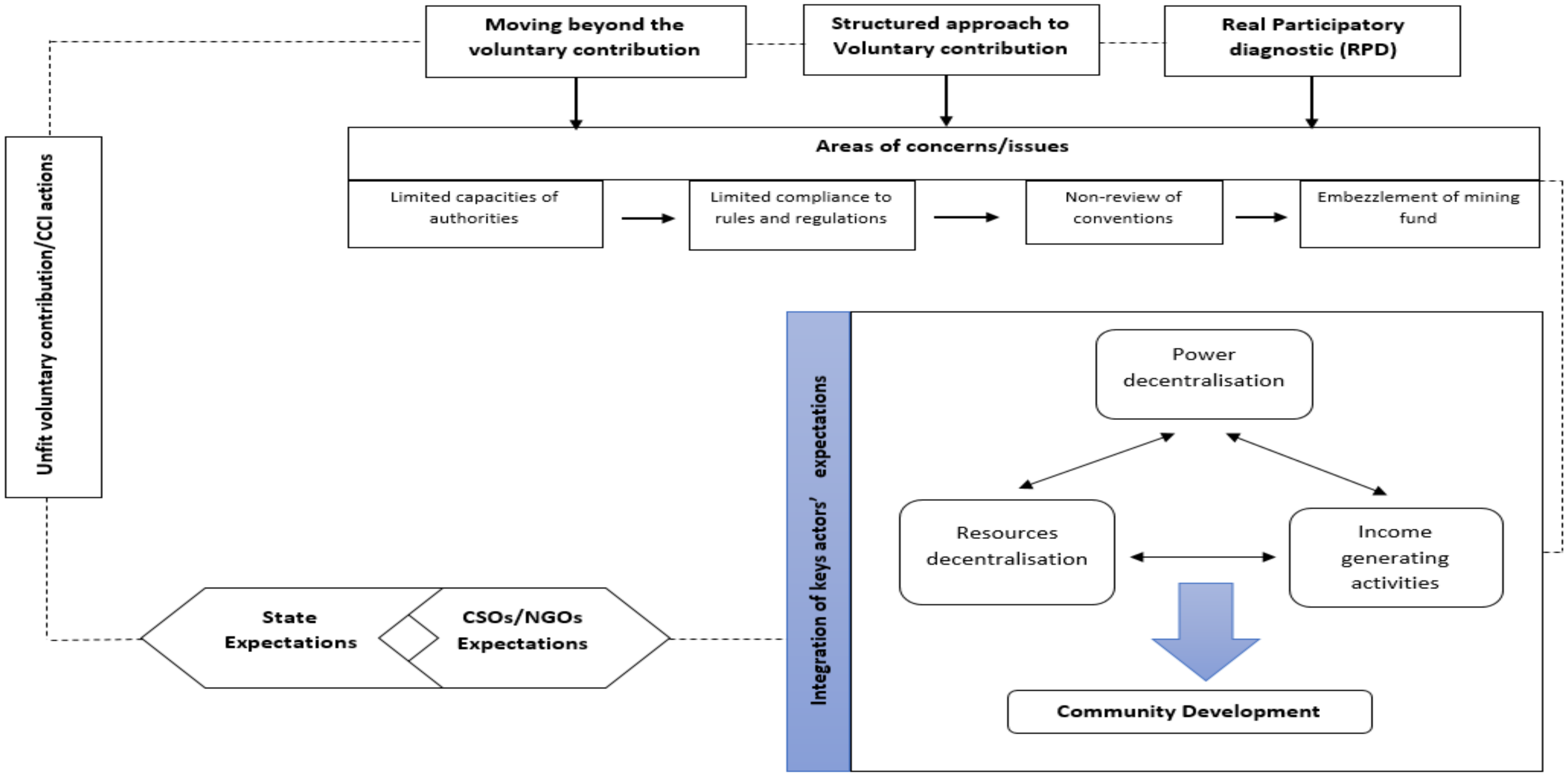


Figure 5-3 Keys stakeholders' expectations

Source: Author

Summary

The findings showed that the state wants to move beyond the voluntary contribution of mining CCI actions to a more structured voluntary contribution or CCI. Thus, the state expects substantive involvement from the different key actors when elaborating the ‘real participatory diagnostic’ (RPD) with the aim to address the social and economic concerns and save mining companies from implementing ‘unfit’ CCI actions. Another concern emphasised by the state is related to the extractive sector funds mismanagement that the state is looking to address. As such, mining subsidiaries are expected to focus on the sustainable aspect of their CCI practices. The state suggests that CCI actions should predominantly focus on income-generating activities and power decentralisation. However, while the state stresses that businesses should comply with norms and regulations, it lacks the capacities and skills necessary to ensure the periodical review of the conventions. This situation has led the local authorities to proceed to the revision of the mining code in the selected countries that will be discussed in the following section.

5.7. The role of the state in engendering CCI in Burkina Faso and Mali

5.7.1. The institution of the mining code within a multifaceted environmental framework in Burkina Faso

For the case of Burkina Faso, the findings show that the adoption of the new mining code of 2015 was complex for three key reasons. The first reason was due to the refusal of the mining subsidiaries and the introduction of a request seeking the re-reading of the mining code. The second key reason identified in the findings was related to the lack of strong political will and a malfunction in the administrative system, which contributed to exacerbating the weakness of the institutions. For example, some respondents pointed out some cases of corruption in the mining code institution process. In addition, the state is criticised for defending its personal interests to the detriment of the community interests. The third key reason was related to the concern that mining companies are hiring most of the state's staff, which has contributed to weakening state capacity in the mining sector. Thus, there is a crucial lack of local experts in the extractive sector and therefore, an important need to develop human capital able to follow and meet the extractive sector requirements. For example, in Burkina Faso, some participants stressed that, there is a limited number of experts capable of contradicting the mining subsidiaries evaluation of the gold mine reserve. The finding further indicated that mining companies have a dominant position in the country as shown in the quotes below.

> *It was very difficult to obtain the institution of the mining fund in the mining code. The mining companies even pleaded with the local authorities to obtain the rereading of the mining code. […] The truth is that we have poor political leadership and unfortunately, problems of collective interests are not always at the heart of state policy agendas. Also, the mining sector has been the occasion for great corruption. […]* (CSO 1- Director - Burkina).

> *There is a big regulatory problem because the mining sector development has been accompanied by the siphoning of the state's human resources. Many skills in the mining sector have been in the service of the state. This has weakened the state's capacity in the sector. […]* (CSO 2- Coordinator - Burkina).

> *The reality is that there is indeed a weakness in the institutions […]. In Burkina, we have regulations, but in the end, they are not often respected. We need to develop human capital in the management of the mining sector. This is a particular area where we lack much expertise. When you realise that today we do not have Burkinabe experts able to contradict the mining companies' evaluation of mining reserves, it is serious. […]* (CSO 6- Responsible for the administration of finance and partnership - Burkina).

According to one key state participant, the institution of the new mining code was initially agreed between the state and mining companies for a levy of 0.5%, which did not meet with other actors' expectations (CSOs/NGOs). Because of that and given a popular uprising of the population specifically in Burkina Faso, mining companies agreed to pay 1% of their turnover to contribute to the LMDF. Yet, concerns regarding the operationalisation of the funds, as some local authorities believe that LMDF aims at covering their operating expenses were also highlighted in the findings. This is an interesting finding as it highlights not only a lack of understanding but also a failure by the state to take its responsibility for both mining subsidiaries' and CSOs/NGOs as illustrated in the quote below.

> *[…] Regarding the creation of the Local Development Mining Fund (LMDF), the State and the mining companies initially agreed to a levy of 0.5% of mines turnover. When the text arrived at the CNT, the transitional deputies doubled the percentage to 1%. The mining companies did not agree at the beginning. However, given that we were under an exceptional regime following the popular uprising, the mining companies had no choice but to accept this percentage. […]* (Government 5 – General Director of Quarries - Burkina).

Nevertheless, for the operationalisation of the LMDF, some participants such as subsidiaries managers and CSOs indicated that they do not trust the state. For instance, the mining companies stressed the need to enhance the local elected authorities' management capacities given that they are not used to managing such significant amounts of money for local development purpose. The mining subsidiaries foresee a failure in the LMDF management system because the state management team is not well tooled for such purpose as shown in the quotes below.

> *[…] We reiterated our agreement to operationalise the LMDF, but we decided to set up a control committee that will be in charge to apply and follow the process. My concern is that we need to strengthen the capacity of the local elected officials, inform and raise awareness so that the resources are used wisely. Otherwise, we will fail. […]* (C.3. –Burkina Faso)

> *If you consult the 2016 report of the parliamentary inquiry commission on the mining sector in Burkina, it raises many gaps in the governance of the mining industry. These shortcomings are not always mentioned in the EITI reports, which carried out very few investigations outside the compilation of information.* (CSO 3- Director - Burkina).

5.7.2. The limited responsibility and weakness of the state in the stability of legislative texts: The mining code in Mali

The findings indicated various concerns related to the mining code and other mining texts issues in Mali. First, a crucial lack of stability of the texts and regulations was identified. For example, mining subsidiaries' managers stressed that before signing the contracts with the competent authorities, they make sure that there is a stability clause in the texts. Indeed, Mali is considered a country at risk and political leaders can decide subjectively at any time to change the rules of the game even after contracts have already been signed. Second, the mining subsidiaries role tends to be limited to payment of taxes and the implementation of their CCI actions and other investment for the benefit of the community. For instance, some mining participants highlighted that the tax agents often seek further tax payment, which is generally not included in the signed contract between the state and the subsidiaries. These situations once led the state and C. 4 to court, where the state lost the arbitration in France. Third, issues related to the interpretation of texts were also identified in the findings as key concerns that often create tensions between parties. However, subsidiaries and the state end up finding a mutual compromise. What is interesting in the findings, is that although the extractive sector is regulated by the mining code of 2012, most mining subsidiaries continue to operate under the old mining code of 1991 which did not consider the company CCI implementation process. This was perceived to contribute to providing subsidiaries with more freedom regarding their CCI implementation. Nevertheless, the compulsory nature of CCI actions can appear during the negotiations and agreements between subsidiaries and the state, but this is not formal in its very nature. In addition, how the local authorities use mining taxes for the benefit of communities is the responsibility of the state. In fact, mining companies have noticed that money paid to the local authorities is often used for private purposes. For example, some communal mayors have been mentioned for having used the mining fund for vehicle and weddings expenses. These are illustrated in the quotes below.

> *[…] The first problem is related to the texts and regulations stability and which, is often questioned. […] for example, when we signed agreements as I said, we discuss the question of stability, the tax agent often brings some changes, where he asks for further tax payment, which was not included on the contracts. […]* (C 2 - Responsible for Operations-Mali).

> *Most of the mining companies operating in Mali are still ruled by the mining code of 1991 code, which did not include corporates social activities instead of the mining code of 2012, which incorporates the concept of CCI in the legislation. Therefore, it is from 2012 that we tried to codify CCI through relationships between mining companies and communities. […]* (Gov. 3 Technical Advisor of the Ministry of Mines-Mali).

> *The lack of stability of the texts is the real problem in the country regulation system. Companies invest based on rules. However, the rules are not often stable. I have just signed a check for 1 billion 900 million for the state. Just a month ago, we paid 20 billion F CFA to the state. So, we do not believe in the stability of the texts and regulations. […]* (C 2 responsible for operations-Mali).

While the state is criticised by subsidiaries for not fully playing its role and for instability of texts and regulations regardless of signed clauses, some state key participants, on the other hand have formulated two main concerns regarding mining subsidiaries operation in the country. First, mining subsidiaries are extremely influential in the country and it is complex to take any measure against them in cases of abuse or no compliance. For example, there is a lack of effective monitoring process for and compliance with environmental specifications and the question of restoration of the environment. Second, the state does not have a tangible community development policy. As a result, there is a constant review of community development policies and the population tend to be left on their own. The key finding here is government failure towards the community development, which alternatively contributes to providing power and freedom to mining subsidiaries operating in the country as can be seen in the quotes.

> *[…] Mining companies are very influential, and it is difficult to take disciplinary action against them when they cause abuse or do not comply with environmental regulations. The government does not effectively monitor the compliance with environmental specifications. When the mining companies finish their operations, they leave the area without restoring the environment. […]* (Gov. 2. Permanent Secretary of the Extractive Initiative for Transparency Initiative-Mali).

> *There is no real community development policy. We are reviewing our policy by focusing on this aspect because once the company is established, the communities are left on their own. There is no mechanism in the regions that help and direct communities towards community development. The government has failed to take its responsibilities. The government is only interested in profits. […]* (Gov. 3 Technical Advisor of the Ministry of Mines).

In addition, the findings indicated that for the state subsidiaries are cheating and this for three main reasons. The first point is related to the ability of subsidiaries to impose their laws on West African states; this means there is a tendency for the state to rely on the research and mining inventory carried out by subsidiaries as it is lacking the appropriate capacities to do it. The second main concern is state inability to read and understand the reports submitted by the mining subsidiaries in order to uncover the shortcomings and cheatings behind them. For example, the state found that some subsidiaries often submit different versions of their reports to their managers and the mining administration. The state is suspicious that mining subsidiaries are hiding the result of their geological research and the profit they make resulting from the gold exploitation. Third, mining taxes are kept in a common basket with the public basket and which constitutes a blockage to community development because the local authorities do not have the adequate skills and competence to elaborate sustainable projects and consequently, resources are not absorbed. Therefore, local authorities often use mining funds for different purposes instead of for community development purpose. For example, mining taxes are distributed at three levels of the state and the lion's share goes to the municipal council as shown in the following quotes.

> *[…] We are obliged to rely on the research conducted by the mining companies and give them an exploitation license. That is why the African Union insisted that the priority is to have Africans experts to conduct the research and the mining inventory, and train them to better negotiate with the mining companies. This is very important. […]* Gov. 5 President of the Chamber of Mines-Mali).

> *[…] The problem is that this money [mining funds] goes to the public basket. There is always a blockage because local authorities do not have the necessary instrument to develop projects; they do not have the necessary technical skills so that at the end of the year they cannot even disburse or absorb the resources allocated to them. This idle money in the public purse, which is used for something else instead of community development purposes.* […] (Gov. 6 Head of the Department of Conventional Plants and Mining Environment-Mali).

From the civil society perspectives, the limited responsibility of the state can be justified by first, the lack of patriotism in protecting the interests of the communities. Second, all community development-restructuring plans come from outside and do not necessarily fit with local issues and concerns. Yet, international bodies such as the World Bank, the IMF and the European Union impose MNCs subsidiaries to restructure their CCI implementation, more specifically in the selected countries. Therefore, committing to such reforms also contributes to emphasising the state limited responsibility at the international and sub-regional level. Third, the quality of the ruling elite has been cited as a major issue affecting government responsibility. For example, mining subsidiaries still operate under the mining code of 1991 using the stability clause as a justification although the 2012 mining code is in application as displayed in the quotes below.

> *[…] The weakness of our institutions can also be explained by the quality of our ruling elites. If you do not have representatives who have their heads screwed on, who master every nook and cranny of the sector, the state will always be, during negotiations, in a position of inferiority. Look at all these mining codes! Mining companies operating in Mali since 1991 are still covered by the 1991 stability clause. […]* (CSO 1Coordinator -Mali).

> *The government does not have skilled people, which is why companies recruit foreign skilled people to do the work instead of Malians. In addition, the contracts are unfair and benefit more the mining companies than the government. It is true that at the beginning, we were looking for investors. However, we have the required resources, but the institutions are not strong enough to influence or impose their position on these investors. […]* (CSO 2 Foundation for Sahel Development -Mali).

Having discussed the non-market related CCI practices implementation, the next chapter will examine the institutional factors influencing mining subsidiaries and key stakeholders within the selected countries and business non-market related CCI practices.

6. Chapter 6. Institutional factors' influence on Stakeholder Collaboration and Corporate Community Involvement practices

6.1. Introduction

This chapter provides the emergent findings related to institutional actors' influence on mining subsidiaries' CCI implementation process. Within this context, this chapter explores the diverse actions that the institutional actors engage in to influence the subsidiaries' CCI practices in Burkina Faso and Mali. It is important to mention that these institutional actors comprise government members, civil society organisations, international and national non-governmental organisations, and chambers of commerce that were identified resulting from the in-depth interviews with subsidiaries' managers. This did not include all the institutional actors of Burkina Faso and Mali involved in the mining CCI implementation process. As such, the chapter considers only key institutional organisations identified by mining subsidiaries. The chapter concludes with a discussion on how mining subsidiaries respond to such influence in order to build their legitimacy or social licence to operate in the selected countries. Altogether, the findings provide an overview of institutional key actors' influence on mining subsidiaries' CCI practices, as well as the collaboration between mining subsidiaries and institutional key actors.

6.2. Stakeholder – Company relationship: Collaboration between Subsidiaries and the State

The findings identified situations in which mining subsidiaries engage with the host country's institutional environment in order to gain legitimacy by collaborating with key actors through implementing different CCI projects. Specifically, in Burkina Faso and Mali, some institutions such as the Ministry of Mines, the Chamber of Mines and CSOs/NGOs at the local level, have their own approach to influencing organisations' CCI projects.

6.2.1. Civil society and NGO perspectives

Three major viewpoints were identified by the findings. First, the collaboration between the state and mining subsidiaries is good from the CSOs/NGOs perspective. This collaboration is further strengthened because laws, norms and standards for business operations are regulated by the state. Second, the absence of the state in some localities emphasised state shortcomings, which is also identified as state weakness. As such, mining subsidiaries are forced to cover state shortcoming by implementing their CCI practices. This situation is perceived to contribute to *strengthening the collaboration* between mining subsidiaries and the state across a tradition of dialogue, openness and accessibility to key authorities in Burkina Faso as shown in the quotes below.

> *With the state so far, there is a good collaboration as it is the state which sets the conditions for the implementation of a certain number of activities including mining CCI. In addition, the state itself knows that CCI carried out by the mining companies can be explained by its own shortcomings. The state is absent in some localities, which oblige mining companies to carry out certain CCI activities.* (CSO 3 Coordinator – Burkina).

> *As I pointed out, there is always a tradition of dialogue that exists, openness, and accessibility of the authorities. This really helps to find the best ways to allow the mining industry to develop harmoniously and contribute to the creation and distribution of wealth in the country […]* (CSO 4 Mining Chamber – Burkina).

Similar to the case of Burkina Faso, in Mali, two key perspectives were identified in the findings. First, mining subsidiaries and the state are perceived as interrelated entities and are somewhat forced to collaborate, which often leads to a positive collaboration between parties. This was identified as a strategic partnership between the state and mining subsidiaries. Nevertheless, this collaboration does not always prevent misunderstandings between the two parties. For example, one participant stressed the case of a lawsuit formulated by one mining subsidiary against the government of Mali for tax payment adjustment. The quotes below illustrate such perceptions.

> *[…] Mining companies and the government have no choice but to cooperate. However, this cooperation does not prevent disputes between the two parties. For example, the state of Mali has just lost two lawsuits before the International Court of Arbitration in Paris in the context of a dispute with one mining company operating in the country, concerning tax adjustments that the company contested. For the rest, the collaboration overall is friendly […]* (CSO 1 Coordinator – Mali).

> *[…] There is a strategic partnership between the company and the government but with the civil society organisations, the situation is quite different. We question and advocate with companies, communities and government for the change in some practices and the promotion of transparency, accountability and CSR implementation. […]* (CSO 3 Coordinator – Mali).

6.2.2. Mining Subsidiaries' perspectives

For mining companies, there is a good collaboration between them and the state because their CCI engagement process is better understood by the government compared to other actors such as CSOs/NGOs. While mining subsidiaries acknowledged that there is good collaboration with the state, this does not prevent some complexities and misunderstandings with regards to signed agreements but also about mining CCI implemented for the benefit of communities. What is interesting here is that mining subsidiaries themselves in Mali as well as in Burkina acknowledged that they always have to reach a compromise with the state, no matter the circumstances. This case is illustrated in the quotes below.

> *[…] There is no problem of collaboration because the mining activities are better understood by the state than other key actors. However, this does not sometimes prevent difficulties. Concerning environmental management, there is a lot of collaboration with the state. […]* (C 3 Deputy General Manager – Mali).

> *In relation to the state, there is no problem. Of course, from time to time there are some misunderstandings about the interpretation of certain aspects of the agreement [contracts], generally at the level of the service of the tax office. Nevertheless, we still manage to solve these problems. We are obliged to reach an agreement with the state given that we are partners. […]* (C 6 General Manager – Mali).

In Burkina, from the mining subsidiaries' perspectives, there is a good relationship between mining subsidiaries and the state. For example, some mining subsidiaries have received official recognition regarding the voluntary contribution of their CCI projects by local authorities. Some mining subsidiaries have been awarded 'best company' with regard to their CCI practices. As such, mining subsidiaries are seen as a development tool. In addition, the state is mining company shareholders for up to 10% on gold exploitation. Nevertheless, when it comes to CSOs, they ‘disdained’ mining subsidiaries and think that the mining industry should be closed as gold exploitation only profits businesses and the state.

> *With the government, we have a very good relationship. For having realised a complete CEG [College of General Education] in favour of a village in the commune of Safane we have just received a letter signed by the regional inspector of the national education of the area. This is a sign of recognition that shows that we really have good collaboration with the government to promote development. […]* (C.1 Responsible for monitoring and evaluation – Burkina).

> *The company necessarily has good relations with the state; especially since it is a shareholder of about 10% of the company. With communities, the relationships are also good through the activities we conduct. Just browse the press; there are no negative articles about our company. In 2015, a jury formed by a group of CSOs even awarded us the prize for the best mining company in terms of CCI practices. […]* (C.3 CSR Responsible – Burkina).

6.2.3. Government Perspectives

The findings indicated that the state contributes to mining subsidiaries CCI practices in order to enhance and boost community development. This collaboration is further strengthened because subsidiaries comply with the laws and regulations in place in the country. For example, the state has 20% of the share of all mining subsidiaries’ operations specifically in Mali, while in Burkina Faso, the state holds 10%. Civil society is often cited as a partner, yet the communities do not have a clear understanding of mining CCI practices carried out in the country and believe that such actions are implemented at their own expense. This emphasises the fact that communities ignore the terms of the contracts signed between the mining subsidiaries and the state. These points are disclosed in the quotes below.

> *Mining companies have very good relationships with the state. The mining activity is capital-intensive and requires significant funds. It is also a hazardous activity whereas companies are just there for profit. Through mining CCI actions, we are seeking to contribute to community development. Many civil society partners are there to help us develop but the communities do not have a clear vision of mining CCI […]* (Gov. 3 Technical Advisor – Mali).

> *[…] There is no issue between the state and mining companies […]. Now, concerning the relationships between mining companies and communities, the local authorities are generally the intermediate stakeholders. The issue is that some local authorities do not manage mining resources with integrity and transparency. […]* (Gov. 4 head of the department – Mali).

Likewise, the collaboration between mining subsidiaries and the state is perceived to be successful, especially in Burkina Faso. According to the state participants, the collaboration with mining subsidiaries is unavoidable given that they are both collaborators, partners and therefore work hand in hand. For example, one participant stressed that mining subsidiaries never refused to provide the state with requested information. This is perceived as contributing to strengthening the agreement between both parties. However, while both parties, mining subsidiaries and the state, stressed that there is a good collaboration between the mining subsidiaries and the state, some hindrances have also been identified in the findings, for two main reasons. First, the compulsory deduction of 1% of their annual turnover imposed by the state following the adoption of the new mining code in 2015 and which has led mining subsidiaries to formulate complaints towards the state. Second, the misinterpretation of some regulations formulated by the state.

Yes. Collaboration is inevitable because companies need the state for the success of their activities. The state's role is to follow the activities of mining companies. In this sense, we are real collaborators, partners. Mining companies have never refused to provide the administration with the information it requires. They follow the texts and regulations that the administration [government] puts in place. […] (Gov. 1 Director of Geology – Burkina).

Yes, except when companies try to challenge certain regulations prescribed by the government. Added to this, are the misinterpretations of signed agreements. At times, both parties must discuss in order to understand each other. For example, for the re-reading of the new mining code, mining companies never wanted to hear about it. The draft of the mining code has gone to the National Assembly at least three times. It ended up being removed. It took the insurrection of the transitional parliament to adopt a new mining code. […] (Gov. 4 Coordinator of mining sector Development – Burkina).

6.3. Stakeholder – Company Relationship: Collaboration between Subsidiary and CSO/NGO and Community

6.3.1. Civil society and Non-Governmental Organisations

The findings show that between the civil society and mining subsidiaries there are often some hindrances in the nature of their collaboration, specifically in Burkina. This can be explained by three main reasons. First, the main cause of hindrance is that CSOs and community members believe that mining subsidiaries have an obligation to carry out socio-economic activities, which is predominantly the responsibility of the state. Second, the CCI activities carried out by the mining subsidiaries do not benefit the community. This situation contributes to exacerbating the frustration felt by CSOs and communities. At this point, one could question the reason for the misunderstanding between these two key actors in comparison to the state. What is interesting in the findings is that CSOs/NGOs *do not trus*t mining subsidiaries and the state. Third, the initial mining code called 'attractive code' has been criticised for not considering communities' socio-economic needs, and some CSOs believe that mining subsidiaries have been taking advantage of it, by making more profit to the detriment of the communities. As such, CSOs/NGOs stressed that the country needs its own policies, not '*copy and paste*' from other countries. The findings also disclosed that the government is further criticised by CSOs/NGOs for being on the side of the mining subsidiaries by calling it '*pro-mine*' as illustrated in the following quotes.

> *[…] With the population, I cannot say that there are no hiccups. There is no collaboration without frustrations. The major difficulty with the population is that they think mining has to replace the state, which I understand […]* (CSO 3 Coordinator – Burkina).

> *The problem is that civil society organisations do not trust mining CCI, nor do they trust the state. Our first mining code was called 'attractive code'. This attractiveness was because; communities' interests were not fully* considered by *mining companies. […] If mining companies come here, it is because they have some interest. It is up to us to know how to benefit from this collaboration. […]* (CSO 4 Coordinator – Burkina).

> *[…] The government is pro*-mines! *Look! We have conducted some investigations and have found that there was a systematic violation of the social, economic and cultural rights of communities. You know that in our countries when we talk about rights violations, people tend to see only civil and political rights, to the detriment of social, economic and cultural rights while all these categories of human rights are inseparable. […]* (CSO 5 – Burkina).

Similarly, in Mali the collaboration between CSOs and mining companies tends to be problematic for three main reasons. First, what is interesting in this section is that the findings show that some cultural aspects and behaviour are often ignored, which contributes to aggravating the tensions between the communities and the mining companies. The intervention of intermediaries between the communities and the companies is weak as they are unable to ensure effective information sessions with community members, which contributes to increasing the potential for tension between the key actors. Second, artisanal mining was also identified as a crucial cause of misunderstanding, often leading to tension between both parties. This point is illustrated by the fact that artisanal miners often occupy mining subsidiaries' space without authorisation to exploit the land.

> *[…] Mining companies' operation fields are enclave areas and company managers often spend months on the mining site without making a courtesy visit to the village chiefs. As a result, the companies are disconnected from what is happening in the surrounding communities in which they are located. […]* (CSO 1 Coordinator – Mali).

> *[…] Between civil society and mining companies, there are often points of tension. Tensions also exist about the gold panning activities that villagers' practice because they occupy lands in an anarchic way in which mining companies are licensed. […]* This inevitably creates tension (Gov. 6 Head of the Department – Mali).

Third, is CSOs' inability to control diverse aspects of the mining funds' management during meetings with mining subsidiaries. It is complex for CSOs to disagree during negotiations with mining subsidiaries' consultants, given that civil society does not have the qualified human resources to challenge mining subsidiaries' evaluation of the mining resources. This emphasises a lack of trust of CSOs towards mining subsidiaries. Therefore, the main concern here is how to ensure long-term collaboration between the CSOs and mining subsidiaries without creating a commotion. Although mining CCI appears to have a limited impact on community development processes, it is important to acknowledge some positive influence of subsidiaries' CCI in the regions. Thus, the findings also show that while the government claims to control the mining sector, the reality is far from the case as illustrated in the following quotes.

> *[…] A problem for civil society is to ensure a long-term collaboration between the CSO and the mining company. Our role as civil society is not to create chaos, because despite everything, these companies bring something to the state and our communities. We know that it is not enough, but we will have to fight to have more resources for development to occur. Civil society must therefore demonstrate responsibility […]* (CSO 1 Coordinator of the programme – Mali).

6.3.2. Mining subsidiaries

In Mali, the mining subsidiaries frequently work with CSOs/NGOs in events such as meetings and seminars, to which they provide useful information concerning their activities. However, mining subsidiaries reject the picture that CSOs/NGOs painted of them as not doing much for the country. For example, there was a big protest resulting from CSOs and the community over satisfaction, which some mining subsidiaries believed was for political reasons. CSOs believed that 'gold does not shine for communities' in the country, which contributes to increasing the frustration of communities towards mining companies. A lack of understanding and differentiation of the role of the state from mining subsidiaries was also highlighted in the findings. For example, CSOs believed that the state's share in the mining fund is not significant, and what is done with funds collected from the mining sector, as disclosed in the quotes.

> *[…] There are 10 mines operating in Mali, including 6 to 7 in the Kayes region. Therefore, some civil society members are starting to complain, saying that CCI projects carried out in the North must be implemented in other parts of Mali as well. […] This is why the review of the constitution provoked such rejection.* (C 2 responsible of operations – Mali).

> *We participate in training, seminars and other meetings they organise around the mine. We share a lot of information with the CSOs/ NGOs, but everything depends on the purpose of each NGO. Indeed, some NGOs use the information that is made available to them to say fallacies such as "Mali does not get anything from gold mining". They paint a wrong picture of mining companies' CCI practices in the country […]* (C 3 Deputy General Manager – Mali).

> *[…] Today the perception of the CSOs and community is that gold 'does not shine for everyone'. I think that civil society must first seek to understand what is done with the mining funds. We have the impression that for the civil society, it is the mining companies that must directly come to them not only to explain what the state's share is but also what the state does with the collected funds. I think that is not our role. […]* (C 6 General Manager – Mali).

Similarly, in Burkina, mining subsidiaries' managers stressed that CSOs are misinformed as they ignored the amount of money the state gained from the mining funds. For example, the findings disclosed that there is some tension between CSOs members and mining subsidiaries because communities have not seen important improvements in their living conditions. Such a situation contributes to increasing tensions between both parties.

> *Most CSOs are misinformed. Some of them disdain mining companies. They think we should close the mining sector in the country. When I listen to civil society organisations members, I think they do not realise how much money the mining industry is contributing to the state. If we close the mining sector, this country's economy will collapse. […]* (C.4 General Manager – Burkina).

Furthermore, mining subsidiaries emphasised that they often need to pay the state for ensuring their security in some areas. This is the case when mining subsidiaries have to receive government members or CSO members for meetings or different events. They have to pay for that. For example, mining subsidiaries are generally asked to provide food, transport and cash as illustrated in the quote below.

> *[…] Even when the government is assuming its sovereign role by definition, for example when they have to provide security, even for that, you need to pay. When we receive a visit of a minister to oversee something, the mining company has to pay for that. It is the same for NGOs. The government will ask for that, fuel, transportation, depending on the position of the company. Even when you invite them to attend a meeting, you have to pay for that! […]* (C. 6 Project Manager – Burkina).

6.3.3. Government

The collaboration between mining subsidiaries and civil society is characterised by the discontent of the community toward the mining CCI projects. This can be explained by the fact there was a limited understanding of mining CCI by CSOs and communities. Thus, the fact that CSOs and community members believe that the government is working only with mining subsidiaries contributes to creating 'frustrations' on the communities' side. As such, it has become complex to have a comprehensible discussion with CSOs.

> *[…] Here, the dissatisfaction is often due to the fact that civil society does not understand mining activities. Communities are not aware of the complexity of the mining industry investments and the resources to be raised for this work. Obviously, when people are immersed in such simplistic beliefs, it is not easy to discuss with them. […]* (Gov. 5 Technical Advisor – Mali).

> *[…] The issue is that some local authorities do not manage resources with integrity. They misuse and misappropriate taxes. However, it is still the responsibility of the government to ensure the proper use of these funds through its local representatives. Therefore, there is a mismanagement of funds allocated by mining companies to local authorities, in addition to the lack of monitoring of achievements. […]* (Gov. 4 Technical advisor – Mali).

The view of CSOs and communities in Burkina Faso is that mining subsidiaries exploiting the gold are making a profit while leaving them in poverty. Another issue is that some communities are complaining about some parts of their land being taken by mining subsidiaries and which they believe is a partial cause of unemployment. Mining subsidiaries are also criticised for causing societal issues such as poor water quality, soil degradation and displaced populations' difficulties. Some misunderstandings between mining subsidiaries and CSOs have also been identified in the findings. For example, communities are expecting improvement in their daily life condition, but not much is happening so far.

> *[…] With the establishment of foreign mining companies, all those who took advantage of the gold mining find themselves unemployed. Villagers who benefited indirectly from fallout no longer benefit. In addition, mining companies are accused of degradation of the soil, water quality, the environment, not to mention the displaced populations and their consequences.* (Gov. 3 Monitoring and evaluation – Burkina).

> *Between the mining companies and civil society, there are sometimes misunderstandings. Indeed, people see what is happening in the mines and find that there is no immediate change in their daily lives. This is a serious problem because it is up to the state to take its responsibility towards the communities resulting from mining funds collected. However, the problem is that by virtue of the uniqueness of the fund, which is a budgetary rule of the state, these revenues go to the overall budget of the state. […]* (Gov. 6 Director – Burkina).

[…] The relationship between mining companies and CSOs and communities has really deteriorated. If we take the case of BISSA GOLD just two or three weeks ago, protest movements were recorded. In Tarpako, it is also the same thing; the relations are strained with the communities. […] (Gov. 8 General Director of Geology – Burkina).

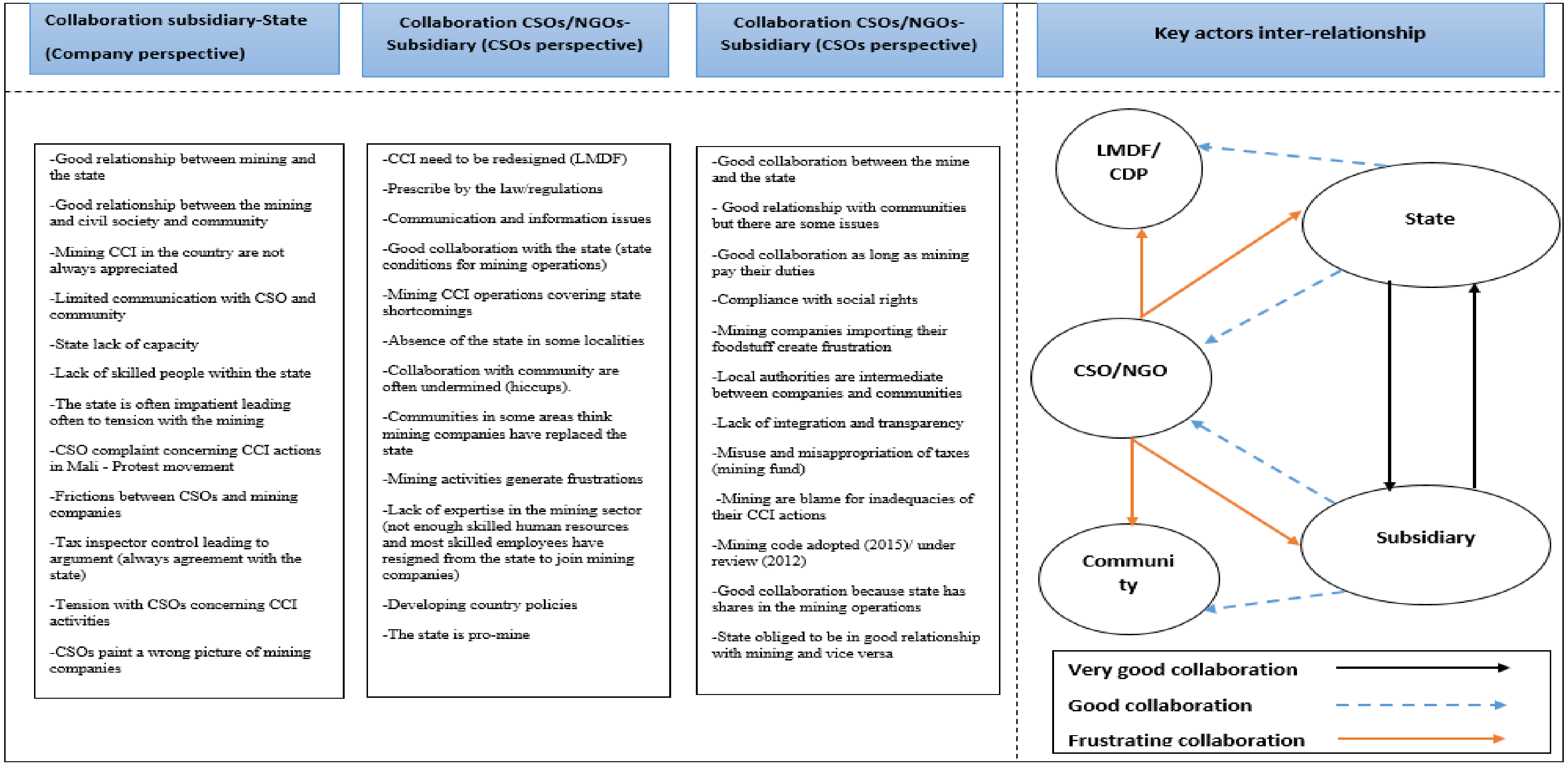


Figure 6-1 Subsidiaries and keys stakeholders' collaboration

Source: Author

In summary, the findings examined in the preceding sections offer interesting insight into the influence of CCI practices on the collaboration between mining subsidiaries and key stakeholders, focusing on two main perspectives. First, mining subsidiaries and the state were identified as interrelated entities, given that regulations and norms are voted by the state. As such, the state perceived mining subsidiaries as its partners. This was identified as a 'strategic partnership'. Concerning the collaboration between mining subsidiaries and CSOs and communities, there was some 'frustration' resulting from the fact that communities believed that mining subsidiaries are exploiting the natural resources to their detriment. This often leads to some tension or conflicts among both parties. Therefore, while the state has a good relationship with mining companies, this is not the case with civil society and communities in both selected countries.

6.4. Lack of Transparency and control in the mining sector

6.4.1. Transparency

The findings show that according to EITI Burkina standards, mining subsidiaries have the obligation to report their mining activities in the community. While acknowledging that the EITI is often limited to the unique fiscal aspect of transparency, EITI participants stressed the need to extend the transparency issue to how mining wealth is distributed. Nonetheless, this process appears to be complex, given the unconventional nature of the state. In fact, the mining funds collected from subsidiaries go into the 'common basket' of the state. The 'common basket' is described as a situation in which the funds collected from mining subsidiaries are added to the state funds making it difficult to distinguish them individually as both funds become one. This is a requirement of the principle of the 'uniqueness of cash' which constitutes one of the fundamental principles of the management of public finances in French-speaking African countries, meaning that the state's treasury collects all the revenues of the state including mining revenues and allocates them to specific expenditures. The crucial concern here is how to specify what has been achieved with the funds collected from mining subsidiaries, given that the government cannot say with precision what achievement has been made regarding community development. Such situation contributes to the exacerbation the tension between CSOs/NGOs and the community as illustrated in the quotes below.

> *[…] Transparency must be pushed further to include how mining money is distributed and how it contributes to society's development. This is a big difficulty, given the common budgetary principles of our states in terms of the uniqueness of the state. The revenue from the mining sector is added to the common basket of the state, which does not clearly specify what has been achieved with gold money […]* (CSO 5 –Burkina).

From the above statement, it is obvious that corruption is recurrent in the mining sector. To illustrate such behaviour, it has been identified that when a mining company arrives in the country to set up, its first actions are to find acquaintances with local authorities with the aim to influence their decision in their favour. For example, in the case of control or inspection, getting an agreement with the state to avoid control is a priority. However, the mining subsidiaries know that civil society has become vigilant and is trying to monitor companies' behaviour towards local authorities, as shown in the quotes below.

> *The current seat of corruption in Burkina is the mining sector. Corruption is more developed in the mining sector. When a mining company arrives in Burkina, its first reflex is to have links with the high-ranking authorities, who can always influence the regulations in their favour. […]* (CSO 2 – Burkina).

While in Burkina Faso there is a need for more vigilance, in Mali, more transparency and accountability are required from mayors and other local authorities collecting mining funds from subsidiaries. In fact, in Mali, the question of transparency is shown to be a crucial concern especially in the mining sector. This can be explained by the fact that some participants stressed that the same mining subsidiaries exploiting natural resources are the same providing reports of the quantity of gold reserves. Unfortunately, the state does not have an autonomous monitoring system to double-check the information provided by mining subsidiaries as shown in the quotes below.

> *[…] We can say there is an effort made to ensure transparency in the mining sector but there are some difficulties regarding the production of data. In fact, the mining companies themselves provide gold production data and the state does not have any monitoring system to control the actual quantity of production. Therefore, we cannot talk about transparency […].* (Gov. 2 Permanent Secretary of the Extractive Initiative for Transparency Initiative – Mali).

Other participants also raised the transparency and accountability concerns regarding local authorities. For example, local authorities are criticised for spending mining funds to the detriment of community development purposes. This is illustrated in the quotes below.

> *There should be more transparency and accountability of local authorities, specifically mayors. The local authorities who spend mining funds intended for community development should be accountable. They should explain how they managed extractive sector resources for the benefit of the population […]* (Gov. 3 Technical Advisor of the Ministry of Mines – Mali).

> *There is a big transparency issue! This has a negative impact on our communities. Yes, we are developing but this is not done in an integrated manner. […] This lack of transparency is because our states are weak at the institutional level. […]* (Gov. 5 President of the Chamber of Mines – Mali).

From the above discussion, it is clear that transparency constitutes a crucial problem in Burkina Faso and Mali concerning mining funds. This situation is not surprising as both countries have relatively poor performance in terms of integrity in the Transparency International Corruption index (78^{th} for Burkina Faso and 120^{th} for Mali out 180 countries in 2018). As such, state control and the monitoring system question on mining funds were also raised in the findings, which are discussed in the next section.

6.4.2. Monitoring and Control Issues

The findings show that there is no effective monitoring or control system for companies in place as highlighted by some respondents. Three main concerns were identified, specifically in Mali. First, mining subsidiaries are very influential, and it is complex to take 'disciplinary' measures for non-compliance with regulations. For example, the government often neglects the control of the subsidiary closure period, specifically after companies have left; there are big pits, which often cause individuals as well as animals to lose their life. This originated problems such as diseases and the pollution of groundwater. While the weakness of the country institutions has been identified as a crucial concern, mining MNCs are perceived to have the ability to influence the highest level of government as well as at the decentralised level of the state as illustrated in the quotes.

> *[…] The government claims to control the mining sector but we know that this is not the case. The mining companies extract semi-raw gold and process it far from the country. Moreover, the government has no choice but to rely on the statements on the quantities of refined gold. The challenge is to be able to negotiate fair contracts in order to manage resources for the benefit of communities […]* (CSO 2 Foundation for Sahel Development – Mali).

> *The government does not effectively monitor mining companies' compliance with environmental specifications. For example, when the mining companies finish their operations, they leave the area without restoring the environment. […]* (Gov. 2 Permanent Secretary of the Extractive Initiative for Transparency Initiative –Mali).

> *[…] Why do our governments fail to enforce rules? The answer lies in our behaviour, our actions, and our lack of vision in relation to what we really want for the country. We should keep in mind that mining companies are international corporations, which can influence decisions at the highest level of the state and even destabilise our governments to protect their interests* (Gov. 2 Permanent Secretary- Mali).

Second, CCI projects funding constitutes a crucial problem for community development. This was due to a lack of qualified human resources capable of managing appropriately the mining sector. For example, the National Department of Geology and Mines (NDGM) did not have the necessary means to go on mining sites for control purposes. As such, there is only one department in charge of mining, geology and quarries management. Hence, there is a serious lack of effective control of mining funds and taxes to the extent that, when local authorities are asked about the usage of the funds, the response is mostly rude, as there is a retraction from the local authorities. For example, when asked about the utilisation of the funds they stated that there is no legal requirement for providing such details as disclosed in the quotes below.

> *The first problem is regarding the funding. In fact, many projects are developed but need funding. The second issue is the lack of human resources. There is a severe lack of senior staff. [...] there is also a poor number of recruitments allowed by the government in the mining field. The third problem is about the management of the mining field. [...].* (Gov. 1 Head of Support Unit for Decentralisation – Mali).

> *There is a lack of effective control of the usage of mining funds. For instance, when I go to the region of Kégniba, which receives about one billion CFA from various taxes, and I demand accountability for the management of the mining funds, the local authorities are angry. They say there is no legal basis to provide me with the required information. [...]* (Gov. 4 Head of the Department of Environment, Mining and Conventional Plants – Mali).

Third, the findings indicated that agricultural activities have declined to the detriment of artisanal mining activities, which has contributed to creating tension between mining subsidiaries and the communities. One participant also stressed that while the mining industry is currently ruled by the 2012 mining code, some mining subsidiaries are still operating under the mining code of 1991, using the ‘clause of stability’ to justify their position as indicated in the quote below.

[…] There are economic problems. In this regard, we have problems between the state and the mining companies about the payment of taxes, because some companies manage to pay fewer taxes. We also noticed difficulties related to the application of the mining code. The current code is 2012, but some mining companies tend to prefer the 1999 mining code for stability clause motive (Gov. 5 President of the Chamber of Mines – Mali).

In Burkina, the sustainable development of communities was emphasised in the findings as a crucial problem, which can be justified by three key points. First, at the environmental level, mining subsidiaries need to protect the environment by complying with the texts and regulations in place. Second, providing training to youth in order to ensure the continuity of mining operations in the future, and third, promoting the local supply of goods and services to promote local entrepreneurship are the two other points. Another important concern identified in the findings is about promoting a pole of growth to boost the development of the social aspects, and therefore community long-term development.

The problem is to ensure that mining areas develop a pole of growth. The creation of these poles of growth should allow the development of the social fabric and the communities […] (Gov. 1 – Burkina).

Moreover, the findings identified concerns about the operationalisation of the Local Mining Development Fund (LMDF) for the profit of communities. For instance, it is highlighted that subsidiaries' CCI practice priorities should vary according to the side of the country in which CCI investment is taking place. The Sahel's needs in terms of resources are different from the needs in other parts of the country. In this region where the Fulani (ethnic group) dominate, schools tend not to be the priority; instead, they might prefer the development of livestock. In other regions of Burkina, different areas may be considered more important with regard to companies' CCI practices.

The issue is to ensure that mining revenues can contribute to local development. If the local mining development fund (LMDF) becomes operational, the communities will receive enough funding to carry out their activities. […] If the mining companies agree to play the game, then it will be up to the state to play its part […] (Gov. 1 – Burkina).

[…] The main concerns are about employability, human resource management and the use of national skills in place of foreigners. There are also issues related to the supply of energy. Burkina produces one of the most expensive electricity sources in the sub-region and regularly experiences deficits in the supply of electricity. Mining companies are therefore obliged to produce their own electricity. […] (Gov. 2 – Burkina).

The major concern is related to the general inspection of mines that has been created so that the state is present in the mines for control. However, we noticed that the mines are not often inspected. […] (Gov. 3 – Burkina).

6.4.3. Socio-Economic concerns

The findings show that Burkina is an economy in which the population doubles every twenty-five years, with a deterioration of the environment, a decrease in rainfall and a desert advancing at a fast pace, along with the exacerbation of natural resources' exploitation and the scarcity of natural resources. The economic and environmental dimensions, therefore, become a central issue in all activities. This calls into question of the sustainability of mining activities. In other words, does the state implement its responsibility through the environmental fund? The answer is clearly no. Moreover, the parliamentary inquiry conducted in 2016 clearly indicated that this fund is not sufficient. Also, Burkina's economy is based on a very underdeveloped productive fabric with an extremely young population that will continue to grow. To address such concerns, some participants stressed the need for productive devices that can provide employment for the youth. The mining CCI should be used as a platform for such purposes. However, if the rise of mining subsidiaries does not serve to enhance the development of the local productive fabric to enable job creation for a growing number of claimants, the country will remain a rent economy with negative effects as shown in the quotes below.

> *[…] For me, things will only change if we have local content in the mining activity. For example, is Burkina Faso able to set a target that in 5 years or 10 years there will be no more imported meat to feed the mining companies? In addition, there is no reason to bring in security guards from Europe when there are security agencies in the country. […]* (CSO 1 Director – Burkina).

> *The option of civil society to exert pressure for the local mining development fund (LMDF) vote is the right option because we are in a context of trust crisis widespread in Burkina. Specifically, with regard to human rights organisations like FIAN Burkina, it is about making sure that the population can take care of itself. The principles of human rights implementation involve aspects such as the participation and the empowerment of communities. […]* (CSO 2 – Burkina).

Other respondents stressed about the non-renewable aspect of natural resources, which constitutes a crucial concern in relation to community development. The problem in this part focuses on the fact that natural resources are being exploited while the communities are still living in a situation of 'status quo', therefore, limited development of the communities. This means that the state must develop a good mining policy so that the mining funds are equally allocated to the municipalities to assist them for a great change in mentality and structuring CCI projects.

> *The fact that Burkina's natural resources are not inexhaustible is a problem because if good decisions and texts are not taken in order to maximise the profits for communities, we are more likely to dilapidate them [natural resources] without generating the development. At the economic level, I think that we must proceed to concrete development initiatives rather than promising projects. […]* (CSO 3 – Burkina).

In Mali, the changing nature of state policies, as well as the relentless revisions of mining regulatory texts, constitute a crucial challenge to subsidiaries' operations in the country. Another concern identified is related to the high level of illiteracy, which contributes to hindering community development and therefore is a crucial challenge for subsidiaries as well as communities.

> *We must not forget that the first mission of mining companies is not development but profit. Therefore, the challenge is to make communities understand that mining companies are not working for development per se. This is the role of the state. There should not be a confusion of responsibilities and roles* (C 4 Technical advisor and Responsible for operations – Mali).

> *However, there are sometimes disproportionate and excessive demands of the communities such as the provision of electricity etc. This is not the role of mining companies; it is the state's responsibility. Another challenge is the changing nature of our states' policies with these relentless revisions of legal texts. This creates some difficulty in company operations […].* (C 6 General Manager – Mali).

> *The biggest challenge is the low level of literacy. It is very difficult to work in the country when you want to build long-term CCI development projects because the population just want to eat now, and they are ready to do anything to eat now. […]* (C 7 Head of the Environmental and Social Department of the company – Mali).

The above discussion has identified three key areas of concern in Mali and Burkina Faso. First, the findings have shown a lack of transparency in both selected countries. This was mainly related to how the funds collected from mining subsidiaries were used, as the local authorities are reluctant to provide any details. Second, the state limited monitoring and control in the mining sector and the ability of mining subsidiaries to influence state decisions even at a decentralised level. Third, socio-economic concerns were identified as a crucial limitation to community development, specifically in Mali and Burkina Faso. Therefore, how do subsidiaries respond to such complex situations and environmental multifaceted conditions in order to build their legitimacy?

6.5. Subsidiary legitimacy building: Organisational Responses

The findings showed that the state and CSOs do not have the same appreciation of mining subsidiaries' CCI practices in the selected countries (Burkina Faso and Mali). While CSOs and communities do not have a good perception of mining subsidiaries, the state perceived them as their partners. This has led to the state being criticised for playing a 'diplomatic' role towards mining subsidiaries. For example, the state tends to praise every little CCI project carried out by mining subsidiaries. What is interesting here is that the government is in the business of attracting foreign investors as shown in the following quote.

> *[…] For the government, mining companies are their partners. Therefore, the government does not have the same appreciation as the population and NGOs. The government always plays the diplomatic role when it states that 'the mines bring us a lot, this year we have collected so many billions'* (CSO 1 Director – Burkina).

> *Mining companies do not have a good reputation in Mali. Many people suffered from unfair dismissal. Mining companies are more influential in decision-making than communities. Therefore, people think that their rights are not defended. However, they have a good reputation with the state because they generate the state's resources* (CSO 3 Permanent Secretary – Mali).

From the above mentioned, it is obvious that state and civil society perceptions of mining subsidiaries' CCI practices are controversial and complex. Therefore, how would mining subsidiaries respond to such institutional key actors' controversial demands in order to gain external legitimacy or social licence to operate in Burkina Faso and Mali? Three main approaches have been identified in the findings, which are the anticipatory, the appeasement and the participatory responses.

6.5.1. Anticipatory

The anticipatory response explains how most mining subsidiaries from both selected countries respond to communities' pressures and expectations, specifically in Mali. The anticipatory response has been identified in the findings as contributing to strengthening mining subsidiaries' collaboration with key actors from the community in which they are operating. Probing deeper into how mining subsidiaries anticipate any potential tension or conflict between the communities, there were two interesting findings identified. First, before starting their operations, mining subsidiaries' managers visit local chiefs and traditional notables with gifts. Such cultural practices are very important in traditional chiefs and local chiefs' views specifically to signal the mining subsidiary presence in the community. Second, the anticipatory response allows mining subsidiaries to improve their partnership with local leaders and communities. For instance, some company have set up a complaint mechanism framework to collect community members' complaints and address them. The objective here is to open up the exchange mechanism with the involvement of key actors in order to benefit from a sustainable collaboration between parties. This has the potential to improve the social climate in the community as indicated in the quotes.

> *[…] Before starting the operations, we bought a few kilograms of sugar, some kola nuts. Then the first day, we went to greet the village chief, the notables, to signal our presence, and the population and the traditional leaders were amazed. […]. The consideration we have for the community and its local leaders allowed us to resolve any disputes. […]* (C 5 In Charge of Exploration – Mali).

> *[…] We pay visits to the local chief; we are also represented in social events. To be honest, the biggest part of social licence is really through stakeholder's engagement and that is on the top of the program that is how we secure our social peace* (C 7 Head of the Environmental and Social Department of the company – Mali).

In Burkina, the findings show that the anticipatory response enabled mining subsidiaries to mitigate social tensions. For example, providing services to communities contributes to facilitating collaboration with communities. As such, CCI is considered as a platform that allows mining subsidiaries to raise awareness about what has been done, as CCI projects implement and encourage exchanges with key actors concerning societal issues in the country. Moreover, mining companies' subsidiaries generally operate in enclave and hostile areas, where there is often extreme poverty. Therefore, some participants stressed that the anticipatory response contributes to providing mining subsidiaries with the social licence to operate in an often-hostile environment. This can explain why mining subsidiaries' CCI is identified as primordial when starting mining subsidiaries operations. For example, the village's chief, because of road projects carried out, always welcomes the mining subsidiary's managers in the villages.

> *[…] As I said if CCI did not exist it would have to be created in view of its importance because I might confess that today CCI still allows the appeasement of a lot of tension. With the services of community relations, with the attention that mines give to local concerns, there is much more* ***stability*** *and* ***social peace****. […]* (C. 1 CSR Manager – Burkina).

> *[…] Companies are generally established in hostile areas because people are poor and work alongside mines and earn a significant income. This arouses desires, jealousies. Everyone wants some share of the cake; […] if companies did not initially implement their CCI practices, the situation would be difficult as they would not have been able to work. Therefore, CCI contributes to anticipating any tension at the early stage of operation and therefore, improve the social climate in the communities* (Gov. 4 General Director of Careers of the Ministry of Mines – Burkina).

One participant stressed that the anticipatory response has enabled some mining subsidiaries to strengthen their ties with local and village chiefs. This can be explained by the fact that from the beginning of mining operations at least one family member living in the villages is hired in the mine. As such, the village chiefs and the rest of the community are grateful, which contributes to enhancing the collaboration between mining subsidiaries and communities.

> *[…] CCI has created positive vibes. When we go to the village, the chief of the village always welcomes us, and it is a great pleasure. Nobody plays tricks on us because everybody has a family member working for us from the beginning of the operations; everybody is gaining something from the company. […]* (C.3 General Manager – Burkina).

From the above discussion, anticipatory response occurs at the beginning of mining subsidiaries' operations, in which they engage with local communities through implementing their CCI. An interesting emergent finding here is that mining subsidiaries are not just acquiescent; instead, they actively engage in their anticipatory responses in both countries from the early stage of their mining operations with the government and local communities. Such response was identified to enhance their collaboration with key stakeholders.

6.5.2. Appeasement

Although mining subsidiaries do engage in anticipatory responses to enhance their collaboration with key actors in the host countries, there are still instances in which community tensions flare up with increasing demands such as job creation and infrastructure building. These demands cannot be anticipated and when such incidents do happen then mining subsidiaries have no option but to engage in appeasement responses. Appeasement responses contribute to ensuring that these stakeholders, which are mainly the communities and CSOs, are satisfied for mining subsidiaries to be able to continue their operations. What is interesting in the findings is that mining subsidiaries are also aware that a conflict can explode at any time in the community. For example, there was a moment of strong tension particularly in 2015 under the transition period which has somewhat continued until now in Burkina Faso. Therefore, it is complex for mining subsidiaries to benefit from total harmony. Consequently, the appeasement response in such a context is very important, given that some mining subsidiaries have already been victims of community violent behaviour as shown in the quote below.

> *[…]. I do not think we can talk about total harmony between mining companies and communities. My feeling is that there is a relatively calm social climate. That is to say, that at any moment the conflict may arise because the state is often unable to establish a constructive dialogue with the local community. Again, I believe that CCI are very weak compared to the stakeholders demands [...].Objectively, when you look on the ground, mining companies are really in trouble. At any moment, a conflict could break out* (CSO 4 Free Afrik – Burkina).

In addition, the findings highlighted that the origin of potential conflicts can also be rooted in misunderstandings between subsidiaries and communities. For example, CCI is perceived as '*a sine qua non*' condition for a mining subsidiary social licence to operate, because not only is the community often unhappy with the CCI investments and projects carried out, but also some societal needs are the state's responsibility, which the state does not respond to. Therefore, when the community is requesting or demanding something, the 'appeasement' response is used by mining subsidiaries to extinguish any source of tension or conflict within the communities. For example:

> *[…] The population is inclined to walk and burn mining sites, as a sign of protest. It is perhaps here that we can say that the mines themselves may not be so in peace. There are structures in charge of relations with the communities whose primary role is to maintain a communication framework, exchanges with the local populations, so that as soon as there is misunderstanding, they can be defused immediately* […] (C.1 Responsible for Monitoring and Evaluation – Burkina).

> *[…] For our company, it is very important to be on good terms with the community members. This is the case for all mines elsewhere. In the past, we have seen tragic episodes in some mining companies that were burned because they were not on good terms with the community. This was the case of NAMISSIGA towards Ouahigouya, following misunderstandings between the mining company and the local population regarding their CCI projects. […]* (C. 2 Operations Manager – Burkina).

> *The implementation of mining CCI is a sine qua non condition for social licence. It is also the responsibility of the state to establish a good security policy for the benefit of mining companies. There are services, executives that have been elected, such as the national office for securing mining companies. […]* (CSO 4 – Burkina).

Broken promises resulting from mining subsidiaries' inability to fulfil them and along with that, a crucial case of youth unemployment was identified as a serious cause of tension and conflict occurrence. As such, mining subsidiaries have no choice but to use appeasement responses to anticipate such crisis.

> *[…] from time to time at certain other mining companies' sites there are tensions concerning youth unemployment issues, yet skilled people are limited. There are also cases in which mining companies often make commitments that they cannot keep. This is the case when mining companies state 'Your children will have jobs in the mine'. This kind of demagogic speech ends up catching up with mining companies* (CSO 3 –Burkina).

Another reason for the appeasement response is that local chiefs, who are often intermediaries between mining subsidiaries and communities, often lose their power, and therefore the community is not listening to them. As such, they lose their credibility and can no longer control the community. Non-chief representatives can also lose people's trust when they are not transparent and accountable before their communities. As a result, tension or conflict can generate between the population and mining subsidiaries. For example:

> *[…] Sometimes the populations themselves insist on being represented by the traditional chief or by a selected person of their choice. Then, in the end, this person loses his credibility because the community does not trust him anymore. Consequently, no one is listening to him anymore, which makes dialogue difficult with the community. […] Such situation can generate conflict between communities and mining subsidiaries […]* (CSO 4 Chamber of Mince Administration – Burkina).

In Mali, the findings indicated that the appeasement response of mining company CCI practices are quasi-similar to the case of Burkina. Subsidiaries' CCI projects do not always provide a social licence to operate. Here, the focus is put on the youth unemployment crisis identified as a main cause of '*frustration*' and tension between the communities and the mining subsidiaries. Thus, hiring foreigners in the mining sector contributes to aggravating community members' tensions towards the mining companies. The mining subsidiaries repress the hint of community revolt or conflict through an appeasement response, by implementing their CCI through such actions as donations to local chiefs to appease the social climate. One can also ask whether donations made to traditional and local chiefs actually constitute CCI practices. The findings also highlighted the changing or evolving needs of communities. Therefore, companies have to be continuously ready to react to any hint of pressures or tension from the key stakeholders as shown in the following quotes.

> *[…] Companies need skilled labour, which the local community often lacks. As a result, the companies tend to hire foreign skilled labour, which contributes to exacerbating local community frustrations. Indeed, that the sporadic CCI of the mining companies such as donations to local chiefs help to appease the communities through their local leaders. […]* (CSO 1 Coordinator of Publish What You Pay – Mali).

> *[...] As I said, people continuously ask for more, and in this logic, when we arrived at Loulo, there was not even a school. Let us not forget that the mine has been operating for 12 years; that means that those who were 7 years old at the time of the opening of the mine and our schools are now at university. […] Needs are changing.* (C 2 responsible operations – Mali).

> *[…] When they [mining companies] see there are some issues, they invest funds in their CCI so that communities can allow them to operate freely. In any case, the CCI is a way to avoid social tensions and facilitate mining exploitation. When there is social unrest or demonstrations, the mining companies find something to calm things down. […]* (CSO 2 Foundation pour le development du Sahel – Mali).

As shown above, the appeasement response seems to be one of the best ways for mining subsidiaries' operations in both Burkina Faso and Mali to build ties with key stakeholders in the communities. Appeasement enables mining subsidiaries to handle communities evolving or continuous demands in order to be granted their social licence to operate in both host countries specifically.

6.5.3. Participatory

Alongside anticipatory and appeasement responses, mining subsidiaries have also recently adopted more long-term, such as participatory responses. Participatory response is when mining subsidiaries create consultations and dialogue frameworks to concretely involve the different key stakeholders in their CCI projects' implementation. The findings emphasised here that the community is sometimes aware of the contribution of subsidiaries' CCI, which contributes to enhancing the perception of mining companies and their acceptance in the region. While acknowledging that CCI practices help prevent tension and therefore enhance the collaboration between key parties, this is often a fragile relationship resulting from communities' continuous demands that subsidiaries often find difficulty in meeting.

> *Nowadays the population is fully aware of the contribution of mining companies to the development process of this area. […] This means that they are aware of the positive impact of the mine CCI. When we settled here, we created a framework for dialogue and because of our CCI interventions in several areas, the community has developed good perceptions of our presence even in the city of Sikasso* (C 3. Deputy General Manager – Mali).

> *[…] CCI help to break the tension between mining companies and neighbouring communities. Despite all these actions, there are still unemployment issues, which tend to be a general concern. […] They think all of them should work in mining companies. Some mining companies like ours that understand this situation are using the consultation framework to gain our social licence to operate. […] This helps to prevent or address possible conflicts and find understandings among parties* (C 4. Technical advisor and Responsible of operations – Mali).

As such, mining subsidiaries are seeking to build trust with communities across the different stages of the CCI practices. The stages involve mining subsidiaries to formulate an environmental and social management plan (ESMP) as well as a community development plan (CDP) with the participation of communities. The government consults the community regarding the plan submitted by the mine. This process is perceived to contribute to building trust between subsidiaries and communities. What is interesting here is that a dialogue or consultation framework was created by the mining subsidiaries, which involved a concrete participation of key actors such as government representatives, traditional chiefs, local council, mayors, women representatives and youth representatives. All these key actors are set to meet periodically in order to discuss community members' different concerns about mining subsidiaries' CCI projects as shown in the quotes below.

> *[…] At the communication phase, the company expresses its intentions and announces if necessary that it will recruit local staff and some service providers in the community. This can contribute to building confidence between communities and the mining companies. If the mining research and feasibility study are conclusive, an environmental and social management plan (ESMP) is developed. […]* (Gov. 1 Head of Support Unit for Decentralisation – Mali).

Participatory response was also used in Burkina by mining subsidiaries. The findings show that there were arrangements in place to ensure good collaboration between mining subsidiaries and key stakeholders. For example, some government member participants stressed that good CCI policy, which allows community members to be involved in the elaboration of CCI projects , provides 'feeling of respect', which can contribute to strengthening the collaboration between mining subsidiaries and communities. This was the case when mining subsidiaries created a platform for dialogue and discussion as shown in the quotes below.

[…] Consultation, communication. We attach great importance to this because dialogue is above all an essential means of maintaining social licence. It is within this framework that we have developed strategies to be closer to the stakeholders. At the local level where the company is located, we have weekly meetings with local authorities to take stock of our activities, submit our difficulties and receive recommendations (C. 1 – Superintendent – Burkina).

[…] We discuss with the community to give them the right information; this makes it possible to prevent certain drifts due to misunderstanding, the information deficit. Those who are struggling to get work at the mine we try to explain to them, to persuade them that the work on the land is better because it is more sustainable. […] (C. 3 – Burkina).

Other participants also stress that mining subsidiaries gain a strong negotiation power resulting from their CCI investments. It was emphasised that the more mining subsidiaries invest in CCI projects, the more their relationship with key institutional actors is strengthened, which positively influences businesses' reputation. This is also perceived to increase communities' trust towards mining companies.

When you have a good reputation, your voice is loud, they [the communities] are afraid of you. Our power of negotiation lies on the volume of our investments (1 billion dollars), which also provides good reputation. Therefore, we do not have the same power of negotiation because we have a strong reputation. […] (C.4 – Corporate Affairs Superintendent – Burkina)

[…] This is why we meet with all the mayors to make sure that our CCI projects fulfil the needs of the communities and the priorities of their villages. In the same vein, we also consider the Communal Development Plans, even if these plans neglect certain aspects of community development that we often try to correct with them, in line with the United Nations Sustainable Development Goals (C. 2 – Operations Manager – Burkina).

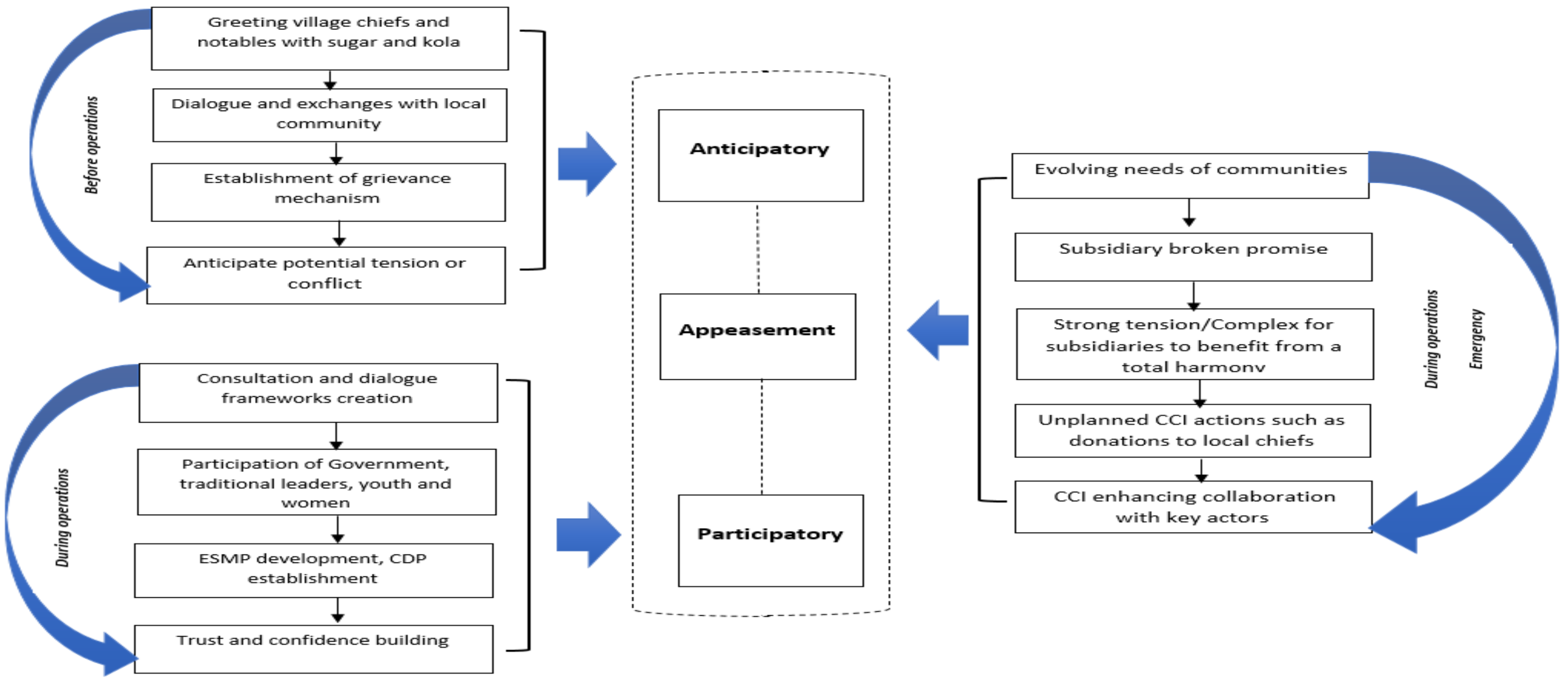


Figure 6-2 Subsidiaries responses to legitimacy building: Burkina Faso and Mali context

Source: Author

It seems that in both countries mining subsidiaries have similar responses to key actors demands and expectations; and this can be categorised as previously mentioned into three categories. First, the anticipatory response shows situations in which mining subsidiaries undertake CCI practices such as visiting village chiefs before the start of their mining operations. Second, alongside anticipatory, the appeasement response was used as mining subsidiaries were facing continuous demands and expectations from the communities. Finally, the participatory response was implemented by the mining subsidiaries. This was due to the growing complaint of non-involvement of communities in CCI projects. Together, anticipatory, appeasement and participatory responses indicate that mining subsidiaries' CCI is a crucial tool for managing their collaboration with key stakeholders in both selected countries.

6.6. Summary

Three key points are highlighted in this chapter. First, the findings have shown that there is very good collaboration between the subsidiaries and the state resulting from their CCI practices. As such, both entities were identified as *interrelated* entities of a strategic partnership. Nevertheless, the collaboration between subsidiaries and the CSO and community is often characterised by some hindrances, due to the fact that the community believes that it is the subsidiaries' obligation to carry out socio-economic activities, which is a priori the state's responsibility. This has often led to feelings of frustration with potential conflicts between both parties in both countries.

Second, transparency was emphasised as a crucial concern, specifically concerning the use of mining funds collected from mining subsidiaries and the non-traceability of the funds due to the establishment of the 'common basket'. As such, the crucial concern is how to specify what has been done with the mining funds collected from mining subsidiaries, given that the state is unable to provide clarification about the usage of the funds. In addition, issues such as the limited monitoring and control system of the state were highlighted in both countries

Finally, the findings have emphasised that subsidiaries' CCI practices have been influenced by different key institutional actors within the host country institutional settings. In order to strengthen their collaboration and build their legitimacy in such institutional settings, subsidiaries are adopting three main strategic approaches to implementing their CCI, which are anticipatory, appeasement and participatory responses.

7. Chapter 7 – Discussion

7.1. Introduction

Building on the analysis of the findings in Chapters 5 and 6, this chapter provides a discussion of the findings. It integrates the findings and the literature, especially the gaps relating to Corporate Social Responsibility, and the implementation of corporate responsibility activities, more specifically Corporate Community Involvement (CCI) practices within MNC subsidiaries. Four major themes from the analysis of findings inform how CCI is operationalised in Burkina Faso and Mali. These consist of (a) the CCI implementation process, (b) the impact of CCI on the social and economic development in the presence of institutional voids, (c) the influence of institutional environment on the collaboration between MNC subsidiary and key stakeholders in Burkina Faso and Mali context, and (d) the response approaches of MNC subsidiaries' to institutional pressures through the implementation of their CCI practices.

7.2. CCI Implementation Process in Burkina Faso and Mali

7.2.1. CCI Definition Problem

The findings revealed that CCI is a context-specific phenomenon and the interplay in the perception of the three different groups of stakeholders' shapes CCI concept, with particular reference to the Burkinabe and Malian context. Therefore, 'how is CCI conceptualised in Mali and Burkina Faso?'

According to Liu et al. (2013), CCI comes with various perspectives and meanings in relation to the country's cultural settings. As such, the definition of CCI can be open to divergent and conflicting descriptions. Despite the varying definitions, Carroll (1991) suggested that the corporate social responsibility of an organisation should focus on making profit, complying with laws and regulations and being a good corporate citizen. Similarly, McWilliams and Siegel (2001) description focuses on an organisation's actions that appear to further societal well-being which goes beyond the requirements of the law. Nevertheless, while these definitions have played a significant role in developing a new paradigm for the MNC–society interrelationship they do not fit every context precisely. Specifically, they do not pertain to the Burkinabe and Malian settings, as the findings of the current research indicate. These observations are confirmed by examining the definition in the Burkinabe and Malian context, as opposed to the general Western approach to CCI definition. For instance, Archie B Carroll (1979) definition as discussed in chapter 3 focuses on four main aspects: the *economic, legal, ethical and discretionary*; while the contextual settings previously discussed in the background of chapter 2 show that CCI has a particular meaning in the Burkina and Mali context. These specificities impact on subsidiaries' operations in the selected countries and contribute to the literature by showing how CCI in the context of Burkina Faso and Mali differs from the global and conventional Western conceptualisation presented in the literature review chapter. This section takes the discussion a step further, by exploring the dynamics that shape CCI perception in both Burkina Faso and Mali. Thus, it is possible to articulate the CCI definition approach along three tracks: *voluntary*, *obligatory* and *ambivalent*.

First, the *voluntary* implication of subsidiary CCI strategy. By analysing the different definitions of corporate social responsibility populating the literature in the past decades, the conclusion that can be drawn in the review of the literature chapter is that CCI acts as a voluntary factor of organisation investment for societal wellbeing and goes 'beyond' the general compliance with country regulations. For instance, CSR was perceived as 'apart' from pursuing organisation goals (McWilliams et al., 2006), while others argued that subsidiaries could benefit from a reputational advantage and competitive advantage by voluntarily implementing their CCI practices. Interestingly, the findings have emphasised that the voluntary implementation of subsidiaries' CCI engagement mechanisms is complex as most participants claimed the 'voluntary contributions' or CCI happened not to meet with community or societal expectations. This argument is supported by some scholars who claimed that the increased interest of host country institutions, specifically in Burkina Faso and Mali context, by taking measures to encourage significant CCI practices contributes to blurring the line between voluntary CCI and CCI designed by the host country institutions (Moon & Vogel, 2008). The complexity of the voluntary implementation of CCI also relies on the fact that developed countries and LDCs such as Burkina Faso and Mali do not share the same socio-cultural norms, values and standards that underpin CCI in Western nations (Blowfield & Frynas, 2005; Jamali, 2014). For example, using Carroll's (1979) view in the context of least developed economies, the economic aspect of CCI constitute an area of debate, given the distinctive nature and scope of business social responsibility. Specifically, in Burkina Faso and Mali, some participants stressed that the voluntary approach to subsidiaries' CCI practice tends to prioritise business-related goals rather than the community's socio-economic enhancement per se. This perspective, adds to and completes the view of scholars such as Di Bella et al. (2013) who stressed that community development initiatives and activities have expected outcomes such as job creation, or local procurement (goods and services provisions) and the critics formulated towards its material conceptualisation as a sign of its unwillingness to tackle community socio-economic issues (Jamali and Karam , 2018; Lamb, Jennings, & Calain, 2017) Hence, the findings have shown that the voluntary approach of CCI practices still remains unsatisfying and complex, as improvement concerning the socio-economic aspect of community development is still pertinent in both selected countries (Burkina Faso and Mali).

Second, the *compulsory* approach of the CCI definition stems from the distinctive needs of the Burkina and Mali communities. This suggests that key stakeholders, such as the state, CSOs and communities, have particular expectations of proper CCI practices and outcomes (McWilliams et al., 2006) and it is given that there are rules and regulations to which subsidiaries need to comply. Most MNC subsidiaries tend to operate according to societal norms and expectations, which are largely characterised by country-specific factors. These factors include issues such as poverty, economic disparity, unemployment, cultural and religious principles that dictate the compulsory nature of the CCI description by the host country's key stakeholders. Concerning the *legal* aspect, Carroll's definition emphasised the western conceptualisation of CCI, which is related to compliance with the law and fundamental requirements for responsible business behaviour. By contrast, in this research context, regulations and norms tend to be unstable and weak. This situation emphasises how the regulatory domain of CCI is perceived and interpreted differently in Burkina and Mali. Regarding the *discretionary* aspect of the conventional definition provided by Carroll, this is about going 'beyond' the requirement of the law. Nevertheless, reaching integration of the social and economic concerns implies that the ultimate aim of subsidiaries is the improvement of social welfare within the societies in which they are operating. As such, it can be argued that, in reality, this is not always the case in Burkina Faso and Mali, as they tend to perceive CCI practice as obligatory, given that the voluntary aspect of CCI practices appears to be unsatisfactory.

Third, the *ambivalent* approach to CCI definition stems from the argument raised by some participants, who stressed that CCI is voluntary but also compulsory. This interpretation can be explained by the fact that while western conceptualisation of CCI should focus on the voluntary and discretionary level of CCI practices, in a context such as Burkina Faso and Mali this is not the case. In fact, the communities do not believe in the discretionary aspect of CCI implementation but insist on combining the compulsory aspect with the voluntary approach to MNC subsidiaries' CCI practices. This definition of CCI, therefore, demarcates itself from the western conception of CCI, and more particularly certain key components of Carroll's (1979) definition.

From the above discussion, it can be argued that the concept of CCI is perceived in Burkina Faso and Mail context as an institutionalised construct and is conceptualised predominantly as an 'ambivalent phenomenon' in this research study. Thus, it is also important to consider the influence of the institutional environment on these different perceptions in Burkina Faso and Mali (i.e. social, economic, political, legal and cultural) of CCI analysis because the institutional settings define the way businesses operationalise their CCI strategies in the host country context (Van Cranenburgh & Arenas, 2014). In other words, this influences the way in which CCI is operationalised. The following section will discuss what drives MNC subsidiaries to engage in CCI implementation in both Burkina Faso and Mali.

7.2.2. Motivation for MNC subsidiaries' CCI engagement

The findings revealed that MNC subsidiaries' motives for CCI practices in Burkina Faso and Mali differ according to three main perspectives. The first motivation for CCI engagement in both selected countries originated from a sense of 'moral responsibility' in which subsidiaries aim at improving society living conditions by contributing to their socio-economic welfare. Evidence shows that organisations are initially motivated by the will to 'help' the communities surrounding them. As such, some subsidiaries' participants have stressed that CCI practices were embedded in the core values of their businesses. For example, "we have to leave something for future generations through investing in sustainable CCI projects". This motive can be aligned with the categorisation provided by some scholars such as Maignan and Ralston

(2002), which focused on values-driven motives as being part of organisations' core values. This motive focused mainly on an *altruistic* or *philanthropic* approach of subsidiaries' CCI engagement process.

The second identified drive for subsidiaries' CCI practices in both Burkina Faso and Mali is *normative* or *legal*. In such a context, CCI was prescribed in the mining codes and therefore provides a compulsory nature to subsidiaries' CCI practices in the selected countries. An illustration is when one participant stressed that "the first motivation is to comply with the rules". The third is *a strategic* or *instrumental* driver which was the last motivation identified in the findings. This implied that subsidiaries' CCI is used as a mechanism to reach organisation goals such as (a) improving corporate interrelationships, (b) getting a social license to operate, (c) preventing conflicts. As such, the findings have shown that subsidiaries operating in a foreign market get involved with local communities in order to cultivate a strong relationship with institutional key actors. This motive is perceived as an effective instrumental tool to achieve subsidiaries' business objectives. This view is supported by Neiheisel (1992) who argues that MNC subsidiaries' are mainly driven by political motives; for example, gaining access to political actors and influencing country policies (Hond et al., 2014). Nonetheless, strategic motivation appeared to be the dominant motivation for subsidiaries' CCI implementation in Burkina Faso and Mali; given that a certain number of participants pointed out that CCI practices were mainly economically or profit driven. The findings also highlight that the 'real' motives for CCI engagement were also predominantly business-oriented rather than altruistic or philanthropic. This is in line with some scholars that stressed that corporate reputation is the key motivation for CCI engagement in developing markets (Idemudia, 2009, 2014; Schwaiger et al., 2011). The strategic or instrumental motivation appeared to be evident in Burkina Faso and Mali context because the state is the key actor that provides the exploitation contracts and licence for gold mining operations.

Nevertheless, the most interesting and important finding is the instrumental use of CCI practices as a tool for strengthening their interrelationships with key stakeholders, specifically with the state. This view was also supported by Gold, Muthuri, & Reiner, (2018) and Banks, Scheyvens, McLennan, & Bebbington, (2016) who argue that CCI practices even, if driven by the best intentions, may keep communities in dependency rather than empowering them through capacity building and as such, it is important to adopt a 'community centred approach'. Another important finding is the political use of CCI practices as a tool to build and maintain their social licence to operate or their legitimacy. Jointly, these findings contribute to reinforcing the understanding of multiple institutional pressures/complexities and the peculiarity of the local institutional context as well as the potential for CCI practices as a strong corporate legitimacy-building process in weak environmental settings (Jamali, 2014; Scherer et al., 2013).

7.3. CCI Implementation Mechanisms and Community Development

7.3.1. CCI Implementation Methods within the Context of Burkina Faso and Mali

A number of critical issues have arisen from the findings that provided valuable insights into answering the question related to 'how MNC subsidiaries' CCI is implemented within Burkina Faso and Mali. The findings have identified three domains of CCI implementation methods in both selected countries.

First, the findings show evidence of the project based CCI implementation process. Specifically, in Burkina Faso, mining subsidiaries engage differently in their CCI implementation methods. While some subsidiaries operate through an internal department for their CCI practices, other subsidiaries operate through an external department (this is the case for Company 1 and Company 3) and tend to focus on factors such as community consultation and communication of their CCI practices. This CCI implementation method was proven to provide reputational advantage and strengthen closeness to key stakeholders. In the case of Mali, the findings have shown that CCI implementation focuses mainly on the internal department which concentrates on societal concerns. This approach suggests that, across the three selected MNC subsidiaries operating in Mali, the departments or structures in charge of implementing CCI projects are essentially internal organs in charge of the implementation of community projects and are mainly directed towards the host countries' community development perspective. They generally concentrate their CCI practices on aspects such as education, health, providing clean water and assisting with social events and projects resulting from the community's demands.

Accordingly, it is important that subsidiaries' CCI practices lead to significant social well-being but also that they are consistent with the business-related benefits for the company. Thus, MNC subsidiaries' benefits can vary from gaining long-lasting competitive advantage (Porter & Kramer, 2002; Scherer et al., 2013) to limited advantage, depending on the nature of their CCI projects carried out in the host countries. This aspect of attaining subsidiary gains from CCI practices has been designated as strategic CCI practices (Lantos, 2001). In this study, strategic CCI has been used by subsidiaries in Mali as well as in Burkina Faso. For example, C.1 and C.3 have already mainstreamed the implementation of their CCI by establishing a separate functional department and aligning CCI to their management system. This strategic approach also includes sustainable development projects with the involvement of local authorities, using the resources to implement socio-economic CCI projects (healthcare, community, and environment).

Second, other identified methods in the findings fluctuate from a collaborative partnership in order to create trust and outsource CCI projects through non-profit organisations (NPO) or with public sector organisations. The main reason for using partnership methods and the introduction of the community relations department framework (CRDF) is to ensure the sustainability and effectiveness of CCI investments, specifically partnerships involving capacity building (Selsky & Parker, 2005). The findings emphasised that the partnerships method is used by all six companies across both selected countries. This method is supposed to enhance the mining subsidiaries' CCI engagement process, given that partnerships focus on aspects pertaining to the effectiveness of CCI projects. This finding supports some authors' perspectives, who argue that a business–NPO partnership not only illustrates the integration of organisational objectives but is also perceived as an effective CCI engagement method (Seitanidi & Crane, 2009), specifically in Burkina Faso and Mali. What is interesting here is that subsidiaries' partnerships at the local level tend to vary from weak to strong groups, yet, the lack of local skills is often a limitation to this process (Jamali & Keshishian, 2009). Nevertheless, the critical concern is the commitment of subsidiaries towards addressing social and economic expectations resulting from their CCI practices. This points support a larger criticism of MNC subsidiaries' CCI as a development strategy that is necessary in order to mitigate the negative consequences resulting from their CCI activities (Banks et al., 2016; Bebbington et al., 2008; Wu, Subramanian, Gunasekaran, Abdulrahman, Pawar, & Doran, 2018). Hence, Bebbington (2010) argues that MNCs' programmes for community development restructure local understanding of the concept of development. As such, commitment to CCI practices contributes to ensuring subsidiaries willingness to address social and economic problems in the host country environment. Nevertheless, this commitment can be implicit or explicit (Boxenbaum, 2006; Voegtlin & Scherer, 2017). In fact, other than Company 6, the commitment to CCI practices is mostly implicit instead of explicit. This can be explained by the fact that there are limited written policies focusing specifically on corporate social responsibility activities within subsidiaries in Burkina Faso and Mali. Subsidiaries' CCI practices need to have clearly written policies as they will trigger an effective integration of socio-economic investment across all the business activities.

Third, sponsorship and philanthropic donations were the last identified CCI implementation method. These methods consist of social event sponsorships when operating in the host country context and which aim at improving societal living conditions and well-being (Joyner & Payne, 2002; Kapelus, 2002); Although new policies have been put into place in order to enhance the socio-economic development of communities, these are unlikely to effectively resolve the structural problems (Owusu, D'Alessandro, & Hanson, 2014 ; Uduji, & Okolo-Obasi, 2019). Nonetheless, evidence shows that such social assistance is often carried out under community pressures, which often requires mining subsidiaries' support for social events and various other community events. This provides opportunities for the communities to fulfil their social objectives while enhancing the reputational outcome of the subsidiaries (Ahn et al., 2010; Kapelus, 2002). However, a critical issue concerning the lack of structuring investments of CCI practices in the host countries was also identified. For example, when a comparison is made with the methods of CCI practices across the different departments responsible for CCI implementation, the lack of structural and functional integration mechanisms can be identified effectively. In fact, as can be seen in Chapter 5, CCI is often managed by public relations departments instead of pure specialists in the field of corporate social responsibility. This can be explained by the fact that mining resource distribution of CCI projects would be better facilitated if there was a specific department for CCI practices (except for the case of Company 1 and company 3) within the subsidiary. This finding supports the view of authors such as Joyner and Payne (2002) who found that investing in community capacity-building projects can contribute to protecting business operations in the host country, specifically in Burkina Faso and Mali.

Overall, the above-mentioned critical concerns identify three important reasons for undertaking CCI practices strategically within MNC subsidiaries. This is primarily about subsidiaries' commitment to establishing clear CCI policies in Burkina Faso and Mali, considering the socio-economic concerns of the community within their CCI practices. This is also about establishing stakeholders' involvement platforms, such as a community consultation framework, as well as a provincial and regional consultation framework across the subsidiaries. This would allow subsidiaries to integrate the social and economic factors into their CCI projects' planning and decision-making processes. The following section will provide a discussion regarding Burkina Faso and Mali key stakeholders' perceptions of MNC subsidiaries' CCI practices.

7.3.2. Stakeholder's Perception of Subsidiaries' Corporate Community Involvement Practices

The findings show that an important distinction needs to be made between CCI practices level and the perception held by key stakeholders concerning MNC subsidiaries' CCI activities. Thus, stakeholder assessment of subsidiaries' CCI is often tied to, yet, sometimes completely different from the nature of CCI engagement carried out by the organisation. As such, the discussion of the key stakeholders' perceptions highlight three dimensions concerning subsidiaries' CCI practices in Burkina Faso and Mali.

First, from the government and CSOs/NGOs side, some concerns related to CCI practices were identified. For example, although the external departments in charge of CCI projects planning and implementation was perceived to be a good approach, it was criticised for not offering to community members concrete opportunities to be involved in the CCI engagement process.

This point supports the view of some scholars who emphasised that the failure of much community involvement can be traced back to the procedure of key actor selection that occurs in the host country (Airike, Rotter, & Mark-Herbert, 2016). Thus, the lack of structuring CCI investment process was also identified. While this point can be linked to the *voluntary* aspect of CCI implementation which is perceived as 'weak' and therefore ineffective with regards to societal expectations, CCI was also perceived to be a 'promising niche' for societal development specifically in Burkina Faso. In Mali, similar findings were emphasised. Although management committees were established, CCI projects carried out were perceived to have limited effectiveness for community development in Mali. This situation could be explained by the lack of capacity building at the communal level which refers to the outsourcing of CCI projects (Blowfield & Dolan, 2014). The lack of competent skills was also identified as a key concern related to the implementation of CCI projects and, alternatively, community development. This view is supported by scholars such as Igwe et al. (2019) who found that West African government tend not to taking 'proactive measures' to ensure effective training and skill building. In addition, other scholars also argue that the perceptions of MNC subsidiaries' CCI tend to vary from one actor to another (Bhattacharya et al., 2009). While it is expected that large-scale organisations such as mining MNC subsidiaries' CCI in tend to boost community development, the concrete outcome, however, is not guaranteed, in the case of Burkina Faso and Mali.

Second, key stakeholders assess subsidiaries' CCI focused on the level to which the business CCI strategy is effective in contributing to improving the living conditions of the intended beneficiaries, in this case Burkina Faso and Mali communities. For example, regarding income-generating activities embedded in CCI practices, subsidiaries were criticised for 'non-concrete' involvement of communities and the 'non-visibility' of subsidiaries' CCI investments. This view challenges some authors who argue that host country key actors perceive subsidiaries'

CCI practices in relation to their stated objectives (Margolis & Walsh, 2003); while other authors highlight that an organisation creates a link with an external social issue to influence its audience (Idemudia, & Osayande, 2018).

There is also evidence that key stakeholders are very sensitive to poor CCI implementation. Taken as a whole, one important trait of stakeholder perception of CCI is the degree to which subsidiaries' projects in the host country are perceived to be effective in contributing to the socio-economic development of the communities. As such, in both Burkina Faso and Mali, most participants have stressed that the effectiveness and the sustainable nature of CCI projects carried out were perceived as limited in scope. This point supports and completes the view of some scholars who argue that MNC subsidiaries often rationalised their CCI practices from an instrumental standpoint (Muthuri, 2008) and can be criticised for the ineffectiveness of their CCI engagement mechanisms (Banerjee, 2003; Blowfield & Frynas, 2005; Newell & Frynas, 2007), particularly, in terms of addressing issues related to poverty reduction and the socio-economic development of Burkina Faso and Mali. In addition, the findings also show that in Burkina Faso and Mali, stakeholders first tolerated the initial subsidiaries' CCI projects because they were providing some 'functional' benefit to communities. For instance, social sponsorship actions carried out by subsidiaries tend to benefit the subsidiaries but also indirectly the host country communities. However, due to the ineffectiveness of CCI observed in both countries, the states under pressure from civil society organisations have voted for a new mining code (2015 for Burkina Faso and 2012 for Mali).

Third, the real participatory diagnostic (RPD) was introduced by the state in order to boost stakeholders' involvement in the elaboration of CCI projects. More specifically, the state expects a real involvement of the different stakeholders when elaborating the RPD in order to address community social and economic concerns and prevent mining subsidiaries from implementing 'unfit' CCI projects in Burkina Faso and Mali. Specifically, in Burkina Faso, the state suggests that CCI practices should mainly focus on income-generating activities. Added to this is extractive fund mismanagement that the state is looking to address through decentralisation of the local authorities' power across communities. While the state seeks businesses' compliance with laws and regulations in the mining sector, it lacks the capacities and skills needed to ensure the periodical review of the conventions. Another interesting point emphasised in the findings is that subsidiaries' non-market related CCI strategy projects are often carried out in order to achieve their business purposes and objectives rather than community development per se. These findings show the necessity of having a more structured and integrated strategic CCI implementation process (Bhattacharya et al., 2009; Jamali, 2014) in Burkina Faso and Mali. Communities' dependence on the extractive industry resources and knowledge of the MNCs makes it viable for them to engage in strategic CCI practices. This would boost community development by ensuring that host country community stakeholders are involved in subsidiaries' CCI project elaboration, which could contribute to actually addressing community socio-economic concerns in the host country.

7.4. Institutional Complexity Influences on Subsidiaries' CCI Practices

The findings offered valuable insights into the influence of host country institutional actors' influence on the implementation of subsidiary CCI practices. These findings correspond with prior research debate which states that subsidiaries are influenced by host country institutional actors and that subsidiaries react to these influences, predominantly because of their need to strengthen linkages and collaboration with local authorities and other key institutional actors (Marano & Kostova, 2016; Meyer et al., 1983; Scott & Christensen, 1995). Thus, the findings revealed three crucial dimensions of subsidiaries' CCI implementation in the Burkina and Mali settings.

The first issue pointed out in the findings is related to the interpretation of texts, which often creates tensions between parties, but subsidiaries and the state often end up finding a mutual compromise. As such, the question of how institutional complexity influences subsidiaries' CCI practices in Burkina Faso and Mali, this section adds to previous work by considering the overall institutional pressure and expectations of the host country institutional environment (Amaeshi et al., 2016; Ite, 2004; Gilberthorpe & Banks, 2012; Muthuri, 2008). It provides a more comprehensive examination of the nature and consequence of MNC subsidiaries' embeddedness in different institutional environments, emphasising additional depth into the mechanisms through which the Burkina Faso and Mali settings influence MNC subsidiaries' CCI practices (Greenwood & Suddaby, 2006). In particular, the findings explain how institutional pressures vary from one context to another. For example, in the case of Burkina Faso, the findings have shown that it was complex to obtain the institution of the mining code of 2015. This was explained by the fact that mining subsidiaries have introduced a request seeking the re-reading of the new code. This situation has led some respondents into criticising the state for lacking 'strong political will'. The malfunction of the administrative system was also pointed out as a crucial concern which has contributed to exacerbating the weakness of the country's institutions. This finding support the view of some authors who stress that MNC subsidiaries should engage initially in infrastructure projects in low income country settings which could opt for 'a proactive approach to attaining legitimacy' (Scherer et al., 2013; Ahen, & Amankwah-Amoah, 2018). The weakness of the institutions was further emphasised in the findings which show that mining subsidiaries were hiring most of the state staff, thereby contributing to justifying the crucial lack of experts capable of contradicting mining subsidiaries' evaluation of the gold reserves of Burkina Faso. As such, it is obvious that mining MNC subsidiaries tend to have a dominant position in the country, as evidence shows that the new mining code is still not being operationalised (Darendeli & Hill, 2016; Khanna & Palepu, 2010).

Similarly, in Mali, different concerns were also highlighted in relation to the mining code and related mining texts. A crucial lack of stability of the mining texts and regulations were identified in the findings. For example, some mining subsidiaries' participants stressed that the tax agents often seek additional payments which are in principle not included in the signed contracts between both mining subsidiaries and the state. Another concern is related to the fact that, although the extractive sector is regulated by the mining code of 2012, mining subsidiaries still operate under the old mining code of 1991, using the stability clause to justify such behaviour. This situation contributes to confirming the significant influence of subsidiaries vis-à-vis key stakeholders in both selected countries and through the implementation of their CCI practices (Khanna & Palepu, 2010).

These perspectives support and add to some scholars' views about the lack of social and political structures that enable laws and regulation enforcement systems (Khanna & Palepu, 2010), and the necessity of moving forward to investigate and update scenario host country markets complexities (Zhao, Park, et al., 2014) specifically in Burkina Faso and Mali. Thus it can be argued alongside neo-institutionalists (DiMaggio & Powell, 1983; Prahalad, 2009), that MNC subsidiaries are increasingly challenged when operating in Burkina Faso and Mali with the involvement of various groups of stakeholders putting pressure on them.

Moreover, the lack of tangible community development policy established by the state was highlighted as evidence of government failure towards engendering good CCI practices and community development, which contributes to providing freedom to mining subsidiaries regarding their CCI implementation process resulting from the limited responsibility of the state, specifically in Burkina Faso. In Mali, the limited responsibility of the state concerning community development was perceived to result from a lack of patriotism in protecting societal interests. For example, the findings have emphasised that all community development-related restructuring plans come from outside the country and therefore, committing to foreign companies' or countries' reforms contributes to accentuating state limited capability at the international and sub-regional level and the question of the ruling elite quality. Hence, institutional pressures are more influential when they originate in the environment to which the organisation is economically dependent, instead of simple business linkages. These findings are consistent and add to the prior institutional and international business research on MNC subsidiaries' CCI engagement processes (Boddewyn & Lundan, 2010; Kostova et al., 2008; Marano & Kostova, 2016).

The findings also show that subsidiaries interact with key institutional actors in the host country, specifically Burkinabe and Malian government members, and other actors such as CSOs/NGOs and international professional bodies when implementing their CCI practices. The most important finding, however, is the instrumental use of CCI practices as a tool for keeping social licence or gaining legitimacy, specifically from the Burkinabe and Malian governments. Collectively, these findings contribute towards understanding different institutional pressures and the peculiarity of local institutional settings, as well as the likelihood of the use of CCI as a viable legitimisation approach within MNC subsidiaries (Jamali, 2014; Oliver, 1991; Scherer et al., 2013).

Having discussed the influence of institutional complexities on subsidiaries' CCI practices in both Burkina Faso and Mali, the following section examines the influence of the institutional environment of the selected countries on the collaboration between subsidiaries and key stakeholders.

7.5. Subsidiary–Stakeholder Collaboration

The findings provide valuable insights into the influence of CCI practices on the collaboration of institutional actors and subsidiaries in the host country context (Burkina Faso and Mali). They also show how CCI practices are being utilised by subsidiaries to build and maintain their social licence to operate – a process of legitimisation. These findings confirm prior research (Doh et al., 2010; Saka-Helmhout et al., 2016), which argues that subsidiaries respond to these institutional pressures, mainly because of their need to strengthen the linkages with local institutional stakeholders (Oliver, 1991). In addition, the findings show that subsidiaries interact with key institutional actors in host countries, such as civil society, non-governmental organisations and international professional bodies, through their CCI practice (Figure 7.1 provides details of the subsidiary–stakeholders collaborative processes).

Figure 7.1: Collaboration Subsidiarity–State (S–S) and Subsidiary–Civil society organisation (S–CSO) processes

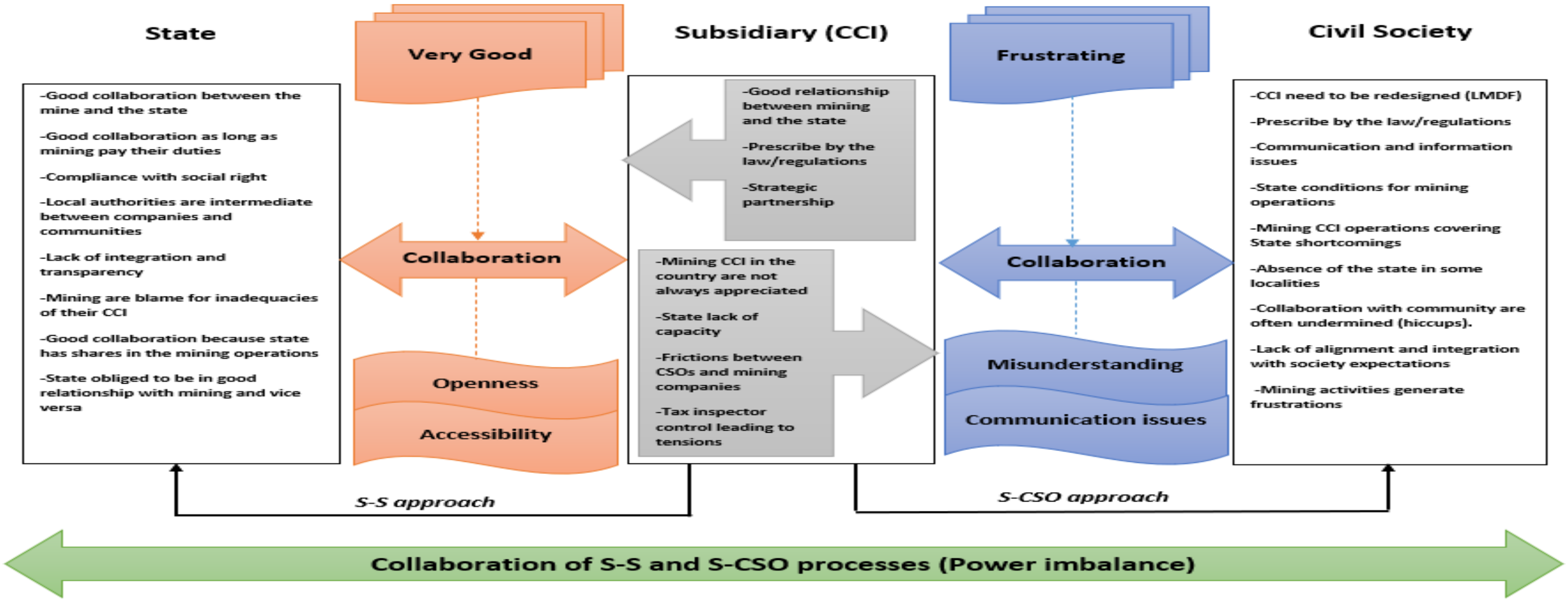


Figure 7-1 Collaboration Subsidiarity–State (S–S) and Subsidiary–Civil society organisation (S–CSO) processes

Source Author

Nevertheless, the quality of the collaboration between stakeholders and subsidiaries is influenced by the degree to which the stakeholders derive benefits from CCI practices. The social intervention has been proven to have a remarkable influence on the collaboration between key stakeholders and the subsidiary (S–S). This has led stakeholders that benefit from organising CCI practices to build strong bonds with subsidiaries and, in this case, between the subsidiary and the state, resulting from the nature of their collaboration.

Collaboration subsidiaries–state (S–S)

This is the situation in which mining subsidiaries engage with key institutional actors such as the state in the process of establishing their mining operation. The findings reveal that the S–S collaboration is perceived to be *very good,* especially in Burkina Faso. This situation can be explained by the fact that the state is the main institutional actor that adopts laws and regulations for business operations, particularly in the mining sector. The collaboration was further enhanced because of the absence of the state in some localities, which forces subsidiaries to cover the shortcomings of the state through engaging in their CCI practices. This approach was shown to contribute to *strengthening the collaboration* S–S which allows a perspective of openness and accessibility to local authorities in Burkina Faso. This view is supported by some scholars who argue that business increasingly takes part in society governance through the community involvement process because of the drifting role of state responsibility towards communities (Boehm, 2005; Kooiman, 1999).

Similarly, in Mali, S–S was identified as interrelated entities that are often forced to collaborate with each other. This interrelationship often leads to *very good* collaboration between both parties. This was identified as ‘S–S strategic partnership’. While the S–S collaboration was shown to be very good, this does not always prevent misunderstandings between both parties (i.e. tax payment adjustment issues). This finding can be aligned with the view of those who argue that MNCs and institutional partnerships illustrate the integration of business objectives and is perceived to be an effective CCI engagement method especially in a host country context (Baskentli, Sen, Du, & Bhattacharya, 2019). Thus, subsidiaries' CCI practices were perceived to be better understood by the state in comparison to other key institutional actors. What is interesting here is that subsidiaries operating in Burkina Faso as well as in Mali acknowledged that they always reach a consensus when it comes to dealing with the state, no matter what the situation. Hence, the awards recognition of 'best practice' given to some mining subsidiaries resulting in their CCI projects implementation also showed S–S to be a very good collaboration. Subsidiaries are therefore perceived as a development tool. This S–S collaboration was also perceived to be political (Hond et al., 2014), as it has enabled openness and accessibility to local authorities through their corporate community involvement in both countries. This view is supported by Moon (2005) who stressed that this tends to blur the traditional line of responsibility in societal concerns, while Kooiman (1999) argued that subsidiaries, by engaging in societal issues, also enter into the realm of the socio-political approach to their CCI practices.

Collaboration subsidiary–CSO (S–CSO)

In the S–CSO collaboration there are some hindrances, especially in Burkina Faso. This can be explained by focusing on three main points: (a) community members believed that subsidiaries have an obligation to carry out socio-economic projects, which is predominantly the responsibility of the state; (b) mining subsidiaries' CCI practices do not benefit communities; (c) the initial mining code was criticised for not taking into account society's socio-economic concerns. Thus, CSOs believe that mining subsidiaries have made profits to the detriment of the communities. This situation has contributed to generating *frustration* in the collaboration S–CSO. In fact, CSOs criticises the state for being on the mining MNC subsidiaries' side or being 'pro-mine', which contributes to exacerbating the lack of trust. Likewise, in Mali the S–CSO collaboration tends to be problematic for two main reasons: (a) the cultural aspects of communities are often ignored, and information sessions are ineffective; (b) artisanal mining often leads to misunderstanding between both parties. These factors were identified as important issues, which contribute to exacerbating societal *frustration* towards mining subsidiaries.

From the above mentioned it is clear that CSO/communities are very sensitive to poor CCI performance. This reinforces the view that subsidiaries' CCI practices should aim to create improved societal welfare as an outcome for the host country (Hamann et al., 2011). The frustrating outcome of subsidiaries' CCI implementation has led to some tensions in S–CSO collaboration in both Burkina Faso and Mali. In such a context, it becomes obvious that institutionalisation is crucial for subsidiaries when dealing with key actors in the host country. Power asymmetry, communication issues and lack of trust were also identified as critical issues affecting S–CSO collaboration, resulting in the limited effectiveness of their CCI practices. This finding is supported by some scholars who have found that the failure of many partnerships can be traced back to the procedure of partner selection that occurs during partnership formation, for the purpose of outsourcing their CCI practices (Jastram, & Klingenberg, 2018; Kim, 2019; Coetzee, 2014). As such, it can be argued that putting more emphasis on CCI projects for community welfare enhancement could contribute to preventing the lack of trust which often leads to *frustration* between parties. As Hamann et al. (2011) emphasised in their study, business–NGOs partnerships in Africa are essential for organisation success. Another key factor that influenced the collaboration of CSOs/NGOs and subsidiaries is the primary perception of the quality of CCI projects carried out in the selected countries. It indicates that flexibility and willingness to meet local demands concerning their CCI implementation are especially relevant when collaborating with local communities.

Despite the aforementioned issues about CCI practices in both countries, the projects carried out were perceived to contribute positively to improving societal living conditions. Some of the community's members perceived it as an advantage as their rights are represented by CSOs/NGOs working and interacting with subsidiaries. Nevertheless, the sporadic implementation of CCI has been disappointing and continues to create problems for communities and CSOs. Thus, operating in enclave areas with multiple and complex demands from the communities frustrates the S–CSO collaboration. The next section will provide a discussion of subsidiaries' CCI as a legitimacy building tool.

7.6. Corporate Community Involvement as a legitimisation tool

7.6.1. Subsidiaries' responses to institutional pressures

The findings provided important insights into the influence of host country institutional actors on subsidiaries' CCI implementation. More specifically, it showed how CCI is used by MNC subsidiaries in response to institutional pressures (multifaceted demands) and in their legitimacy building process. These findings support prior research arguments, which stress that MNC subsidiaries are usually influenced by host country institutional environment/actors and the responses to such pressure result from the organisation's need to enhance its collaboration with local key actors (Holm et al., 2017; Kao, Chen, Wu, & Yang, 2016). Hence, three main patterns were identified from the data analysis as subsidiaries' responses to the legitimacy building process, by using Suchman (1995) legitimacy classification.

The pattern of *anticipatory* response shows that subsidiaries face pressures from different institutional actors and anticipation is one of the best ways to respond to the legitimacy threat in the host country. This strategic response can be regarded as strategic manipulation or prevention. This approach is supported by Siegel (2009) and Scherer et al. (2013) who argue that manipulation is preferred when it comes to the organisation's legitimacy strategy. What is interesting about this finding is that MNC subsidiaries should generally stress the economic role of businesses' CCI engagement in the host country. From this perspective, MNCs are not directly responsible for societal issues; instead, it is the responsibility of the government to improve community development. In fact, the anticipatory approach enables subsidiaries to strengthen their collaboration with key actors by influencing their perceptions and indirectly contributing to community development. Although attractive, due to its effectiveness, it can be argued that the anticipatory approach has a shortcoming. This is the case when in the middle of the operations, institutional actors continue to multiply their demands towards MNC subsidiaries. Therefore, the anticipatory approach does not seem to address the full potential of the organisation and institutional key actors' long-term collaboration enhancement, given that conflict can occur between both parties.

A more promising approach identified in the findings was the *appeasement* response. While anticipatory consists of a preventive approach of responding to institutional key actors' multiple and complex demands, appeasement suggests that this situation may vary as a result of the growing claims of communities. Therefore, MNC subsidiaries need to use the appeasement approach to fit specific situations in order to maintain their collaboration or relationship with key actors to achieve a strategic 'congruence' between their host country institutional environment challenges and their strategic responses. This approach cannot be linked with any of Oliver's (1991) five response types, as appeasement is a 'sort' of emergency response type and therefore does not match the different responses previously discussed in the literature chapter.

Other authors suggest that firm responses depend on two factors, which are the nature of the environment (goals versus means) and the number of demands towards the organisations (Pache & Santos, 2010). These authors assume that the institutional environment contingency contributes to determining the choice of strategic response. This view supports the strategic approaches of MNC subsidiaries' responses when operating in Burkina Faso and Mali.

Although the appeasement approach is sophisticated in the way that it contributes to dissipating potential tensions or conflicts resulting from institutional key actors, its limitation occurs when there are cases of an extreme level of societal demands and complaints of non-concrete involvement confronted by subsidiaries in their CCI engagement and implementation processes. This view is supported by scholars such as Scott (1991) who stressed that there are different institutional environments with incompatible demands and expectations. Thus, subsidiaries have to respond by activating different strategies at the same time.

Under such conditions, in order to continuously balance between multiple societal demands, subsidiaries respond with a *participatory* approach to their CCI engagement process. This approach suggests that subsidiaries use a different strategy simultaneously along with both previously mentioned anticipatory and appeasement responses. This finding is related to scholars who argue that nowadays organisations are increasingly faced with a variety of community development issues and living conditions (i.e. heterogeneity and complexity), in which choosing a simple approach between different strategies is not sufficient (Durand & Jacqueminet, 2015; Hillman et al., 2004; Marano & Kostova, 2016).

However, in terms of the three response types, this means that subsidiaries do not choose between the different approaches but employ all three approaches. Thus, the findings have shown that these three response strategies contribute to enhancing the collaboration between MNC subsidiaries and key institutional actors, which affects the institutional environment positively by reducing the potential for tensions or contradictions. This mechanism of subsidiaries' CCI practice is shown to contribute to providing social legitimacy in both Burkina Faso and Mali, by generating a 'mix of legitimacy strategy' from each evolving situation they face.

In addition, involving key institutional actors such as the government, local authorities, CSOs/NGOs and communities by embracing a *participatory* approach through consultation and communication platforms in subsidiaries' CCI projects implementation, the subsidiaries work at enhancing their collaboration with key actors in order to gain their social licence to operate - or legitimacy. By implementing such CCI practices, which key institutional actors think is the 'best way', subsidiaries are also affecting the social/moral judgement or perception of their institutional environment. The findings imply therefore that CCI practices could be utilised as an ongoing means of enhancing corporate legitimacy as far as it does address community development and well-being issues (Scott, 1991).

Table 7.1: Subsidiaries' strategic responses in relation to Suchman's (1995) types of legitimacy and Oliver's (1991) strategic responses

Patterns of legitimacy building through CCI engagement process	Suchman's three types of legitimacy	Examples of research study – CCI projects	Oliver's responses relation
Anticipatory approach	Pragmatic legitimacy	*Before beginning* the operations, subsidiaries visit village chiefs with donations. This approach aims at 'signalling their presence in the community'. This is generally well perceived by local communities which help anticipate potential tension or conflicts.	Manipulate
Appeasement approach	Cognitive legitimacy	*During mining operations*, multiple and complex demands can explode under the community request towards subsidiaries. In such *emergency* condition, when nothing is done, the population is ready to block subsidiaries' operations or even burn the mining site.	New Response
Participatory approach	Moral legitimacy	Although CCI projects are implemented *during mining operations*, complaints still arise concerning the 'non-concrete involvement' of communities in their CCI projects' planning and execution. Therefore, subsidiaries have no choice but to create different consultation platforms in order to address the current requests.	Compromise

Source: Adapted from Suchman (1999) and Oliver (1991) by the author

7.6.2. Legitimacy building through Corporate Community Involvement

The findings highlight the crucial role the subsidiaries play in using CCI practices as a viable social licence to operate/strategy. Focusing on Oliver (1991), five responses and matching tactics could be used in the subsidiaries' response strategies in both Burkina Faso and Mali. These five responses are evaluated against the three main patterns of legitimacy building identified in the previous section. Only two of Oliver's (1991) five responses were identified in the findings and the third response was not found among the identified responses. These were manipulation (compatible pattern with *anticipatory*), participatory (comparable with *compromise*) and appeasement (incompatible with the five responses). The three other strategic responses of avoidance, confrontation and acquiescence were not identified in the findings. While this could be explained by the primary goal of MNC subsidiaries which was to build their legitimacy, responses such as defiance and avoidance about challenging the institutional key actors could lead to serious contradictions or tension. Thus, acquiescence might not be the best response, given that an organisation's main objective is also about making a profit; as such, they cannot agree to the multiple and continuous demands of Burkina Faso and Mali communities.

In addition, there was an interesting point discussed in relation to the five responses. On the one hand, some of the approaches suggested by Oliver (1991) were being used by MNC subsidiaries to exercise different strategic responses. For instance, the tactic of pacifying and bargaining identified in the findings (i.e. using the consultation to discuss subsidiaries' CCI projects) was seen as a participatory pattern rather than a balancing approach. Hence, the participatory pattern, which was perceived as strengthening collaboration between key institutional actors and subsidiaries, was also identified as contributing to the organisation's social licence to operate or legitimacy building. The appeasement pattern, however, did not match with any of Oliver's strategic responses.

In summary, the three patterns of legitimacy building and the comparative evaluation of the main five strategic responses of Oliver (1991), which subsidiaries could utilise in the host countries, revealed that the subsidiaries managers are not passive actors in the process of their legitimacy building process. Instead, they engage in this process through the manipulation of institutional actors, in a preventive manner, by engaging in the implementation of their CCI projects in both selected countries. The objective is to use their CCI as a development tool in communities in which they are operating in order to obtain the social peace to carry out their business operations and enhance their collaborative relationship with key institutional stakeholders (Figure 7.2 provides detail of subsidiaries' legitimacy building responses process).

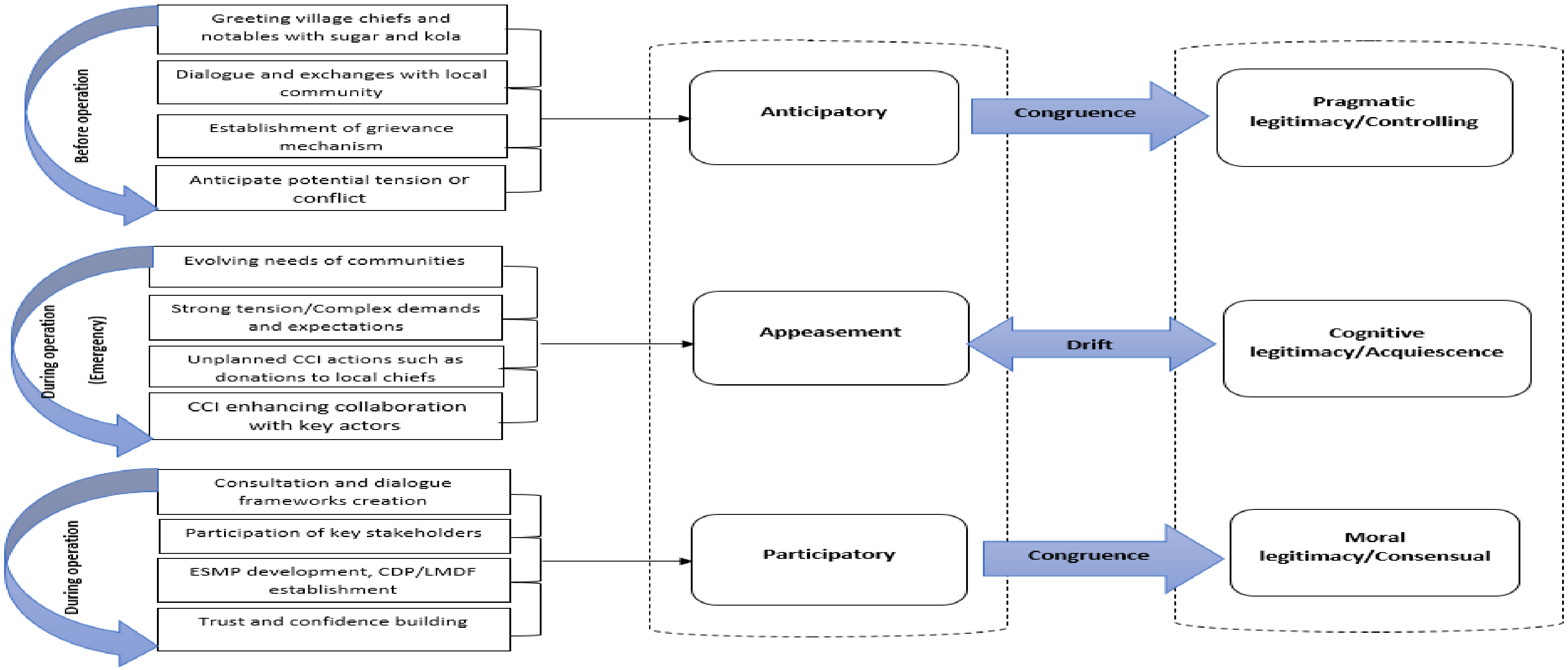


Figure 7-2 the three patterns of legitimacy building process

Source: Author

7.7. Summary

In summary, this chapter has shown that MNC subsidiaries are being influenced by different institutional key actors within the host countries' (Burkina Faso and Mali) institutional environments. Nevertheless, the subsidiaries adopt approaches to their social licence/legitimacy building process by using three different approaches to their legitimisation in the host country: anticipatory, appeasement and participatory. These strategic responses have resulted in subsidiaries gaining pragmatic, cognitive and moral legitimacy in this research context. In addition, this chapter has shown that subsidiaries are using their CCI practices as a strategic tool to enhance their collaboration with institutional key actors in the selected countries.

8. Chapter 8. Conclusion

8.1. Introduction

This chapter draws conclusions of each aspect of the research study, which has focused on examining CCI operationalisation in both Burkina Faso and Mali. The literature chapter explored the implementation of Corporate Community Involvement practices of MNC subsidiaries operating in least developed countries. This was supported by the analysis of findings and a discussion of the results. The objective of this chapter is to make conclusions drawn from the research or study. It demonstrates how the research aim, objectives and questions were achieved. It also provides research contributions, recommendations and limitations and suggests potential areas of future research.

8.2. Revisiting the research aim, objectives and questions

The focus of this study was to examine how MNC subsidiaries in Burkina Faso and Mali operationalise their CCI in order to build and maintain their legitimacy (more precisely, how CCI contributes to strengthening their collaboration) with key institutional actors in a least developed country context. Four areas of the literature were critically reviewed: CSR/CCI, neo-institutional theory, legitimacy theory and institutional voids, which contributed to the theorisation or theoretical base for this research study.

The prime aim of this research study was to explore the implementation of Corporate Community Involvement practices of MNC subsidiaries operating in Burkina Faso and Mali. The aim was supported by four essential rationales. First, it was important to understand and conceptualise the perception of MNC subsidiaries' CCI practices in Burkina Faso and Mali. The second rationale was to understand what drives CCI engagement and the implementation process. The third rationale was to assess the organisational CCI impact on the host country's community development, specifically regarding the effectiveness of projects carried out in Burkina Faso and Mali. The fourth was to examine the influence of institutional complexities on subsidiaries' CCI practices in relation to their legitimacy building process and the collaboration between subsidiaries and key institutional actors in the host country (Table 8.1 provides a summary of the key findings and main contributions).

(a) The review of the literature concerning CSR focused on a critical review of CSR implementation literature and corporate performance (Carroll, 1979; Wood, 1991); interest and legal compliance (McWilliams et al., 2006); CSR policies and regulations (Scherer & Palazzo, 2011); CSR effectiveness, philanthropy (Crane et al., 2008; Husted & Allen, 2006) ; legitimacy and competitive advantage (Moon, 2007); stakeholders (Hond et al., 2014); CSR in weak institutional contexts (Campbell, 2007); CCI practices (Muthuri, 2008; Muthuri et al., 2012); CCI and extractive industry (Banks et al., 2016).

(b) The literature review related to neo-institutional theory focused on a critical review of an organisation's institutional environment, pressures and restrictions of the corporate institutional environment and replicating actions in response to institutional regulations and norms (DiMaggio & Powell, 1991; Scott, 1991); the influence of business practices by institutional factors (Kostova & Zaheer, 1999; Meyer & Rowan, 1977); differences of corporate strategy implementation, strategic responses and corporate survival (Beddewela & Fairbrass, 2016; Kostova & Zaheer, 1999; Oliver, 1991; Peng et al., 2008); MNC subsidiaries' dilemma when faced with various and often contradictory demands in the host country context, the interrelationship between different institutional actors, the often contradicting institutional pressures (Doh et al., 2010; Roth & Kostova, 2003; Saka-Helmhout et al., 2016); strategic approach to organisational legitimacy (Ashforth & Gibbs, 1990; Dowling & Pfeffer, 1975; Oliver, 1991; Suchman, 1995).

(c) Various scholars have discussed details MNCs' strategies and tactics used in order to influence the host country government and socio-economic sectors (Hillman et al., 2004), which are generally implemented in order to gain legitimacy in the selected country. Nonetheless, only a few studies document how MNC subsidiaries' CCI engagement processes could contribute to their legitimacy building in the presence of institutional voids (Darendeli & Hill, 2016) and how subsidiaries respond to their host market institutional pressures in order to secure their social licence (Getz & Oetzel, 2009; Khanna & Palepu, 2010).

(d) The review of the literature has shown that several studies have examined the implications of MNCs' corporate social responsibility in their legitimacy building in host market settings (Beddewela & Fairbrass, 2016; Holm et al., 2017; Scherer et al., 2013). The focus has been on exploring the internal and external policy environment rather than the complex external environment settings per se. As such, previous studies have found evidence of institutional pressures exerted by host country institutional constituents on the CCI activities of MNC subsidiaries, such as improved host country adaptation of their institutional environment (Garvin et al., 2009; Muthuri, 2008). Therefore, it is a challenge to find studies that have shown the mechanisms and processes of legitimacy building of MNC subsidiaries that have used CSR in the form of CCI, especially in Burkina Faso and Mali.

The critical review of these studies led to the identification of several research gaps (RG):

RG.1. There is limited research investigating CCI engagement and implementation mechanisms in relation to community empowerment in a LDC context. As such 'Why' is CCI implemented within MNCs operating in LDC settings?

RG.2. There a dearth of research analysing the influence of institutional key actors, such as the government, CSOs and NGOs on community development in LDCs, especially using a qualitative research method. Therefore, 'How' is CCI implemented within MNC subsidiaries operating in Burkina Faso and Mali?

RG. 3. Research carried out in relation to the influence of a weak institutional framework on the nature of the collaboration between MNCs and key institutional actors was shown to be limited. As such, how do MNC subsidiaries manage their legitimation building process through a collaborative perspective between business and stakeholders and by implementing their CCI practices?

RG.4. There is limited research examining MNC subsidiaries' responses when faced with multifaceted and complex institutional pressures in Burkina Faso and Mali.

Table 8-1 Review of the research and research contributions

Literature	**Research Gaps**	**Research Questions**	**Focus Areas (refer to conceptual framework)**	**Key Findings**	**Research Contribution**
<u>CCI implementation</u> (i) Corporate social performance/ responsible actions (Carroll, 1979; Wood, 1991) (McWilliams et al., 2006); Muthuri, J. N. (2008)	There is a need to further investigate CCI engagement and implementation mechanism in LDCs Why is CCI implemented in LDCs settings: (a) Definition of CCI (b) CCI drivers (c) CCI practices	RQ1: Why and how is CCI implemented in LDCs? (a) LDCs perception of subsidiaries CCI (b) Motives for CCI engagement process (c) CCI practices processes	CCI engagement and implementation mechanisms	(a) Divergence of CCI perceptions: (b) CCI drivers (c) Lack of clearly defined CCI policies (d) Lack of structural and integrative CCI (e) Different CCI implementation methods	(a) This study prolongs the knowledge regarding a different way of defining and understanding the concept of CCI in LDC context by showing that CCI perception focused more on the 'ambivalent' aspect (b) It extents the knowledge by highlighting that reaching business goals rather than societal concerns per se is the main drive CCI practices (c) This study contributes to extend holistic understanding of MNC subsidiaries CCI implementation practices by extending knowledge on the engagement methods within organisation
<u>CCI impact on development</u> (iii) CSR in weak institutional contexts (Campbell, 2007); CCI practices (Muthuri, 2008; Muthuri et al., 2012); CCI and extractive industry (Banks et al., 2016)	There is a need to further investigate the influence of other key institutional actors such as the government and NGOs in relation to community development specifically in LDCs settings through a qualitative in-depth study. How is CCI implemented within LDCs settings: (d) Different CCI engagement methods (e) Institutional environment influence on CCI performance or effectiveness	RQ2: How does the institutional environment influence MNC subsidiaries' CCI practices effectiveness in the LDC context?	Key Institutional actors' pressures/ Weak institutional framework	(f) Limited CCI impact on community development –CCI ineffectiveness (g) Key institutional stakeholders conflicting expectations pertaining to CCI practices (h) The role of the state in engendering CCI in LDC settings	(a) This study contributes to extend the knowledge by providing a clear explanation of the role played by CCI in community development specifically concerning the overlapping nature of CCI implementation mechanism (b) This research extends our knowledge by emphasising that the ineffectiveness of CCI practices result from the lack of structural investments in host country (c) CCI projects planned and implemented by the different departments responsible for CCI are not often understood by key stakeholders and contradict extent knowledge which indicate that public relation lead to CCI effectiveness

Neo Institutional Theory – Legitimacy theory Neo-Institutional theory literature focusing on organisation's institutional environment, pressures and restrictions of corporate institutional environment, replicate actions in response to institutional regulations and norms (DiMaggio & Powell, 1991; Scott, 1991); Influence of business practices by institutional factors (Kostova & Zaheer, 1999; J. W. Meyer & Rowan, 1977),	How do MNC subsidiaries manage their legitimacy building process given the variance and complexity of host country institutional environment. (a) The influence of weak institutional setting in the collaboration between MNC subsidiaries and key stakeholders	RQ3- How do institutional voids influence the collaboration between MNC subsidiaries and key institutions in Burkina Faso and Mali?	CCI practices influence on subsidiary–stakeholders collaboration	(a) Very good/positive collaboration between MNC subsidiaries and the state – the state owns 20% of gold mining shares in Mali and 10% in Burkina Faso (b) Frustrating/Negative collaboration between subsidiaries and the state (c) Lack of transparency in the mining sector concerning mining funds (d) Presence of monitoring and control issues (e) MNC subsidiaries ability to influence the state even at a decentralised level (f) Delay in the operationalisation of the LMDF	(a) The findings contribute to existing empirical studies by showing that subsidiaries engage in their CCI practices to strengthen the collaboration with key institutional stakeholders (b) This research adds to the knowledge by showing that the quality of the collaboration between MNC subsidiaries and key stakeholders in influence by the level to which they perceive benefit from the CCI practices across both selected countries (c) It adds new knowledge by showing the lengthy process to go through before being able to vote a new code and the question of the text's applicability
Neo Institutional - Strategic responses Deeg and Greenwood, 2016), Strategic approach to organisational legitimacy (Ashforth & Gibbs, 1990; Dowling & Pfeffer, 1975; Oliver, 1991, Suchman, 1995)	There are limited studies that have examined MNCs' responses when facing the host country's multifaceted and complex pressures through engagement their CCI practices.	RQ4- How do MNC subsidiaries respond to least developed country institutional pressures in order to strengthen their collaboration and alternatively build their social licence to operate or legitimacy?	Subsidiaries strategic responses to institutional pressures	(a) Three 'new' legitimisation strategic responses through CCI practices: anticipatory, appeasement and participatory	(a) This study adds to previous knowledge about the approaches to legitimacy building in relation to CCI practices in both selected countries (b) Confirms previous studies which have also identified isomorphic pressures in host country key institutional actors (c) It provides new knowledge about how the institutional complexities ascending from the host country institutional environment can be instrumentally managed by MNC subsidiaries using their CCI practices whilst ensuring the enhancement of their collaboration with institutional key actors (d) It adds to knowledge by showing that CCI could be used as a tool to further the political implications of MNC subsidiaries operating in controversial

					and unstable industry such gold mining sector

Source: Author

The review of the literature led to the identifications of these research gaps, which resulted in the following four research questions. The following sections present the key findings addressing each research question and the conclusions reached, which are drawn in the light of the data collected.

RQ1- Why and how is CCI implemented in Burkina Faso and Mali?

This research question was addressed from the findings of the interviews carried out, which focused on three different groups of respondents including gold mining subsidiaries, the government and CSOs/NGOs from the selected countries (Burkina Faso and Mali). The generated categorisation of the data emphasised three key factors that explained the 'why' and 'how' of CCI implementation in a least developed country context. The three factors focused on the perception of CCI in Burkina Faso and Mali, the motivation for engaging in CCI practices and the methods for CCI implementation.

First, the problematic perception of the concept of CCI. The empirical findings suggest that the CCI of MNCs subsidiaries plays a crucial role in Burkina Faso and Mali societies. The notion of CCI diverges greatly from one key actor to another which is essentially influenced by the social, economic, cultural and political conditions of the host country in which MNC subsidiaries are operating. The findings show the unique nature of CCI from the perspectives of the government, CSOs/NGOs and the operations of mining subsidiaries in such a context. This distinction was established by generating key themes at the level of the three main selected groups of respondents. Afterwards, they were asked to define the concept of CCI in both Burkina Faso and Mali, from which the findings have shown that there is an obvious divergence in their perception of CCI practices in the LDC context. As such, different levels of understanding of CCI were emphasised. The findings revealed a range of definitional understandings from societal and philanthropic support (societal contribution to enhancing communities' living conditions and development), compulsory (CCI projects considered in the mining codes of Burkina Faso and Mali) and ambivalent (embedding the voluntary and compulsory aspects). Nonetheless, the most interesting point here is that, while acknowledging that CCI should be voluntary, the main respondents also acknowledge the obligatory aspects of CCI practices in Burkina Faso and Mali which show a clear demarcation from the Western conceptualisation of CCI (Carroll, 1979).

Second, the first core motives for why CCI is implemented in Burkina Faso and Mali stem from a moral responsibility, which focuses on the philanthropic/altruistic motive aimed at improving the socio-economic concerns faced by communities in both Burkina Faso and Mali. The second identified driver for CCI practices is the normative motive. The respondents, predominantly the government and CSOs, stressed gold mining subsidiaries' compliance with countries' norms and regulations. The third identified driver is the instrumental or strategic motive, in which the respondents, mining subsidiaries managers, revealed that CCI implementation (a) facilitates their interrelationship with key stakeholders in order to gain their social licence to operate, (b) ensures access to political actors in dealing with societal expectations, (c) prevents laws and regulation instability in the selected countries. As a result, CCI practices were shown to be an effective strategic approach to achieving MNC subsidiaries goals and objectives in Burkina Faso and Mali.

Third, regarding how CCI is implemented in both selected countries, different processes were used for the CCI engagement process. The emerging findings emphasised two approaches to how CCI projects are being implemented within the six subsidiaries. The findings revealed that while in Burkina Faso there are two main departments in charge of implementing CCI projects, which are the internal department and the external department, in Mali, CCI projects are essentially implemented focusing on an internal department in charge of CCI operations. These different departments are in charge of planning each CCI project that is carried out. This indicates that the CCI implementation method is generated on a project basis. In addition, partnerships are used as an implementation method by all of the selected subsidiaries. The findings further revealed that mining subsidiaries get involved in partnerships resulting from their inability to carry out field-level CCI practices within communities. As such CCI has become a sort of outreach mechanism that enables CCI projects to be carried out by third parties. Gaining a reputational advantage was also identified as a key reason for using a partnership in the process of CCI implementation methods. However, there is a risk of dissociation between the mining subsidiary and the projects implemented. Other CCI engagement methods which are being used by the six selected subsidiaries are sponsorships and philanthropic donations. The most interesting point here is that all the CCI implementation methods are focused on using a project-based approach.

RQ2- How does the institutional environment influence the effectiveness of MNC subsidiaries' CCI practices in Burkina Faso and Mali?

Regarding the impact of CCI practices on community development, evidence has shown that although various CCI projects were carried out, not all CCI investments which were implemented promoted community development in the two selected countries. While establishing charitable 'foundations' to manage CCI projects was perceived to be a viable approach to encourage community members' involvement in the MNC subsidiaries' CCI projects that are beneficial to the society, other mining subsidiaries were criticised for not involving the communities in their CCI projects. Such a situation often leads to the breakout of conflicts between mining subsidiaries and communities. The lack of structuring investments leading to the socio-economic development of communities, coupled with a crucial lack of understanding of both CSOs/NGOs and the government were also identified in the data analysis. For example, evidence has shown that CCI projects or 'voluntary' investments carried out in both selected countries, Burkina Faso and Mali, were shown to be ineffective with respect to key actors' expectations. What is interesting here is the confusion concerning mining CCI practices. For example, the fact that mining subsidiaries often take part in social events and other social celebrations was perceived by community members as CCI practices. Further critiques were formulated towards subsidiaries' CCI practices. Actions such as the limited consultation of communities, mining funds misuse, the 'non-visibility' of CCI investments and the continued growth of stakeholder demands and expectations were shown as evidence for the lack of effectiveness in the mining subsidiaries' CCI interventions across both countries. However, while the findings have highlighted that mining subsidiaries invest significant amounts of money in the mining funds for local development purposes, these funds are poorly managed, resulting from a lack of skilled management teams at the local level (Khanna & Palepu, 2010). As a result, the establishment of control mechanisms to improve the management system of mining resources has been shown to be an important finding. The lack of effectiveness in subsidiaries' CCI interventions has led key institutional actors to reiterate their multiple demands and expectations.

The analysis of the findings has also revealed four different demands and expectations formulated by key institutional actors. First, moving beyond the concept of 'voluntary contribution' or voluntary CCI actions was shown to be an important factor for contributing to the sustainable development of communities. Therefore, evidence shows that institutional actors expect a 'real' involvement by subsidiaries when elaborating the community development plan (CDP) and the 'real participatory diagnostic' (RPD) aiming at addressing the socio-economic problems and preventing mining subsidiaries from engaging in 'unfit' CCI practices in both countries. Second, the need to address the mismanagement of mining sector funds, resulting predominantly from the embezzlement of the funds by local authorities, was highlighted in the findings. Third, the necessity to prioritise the general interest of communities' rather than subsidiaries' profits per se was revealed to be a crucial concern. Accordingly, while key actors stress that mining organisations should comply with the norms and regulations prevalent across both countries, the findings have shown that the state is lacking adequate capacities and skills to ensure the periodical review of mining conventions. As such, in order to boost community development, it is essential to achieve power decentralisation as well as mining resources decentralisation, given that subsidiaries are often criticised implementing their CCI as they want. What is interesting here is that while mining 'prescriptions' or regulations are perceived as not negotiable, evidence has shown that mining companies succeed in influencing key institutional actors such as government members to play in their favour.

The role of the government in engendering CCI can be explained by two different situations emphasised in the findings across both countries. The first reason that contributed to elucidate this question was related to the long delay caused by the introduction of a request for the re-reading of the new mining code of 2015 in Burkina Faso. The Burkinabe government initially agreed with the mining subsidiaries for a levy of 0.5% of their turnover to fund the local development, to which CSOs/NGOs did not agree. As such and because of a general uprising of the population specifically in Burkina Faso, which led to a change of the government in October 2014, mining subsidiaries had no choice but to agree to pay 1% of their turnover to contribute to the local mining development fund (LMDF). However, the code is still not operationalised which was explained by the lack of strong political will and a malfunction in the administrative structure. Hence, it reveals the weakness of the institutions.

Another factor that explained the weakness in the institutional system is related to the fact that mining subsidiaries are hiring some of the best government staff. This situation is weakening state capacity in the mining sector management system, coupled with the instability of the texts and regulations. The lack of experts capable of contradicting mining subsidiaries' evaluation of the gold deposit reserve also shows evidence of the state's weakness and limited control abilities in both Burkina Faso and Mali. The evidence further shows that subsidiaries have a dominant position in the host country in both selected countries. From the perspective of the CSOs/NGOs, the limited responsibility of the government towards the mining sector and in engendering CCI for the benefit of the communities is explained by a lack of patriotism in protecting the interests of the society. Hence, evidence has shown that all community development structuring plans come from outside and 'do not necessarily fit and address local issues', Therefore, restructuring the subsidiaries' CCI implementation approach was shown to be an important finding. In addition, the quality of the ruling elite was also highlighted as a critical problem affecting the government's responsibility in relation to encouraging 'fit' CCI practices at a societal level. Some illustrative examples can be highlighted. First, in Mali, mining subsidiaries are still operating under the code of 1991 using the stability clause as a justification, although the 2012 mining code is currently in application. In Burkina Faso, although the mining code of 2015 has been voted on, it has still not been operationalised.

These different findings mentioned above have contributed to addressing the question of the influence of Burkina Faso and Mali institutional environments on the effectiveness of subsidiaries' CCI practices.

RQ3- How do institutional voids influence the collaboration between MNC subsidiaries and institutional keys in Burkina Faso and Mali?

Owing to the presence of institutional voids, the research findings have identified two main cases in which mining subsidiaries engage with the institutional key actors in order to enhance the nature of their collaboration under the influence of the institutional environment of the host countries. First, between mining subsidiaries and the government, evidence has shown that the collaboration was very good. This can be explained by the fact that both groups of actors are perceived as interrelated entities. The collaboration is further strengthened because the laws and norms are regulated by the state and the absence of the state in some localities, resulting from government shortcomings, forces the subsidiaries to cover these shortcomings through implementing their CCI. This approach was identified as enhancing the collaboration between both subsidiaries and the government across a tradition of dialogue, openness and accessibility to key local authorities. While this collaboration does not prevent some misunderstandings between both entities, it was identified as a 'strategic partnership'. The evidence further emphasises that mining subsidiaries' CCI practices are better understood by the government, which sees them as a developmental tool, compared to the rest of the host country's key actors. In addition, some mining subsidiaries have received awards in recognition of their CCI implementation which contributes to reinforcing the collaboration between both entities coupled with the evidence showing that the government owns 10% of the gold exploitation in Burkina and 20% in Mali.

Second,collaboration between the subsidiaries and CSOs and communities is characterised by some hindrances. While civil society is often perceived as a partner, it generally does not have a clear understanding of the CCI practices of the mining subsidiaries carried out in the selected countries. In fact, the findings show that the main cause of misunderstandings between both entities results from the fact that CSOs and communities do not benefit from mining resources, which contributes to exacerbating the ‘frustration’ felt by CSOs and communities. Hence, CSOs/NGOs also stressed that countries need their own policies - not ‘copy and paste’ from foreign countries that do not fit the traditions. The findings also revealed that the government is criticised by CSOs/NGOs for being on the side of mining subsidiaries by calling it ‘pro-mining’. They also revealed that the intervention of intermediaries between communities and subsidiaries was unable to ensure effective communication and information sessions, which contributes to aggravating the tensions and conflicts between both actors.

Evidence of the inadequacies of institutional factors was also revealed in the findings, which contributes to explaining the influence of the institutional environment on the collaboration between subsidiaries and key stakeholders. First, transparency was revealed as a crucial issue which is specifically related to ‘how’ the mining fund is distributed. Evidence shows that this process appeared to be complex, given the unique nature of the government. The mining funds collected from subsidiaries go into a ‘common basket’, which is described as the situation in which the mining funds collected to address communities’ demands and expectations are added to the government funds, making it difficult to trace the use of the mining funds. This was also called the ‘principle of uniqueness of cash’ of the state. Therefore, the main source of the problem is to specify what has been done with the funds collected from mining subsidiaries related to community socio-economic development purposes, which often generates tensions or conflicts between CSOs, communities and subsidiaries. The limited ability of the government to monitor and control the mining sector operations, coupled with the vital socio-economic problems were shown as evidence of the host country’s diminished influence.

The above-mentioned findings and evidence contributed to addressing research question 3 by showing the problematic nature of the collaboration between MNC subsidiaries and key institutional actors resulting from CCI practices in Burkina Faso and Mali.

RQ4- How do MNC subsidiaries respond to least developed country institutional pressures in order to strengthen their collaboration and alternatively build their legitimacy?

This study uncovered unique strategic approaches to subsidiaries' responses when facing institutional pressures in Burkina Faso and Mali. The research question looks specifically at the ways subsidiaries respond when in the presence of multifaceted stakeholder demands before and during their mining exploitation period. The findings identified three main approaches that explain how mining subsidiaries respond to institutional pressures. First, the 'anticipatory approach' was identified in the findings as a strategic way to strengthen subsidiaries' collaboration with key institutional actors. This response type implied that mining subsidiaries visit local and traditional chiefs with a donation 'before the start of their operation' to signal their presence in the region. Evidence has shown that such cultural practices are very important to traditional and local chiefs and were perceived as an effective way to face institutional pressures in both selected countries. As such, this approach has enabled some mining subsidiaries to strengthen their personal ties with the local chief and the rest of the communities. The second approach identified in the findings was 'appeasement' in which tensions or conflicts can flare up in the middle of the mining subsidiaries' operation, resulting from stakeholders increasing demands. Demands cannot be anticipated and because of the immediacy of the situation, subsidiaries find themselves with no other choice than to embrace an appeasement response. The interesting part of this process is that conflicts can explode at any moment because of the immediacy of community growing demands. Accordingly, the appeasement response in such a context is crucial to the continuity of subsidiaries' operations in both the institutional and environmental context. The third identified approach was the 'participatory approach' in which, resulting from different complaints of CSOs and communities, mining subsidiaries created consultation and dialogue frameworks to proactively involve key stakeholders in CCI project planning and implementation.

From the above elucidations, it is clear that subsidiaries tend to use an instrumental approach to gain access to key political and other institutional actors, but also to build their social licence or legitimacy in both selected countries. As such, subsidiaries used their CCI not only to strengthen their collaboration with their key stakeholders but also to gain and maintain their legitimacy in LDC settings (Figure 8.1 provides a mapping of all the four research questions examined in this study).

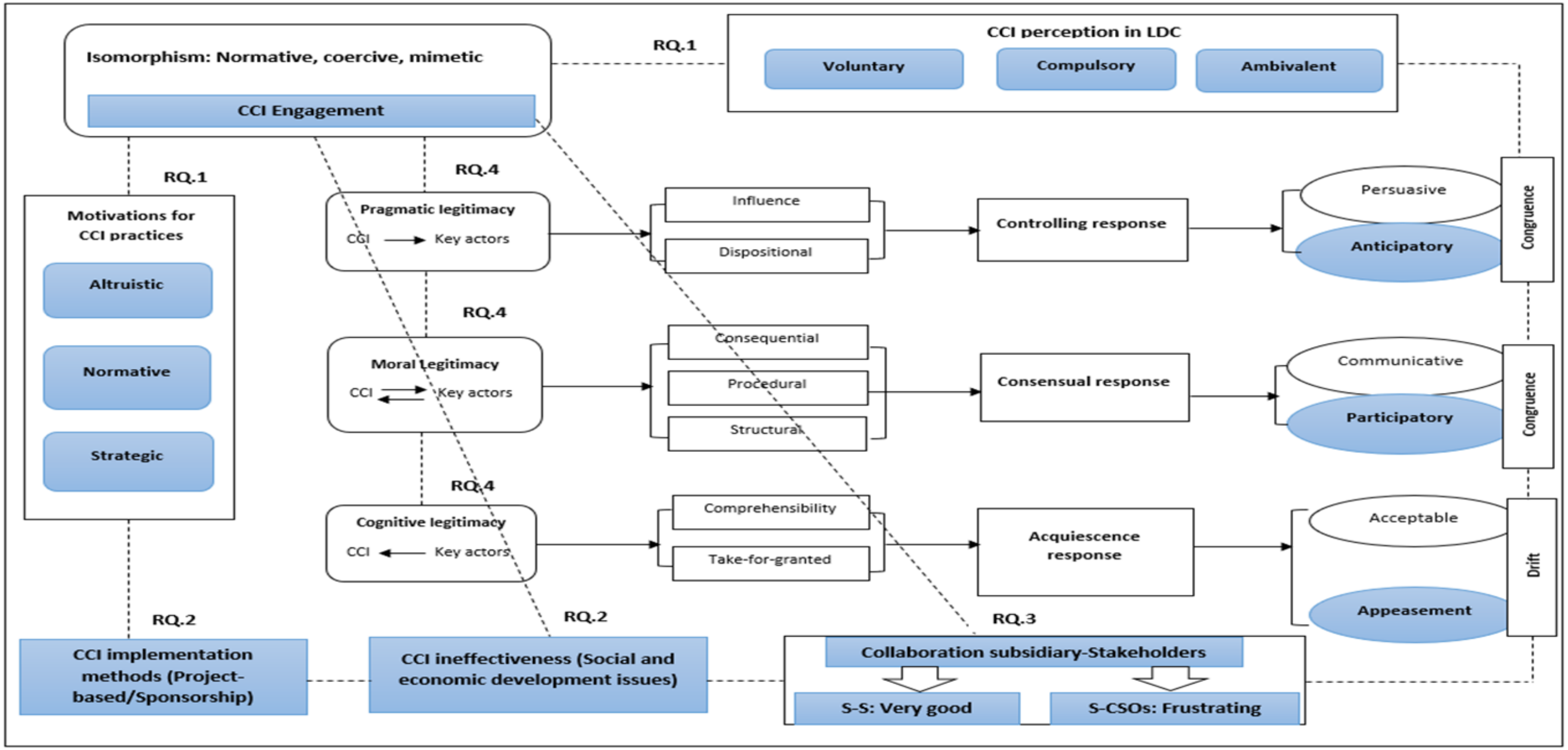


Figure 8-1 Conceptual framework revised

Source: Author

8.3. Contributions to Empirical Research

This section provides a discussion on the main findings and the empirical contribution of this study to knowledge about the expansion of management practice in corporate social responsibility and corporate community involvement.

8.3.1. Empirical contribution

The study provides valuable insights on a previously unexplored field in business and management i.e. CCI operationalisation within MNC subsidiaries operating in least developed countries in West Africa. Four empirical contributions are identified and summarised in Table 8.1.

CCI engagement and implementation

This study makes essential contributions towards extending knowledge relating to the CCI engagement and the implementation process within MNC subsidiaries. First, by investigating CCI implementation practices, from the perspectives of the engagement mechanisms, it has contributed towards gaining a more holistic understanding of MNC subsidiaries' CCI implementation practices by extending knowledge on the engagement methods within organisations (Bebbington et al., 2008; Owusu, D'Alessandro, & Hanson, 2014 ; Uduji, & Okolo-Obasi, 2019). These findings contribute to expanding the knowledge related to CCI engagement processes within MNC subsidiaries. Regarding the qualitative nature of this research study, it is important to highlight that these contributions are country specific and therefore do not have the potential to provide empirical generalisations.

CSR practice literature has focused on the discretionary, legal and economic implementation (Carroll, 1979; McWilliams et al., 2006) of CCI practices. Nevertheless, this study found that the perception of CCI practices focused predominantly on an ambivalent (obligatory and voluntary at the same) perspective. The findings further emphasised that the predominant drive behind CCI engagement mechanisms is the need to reach their business-related goals such as a social licence to operate, corporate reputation, followed by normative and societal concerns. These findings contribute to deepening knowledge regarding how CCI practices could lead MNC subsidiaries to gain competitive advantage in Burkina Faso and Mali (S. Brammer & Millington, 2005; Jamali, Safieddine, & Rabbath, 2008). This contribution is therefore relevant as it contrasts with previous research which argues that CSR is mainly driven by societal concerns (Jamali & Mirshak, 2007).

The insights gained into how subsidiaries engage in CCI in least developed countries show the extent to which the concept of CCI could vary according to the institutional settings in which MNC subsidiaries are operating. The divergence of perception regarding the definition of CCI was evident, given that each key institutional actor group has a different understanding and expectations of the organisation's socio-economic investment through their CCI projects. The compulsory and ambivalent description was not previously established or discovered by previous scholars (Muthuri et al., 2012; Page, 2014). In addition, the findings have shown that the CCI engagement process was initially motivated by reaching organisational goals and objectives (normative and instrumental drives) and secondly by societal concerns (altruistic/philanthropic drives). Across the six subsidiaries, two main functional departments were identified which ensure the implementation process of organisation CCI practices in both selected countries. The two functional departments consist of an internal department in which CCI practices are embedded within the subsidiaries and an external department in which CCI projects are managed by an external department (Foundation). This was the case for Company1 and Company 3., Philanthropic and social sponsorships were the main engagement mechanisms used in both selected countries in relation to the concrete CCI engagement process. These findings add to our knowledge about the different mechanisms of CCI and the complex nature of organisational CCI engagement mechanisms within MNC subsidiaries operating in Burkina Faso and Mali , and at the same time, contribute to overcoming the limited extent research which has been utilised to report CCI findings in other studies (Gold et al., 2018; McEwan, Mawdsley, Banks, & Scheyvens, 2017).

CCI implementation practices impact on community development

The findings contribute also to the extension of extant empirical knowledge in international business research. In the field of International Business, there is still limited research examining the impact of CCI practices on community development and specifically its implementation effectiveness with regard to CCI investments and projects carried out by subsidiaries within Burkina Faso and Mali (Blowfield & Dolan, 2014; Idemudia, 2014; Mawdsley, 2015; Muthuri, 2008; Newell & Frynas, 2007). Hence, the findings of this study related to the influence of CCI practices on community socio-economic development by MNC subsidiaries make an important contribution to knowledge concerning the CCI management practices of MNC subsidiaries. The level of CCI intervention in both selected countries shows the ineffectiveness of the projects that have been implemented, which contributes to extending the existing research at a regional level of analysis within the International Business literature (Lange & Kolstad, 2012). The findings contribute to extending knowledge by providing a clear explanation of the role played by CCI practices in Burkina Faso and Mali, specifically concerning the overlapping nature of corporate CCI implementation mechanisms (Brammer & Millington, 2003; Lange & Kolstad, 2012), which was shown to result from of lack of structural and integrated CCI investments (McEwan, Mawdsley, Banks, & Scheyvens, 2017). Hence, CCI practices of MNC subsidiaries lack structural investments regarding the projects implemented within both selected countries. This was mostly due to the main CCI projects planned and implemented by the different departments responsible for CCI implementation (CSR practices in general), which often led to a lack of understanding of a certain number of key institutional actors. However, the findings indicate that there is a communication issue between subsidiaries and key institutional actors in the host countries concerning CCI practices.

MNC subsidiaries and multifaceted stakeholder collaboration

MNC subsidiaries' collaboration with key institutional actors across both selected countries revealed how CCI practices are influencing the interrelationship at different levels, depending on the nature of the stakeholder group in Burkina Faso and Mali. This finding complements previous empirical studies, which have shown that MNC subsidiaries deploy their CCI practice to strengthen their collaboration with key institutional stakeholders (Austin, 2010; Berger et al., 2004; Fialho, 2012; Hamann et al., 2011; Seitanidi & Crane, 2009). This has shown that host country institutions contribute to shaping the CCI projects through a collaborative approach.

In addition, this study contributes to knowledge by disclosing that the quality of the collaboration between MNC subsidiaries and key stakeholders is influenced by the extent to which the stakeholders perceive the benefits from organisational CCI practices across both countries (Bhattacharya et al., 2009; Campbell, 2007; Jamali & Keshishian, 2009). The evidence in this study shows that CCI practices go beyond providing functional profits that would result in stronger subsidiaries and key stakeholder collaboration. In particular, CCI practices that lead to community welfare will foster trust between MNC subsidiaries and key institutional actors. This finding contributes to knowledge by revealing that there is no doubt that the quality of the collaboration between the organisation and key stakeholders is influenced by CCI practices, especially when operating in an institutional environment characterised by institutional voids (Miles, Munilla, & Darroch, 2006; Waddock & Smith, 2000).

Host country institutional settings influence on MNC subsidiaries' CCI practices

The neo-institutional theory and legitimacy theory constructs that were used to underpin this study related to the legitimacy building of MNC subsidiaries denote an important contribution to knowledge. The findings discussed in chapter six identified three main responses to not only strengthening the collaboration between subsidiaries and key stakeholders but also to building and maintaining their legitimacy in the host country. As such, the findings contribute to extending the understanding of the process by which subsidiaries build their legitimacy through their CSR practices (Palazzo & Scherer, 2006). Although previous studies have investigated the theorisation of management literature related to corporate legitimacy (Holm et al., 2017; Oliver, 1991; Suchman, 1995), empirical understanding in this area is still lacking (Darendeli & Hill, 2016; Scherer et al., 2013) and as a result, these findings provide empirical evidence to the body of knowledge. Furthermore, the three identified patterns of MNC subsidiaries' response types in the presence of isomorphism confirm and add to previous research which has also identified similar pressures, resulting from host institutions, exerted on MNC subsidiaries regarding their CSR practices and their potential responses to such pressures (Durand & Jacqueminet, 2015; Greening & Gray, 1994; Hah & Freeman, 2014; Holm et al., 2017; Kostova & Roth, 2003; Kraatz & Block, 2008; Oliver, 1991; Tan & Wang, 2011).

Hence, the findings of this research study contribute towards extending knowledge related to CCI engagement mechanisms and also provide new knowledge which emphasises the institutional influences arising from the host country's institutional environment. These institutional influences could be managed instrumentally by MNC subsidiaries using their CCI, whilst ensuring the enhancement of their collaboration with key institutional actors and their legitimacy building process. Therefore, this finding supports the arguments of previous scholars, stressing that MNC organisational practice is impacted by the host country institutional settings in which they are operating (Kostova & Zaheer, 1999). However, it generates new knowledge by identifying that CCI is used as a tool to manage institutional influences arising from Burkina Faso and Mali context. It shows that instead of an institutional approach, a more instrumental approach is adopted by MNC subsidiaries to manage simultaneously their (a) collaboration with key actors and (b) legitimacy-building processes in the host country.

In addition, the findings also identify the use of the CCI engagement process to further the political plans of MNC subsidiaries operating in a controversial and unstable industry, such as the gold mining sector This can be seen as a response to the call to investigate political CCI (PCCI) perspectives through empirical research (Hond et al., 2014). This is true especially in relation to the collaboration between organisations and the government (i.e. the state is called '*pro-mining*'). It also facilitates the understanding of how MNC subsidiaries deal with the host country potential risks or uncertainties when operating in least developed countries by engaging in persuasive political CCI strategies.

The study also contributes to extending the knowledge about MNC subsidiaries' social licence to operate or legitimacy building (Ashforth & Gibbs, 1990; Kostova & Zaheer, 1999; Suchman, 1995), in which the strategic implementation of CCI practices has been enabling MNC subsidiaries to respond to host country institutional pressures in different ways in order not only to improve their collaboration with key institutional actors but also to build their legitimacy in fragmented institutional settings. Therefore, it is clear that MNC subsidiaries operating in least developing country settings do not passively acquiesce to the pressures imposed upon them (Greenwood et al., 2008; Oliver, 1991). Therefore, contribution has been made towards identifying the way subsidiaries respond to the different pressures exerted on them and according to the host country institutional environment.

The study has identified that MNC subsidiaries' legitimacy building has included strategic responses such as *anticipatory*, *appeasement* and *participatory* approaches to business practices in general and , in relation to CCI engagement mechanisms in particular .

However, out of the different responses evaluated in the literature review (Oliver, 1991; Holm et al. 2017), two types of responses were identified in the findings (*anticipatory* which matches with manipulation and *participatory* which matches with a compromise response). Appeasement was identified as a new type of response and therefore did not match with any of the responses previously discussed in the literature.

CSR study in West Africa

Studies of CSR implementation in MNC subsidiaries in the international business literature shows that there is a lack of qualitative research on West Africa (Francophone countries). Therefore, the current research with its focus on Burkina Faso and Mali, and gold mining MNC subsidiaries operating there, provides a useful contribution towards empirical knowledge. It adds to the few studies that have investigated CSR implementation in the Western part of Africa (Amaeshi et al., 2016; Campbell, 2012; Ite, 2004; Hilson, 2012; Idemudia, 2014). Therefore, it was very important to investigate the 'specific institutional settings' prevalent in Burkina Faso and Mali (Scott & Christensen, 1995). A useful and in-depth understanding of the institutional setting on business strategy, which predominantly depends upon the social, economic, cultural and political factors, was identified. Accordingly, the findings have shown that MNC subsidiaries' collaboration with key institutional actors (Government, CSOs and NGOs) in Burkina Faso and Mali tends to vary according to the perception of the organisations' CCI practices. As a result, the strategic and instrumental use of CCI practices as a tool to contribute to organisational social licence and the legitimacy building process was shown to be an important finding, in Burkina Faso and Mali context. Altogether, this finding contributes towards an in-depth understanding of institutional pressures and the peculiarity of local institutional structures in Burkina Faso and Mali.

Finally, with its focus on Burkina Faso and Mali across the six selected gold mining MNC subsidiaries, this study provides an important contribution to empirical knowledge concerning CSR in West Africa. As a result, it adds to the few studies which have explored CSR engagement mechanisms in West Africa (Amaeshi et al., 2016; Amaeshi, Adi, Ogbechie, & Amao, 2006).

8.3.2. Contribution to Managerial Practice

The key focus of this research was to contribute empirically to the academic domain. However, the findings are relevant for the development of management practice too. The research problem is a real-life issue which any MNC subsidiary manager or executive responsible for CCI engagement practices would face nowadays, and more specifically in LDC settings. Therefore, three essential contributions to management practices are identified in the following sections.

First, the phenomenon of globalisation has enabled MNCs to operate in different institutional frameworks, and to demonstrate how they engage in a responsible manner with their CSR in the host country. Nevertheless, until now there is no universal agreement on how CSR is implemented (Chalmeta & Viinikka, 2017; Chen et al., 2018; Saiia et al., 2003). As such, this study contributes towards providing guidance for MNC subsidiaries operating in similar least developed countries in West Africa on how they could engage effectively in their CCI practices. Therefore, focusing on the findings of this study, MNC subsidiaries could consider exploring the structural nature of CCI investments. This suggests attaining a more structured level of CSR practices which could contribute to generating both the long-lasting competitive advantage of MNC subsidiaries (business goals) and also societal well-being (social objectives). This study contributes to the understanding of the managers of MNC subsidiaries about how CCI engagement processes could be implemented strategically (Pegg, 2006). As such, the findings in chapter 5 show how CCI could be implemented instrumentally through a structural investment process. This engagement process could be utilised by MNC subsidiaries managers when engaging in their CCI implementation practices in a least developed country context, in order to ensure the effectiveness of the projects carried out within their socio-economic investments.

Second, the complex nature of MNC subsidiaries' collaboration with key institutional actors and the three main legitimacy building approaches derived from the analysis of the data of this study is an important indication to the managers of MNC subsidiaries in Burkina Faso and Mali about how to deal with host country institutional key actors, such as the state and CSOs/NGOs. Consequently, if applied in a practical manner, the pragmatic approach adopted by the MNC subsidiaries, such as *participatory*, can be utilised as a standard by other MNC subsidiaries, including local organisations of a similar importance in terms of size, as best CCI practices in managing country institutional pressures within their CSR agendas.

Third, this research study and its in-depth investigation into CCI engagement practices could also be utilised as a learning instrument by the managers of MNC subsidiaries operating in the same type of institutional settings to better understand the complications involved in relation to CCI engagement practices within organisations. For instance, the insight into the identified factors related to the ineffectiveness of the CCI impact on community socio-economic development which potentially contributes to exacerbating tensions or conflicts in both countries can be utilised as an instrument to understand how subsidiaries could redirect their CCI investment areas in order to meet societal expectations, specifically their development.

In addition, the evidence provides some more sustainable suggestions as to how MNCs could engage with key institutional actors to strengthen their collaboration in a least developed country context. Nonetheless, the two main identified collaboration approaches *very good* with the government versus *frustration* with CSO and the community show that MNC subsidiaries 'somewhat' engage in political behaviour, more specifically between the organisation and the government by using their CCI as a 'persuasive' tool. In doing so, MNC subsidiaries could ensure the stability of their operations by reducing risks such as tensions or conflicts with the community.

Altogether, this research study and its findings have provided important empirical contributions towards the progress of CSR literature and have also provided a useful understanding of the CCI engagement process and implementation for the managers of MNC subsidiaries.

8.4. Limitations of the Study

First, resulting from the exploratory nature of this research, the current study was conducted across two countries of West Africa, focusing on six MNC subsidiaries' CCI operationalisation mechanisms in the gold mining sector. Cross-sectoral investigation of CCI engagement mechanisms was not included in the study. This research was carried out uniquely from the perspectives of MNC subsidiaries operating in the Burkina Faso and Mali context. Hence, this study has not examined other controversial sectors in relation to MNC subsidiaries' CCI practices. However, the present findings do provide an in-depth understanding of the actual implementation mechanisms within mining MNC subsidiaries operating in Burkina Faso and Mali.

Second, by focusing specifically on the Burkina Faso and Mali context, the findings may not reflect CCI understanding and practices in the entire ECOWAS (Economic Organisation for West African State) or WAEMU (West African Economic and Monetary Union) regions. However, they can generate useful insights into least developed countries, in which the institutional settings are similar.

Third, there is a methodological limitation in that the in-depth interviews in this study were carried out on an individual interview basis and therefore could have been limited to the individual level of social interactions (Kvale & Brinkmann, 2009). The narrow diversity of the subsidiaries selected through purposive sampling can also be identified as a limitation to the study (Ritchie et al., 2013). The diversity of the sample optimises the likelihood of identifying a wide range of factors related to the phenomenon being examined, given that the six mining subsidiaries were all recognised for their CCI practices in the selected countries. Nevertheless, while this bias was recognised, it is important to emphasise that the research questions of this study were answered efficiently and as clearly as possible within the existing data set.

In addition, the complex nature of the business practice, which was studied in this research, may also have created limitations to the study. CCI as outlined in chapter 5 has shown the complexity of business practice in Burkina Faso and Mali. Disentanglement of the complexities involved in the implementation processes through the analysis of the subsidiary's managers, the government members' and CSOs/NGOs' interview data, was not a simple task. The limitation here is that it would be useful to conduct further studies in order to explore the applicability of these findings in relation to the implementation mechanism by using a larger scale survey.

Altogether, it is acknowledged that the limitations analysed above may have encroached on the research findings, specifically, regarding the qualitative research design nature of the study context. While the findings have provided different important contributions to both empirical and theoretical knowledge, it is also essential to examine these findings through future research.

8.5. Future Research

Although this research study provides some interesting and important findings related to CCI engagement mechanisms, further research is essential to reinforce these findings and explore the collaborative approaches to firm legitimacy building through CCI practices specifically.

First, the current research only explored the operationalisation of CCI practices within two selected countries, specifically in Burkina Faso and Mali, and across six gold mining companies. This study was exploratory, and the findings gained are context specific. Future research studies could expand this study design across other countries to better understand factors contributing to CCI engagement mechanisms within other MNC subsidiaries operating in different industries and institutional environments. Such studies could use similar qualitative methods focusing on the same research design or could use a large-scale survey covering various MNC subsidiaries across different parts of African countries, which could contribute to improving the generalisability of the data outcome.

Second, the study has emphasised the different stages of CCI engagement by MNC subsidiaries operating in Burkina Faso and Mali. It would be worthwhile to investigate the overall institutionalisation of CCI within MNC subsidiaries. A multiple-research methods study using in-depth interviews, participant observations, focus groups and archival analysis could further examine the complex processes embedded in the institutionalisation of CCI within MNCs in general.

Third, future research could explore the political approach to MNC subsidiaries' CCI implementation practices in least developed countries. This could be undertaken specifically in relation to subsidiaries' pressures towards contributing to enhancing the socio-economic and continuous demands and expectations from the local communities. Therefore, future research can examine the different approaches to corporate actions in order to resolve the social, economic and environmental problems highlighted by the key institutional actors, such as the government and CSOs/NGOs.

8.6. Summary

First, it was important to undertake empirical research in West Africa, due to the impact of the resource boom on social welfare. Added to this, was the question of sustainable societal development which remains a challenge as resource dependency exposes West African economies to “boom-and-bust” commodity cycles. In the context of West Africa’s current extractive industry boom, it remains an ongoing challenge to convert revenues into sustainable development routes that provide space for meaningful community engagement and meet the needs of all parts of society. In this respect, operational interventions to mitigate tensions and yield sustainable and equitable development outcomes must be informed by a greater understanding of complex country settings.

Second, this research has focused on three main areas of the literature in relation to CSR and the engagement mechanism of implementation of CCI practices. These are International Business, neo-institutional theory and legitimacy theory. The literature review led to the development of the conceptual framework and the identification of the main research gaps. The literature has identified issues such as the lack of research investigating MNC subsidiaries’ CCI implementation practices when operating in a least developed country context. As such, this study has contributed to empirical knowledge by examining engagement mechanisms for subsidiaries’ non-market related CCI practices and the most interesting finding was the perception of the concept of CCI and the organs responsible for CCI implementation mechanisms within the six subsidiaries. This has shown that CCI is perceived as a strategic tool which is used by subsidiaries in the selected countries in order to achieve their business objectives. Partnerships between business and NPOs, sponsorships and philanthropic donations were also identified as CCI implementation methods.

Finally, this study has offered interesting insights into the influence of CCI practices on the collaboration between mining subsidiaries and key stakeholders, focusing on two main perspectives. First, mining subsidiaries and the state were identified as interrelated entities, given that regulations and norms are decided by the state. This was identified as a 'strategic partnership'. There was some 'frustration' concerning the collaboration between mining subsidiaries and CSOs and communities, resulting from the fact that communities believed that mining subsidiaries are exploiting natural resources to their detriment. Transparency was also emphasised as a crucial concern, specifically concerning the usage of mining funds collected from mining subsidiaries and the non-traceability of the funds due to the establishment of a 'common basket'. Furthermore, this investigation has revealed that subsidiaries' CCI practices have been influenced by different institutional actors within the host country institutional settings. In order to strengthen their collaboration and build their legitimacy in such institutional settings, subsidiaries have been adopting three main strategic approaches through implementing their CCI, which are anticipatory, appeasement and participatory responses.

References

Abreu, R., David, F., & Crowther, D. (2005). Corporate social responsibility in Portugal: Empirical evidence of corporate behaviour. *Corporate Governance: The International Journal of Business in Society*, 5(5), 3-18. doi:10.1108/14720700510630013

Acosta, A. (2013). Extractivism and neoextractivism: two sides of the same curse. *Beyond development: Alternative Visions from Latin America*, 1, 61-86

Adams, W. M., & Infield, M. (2003). Who is on the Gorilla's payroll? claims on tourist revenue from a Ugandan national park. *World Development, 31*(1), 177-190. doi:10.1016/s0305-750x(02)00149-3

Adegbite, E., & Nakajima, C. (2011). Corporate governance and responsibility in Nigeria. *International Journal of Disclosure and Governance, 8*(3), 252-271. doi:10.1057/jdg.2011.2

African Development Bank (2015), African Development Fund: Country Strategy Paper of the Bank Group in Mali Retrieved from https://www.afdb.org/fileadmin/uploads/afdb/Documents/Project-and-Operations/Mali_CSP_2015-2019.pdf

Aguilera, R. V., Rupp, D. E., Williams, C. A., & Ganapathi, J. (2007). Putting the S back in corporate social responsibility: A multilevel theory of social change in organizations. *The Academy of Management Review, 32*(3), 836-863. doi:10.5465/amr.2007.25275678

Ahen, F., & Amankwah-Amoah, J. (2018). Institutional voids and the philanthropization of CSR practices: Insights from developing economies. *Sustainability (Basel, Switzerland), 10*(7), 2400. doi:10.3390/su10072400

Ahn, Y., Bagrow, J. P., & Lehmann, S. (2010). Link communities reveal multiscale complexity in networks. *Nature (London), 466*(7307), 761-764. doi:10.1038/nature09182

Airike, P., Rotter, J. P., & Mark-Herbert, C. (2016). Corporate motives for multi-stakeholder collaboration– corporate social responsibility in the electronics supply chains. *Journal of Cleaner Production, 131*, 639-648. doi:10.1016/j.jclepro.2016.04.121

Akabzaa, T. (2009). Mining in Ghana: implications for national economic development and poverty reduction. *Mining in Africa: Regulation and Development*. Pluto Press

Albertus, M., & Kaplan, O. (2013). Land reform as a counterinsurgency policy: Evidence from Colombia. *The Journal of Conflict Resolution, 57*(2), 198-231. doi:10.1177/0022002712446130

Albuquerque, R., Koskinen, Y., & Zhang, C. (2019). Corporate social responsibility and firm risk: Theory and empirical evidence. *Management Science, 65*(10), 4451-4469. doi:10.1287/mnsc.2018.3043

Aldrich, H. E., & Fiol, C. M. (1994). Fools rush in? The institutional context of industry creation. *The Academy of Management Review, 19*(4), 645-670. doi:10.2307/258740

Alvesson, M., & Skoldberg, K. (2009). *Positivism, social constructionism, critical realism: Three reference points in the philosophy of science*. Reflexive methodology: New vistas for qualitative research. Routledge

Amaeshi, K. M., Adi, B. C., Ogbechie, C., & Amao, O. O. (2006). Corporate social responsibility in Nigeria: Western mimicry or indigenous influences? *The Journal of Corporate Citizenship*, (24), 83-99

Amaeshi, K., Adegbite, E., & Rajwani, T. (2016). Corporate social responsibility in challenging and non-enabling institutional contexts: Do institutional voids matter? *Journal of Business Ethics, 134*(1), 135-153. doi:10.1007/s10551-014-2420-4

Ashforth, B. E., & Gibbs, B. W. (1990). The double-edge of organizational legitimation. *Organization Science, 1*(2), 177-194. doi:10.1287/orsc.1.2.177

Austin, J. E. (2010). *The collaboration challenge: How non-profits and businesses succeed through strategic alliances*. John Wiley & Sons

Baghi, I., Rubaltelli, E., & Tedeschi, M. (2009). A strategy to communicate corporate social responsibility: Cause related marketing and its dark side. *Corporate Social-Responsibility and Environmental Management, 16*(1), 15-26. doi:10.1002/csr.174

Banalieva, E. R., Cuervo-Cazurra, A., & Sarathy, R. (2018). Dynamics of pro-market institutions and firm performance. *Journal of International Business Studies, 49*(7), 858-880. doi:10.1057/s41267-018-0155-7

Banerjee, S. B. (2003). Who sustains whose development? sustainable development and the reinvention of nature. *Organization Studies*, *24*(1), 143-180. doi:10.1177/0170840603024001341

Banks, G., Scheyvens, R., McLennan, S., & Bebbington, A. (2016). Conceptualising corporate community development. *Third World Quarterly, 37*(2), 245-263. doi:10.1080/01436597.2015.1111135

Barma, N., Kaiser, K., Le, T. M., & Viñuela, L. (2012). *Rents to riches?: The political economy of natural resource led development*. Washington, D.C: World Bank. Retrieved from https://core.ac.uk/download/pdf/36736831.pdf

Barreto, I., & Baden-Fuller, C. (2006). To conform or to perform? mimetic behaviour, legitimacy-based groups and performance consequences. *Journal of Management Studies, 43*(7), 1559-1581. doi:10.1111/j.1467-6486.2006.00620.x

Baskentli, S., Sen, S., Du, S., & Bhattacharya, C. B. (2019). Consumer reactions to corporate social responsibility: The role of CSR domains. *Journal of Business Research, 95*, 502-513. doi:10.1016/j.jbusres.2018.07.046

Baughn, C. C., (Dusty) Bodie, N. L., & McIntosh, J. C. (2007). Corporate social and environmental responsibility in Asian countries and other geographical regions. *Corporate Social-Responsibility and Environmental Management, 14*(4), 189-205. doi:10.1002/csr.160

Baxter, P., & Jack, S. (2008). Qualitative case study methodology: Study design and implementation for novice researchers. *Qualitative Report, 13*(4), 544.

Bebbington, A. (2010). Extractive industries and stunted states: conflict, responsibility and institutional change in the Andes. *Corporate Social Responsibility: Discourses, Practices and Perspectives.* London: Palgrave MacMillan

Bebbington, A., Humphreys Bebbington, D., Bury, J., Lingan, J., Muñoz, J. P., & Scurrah, M. (2008). Mining and social movements: Struggles over livelihood and rural territorial development in the Andes. *World Development, 36*(12), 2888-2905. doi:10.1016/j.worlddev.2007.11.016

Becker, S., Bryman, A., & Ferguson, H. (2012). *Understanding research for social policy and social work: Themes, methods and approaches* (2nd; REV - Revis, 2; ed.). Bristol: Policy Press

Beddewela, E. (2019). Managing corporate community responsibility in multinational corporations: Resolving institutional duality. *Long Range Planning, 52*(6), 101911. doi:10.1016/j.lrp.2019.101911

Beddewela, E., & Fairbrass, J. (2016). Seeking legitimacy through CSR: Institutional pressures and corporate responses of multinationals in Sri Lanka. *Journal of Business Ethics, 136*(3), 503-522. doi:10.1007/s10551-014-2478-z

Berg, A., Portillo, R., Yang, S. S., & Zanna, L. (2013). Public investment in resource-abundant developing countries. *IMF Economic Review, 61*(1), 92-129. doi:10.1057/imfer.2013.1

Berger, I. E., Cunningham, P. H., & Drumwright, M. E. (2004). Social alliances: Company/Nonprofit collaboration. *California Management Review, 47*(1), 58-90. doi:10.2307/41166287

Berger, P. L., & Luckmann, T. (1966). *Social construction of reality: A treatise in the sociology of knowledge.* Penguin Books

Besada, H., & Martin, P. (2015). Mining codes in Africa: Emergence of a 'fourth' generation? *Cambridge Review of International Affairs, 28*(2), 263-282. doi:10.1080/09557571.2013.840823

Bhattacharya, C. B., Korschun, D., & Sen, S. (2008;2009;). Strengthening Stakeholder–Company relationships through mutually beneficial corporate social responsibility initiatives. *Journal of Business Ethics, 85*(S2), 257-272. doi:10.1007/s10551-008-9730-3

Bird, F. (2016). The practice of mining and inclusive wealth development in developing countries. *Journal of Business Ethics, 135*(4), 631-643. doi:10.1007/s10551-014-2378-2

Birks, M., Chapman, Y., & Francis, K. (2008). Memoing in qualitative research: Probing data and processes. *Journal of Research in Nursing, 13*(1), 68-75. Doi: 10.1177/1744987107081254

Blowfield, M., & Dolan, C. S. (2014). Business as a development agent: Evidence of possibility and improbability. *Third World Quarterly, 35*(1), 22-42. doi:10.1080/01436597.2013.868982

Blowfield, M., & Frynas, J. G. (2005). Setting new agendas: Critical perspectives on corporate social responsibility in the developing world. *International Affairs (London), 81*(3), 499-513. doi:10.1111/j.1468-2346.2005.00465.x

Boakye, M. K., & Akpor, O. B. (2012). Stakeholders' participation in water management: A case study of the Msunduzi Catchment Management Forum of KwaZulu-Natal, South Africa. *Journal of Sustainable Development, 5*(6), 104-112.doi: 10.5539/jsd.v5n6p104

Boddewyn, J. J., & Lundan, S. M. (2010). The internalization of societal institutions. *Unpublished Manuscript, New York*

Boddy, C. R. (2016). Sample size for qualitative research. *Qualitative Market Research, 19*(4), 426-432. doi:10.1108/qmr-06-2016-0053

Boehm, A. (2005). The participation of businesses in community decision making. *Business & Society, 44*(2), 144-177. doi:10.1177/0007650305275770

Boxenbaum, E. (2006). Corporate social responsibility as institutional hybrids. *Journal of Business Strategies, 23*(1), 45

Brammer, S. J., & Pavelin, S. (2006). Corporate reputation and social performance: The importance of fit. *Journal of Management Studies, 43*(3), 435-455. doi:10.1111/j.1467-6486.2006.00597.x

Brammer, S., & Millington, A. (2003). The effect of stakeholder preferences, organizational structure and industry type on corporate community involvement. *Journal of Business Ethics, 45*(3), 213-226. doi:10.1023/A:1024151528646

Brammer, S., & Millington, A. (2005). Corporate reputation and philanthropy: An empirical analysis. *Journal of Business Ethics, 61*(1), 29-44. doi:10.1007/s10551-005-7443-4

Brannen, J. (Ed.). (2005). *Mixing methods: Qualitative and quantitative research*. Routledge

Brekhus, W. H. (2015). *Culture and cognition: Patterns in the social construction of reality*. John Wiley & Sons

Bridge, G. (2004). Mapping the bonanza: Geographies of mining investment in an era of neoliberal reform. *The Professional Geographer, 56*(3), 406-421. doi:10.1111/j.0033-0124.2004.05603009.x

Brønn, P. S., & Vidaver-Cohen, D. (2009). Corporate motives for social initiative: Legitimacy, sustainability, or the bottom line? *Journal of Business Ethics, 87*(1), 91-109. doi:10.1007/s10551-008-9795-z

Brooks, J., McCluskey, S., Turley, E., & King, N. (2015). The utility of template analysis in qualitative psychology research. *Qualitative Research in Psychology, 12*(2), 202-222. doi:10.1080/14780887.2014.955224

Brosio, J., & Singh, R. J. (2013). Revenue Sharing of Natural Resources: International Practices and Possible Options for Africa. *Draft Paper, World Bank, Washington, DC*./https://openknowledge.worldbank.org/handle/10986/20062

Calton, J. M., & Payne, S. L. (2003). Coping with paradox: Multistakeholder learning dialogue as a pluralist sensemaking process for addressing messy problems. *Business & Society, 42*(1), 7-42. doi:10.1177/0007650302250505

Campbell, B. (2010). Revisiting the reform process of African mining regimes. *Revue Canadienne d'Études Du Développement, 30*(1-2), 197-217. doi:10.1080/02255189.2010.9669288

Campbell, B. (2012). Corporate social responsibility and development in Africa: Redefining the roles and responsibilities of public and private actors in the mining sector. *Resources Policy, 37*(2), 138-143. doi:10.1016/j.resourpol.2011.05.002

Campbell, B., & Dufort, P. (2016). Regulatory and institutional reforms in the mining sector: Reflection on the heuristic potential of the notion of “structural power. Canadian Journal of Development Studies / Revue Canadienne d'Études Du Développement, *37*(4), 484-503. doi:10.1080/02255189.2016.1205476

Campbell, J. L. (2007). Why would corporations behave in socially responsible ways? an institutional theory of corporate social responsibility. *The Academy of Management Review, 32*(3), 946-967. doi:10.5465/amr.2007.25275684

Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *The Academy of Management Review*, *4*(4), 497-505. doi:10.5465/amr.1979.4498296

Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons, 34*(4), 39-48. doi:10.1016/0007-6813(91)90005-g

Castelló, I., & Lozano, J. M. (2011). Searching for new forms of legitimacy through corporate responsibility rhetoric. *Journal of Business Ethics, 100*(1), 11-29. doi:10.1007/s10551-011-0770-8

Chakrabarty, S. (2009). The influence of national culture and institutional voids on family ownership of large firms: A country level empirical study. *Journal of International Management, 15*(1), 32-45. doi:10.1016/j.intman.2008.06.002

Chalmeta, R., & Viinikka, H. (2017). Corporate philanthropy communication on donor websites. *Journal of Information, Communication and Ethics in Society, 15*(1), 53-73. doi:10.1108/JICES-03-2016-0008

Chambers, R. (2014). *Rural development: Putting the last first*. London: Longman Scientific & Technical

Chapple, W., & Moon, J. (2005). Corporate social responsibility (CSR) in Asia: A seven-country study of CSR web site reporting. *Business & Society, 44*(4), 415-441. doi:10.1177/0007650305281658

Charmaz, K. (2006). Grounded theory methods for mental health practitioners. Chichester, UK: John Wiley & Sons

Chen, J., Dong, W., Tong, J. Y., & Zhang, F. F. (2018). Corporate philanthropy and investment efficiency: Empirical evidence from china. *Pacific-Basin Finance Journal, 51*, 392-409. doi:10.1016/j.pacfin.2018.08.008

Coetzee, C. (2014). Successful partnerships for economic development. *Skills at Work: Theory and Practice Journal*, *7*(1), 25-40.

Collier, P. (2004). Greed and grievance in civil war. *Oxford Economic Papers*, *56*(4), 563-595. doi:10.1093/oep/gpf064

Corbin, J. & Strauss, A. (2008). Strategies for qualitative data analysis. In Corbin, J., & Strauss, A. *Basics of qualitative research (3rd ed.): Techniques and Procedures for Developing Grounded Theory* Thousand Oaks, CA: Sage Publications

Covey, J., & Brown, L. D. (2001). *Critical cooperation: An alternative form of civil society-business engagement* Boston, MA: Institute for Development Research.

Cox, J. W., & Hassard, J. (2005). Triangulation in organizational research: A re-presentation. *Organization (London, England), 12*(1), 109-133. doi:10.1177/1350508405048579

Crane, A., Matten, D., & Moon, J. (2008). Ecological citizenship and the corporation: Politicizing the new corporate environmentalism. *Organization & Environment, 21*(4), 371-389. doi:10.1177/1086026608326075

Crane, A., McWilliams, A., Matten, D., Moon, J., & Siegel, D. S. (2008). *The corporate social responsibility agenda. In The Oxford Handbook of Corporate Social Responsibility*. Oxford University Press

Cuervo-Cazurra, A. (2016). Corruption in international business. *Journal of World Business: JWB, 51*(1), 35-49. doi:10.1016/j.jwb.2015.08.015

Darendeli, I. S., & Hill, T. L. (2016). Uncovering the complex relationships between political risk and MNE firm legitimacy: Insights from Libya. *Journal of International Business Studies, 47*(1), 68-92. doi:10.1057/jibs.2015.27

Deephouse, D. L. (1996). Does isomorphism legitimate? *Academy of Management Journal, 39*(4), 1024-1039. doi:10.2307/256722

Deephouse, D. L., Newburry, W., & Soleimani, A. (2016). The effects of institutional development and national culture on cross-national differences in corporate reputation. *Journal of World Business: JWB, 51*(3), 463-473. doi: 10.1016/j.jwb.2015.12.005

Deetz, S. (2007). Corporate governance, corporate social responsibility, and communication. *The debate over corporate social responsibility*. Oxford University Press

Delios, A., & Henisz, W. J. (2000). Japanese firms' investment strategies in emerging economies. *Academy of Management Journal, 43*(3), 305-323. doi:10.2307/1556397

Demetriou, M., Papasolomou, I., & Vrontis, D. (2010). Cause-related marketing: Building the corporate image while supporting worthwhile causes. *The Journal of Brand Management, 17*(4), 266-278. doi:10.1057/bm.2009.9

Denzin, N. K., & Lincoln, Y. S. (2008). *Collecting and interpreting qualitative materials* (2nd ed.). Thousand Oaks, Calif; London; Sage Publications

Desai, D., & Jarvis, M. (2012). Governance and accountability in extractive industries: Theory and practice at the world bank. *Journal of Energy & Natural Resources Law, 30*(2), 101-128. doi:10.1080/02646811.2012.11435288

Dhawan, S. (2010). *Research methodology for business and management studies*. Swastik Publications

Di Bella, J., Grant, A., Kindornay, S., & Tissot, S. (2013). *Mapping private sector engagements in development cooperation*. North-South Institute. Retrieved from www.nsi.ins.ca

DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review,* 48 (2), 147-160. doi: 10.2307/2095101

DiMaggio, P. J., & Powell, W. W. (2000). *The iron cage revisited institutional isomorphism and collective rationality in organizational fields*. Emerald Group Publishing Limited

Dobers, P., & Halme, M. (2009). Corporate social responsibility and developing countries. *Corporate Social-Responsibility and Environmental Management, 16*(5), 237-249. doi:10.1002/csr.212

Doh, J., Husted, B. W., Matten, D., & Santoro, M. (2010). Ahoy there! toward greater congruence and synergy between international business and business ethics theory and research. *Business Ethics Quarterly, 20*(3), 481-502. doi:10.5840/beq201020331

Doh, J., Rodrigues, S., Saka-Helmhout, A., & Makhija, M. (2017). International business responses to institutional voids. *Journal of International Business Studies, 48*(3), 293-307. doi:10.1057/s41267-017-0074-z

Donald S, S. (2009). Green management matters only if it yields more green: An Economic/Strategic perspective. *Academy of Management Perspectives*, *23*(3), 5-16. doi:10.5465/amp.2009.43479260

Dougherty, M. L., & Olsen, T. D. (2014). Taking terrain literally: Grounding local adaptation to corporate social responsibility in the extractive industries. *Journal of Business Ethics*, *119*(3), 423-434. doi:10.1007/s10551-013-1643-0

Dowling, J., & Pfeffer, J. (1975). Organizational legitimacy: Social values and organizational behavior. *Pacific Sociological Review, 18*(1), 122-136. doi:10.2307/1388226

Doz, Y. L., & Prahalad, C. K. (1991). Managing DMNCs: A search for a new paradigm.*Strategic Management Journal*, *12*(S1), 145-164. doi:10.1002/smj.4250120911

Durand, R., & Jacqueminet, A. (2015). Peer conformity, attention, and heterogeneous implementation of practices in MNEs. *Journal of International Business Studies, 46*(8), 917-937. doi:10.1057/jibs.2015.21

Easterby-Smith, M., Thorpe, R., & Jackson, P. R. (2012). *Management Research*. Sage Publications

Eisenhardt, K. M. (1989). Building theories from case study research. *The Academy of Management Review*, *14*(4), 532-550. doi:10.2307/258557

Engward, H. (2013). Understanding grounded theory. *Nursing Standard*. 28 (7), 37-41

Faulconbridge, J., & Muzio, D. (2016). Global professional service firms and the challenge of institutional complexity: ‘Field relocation' as a response strategy. *Journal of Management Studies*, *53*(1), 89-124. doi:10.1111/joms.12122

Ferguson, J. (2005). Seeing like an oil company: Space, security, and global capital in neoliberal Africa. *American Anthropologist*, *107*(3), 377-382. doi:10.1525/aa.2005.107.3.377

Fialho, D. (2012). Altruism but not quite: The genesis of the least developed country (ldc) category. *Third World Quarterly, 33*(5), 751-768. doi:10.1080/01436597.2012.674700

Firth, M., He, X., Rui, O. M., & Xiao, T. (2014). Paragon or pariah? the consequences of being conspicuously rich in china's new economy. *Journal of Corporate Finance (Amsterdam, Netherlands), 29*, 430-448. doi:10.1016/j.jcorpfin.2014.09.004

Fishman, D. B., Messer, S. B., Edwards, D. J., & Dattilio, F. M. (Eds.). (2016). *Case studies within psychotherapy trials: Integrating qualitative and quantitative methods*. Oxford University Press

Flick, U. (2008). *Designing qualitative research* (Second ed.). London; Los Angeles: Sage Publications

Fombrun, C., & Shanley, M. (1990). what's in a name? Reputation building and corporate strategy. *Academy of Management Journal, 33*(2), 233-258. doi:10.2307/256324

Fooks, G. J., & Gilmore, A. B. (2013). Corporate philanthropy, political influence, and health policy. *PloS One, 8*(11), e80864. doi:10.1371/journal.pone.0080864

Gammelgaard, B. (2017). Editorial: The qualitative case study. *The International Journal of Logistics Management, 28*(4), 910-913. doi:10.1108/ijlm-09-2017-0231

Garvin, T., McGee, T. K., Smoyer-Tomic, K. E., & Aubynn, E. A. (2009). Community–company relations in gold mining in Ghana. *Journal of Environmental Management, 90*(1), 571-586. doi:10.1016/j.jenvman.2007.12.014

Gergen, K. J. (1985). The social constructionist movement in modern psychology. *The American Psychologist, 40*(3), 266-275. doi:10.1037//0003-066X.40.3.266

Getz, K. A., & Oetzel, J. (2009). MNE strategic intervention in violent conflict: Variations based on conflict characteristics. *Journal of Business Ethics, 89*(4), 375-386. doi:10.1007/s10551-010-0412-6

Ghoul, S. E., Guedhami, O., & Kim, Y. (2017). Country-level institutions, firm value, and the role of corporate social responsibility initiatives. *Journal of International Business Studies, 48*(3), 360-385. doi:10.1057/jibs.2016.4

Gibbs, G. R., Friese, S., & Mangabeira, W. C. (2002). The use of new technology in qualitative research. of FQS. In *Forum Qualitative Sozialforschung/Forum: Qualitative Social Research* 3 (2), 847. doi: 10.17.169.fqs.3.2.847

Gifford, B., & Kestler, A. (2008). Toward a theory of local legitimacy by MNEs in developing nations: Newmont mining and health sustainable development in Peru. *Journal of International Management, 14*(4), 340-352. doi:10.1016/j.intman.2007.09.005

Gilbert, D. U., & Behnam, M. (2009). Advancing integrative social contracts theory: A Habermasian perspective. *Journal of Business Ethics, 89*(2), 215-234. doi:10.1007/s10551-008-9995-6

Gilbert, L. S., Jackson, K., & di Gregorio, S. (2014). Tools for analyzing qualitative data: The history and relevance of qualitative data analysis software. In *Handbook of Research on Educational Communications and Technology*. Springer, New York, NY

Gilberthorpe, E., & Banks, G. (2012). Development on whose terms?: CSR discourse and social realities in Papua New Guinea's extractive industries sector. *Resources Policy, 37*(2), 185-193. doi:10.1016/j.resourpol.2011.09.005

Glynn, M. A., & Lounsbury, M. (2005). From the critics' corner: Logic blending, discursive change and authenticity in a cultural production system. *Journal of Management Studies, 42*(5), 1031-1055. doi:10.1111/j.1467-6486.2005.00531.x

Goddard, T. (2005). Corporate citizenship and community relations: Contributing to the challenges of aid discourse. *Business and Society Review, 110*(3), 269-296. doi:10.1111/j.0045-3609.2005.00016.x

Godfrey, P. C. (2005). The relationship between corporate philanthropy and shareholder wealth: A risk management perspective. *The Academy of Management Review, 30*(4), 777-798. doi:10.5465/AMR.2005.18378878

Gold, S., Muthuri, J. N., & Reiner, G. (2018). Collective action for tackling “wicked” social problems: A system dynamics model for corporate community involvement. *Journal of Cleaner Production, 179,* 662-673. doi:10.1016/j.jclepro.2017.11.197

Googins, B. K., & Rochlin, S. A. (2000). Creating the partnership society: Understanding the rhetoric and reality of cross-sectoral partnerships. *Business and Society Review, 105*(1), 127-144. doi: .org/10.111/0045-3609.00068

Greening, D. W., & Gray, B. (1994). Testing a model of organizational response to social and political issues. *Academy of Management Journal, 37*(3), 467-498. doi:10.2307/256697

Greenwood, R., & Suddaby, R. (2006). Institutional entrepreneurship in mature fields: The big five accounting firms. *Academy of Management Journal, 49*(1), 27-48. doi:10.5465/amj.2006.20785498

Greenwood, R., Hinings, C. R., & Suddaby, R. (2002). theorizing change: The role of professional associations in the transformation of institutionalized fields. *Academy of Management Journal, 45*(1), 58-80. doi:10.2307/3069285

Greenwood, R., Oliver, C., Lawrence, T. B., & Meyer, R. E. (Eds.). (2013). *The Sage Handbook of Organizational Institutionalism*. Sage Publications

Gregory, I. (2003). *Ethics in research*. A&C Black

Guba, E. G., & Lincoln, Y. S. (1994). Competing paradigms in qualitative research. *Handbook of Qualitative Research.* Sage Publications

Gugler, P., & Shi, J. Y. J. (2009). Corporate social responsibility for developing country multinational corporations: Lost war in pertaining global competitiveness? *Journal of Business Ethics, 87*(S1), 3-24. doi:10.1007/s10551-008-9801-5

Guillen, M. F. (2001). Is globalization civilizing, destructive or feeble? A critique of five key debates in the social science literature. *Annual Review of Sociology, 27*(1), 235-260. doi:10.1146/annurev.soc.27.1.235

Hah, K., & Freeman, S. (2014). Multinational enterprise subsidiaries and their CSR: A conceptual framework of the management of CSR in smaller emerging economies. *Journal of Business Ethics, 122*(1), 125-136. doi:10.1007/s10551-013-1753-8

Hamann, R., Kapelus, P., Sonnenberg, D., Mackenzie, A., & Hollesen, P. (2005). Local governance as a complex system: Lessons from mining in South Africa, Mali and Zambia. *The Journal of Corporate Citizenship,* (18), 61-73.doi: jcorpciti.18.61

Haynes, K. (2012). Reflexivity in qualitative research. *Qualitative organizational research: Core methods and current challenges*. Sage Publications

Haysom, N., Kane, S., & Centre for Humanitarian Dialogue. (2009). *Negotiating natural resources for peace: Ownership, control and wealth-sharing*. HD Centre for Humanitarian Dialogue. Retrieved from https://peacemaker.un.org/sites/peacemaker.un.org/files/NegotiatingNaturalResources_HaysonKane2009.pdf

Heidenreich, S., Mohr, A., & Puck, J. (2015). Political strategies, entrepreneurial overconfidence and foreign direct investment in developing countries. *Journal of World Business: JWB, 50*(4), 793-803. doi:10.1016/j.jwb.2015.03.002

Henisz, W. J., & Zelner, B. A. (2005). Legitimacy, interest group pressures, and change in emergent institutions: The case of foreign investors and host country governments. *The Academy of Management Review, 30*(2), 361-382. doi:10.5465/amr.2005.16387892

Hess, D. (2008). The three pillars of corporate social reporting as new governance regulation: Disclosure, dialogue, and development. *Business Ethics Quarterly, 18*(4), 447-482. doi: jstor.org.stable. i27673247

Heugens, Pursey P. M. A. R, & Lander, M. W. (2009). Structure! agency! (and other quarrels): A meta-analysis of institutional theories of organization. *Academy of Management Journal, 52*(1), 61-85. doi:10.5465/amj.2009.36461835

Hillman, A. J., Keim, G. D., & Schuler, D. (2004). Corporate political activity: A review and research agenda. *Journal of Management, 30*(6), 837-857. doi:10.1016/j.jm.2004.06.003

Hilson, G. (2012). Corporate social responsibility in the extractive industries: Experiences from developing countries. *Resources Policy, 37*(2), 131-137. doi:10.1016/j.resourpol.2012.01.002

Holm, A. E., Decreton, B., Nell, P. C., & Klopf, P. (2017). The dynamic response process to conflicting institutional demands in MNC subsidiaries: An inductive study in the Sub-Saharan African E-Commerce sector. *Global Strategy Journal, 7*(1), 104-124. doi:10.1002/gsj.1145

Hond, F., Rehbein, K. A., de Bakker, Frank G. A, & Lankveld, H. K. (2014). Playing on two chessboards: Reputation effects between corporate social responsibility (CSR) and corporate political activity (CPA). *Journal of Management Studies, 51*(5), 790-813. doi:10.1111/joms.12063

Howell, J., & Pearce, J. V. (2001). *Civil Society and Development: A Critical Exploration.* Social Science Publications

Husted, B. W., & Allen, D. B. (2006). Corporate social responsibility in the multinational enterprise: Strategic and institutional approaches. *Journal of International Business Studies, 37*(6), 838-849. doi:10.1057/palgrave.jibs.8400227

Husted, B. W., Montiel, I., & Christmann, P. (2016). Effects of local legitimacy on certification decisions to global and national CSR standards by multinational subsidiaries and domestic firms. *Journal of International Business Studies, 47*(3), 382-397. doi:10.1057/jibs.2016.3

Idemudia, U. (2007). Community perceptions and expectations: Reinventing the wheels of corporate social responsibility practices in the Nigerian oil industry. *Business and Society Review, 112*(3), 369-405. doi:10.1111/j.1467-8594.2007.00301.x

Idemudia, U. (2009). Oil extraction and poverty reduction in the Niger Delta: A critical examination of partnership initiatives. *Journal of Business Ethics, 90*(S1), 91-116. doi:10.1007/s10551-008-9916-8

Idemudia, U. (2014). Corporate-community engagement strategies in the Niger Delta: Some critical reflections. *The Extractive Industries and Society, 1*(2), 154-162. doi:10.1016/j.exis.2014.07.005

Idemudia, U., & Osayande, N. (2018). Assessing the effect of corporate social responsibility on community development in the Niger Delta: A corporate perspective. *Community Development Journal, 53*(1), 155-172. doi:10.1093/cdj/bsw019

Igwe, P. A., Hack-Polay, D., Mendy, J., Fuller, T., & Lock, D. (2019). Improving higher education standards through reengineering in west African universities – A case study of Nigeria. *Studies in Higher Education (Dorchester-on-Thames),* 1-14. doi:10.1080/03075079.2019.1698534

Ite, E. U. (2004). Multinationals and corporate social responsibility in developing countries: A case study of Nigeria. *Corporate Social-Responsibility and Environmental Management, 11*(1), 1-11. doi:10.1002/csr.49

Jaffe, D. J., Miller, E. M., Gubrium, J. F., & Sankar, A. (1994). Qualitative methods in aging research. Sage Publications

Jamali, D. (2010). The CSR of MNC subsidiaries in developing countries: Global, local, substantive or diluted? *Journal of Business Ethics, 93*(S2), 181-200. doi:10.1007/s10551-010-0560-8

Jamali, D. (2014). CSR in developing countries through an institutional lens. Emerald Group Publishing Limited

Jamali, D., & Karam, C. (2018). Corporate social responsibility in developing countries as an emerging field of study. *International Journal of Management Reviews: IJMR, 20*(1), 32-61. doi:10.1111/ijmr.12112

Jamali, D., & Keshishian, T. (2009). Uneasy alliances: Lessons learned from partnerships between businesses and NGOs in the context of CSR. *Journal of Business Ethics, 84*(2), 277-295. doi:10.1007/s10551-008-9708-1

Jamali, D., & Mirshak, R. (2007). Corporate social responsibility (CSR): Theory and practice in a developing country context. *Journal of Business Ethics, 72*(3), 243-262. doi:10.1007/s10551-006-9168-4

Jamali, D., Safieddine, A. M., & Rabbath, M. (2008). Corporate governance and corporate social responsibility synergies and interrelationships. *Corporate Governance: An International Review, 16*(5), 443-459. doi:10.1111/j.1467-8683.2008.00702.x

Jastram, M. S., & Klingenberg, J. (2018). Assessing the outcome effectiveness of multi-stakeholder initiatives in the field of corporate social responsibility – the example of the United Nations Global Compact. *Journal of Cleaner Production, 189,* 775-784. doi:10.1016/j.jclepro.2018.04.005

Jonassen, D. H. (1991). Objectivism versus constructivism: Do we need a new philosophical paradigm? *Educational Technology Research and Development, 39*(3), 5-14. doi:10.1007/bf02296434

Joyner, B. E., & Payne, D. (2002). Evolution and implementation: A study of values, business ethics and corporate social responsibility. *Journal of Business Ethics, 41*(4), 297-311. doi:10.1023/A:1021237420663

Kanter, R. M. (1999). From spare change to real change. the social sector as beta site for business innovation. *Harvard Business Review, 77*(3), 122-210.

Kao, T., Chen, J. C. H., Wu, J. B., & Yang, M. (2016). Poverty reduction through empowerment for sustainable development: A proactive strategy of corporate social responsibility. *Corporate Social-Responsibility and Environmental Management, 23*(3), 140-149. doi:10.1002/csr.1365

Kapelus, P. (2002). Mining, corporate social responsibility and the "community": The case of Rio Tinto, Richards Bay minerals and the Mbonambi. *Journal of Business Ethics, 39*(3), 275-296. doi:10.1023/A:1016570929359

Kaplan, B., & Maxwell, J. A. (2005). *Qualitative research methods for evaluating computer information systems.* In *Evaluating the organizational impact of healthcare information systems*, Springer, New York, NY

Katsioloudes, M., Grant, J., & McKechnie, D. S. (2007). Social marketing: strengthening company-customer bonds. *Journal of Business Strategy*. 28 (3) 56-64, doi:10.1108/02756660710746283

Kemp, D. (2010). Community relations in the global mining industry: Exploring the internal dimensions of externally orientated work. *Corporate Social-Responsibility and Environmental Management, 17*(1), 1-14. doi:10.1002/csr.195

Kennedy, M. T., & Fiss, P. C. (2009). Institutionalization, framing, and diffusion: The logic of TQM adoption and implementation decisions among U.S. hospitals. *Academy of Management Journal, 52*(5), 897-918. doi:10.5465/amj.2009.44633062

Kezar, A. (2016;2003;). Transformational elite interviews: Principles and problems. *Qualitative Inquiry, 9*(3), 395-415. doi:10.1177/1077800403009003005

Khanna, T., & Palepu, K. G. (2010). Winning in emerging markets: A road map for strategy and execution. *NHRD Network Journal, 3*(3), 75-75. doi:10.1177/0974173920100316

Kim, C., Kim, J., Marshall, R., & Afzali, H. (2018). Stakeholder influence, institutional duality, and CSR involvement of MNC subsidiaries. *Journal of Business Research, 91*, 40-47. doi:10.1016/j.jbusres.2018.05.044

Kim, K., Park, J., & Prescott, J. E. (2003). The global integration of business functions: A study of multinational businesses in integrated global industries. *Journal of International Business Studies, 34*(4), 327-344. doi:10.1057/palgrave.jibs.8400035

Kim, S. (2019). The process model of corporate social responsibility (CSR) communication: CSR communication and its relationship with consumers' CSR knowledge, trust, and corporate reputation perception. *Journal of Business Ethics, 154*(4), 1143-1159. doi:10.1007/s10551-017-3433-6

King, N. (2012). *Doing template analysis. Qualitative organizational research: Core methods and current challenges*. Sage Publications

King, N., & Brooks, J. (2018). *Thematic analysis in organisational research. The Sage handbook of qualitative business and management research methods: Methods and challenges.* Sage publications

King, N., Horrocks, C., & Brooks, J. (2010). *Interviews in qualitative research*. Sage Publications

Knights, D. (1992). Changing spaces: The disruptive impact of a new epistemological location for the study of management. *The Academy of Management Review, 17*(3), 514-536. doi:10.2307/258721

Kooiman, J. (1999). Social-political governance: Overview, reflections and design. *Public Management: An International Journal of Research and Theory, 1*(1), 67-92. doi:10.1080/14719037800000005

Kostova, T., & Roth, K. (2003). Social capital in multinational corporations and a micro-macro model of its formation. *The Academy of Management Review, 28*(2), 297-317. doi:10.2307/30040714

Kostova, T., & Zaheer, S. (1999). Organizational legitimacy under conditions of complexity: The case of the multinational enterprise. *The Academy of Management Review, 24*(1), 64-81. doi:10.2307/259037

Kostova, T., Roth, K., & Dacin, M. T. (2008). Institutional theory in the study of multinational corporations: A critique and new directions. *The Academy of Management Review, 33*(4), 994-1006. doi:10.5465/AMR.2008.34422026

Kraatz, M. S., & Block, E. S. (2008). *Organizational implications of institutional pluralism. The Sage handbook of organizational institutionalism.* Sage Publications

Kuhn, T. R., & Deetz, S. (2008). *Critical theory and corporate social responsibility. In The Oxford handbook of corporate social responsibility*. Oxford University Press

Kuijpers, L. M. F., & Meershoek, A. M. (2013). NGO–Business collaboration in kenya: A case study and broader stakeholder analysis. *The Journal of Corporate Citizenship, 2013*(50), 91-105. doi:10.9774/GLEAF.4700.2013.ju.00009

Kvale, S. (2008). *Doing interviews*. London: Sage Publications

Kvale, S., & Brinkmann, S. (2009). *Interviews: Learning the craft of qualitative research interviewing* (2nd ed.). London; Thousand Oaks; Sage Publications

Lamb, S., Jennings, J., & Calain, P. (2017). The evolving role of CSR in international development: Evidence from Canadian extractive companies' involvement in community health initiatives in low-income countries. *The Extractive Industries and Society, 4*(3), 614-621. doi:10.1016/j.exis.2017.05.011

Lange, S., & Kolstad, I. (2012). Corporate community involvement and local institutions: Two case studies from the mining industry in Tanzania. *Journal of African Business, 13*(2), 134-144. doi:10.1080/15228916.2012.693445

Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. *The Journal of Consumer Marketing, 18*(7), 595-632. doi:10.1108/07363760110410281

Le Nouvel Economiste. (2018). Gold export becomes first export product in Burkina since 2009. What's about Mali? Retrieved from https://www.lenouveleconomiste.fr/mines-medaille-dor-de-leconomie-mali-2-62617/

Leblebici, H., Salancik, G. R., Copay, A., & King, T. (1991). Institutional change and the transformation of interorganizational fields: An organizational history of the U.S. radio broadcasting industry. *Administrative Science Quarterly, 36*(3), 333-363. doi:10.2307/2393200

Ledwith, M. (2011). *Community development: A critical approach* (2nd ed.). Bristol Policy

Lee, T. W. (1999). *Using qualitative methods in organizational research*. Thousand Oaks, Calif: Sage Publications

Levy, D., & Kaplan, R. (2008). *CSR and theories of global governance: strategic contestation in global issue arenas*. *The Oxford Handbook of CSR.* Oxford University Press

Lewis, J., Ritchie, J., & Ormston, R. (2013). Generalising from qualitative research. *Qualitative research practice: A guide for social science students and researchers*. London, UK: Sage Publications

Liu, G., Eng, T., & Ko, W. (2013). Strategic direction of corporate community involvement. *Journal of Business Ethics, 115*(3), 469-487. doi:10.1007/s10551-012-1418-z

Lock, I., & Schulz-Knappe, C. (2019). Credible corporate social responsibility (CSR) communication predicts legitimacy: Evidence from an experimental study. *Corporate Communications, 24*(1), 2-20. doi:10.1108/CCIJ-07-2018-0071

Luning, S. (2008). Liberalisation of the gold mining sector in Burkina Faso. *Review of African Political Economy, 35*(117), 387-401. doi:10.1080/03056240802411016

Luning, S. (2014). The future of artisanal miners from a large-scale perspective: From valued pathfinders to disposable illegals? *Futures: The Journal of Policy, Planning and Futures Studies, 62*, 67-74. doi:10.1016/j.futures.2014.01.014

Maconachie, R., & Hilson, G. (2013). Editorial introduction: The extractive industries, community development and livelihood change in developing countries. *Community Development Journal, 48*(3), 347-359. doi:10.1093/cdj/bst018

Maconachie, R., Srinivasan, R., & Menzies, N. (2015). Responding to the Challenge of Fragility and Security in West Africa. Retrieved from https://openknowledge.worldbank.org/bitstream/handle/10986/22511/Responding0to00and0social0conflict.pdf?sequence=1

Madill, J., & O'Reilly, N. (2010). Investigating social marketing sponsorships: Terminology, stakeholders, and objectives. *Journal of Business Research, 63*(2), 133-139. doi:10.1016/j.jbusres.2009.02.005

Maignan, I., & Ferrell, O. C. (2003). Nature of corporate responsibilities: Perspectives from American, French, and German consumers. *Journal of Business Research, 56*(1), 55-67. doi:10.1016/S0148-2963(01)00222-3

Maignan, I., & Ralston, D. A. (2002). Corporate social responsibility in Europe and the U.S.: Insights from businesses' self-presentations. *Journal of International Business Studies, 33*(3), 497-514. doi:10.1057/palgrave.jibs.8491028

Mair, J., & Marti, I. (2009). Entrepreneurship in and around institutional voids: A case study from Bangladesh. *Journal of Business Venturing, 24*(5), 419-435. doi:10.1016/j.jbusvent.2008.04.006

Mansfield, B. (2005). Beyond rescaling: reintegrating the national'as a dimension of scalar relations. *Progress in Human Geography, 29*(4), 458-473.doi: org.10.1191.0309132505ph560oa

Manteaw, B. (2008;2007;). From tokenism to social justice: Rethinking the bottom line for sustainable community development. *Community Development Journal, 43*(4), 428-443. doi:10.1093/cdj/bsm015

Marano, V., & Kostova, T. (2016). Unpacking the institutional complexity in adoption of CSR practices in multinational enterprises. *Journal of Management Studies, 53*(1), 28-54. doi:10.1111/joms.12124

Marano, V., Tashman, P., & Kostova, T. (2017). Escaping the iron cage: Liabilities of origin and CSR reporting of emerging market multinational enterprises. *Journal of International Business Studies, 48*(3), 386-408. doi:10.1057/jibs.2016.17

Margolis, J. D., & Walsh, J. P. (2003). Misery loves companies: Rethinking social initiatives by business. *Administrative Science Quarterly, 48*(2), 268-305. doi:10.2307/3556659

Marshall, C., & Rossman, G. B. (2014). *Designing qualitative research*. London; Newbury Park, Calif; Sage Publications

Matten, D., & Moon, J. (2004). Corporate social responsibility education in Europe. *Journal of Business Ethics, 54*(4), 323-337. doi:10.1007/s10551-004-1822-0

Matten, D., & Moon, J. (2008). “Implicit” and “Explicit” CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *The Academy of Management Review, 33*(2), 404-424. doi:10.5465/amr.2008.31193458

Matthews, B., & Ross, L. (2010). *Research methods*. Longman/Pearson Education.

Mawdsley, E. (2015). DFID, the private sector and the re-centring of an economic growth agenda in international development. *Global Society: Challenges to Emerging and Established Powers: Brazil and the United Kingdom in the Contemporary Global Order, 29*(3), 339-358. doi:10.1080/13600826.2015.1031092

Maxwell, J. A. (2008). *Designing a qualitative study. The Sage handbook of applied social research methods.* Sage Publications

McAdam, R., & Leonard, D. (2003). Corporate social responsibility in a total quality management context: Opportunities for sustainable growth. *Corporate Governance (Bradford), 3*(4), 36-45. doi:10.1108/14720700310497104

McAllister, M. L., Fitzpatrick, P., & Fonseca, A. (2014). Challenges of space and place for corporate ‘citizens’ and healthy mining communities: The case of Logan Lake, BC and highland valley copper. *The Extractive Industries and Society, 1*(2), 312-320. doi:10.1016/j.exis.2014.04.005

McEwan, C., Mawdsley, E., Banks, G., & Scheyvens, R. (2017). Enrolling the private sector in community development: Magic bullet or sleight of hand? *Development and Change, 48*(1), 28-53. doi:10.1111/dech.12283

McWilliams, A., & Siegel, D. (2001). Corporate social responsibility: A theory of the firm perspective. *The Academy of Management Review, 26*(1), 117-127. doi:10.5465/amr.2001.4011987

McWilliams, A., Siegel, D. S., & Wright, P. M. (2006). Corporate social responsibility: Strategic implications. *Journal of Management Studies, 43*(1), 1-18. doi:10.1111/j.1467-6486.2006.00580.x

Mellahi, K., Frynas, J. G., Sun, P., & Siegel, D. (2016). A review of the nonmarket strategy literature: Toward a multi-theoretical integration. *Journal of Management, 42*(1), 143-173. doi:10.1177/0149206315617241

Meng, Y. (2000). New roles of NPOS and partnership with government and/or business in china. *Global Economic Review, 29*(4), 62-72. doi:10.1080/12265080008449805

Meyer, J. W., & Rowan, B. (1977). Institutionalized organizations: Formal structure as myth and ceremony. *The American Journal of Sociology, 83*(2), 340-363. doi:10.1086/226550

Meyer, J. W., Rowan, B., Powell, W. W., & DiMaggio, P. J. (1991). The new institutionalism in organizational analysis. *The New Institutionalism in Organizational Analysis*. Sage Publications

Meyer, J., Rowan, B., & Scott, W. R. (1983). *Organizational Environments*. Beverly Hills

Mezias, S. J. (1990). An institutional model of organizational practice: Financial reporting at the fortune 200. *Administrative Science Quarterly, 35*(3), 431-457. doi:10.2307/2393312

Miles, M. B., & Huberman, A. M. (1994). *Qualitative data analysis: An expanded sourcebook*. Sage Publications

Miles, M. P., Munilla, L. S., & Darroch, J. (2006). The role of strategic conversations with stakeholders in the formation of corporate social responsibility strategy. *Journal of Business Ethics, 69*(2), 195-205. doi:10.1007/s10551-006-9085-6

Modell, S. (2005). Triangulation between case study and survey methods in management accounting research: An assessment of validity implications. *Management Accounting Research, 16*(2), 231-254. doi:10.1016/j.mar.2005.03.001

Moon, J. (2007). The contribution of corporate social responsibility to sustainable development. *Sustainable Development (Bradford, West Yorkshire, England), 15*(5), 296-306. doi:10.1002/sd.346

Moser, A., & Korstjens, I. (2018). Series: Practical guidance to qualitative research. part 3: Sampling, data collection and analysis. *The European Journal of General Practice, 24*(1), 9-18. doi:10.1080/13814788.2017.1375091

Muthuri, J. N. (2008). Participation and accountability in corporate community involvement programmes: A research agenda. *Community Development Journal, 43*(2), 177-193. doi:10.1093/cdj/bsl053

Muthuri, J. N., Chapple, W., & Moon, J. (2009). An integrated approach to implementing 'community participation' in corporate community involvement: Lessons from Magadi Soda company in Kenya. *Journal of Business Ethics, 85*(2), 431-444. doi:10.1007/s10551-008-9739-7

Muthuri, J. N., Moon, J., & Idemudia, U. (2012). Corporate innovation and sustainable community development in developing countries. *Business & Society, 51*(3), 355-381. doi:10.1177/0007650312446441

Myers, M. D., & Newman, M. (2007). The qualitative interview in IS research: Examining the craft. *Information and organization, 17*(1), 2-26. doi:10.1016/j.infoandorg.2006.11.001

Mzembe, A., & Meaton, J. (2014). Driving corporate social responsibility in the Malawian mining industry: A stakeholder perspective. *Corporate Social-Responsibility and Environmental Management, 21*(4), 189-201. doi:10.1002/csr.1319

Neiheisel SR (1994) Corporate strategy and the politics of goodwill: A political analysis of corporate philanthropy in America. New York: Peter Lang

Nelson, N., & Wright, S. (1995). *Power and participatory development: Theory and practice*. ITDG Publishing

Newell, P., & Frynas, J. G. (2007). Beyond CSR? Business, poverty and social justice: An introduction. *Third World Quarterly: Beyond Corporate Social Responsibility? Business, Poverty and Social Justice, 28*(4), 669-681. doi:10.1080/01436590701336507

Nica, E., & Potcovaru, A. (2014). the social sustainability of the sharing economy. *Economics, Management and Financial Markets, 10*(4), 69.

Nwankwo, E., Phillips, N., & Tracey, P. (2007). Social investment through community enterprise: The case of multinational corporations involvement in the development of Nigerian water resources. *Journal of Business Ethics, 73*(1), 91-101. doi:10.1007/s10551-006-9200-8

O'Faircheallaigh, C.; & Ali, S. (2008). *Earth matters: Indigenous peoples, the extractive industries and corporate social responsibility*. Taylor and Francis

Obi, C. (2014). Oil and conflict in Nigeria's Niger Delta region: Between the barrel and the trigger. *The Extractive Industries and Society, 1*(2), 147-153. doi:10.1016.j.exis.2014.03.001

OECD. (2000). The OECD Guidelines for Multinational Enterprises. Retrieved from https://www.oecd.org/corporate/mne/

Oliver, C. (1991). Strategic responses to institutional processes. *The Academy of Management Review, 16*(1), 145-179. doi:10.2307/258610

Østby, G. (2008). Polarization, horizontal inequalities and violent civil conflict. *Journal of Peace Research, 45*(2), 143-162. doi:10.1177/0022343307087169

Otto, J. M. (2017). *The taxation of extractive industries: Mining* (No. 2017/75). Wider Working Paper. doi:10.35188/UNU-WIDER/2017/299-1

Owusu, F., D'Alessandro, C., & Hanson, K. T. (2014). *Moving Africa beyond the Resource Curse: Defining the "Good-Fit" Approach Imperative in Natural Resource Management and Identifying the Capacity Needs*. *In Managing Africa's Natural Resources*. Palgrave Macmillan, London.

Pache, A., & Santos, F. (2010). when worlds collide: The internal dynamics of organizational responses to conflicting institutional demands. *The Academy of Management Review, 35*(3), 455-476. doi:10.5465/amr.2010.51142368

Page, B. (2014). 'And the oscar goes to… daybreak in udi': Understanding late colonial community development and its legacy through film. *Development and Change, 45*(5), 838-868. doi:10.1111/dech.12119

Palazzo, G., & Scherer, A. G. (2006). Corporate legitimacy as deliberation: A communicative framework. *Journal of Business Ethics, 66*(1), 71-88. doi:10.1007/s10551-006-9044-2

Panel, A. P. (2013). Africa Progress Report: Equity and Extractive Industries in Africa, For a management at the service of all. Geneva: Africa Progress Panel, Retrieved from *http://africaprogresspanel. org/wp-content/uploads/2014/01/2013_APR_Equit% C3% A9_et_Industries_ Extractives_en_Afrique_25062013_FR_HR. pdf.*

Parsons, T. (1960). *Structure and process in modern societies*. Free Press

Patton, M. Q. (1990). *Qualitative evaluation and research methods* (2nd ed.). London; Newbury Park, Calif; Sage Publications

Pegg, S. (2006). Mining and poverty reduction: Transforming rhetoric into reality. *Journal of Cleaner Production, 14*(3), 376-387. doi:10.1016/j.jclepro.2004.06.006

Peloza, J., & Falkenberg, L. (2009). The role of collaboration in achieving corporate social responsibility objectives. *California Management Review, 51*(3), 95-113. doi:10.2307/41166495

Peng, M. W., Wang, D. Y. L., & Jiang, Y. (2008). An institution-based view of international business strategy: A focus on emerging economies. *Journal of International Business Studies, 39*(5), 920-936. doi:10.1057/palgrave.jibs.8400377

Pesmatzoglou, D., Nikolaou, I. E., Evangelinos, K. I., & Allan, S. (2014). Extractive multinationals and corporate social responsibility: A commitment towards achieving the goals of sustainable development or only a management strategy? *Journal of International Development, 26*(2), 187-206. doi:10.1002/jid.2871

Petrovits, C. M. (2006). Corporate-sponsored foundations and earnings management. *Journal of Accounting & Economics, 41*(3), 335-362. doi:10.1016/j.jacceco.2005.12.001

Pfadenhauer, M. & Knoblauch, H., (2018). *Social constructivism as paradigm?: The legacy of the social construction of reality* (1st ed.). London; New York; Routledge

Pfeffer, J., & Salancik, G. R. (1978). *The external control of organizations: A resource dependence perspective*. Stanford, Calif; Great Britain; Stanford Business Books

Pinkse, J., & Kolk, A. (2012). Multinational enterprises and climate change: Exploring institutional failures and embeddedness. *Journal of International Business Studies, 43*(3), 332-341. doi:10.1057/jibs.2011.56

Porter, M. E., & Kramer, M. R. (2002). The competitive advantage of corporate philanthropy. *Harvard Business Review, 80*(12), 56-68, 133

Prahalad, C. K. (2008). *The fortune at the bottom of the pyramid: Eradicating poverty through profits*. Wharton School Publishing

Preker, A. S., Lindner, M. E., Chernichovsky, D., & Schellekens, O. P. (Eds.). (2013). *Scaling up affordable health insurance: staying the course*. The World Bank. Retrieved from https://elibrary.worldbank.org/doi/pdf/10.1596/978-0-8213-8250-9

Provan, K. G. (1987). Environmental and organizational predictors of adoption of cost containment policies in hospitals. *Academy of Management Journal, 30*(2), 219-239. doi:10.2307/256271

Rajak, D. (2006). The gift of CSR. *Corporate citizenship in Africa: Lessons from the past; paths to the future*. Taylor & Francis Group

Rasche, A., & Esser, D. E. (2006). From stakeholder management to stakeholder accountability: Applying Habermasian discourse ethics to accountability research. *Journal of Business Ethics, 65*(3), 251-267. doi:10.1007/s10551-005-5355-y

Reeves, T. C., Herrington, J., & Oliver, R. (2005). Design research: A socially responsible approach to instructional technology research in higher education. *Journal of Computing in Higher Education, 16*(2), 96-115. doi:10.1007/bf02961476

Ridde, V., Campbell, B., & Martel, A. (2015). Mining revenue and access to health care in africa: Could the revenue drawn from well-managed mining sectors finance exemption from payment for health? *Development in Practice, 25*(6), 909-918. doi:10.1080/09614524.2015.1062470

Ritchie, J., Lewis, J., & Elam, G. (2003). *Designing and selecting samples*. London: Sage Publications

Ritchie, J., Lewis, J., Nicholls, C. M., & Ormston, R. (Eds.). (2013). *Qualitative research practice: A guide for social science students and researchers*. Sage Publications

Robbins, G. (2013). Mining FDI and urban economies in sub-Saharan Africa: Exploring the possible linkages. *Local Economy, 28*(2), 158-169. doi: 10.1177/0269094212469918

Rondinelli, D. A., & Berry, M. A. (2000). Environmental citizenship in multinational corporations: Social responsibility and sustainable development. *European Management Journal, 18*(1), 70-84. doi:10.1016/s0263-2373(99)00070-5

Ross, M. L. (1999). The political economy of the resource curse. *World Politics, 51*(2), 297-322. doi:10.1017/S0043887100008200

Ross, M. L., Lujala, P., & Rustad, S. A. (2012). *Horizontal inequality, decentralizing the distribution of natural resource revenues, and peace*. *High-value natural resources and post-conflict peacebuilding*. Routledge

Roth, K., & Kostova, T. (2003). The use of the multinational corporation as a research context. *Journal of Management, 29*(6), 883-902. doi:10.1016/S0149-2063(03)00083-7

Rottig, D. (2016). Institutions and emerging markets: Effects and implications for multinational corporations. *International Journal of Emerging Markets, 11*(1), 2-17. doi:10.1108/ijoem-12-2015-0248

Rowley, T. J., & Moldoveanu, M. (2003). When will stakeholder groups act? an interest- and identity-based model of stakeholder group mobilization. *The Academy of Management Review, 28*(2), 204-219. doi:10.2307/30040709

Saiia, D. H., Carroll, A. B., & Buchholtz, A. K. (2003). Philanthropy as strategy: When corporate charity “Begins at home”. *Business & Society, 42*(2), 169-201. doi:10.1177/0007650303042002002

Saka-Helmhout, A. U., Deeg, R., & Greenwood, R. (2016). The MNE as a challenge to institutional theory: Key concepts, recent developments and empirical evidence. *Journal of Management Studies, 53*(1), 1-11. doi:10.1111/joms.12172

Salvador, J. T. (2016). Revisiting the philosophical underpinnings of qualitative research. *International Education and Research Journal, 2*(6), 4-6

Saunders, M., Lewis, P., & Thornhill, A. (2012). *Research methods for business students* (6th ed.). Harlow: Pearson.

Scherer, A. G., & Palazzo, G. (2011). The new political role of business in a globalized world: A review of a new perspective on CSR and its implications for the firm, governance, and democracy. *Journal of Management Studies, 48*(4), 899-931. doi:10.1111/j.1467-6486.2010.00950.x

Scherer, A. G., Palazzo, G., & Matten, D. (2014). The business firm as a political actor: A new theory of the firm for a globalized world. *Business & Society, 53*(2), 143-156. doi:10.1177/0007650313511778

Scherer, A. G., Palazzo, G., & Seidl, D. (2013). Managing legitimacy in complex and heterogeneous environments: Sustainable development in a globalized world. *Journal of Management Studies, 50*(2), 259-284. doi:10.1111/joms.12014

Schmieding, H. (1991). *From socialism to an institutional void: Notes on the nature of the transformation crisis* (No. 480). Kiel Working Paper. Retrieved from https://econpapers.repec.org/paper/zbwifwkwp/480.htm

Schuler, D. A., Rehbein, K., & Green, C. D. (2019). Is corporate political activity a field? *Business & Society, 58*(7), 1376-1405. doi:10.1177/0007650316680206

Schwaiger, M., Raithel, S., Rinkenburger, R., Schloderer, M., Burke, R. J., Martin, G., & Cooper, C. L. (2011). Measuring the impact of corporate reputation on stakeholder behaviour. *Corporate Reputation. Managing Opportunities and Threats*. CRC Press

Scott, S. M. (1995). *Institutions and organizations. Ideas, Interest and Identities*. Sage Publications

Scott, W. R. (2001). *Institutions and organizations: Ideas, interests, and identities*. Sage publications.

Seitanidi, M. M., & Crane, A. (2009). Implementing CSR through partnerships: Understanding the selection, design and institutionalisation of nonprofit-business partnerships. *Journal of Business Ethics, 85*(S2), 413-429. doi:10.1007/s10551-008-9743-y

Seitanidi, M. M., & Ryan, A. (2007). A critical review of forms of corporate community involvement: From philanthropy to partnerships. *International Journal of Nonprofit and Voluntary Sector Marketing, 12*(3), 247-266. doi:10.1002/nvsm.306

Selsky, J. W., & Parker, B. (2005). Cross-sector partnerships to address social issues: Challenges to theory and practice. *Journal of Management, 31*(6), 849-873. doi:10.1177/0149206305279601

Selznick, P. (1953). *TVA and the grass roots: A study in the sociology of formal organization.* University of California Press. Sage Publications

Sen, S., & Bhattacharya, C. B. (2001). Does doing good always lead to doing better? consumer reactions to corporate social responsibility. *Journal of Marketing Research, 38*(2), 225-243. doi:10.1509/jmkr.38.2.225.18838

Sen, S., Du, S., & Bhattacharya, C. (2016). Corporate social responsibility: A consumer psychology perspective. *Current Opinion in Psychology, 10,* 70-75. doi:10.1016/j.copsyc.2015.12.014

Setó-Pamies, D., & Papaoikonomou, E. (2016). A multi-level perspective for the integration of ethics, corporate social responsibility and sustainability (ECSRS) in management education. *Journal of Business Ethics, 136*(3), 523-538. doi:10.1007/s10551-014-2535-7

Sharmin, S., Khan, N. A., & Belal, A. R. (2014). Corporate community involvement in Bangladesh: An empirical study. *Corporate Social Responsibility and Environmental Management, 21*(1), 41-51. doi:10.1002/csr.1304

Sieber, J. E. (1992). The ethics and politics of sensitive research. Newbury Park, California: Sage, 1992. pp. 14-26. doi: 10822.852215

Silverman, D. (2006). *Interpreting qualitative data: Methods for analysing talk, text and interaction* (3rd ed.). Sage Publications

Silverman, D. (2019). *Interpreting qualitative data*. Sage Publications

Simpson, D., Lefroy, K., & Tsarenko, Y. (2011). Together and apart: Exploring structure of the corporate-NPO relationship. *Journal of Business Ethics, 101*(2), 297-311. doi:10.1007/s10551-010-0723-7

Smith, J. A., & Osborn, M. (2004). *Interpretative phenomenological analysis*. Oxford, UK: The British Psychological Society and Blackwell Publishing

Smith, S. M., Shepherd, D. D., & Dorward, P. T. (2012). Perspectives on community representation within the extractive industries transparency initiative: Experiences from south-east Madagascar. *Resources Policy, 37*(2), 241-250. doi:10.1016/j.resourpol.2011.01.001

Smith, W. K., & Tracey, P. (2016). Institutional complexity and paradox theory: Complementarities of competing demands. *Strategic Organization, 14*(4), 455-466. doi:10.1177/1476127016638565

Smyth, R. (2004). The roots of community development in colonial office policy and practice in Africa. *Social Policy & Administration, 38*(4), 418-436. doi:10.1111/j.1467-9515.2004.00399.x

Sogunro, O. A. (2002). Selecting a quantitative or qualitative research methodology: An experience. *Educational Research Quarterly, 26*(1), 3

Soni, S., & Soni, A. (2013). Cause related marketing: A strategy to communicate corporate social responsibility. *Practices and Research in Marketing, 4*(1), 9-15. doi: 111948480. 2230-844x

Stansbury, J. (2009). Reasoned moral agreement: Applying discourse ethics within organizations. *Business Ethics Quarterly, 19*(1), 33-56. doi:10.5840/beq20091912

Su, W., Peng, M. W., Tan, W., & Cheung, Y. (2016). The signalling effect of corporate social responsibility in emerging economies. *Journal of Business Ethics, 134*(3), 479-491. doi:10.1007/s10551-014-2404-4

Suchman, M. C. (1995). Managing legitimacy: Strategic and institutional approaches. *The Academy of Management Review, 20*(3), 571-610. doi:10.5465/amr.1995.9508080331

Sundaram, A. K., & Black, J. S. (1992). The environment and internal organization of multinational enterprises. *The Academy of Management Review, 17*(4), 729-757. doi:10.2307/258806

Swyngedouw, E. (2004). *Scaled geographies: Nature, place, and the politics of scale*. Wiley Analytical Science

Symon, G., & Cassell, C. (2012). *Qualitative organizational research: Core methods and current challenges*. London;Los Angeles, [Calif.]; Sage Publications

Talmy, S., & Richards, K. (2010). Theorizing qualitative research interviews in applied linguistics. *Applied Linguistics, 32*(1), 1-5. doi:10.1093/applin/amq045

Tan, J. (2009). Institutional structure and firm social performance in transitional economies: Evidence of multinational corporations in china. *Journal of Business Ethics, 86*(2), 171-189. doi:10.1007/s10551-009-0193-y

Tan, J., & Tang, Y. (2016). Donate money, but whose? an empirical study of ultimate control rights, agency problems, and corporate philanthropy in china. *Journal of Business Ethics, 134*(4), 593-610. doi:10.1007/s10551-014-2386-2

Tan, J., & Wang, L. (2011). MNC strategic responses to ethical pressure: An institutional logic perspective. *Journal of Business Ethics, 98*(3), 373-390. doi:10.1007/s10551-010-0553-7

Tata, R., & Matten, D. (2016). *Corporate community involvement in the 21st century*. Oxford University Press

Teo, Wei, & Benbasat. (2003). Predicting intention to adopt interorganizational linkages: An institutional perspective. *MIS Quarterly, 27*(1), 19-49. doi:10.2307/30036518

Thornberg, R., & Charmaz, K. (2014). *Grounded theory and theoretical coding*. *The Sage Handbook of Qualitative Data Analysis*. Sage Publications

Tomi, S., & D'Estaing, D. G. (2015). Foreign direct investment, economic growth and structural transformation: The case of West African Economies and Monetary Union Countries. Retrieved from https://mpra.ub.uni-muenchen.de/62230/ MPRA Paper No. 62230

Uduji, J. I., & Okolo-Obasi, E. N. (2019). Corporate social responsibility in Nigeria and rural youths in sustainable traditional industries livelihood in oil producing communities. *Journal of International Development, 31*(7), 658-678. doi:10.1002/jid.3432

UNDP. (2012). The sustainable future we want. Retrieved from https://www.undp.org/content/dam/undp/library/corporate/UNDP-in-action/2012/English/UNDP-AnnualReport_ENGLISH.pdf

UNDP. (2018). Human Development Indices and Indicators. Retrieved from http://hdr.undp.org/sites/default/files/2018_human_development_statistical_update.pdf

UNDP. (2019). Inequalities in Human Development in the 21st Century. Retrieved from http://hdr.undp.org/sites/all/themes/hdr_theme/country-notes/MLI.pdf

UNDP. (2019). Inequalities in Human Development in the 21st Century. Retrieved from http://hdr.undp.org/sites/all/themes/hdr_theme/country-notes/BFA.pdf

Union, A. (2009). Africa mining vision. *AU, Addis Ababa*. Retrieved from http://www.africaminingvision.org/amv_resources/AMV/Africa_Mining_Vision_English.pdf

Union, A. (2011). Minerals and Africa's Development: The International Study Group Report on Africa's Mineral Regimes. *Addis Ababa, Economic Commission for Africa (UNECA) and*

African Union. Retrieved from http://www.africaminingvision.org/amv_resources/AMV/Africa_Mining_Vision_English.pdf

United Nations Economic Commission for Africa MDG Report. (2015). Assessing Progress in Africa Toward the Millennium Development Goals. https://www.uneca.org/sites/default/files/PublicationFiles/mdg-2015_eng_16sep_rev2.pdf

United Nations Economic Commission for Africa. (2008). Africa Review Report on Mining Retrieved from https://www.uneca.org/sites/default/files/PublicationFiles/aficanreviewreport-on-miningsummary2008.pdf

United Nations Economic Commission for Africa. (2015). Africa Report on Sustainable Development Goals. Retrieved from https://www.uneca.org/publications/africa-regional-report-sustainable-development-goals

Van Tatenhove, J. P., & Leroy, P. (2003). Environment and participation in a context of political modernisation. *Environmental values, 12*(2), 155-174. doi:10.3197.096327103129341270

Varadarajan, P. R., & Menon, A. (2018). Cause-related marketing: A coalignment of marketing strategy and corporate philanthropy. *Journal of Marketing, 52*(3), 58-74. doi:10.1177/002224298805200306

Visser, W. (2005). Corporate citizenship in south Africa: A review of progress since democracy. *The Journal of Corporate Citizenship*, (18), 29-38. Doi: 10.2307.jcorpciti.18.29

Vivoda, V. (2011). Determinants of foreign direct investment in the mining sector in Asia: A comparison between china and India. *Resources Policy, 36*(1), 49-59. doi:10.1016/j.resourpol.2010.08.005

Voegtlin, C., & Scherer, A. G. (2017). Responsible innovation and the innovation of responsibility: Governing sustainable development in a globalized world. *Journal of Business Ethics, 143*(2), 227-243. doi:10.1007/s10551-015-2769-z

Vrasidas, C. (2000). Constructivism versus objectivism: Implications for interaction, course design, and evaluation in distance education. *International Journal of Educational Telecommunications, 6*(4), 339-362.

Waddock, S., & Smith, N. (2000). Relationships: The real challenge of corporate global citizenship. *Business and Society Review (1974), 105*(1), 47-62. doi:10.1111/0045-3609.00064

Wang, H., Choi, J., & Li, J. (2008). Too little or too much? untangling the relationship between corporate philanthropy and firm financial performance. *Organization Science (Providence, R.I.), 19*(1), 143-159. doi:10.1287/orsc.1070.0271

Welford, R., Chan, C., & Man, M. (2008). Priorities for corporate social responsibility: A survey of businesses and their stakeholders. *Corporate Social Responsibility and Environmental Management, 15*(1), 52-62. doi:10.1002/csr.166

Welker, M. (2014). *Enacting the corporation: An American mining firm in post-authoritarian Indonesia* (1st ed.). Berkeley, CA: University of California Press

West African Economic and Monetary Union. (2014). *Extractive Sector in the WAEMU: Regional dynamics as a driver of growth*. Retrieved from https://www.imf.org/external/pubs/ft/scr/2014/cr1484.pdf

Wood, D. J. (1991). Corporate social performance revisited. *The Academy of Management Review*, *16*(4), 691-718. doi:10.2307/258977

Woodward, S. (2016). Object interviews, material imaginings and 'unsettling' methods: Interdisciplinary approaches to understanding materials and material culture. *Qualitative Research*, *16*(4), 359-374. doi:10.1177/1468794115589647

World Bank. (2014). Concept Note: Socioeconomic impact of Mining on Local Communities in Africa. Retrieved from https://www.worldbank.org/en/results/2013/04/14/mining-results-profile

World Bank. (2015). Country development Indicators. Retrieved from https://data.worldbank.org/

World Bank. (2020). Country development Indicators. Retrieved from https://data.worldbank.org/

World Factbook, C. (2012). Central Intelligence Agency. Benin, URL: https://www.cia. gov/library/publications/the-world-factbook/geos/bn. html.

World Health Organisation. (2018). The state of health in the WHO African region: An analysis of the status of health, health services and health systems in the context of the sustainable development goals Retrieved from https://www.afro.who.int/sites/default/files/sessions/documents/State%20of%20health%20in%20the%20African%20Region.pdf

Wright, M., Filatotchev, I., Hoskisson, R. E., & Peng, M. W. (2005). Strategy research in emerging economies: Challenging the conventional wisdom. *Journal of Management Studies*, *42*(1), 1-33. doi:10.1111/j.1467-6486.2005.00487.x

Wu, L., Subramanian, N., Gunasekaran, A., Abdulrahman, M. D., Pawar, K. S., & Doran, D. (2018). A two-dimensional, two-level framework for achieving corporate sustainable development: Assessing the return on sustainability initiatives. *Business Strategy and the Environment*, *27*(8), 1117-1130. doi:10.1002/bse.2055

Yang, X., Li, H., Chen, W., & Fu, H. (2019). Corporate community involvement and Chinese rural tourist destination sustainability. *Sustainability (Basel, Switzerland)*, *11*(6), 1574. doi:10.3390/su11061574

Yekini, K. C., Adelopo, I., & Adegbite, E. (2017). The impact of community expectations on corporate community involvement disclosures in the UK. *Accounting Forum*, *41*(3), 234-252. doi:10.1016/j.accfor.2016.12.006

Yin, R. K. (2009). *How to do better case studies*. *The Sage Handbook of Applied Social Research Methods*. Sage Publications

Yin, R. K. (2013). *Validity and generalization in future case study evaluations*. Sage Publications

Zhao, M., Park, S. H., & Zhou, N. (2014). MNC strategy and social adaptation in emerging markets. *Journal of International Business Studies*, *45*(7), 842-861. doi:10.1057/jibs.2014.8

Zucker, L. G. (1988). Where do institutional patterns come from? Organizations as actors in social systems. *Institutional patterns and organizations: Culture and Environment*, *20*(3), 23-49.

Appendix I- Letter of Introduction

Dear Sir/ Madam

I am a doctoral researcher attached to the Business School at the University of Huddersfield in the United Kingdom. I am currently reading for a Doctor of Philosophy Degree, and my research is concerned about the practices of Corporate Social Responsibility/Corporate Community Involvement implementation in Least Developed country context such as Burkina Faso and Mali

As an important part of my research I am currently collecting information regarding the above-mentioned issues and I need your help to enable me to better understand this issue related to your organisation. In order to clarify to you the important concerns which you might have as a participant of the research study, I have attached herewith a brief overview of it and related issues such as preservation of confidentiality and privacy of data provided.

Your assistance and participation in this research would be highly appreciated.

Yours Faithfully,

____

Rabake K. Nana
Doctoral Researcher
Business school/ Department of management
University of Huddersfield
United Kingdom

Appendix II – Introduction to the research Document to Subsidiaries

DOCTORAL RESEARCH RELATED TO THE IMPLEMENTATION OF CSR PRACTICES AND SUSTAINBLE DEVELOPMENT OF SOCIETIES

Doctoral Researcher: Rabake K. Nana

Supervisors: Dr Eshani Beddewela and Walter Mswaka

University of Huddersfield

Business school

West Yorkshire,

HD1 3DH

United Kingdom

1. Introduction

Corporate Social Responsibility (CSR) is concerned with how and why a company implement its social responsibilities whilst simultaneously making profit in host country context. Therefore, CSR is not simply limited to altruistic activities of the company but also much broader and strategic practices which incorporate economic components, legal, ethical and discretionary responsibilities of the organisation.

CSR is generally implemented by both national and international firms. Nevertheless, this research focuses particularly on Corporate Community Involvement (CCI) of mining Multinational Corporations (MNCs) subsidiaries. Multinationals subsidiaries, operating across their national boundaries have frequently been criticised regarding their CCI practices and the stagnation of the state of poverty of host countries societies in which there are operating and also the weakness of the institutional framework which potentially constitute a major issue to society development. Yet, most MNCs subsidiaries have taken important steps in order to ensure that they comply with social responsibility principles and standards.

However, there is an important lack of research regarding this specific area, particularly, regarding the effectiveness of firms CCI practices, firstly in term of building their legitimacy in host country and secondly regarding the contribution of their CSR to the sustainable development of host societies in a multifaceted institutional context (Muthuri, 2008 and Amaeshi et al, 2014). It is also mentioned the dearth of studies investigating how MNCs subsidiaries in least developed countries actually implement their CCI practices and what factors affect such practices in terms of legitimacy building and the sustainable development of societies.

This research focuses on examining the operationalisation of CCI practices of MNCs subsidiaries in Burkina Faso and Mali in West Africa. As a result, gold mining subsidiaries operating in these areas as well as key institutional actors would constitute multiples case studies for an in-depth organisational analysis because of their leading status in gold sector.

2. Types of data or information requested

It is expected that the following types of data would be demanded from your organisation.

- Information about motives of pursuing CSR practices
- Information related to management and implementation of CSR practices in (name of the company).
- Information about the institutional context impact on firm CSR practices
- Information about the nature of the relationship between the organisation and its keys stakeholders such as the government, NGOs and civil society.
- Information about coordinating the organisation CSR practices and its influence on their legitimacy building process
- Information about possible factors that could contribute to foster the sustainable development of societies in place.

3. Preservation of Ethical guidelines and Confidentiality

This research is conducted under the auspice of the University of Huddersfield, and as such it is guided by the University Of Huddersfield Code Of Practice for Ethics in Research and also the Economic and Social Research Council's (UK), Research Ethics Framework.

Strict confidentiality and privacy would be kept throughout this research in the following manner:

- No names would be used in transcribing from the audio tape of the case study. Each interviewee would be addressed by their official designation and the organisation itself would be given a unique identifier.
- The recording which I would make during the interview process would only be listened by me and would be transcribed by me. And any transcription so done would be done within the confines of my home or office and would not be made in a public place.
- The data which would be obtained during the course of this research would be kept under strict safety measures and would not be given to anyone for further analysis other than myself and my supervisor.
- The outcome of this study would be used to publish several journal papers but as mentioned above the highest confidentiality would be preserved in order to ensure that the organisation is not identified in a manner in these journal articles.

4. Potential Findings and implications

It is expected that this investigation would result in a deeper understanding of the entanglements involve in the implementation of CCI practices by mining MNCs subsidiaries in Burkina Faso and Mali. Particularly, the findings that would be obtained from your company would depict the factors influencing the implementation of CCI practices of your company and how CCI engagement mechanisms has been established within your firm. These findings would then be compared to the findings of others subsidiaries in the main two countries and finally, an overall framework to explain and describe a complex implementation of CCI drawn focusing on its influence on firm legitimacy building process and alternatively the sustainable development of societies.

The findings of this research would offer multiple managerial implications:

- It would provide an independent view of the CCI implementation of your organisation and the drivers which influences its practices and how effective are the CCI practices.
- The findings of the research would have clear implications for the MNCs subsidiaries in West African countries hoping to develop an effective CCI practices in order to build and maintain their legitimacy.
- It would also offer a deep understand of the nature of company CCI investment in relation to the sustainable development of societies in West Africa.

Therefore, your cooperation and support in this research would be greatly appreciated and further information pertaining to it can be obtained through contacting me.

Rabake Nana

Email: Rabake.Nana@hud.ac.uk

Appendix III- Interview Guide - MNC subsidiaries members

Section A: Background information of the participant

- Could you please tell me about yourself?
- What role do you play in this company?
  - Probe: Occupation, role and responsibility in the company.
- What does CSR mean to you or to your company?
  - Probe: Do you have any CSR program or policy in the company? (if yes, since when and further details)

Section B: Corporate Social Responsibility Management process in an institutionally weak country – *Mali and Burkina Faso*

- What drives your company into undertaking CSR practices?
- What does the company CSR programs consist of – i.e. what is its main focus?
  - Probe: What is the focus of your CSR practices? What sectors are you concerned with regarding your company's CSR investments? And why does your company direct its CSR practices to these areas instead of other areas?
  - Probe: Is your company able to achieve or complete these CCI programs?
- What do you consider to be the advantages for your company as a result of engaging in CSR practices?
  - Probe: economic (business benefits, including risk mitigation), political (networking, relationship building, policy and regulatory changes, licensing, access to country resources) and socio-cultural advantages (reputational advantages, community acceptance and image enhancement, peaceful interactions with society and mining communities)

Section C: Company CCI effectiveness and impact on company legitimacy building process and the Sustainable Development of Society

- Do you think that your company's CSR practices have a long-term impact on community development process?
  - Probe: Why is it having (or not having) effective long-term impact? What criteria does (or do not) enable it to have effective long-term impact on community development?
- Do you think that engaging in these CSR projects contribute directly towards improving your relationship building your company and with the government? And between your company and NGOs/CSOs
  - Probe: what type of benefits? How do you ensure that you obtain these benefits?
- Which of these institutions (e.g. NGOs, civil society, and government) do you think are the most important for your company – in terms of ensuring that the company can operate without disruption? How?
- Do you think that the country has laws, regulations and standards regarding for CSR practices in the mining sector?
  - Probe: What should the government be doing about encouraging firm-level CSR practices in the mining sector? How does the Chamber of Commerce and Industrial association impact yours CSR programmes?

- Reflecting on your CSR programs and implementation, how can this contribute to foster society development in the country?
    - Probe: What do you think can be done differently in order to contribute to long-term country development? And how could this could benefit your company?

Section D: Influence of Government on the company's CSR activities

- Do you think that the nature of your collaboration with the government encourage more CSR investment in the country? Why not?
    - Probe: Positive and Negative impacts
- Why is it important for government institutions to be involved in your CSR programs?
    - Probe: Could you describe how your CSR practices is linked to governmental policies? What are the benefits of it?
- What support do you need and from which institutions or entities in order to encourage you to engage in more CSR practices in the country?
- What are the challenges your company encounters in the orientation and implementation of your CSR activities in the country? How can the challenges be addressed by the government and its institutions?

Appendix IV- Interview Guide - Government Members

Section A: Background related to Government perception of company CSR practices

- Could you please tell me about yourself?
    - Probe: Role and occupation in the Ministry of Mining and Energy.
- In your own words and according to your own perceptions, how would you describe CSR practices of mining companies in general?
- What do you think are Mining companies' main objectives for implementing CSR activities?
    - Probe: How would you describe your relationship or collaboration between mining subsidiaries operating in the country and your institutions? How valuable are these relationships for the society/communities?
- Could you please provide me with an overview of mining companies' CCI practices in the country?
    - Probe: Mining companies CSR history and role in the societies and its impact on society's development in Burkina Faso/ Mali.

Section B: Government and others key entities role regarding company CSR practices

- In what ways do you think mining CSR practices could impact positively or negatively on the country's long-term development?
    - Probe: Institutional environment impact, government role in terms of encouraging mining companies' CSR actions.

- What are the most popular activities that mining companies tend to invest in?
    - Probe: Do you think that mining companies' CSR practices give them an advantage when they deal with the government/ communities? In what ways? What specific CSR projects do you think companies should be undertaking further? Should mining companies be working with the government when planning and implementing their CSR projects?

- How does your Ministry collaborate and cooperate with mining MNC subsidiaries in Burkina Faso/Mali?
    - Probe: How valuable are these relationships for the Ministry and for the government? How do you develop and maintain these relationships in order to encourage more foreign investments in economic development in Burkina Faso/Mali?

Appendix V- Interview Guide - NGOs and Civil Society

Section A: Background of the participant

- Could you please tell me about yourself?
- Are you familiar with the term corporate community involve (CSR)?
    - Probe: What does that mean to you? How would you describe the role that companies should play regarding the socio-economic development of a country/community?
- What do you think are the main motivations for mining firms' CSR practices?

Section B: Current contribution of MNCs subsidiaries to society development?

- What social and economic concerns are prevalent in the country? (Burkina Faso and Mali)
    - Probe: problems related to poverty, illiteracy, Inequality of income distribution, government failure to address social issues, limited level of spending on health, education and insufficient infrastructures.

- Do you think mining companies could solve these challenges encountered by communities' development issues through their CSR practices? Why and How?

- How would you describe your relationship with mining subsidiaries operating in this country?

- What improvements are you expecting to gain from mining companies' CSR practices in order to contribute to societal and economy development?

    - Probe: What additional CSR investment would you like mining companies to implement in, which could potentially foster society development?

- What are the major challenges society is facing regarding mining firms CSR practices and practices?
    - Probe: Concerning mining companies CSR current practices, what do you think that can be done better? Are mining companies investing in the right projects/areas or do they need to rethink about the areas in which they are investing relatively to their CSR practices?

- How would you compare mining MNCs subsidiaries CSR practices in West African countries in general?
    - Probe: Do you think these companies are investing in the same types of areas? Why?

- What role do you think that government, NGOs, regional and international entities play in facilitating and fostering CSR implementation by mining MNCs subsidiaries in least developed countries such as Burkina Faso and Mali?

Appendix VI- Information Sheet

You are being invited to take part in a study about the operationalisation of CSR practices in Least Developed country context. Before you decide to take part, it is important that you understand why the research is being done and what it will involve. Please take time to read the following information carefully and discuss it with me if you wish. Please do not hesitate to ask if there is anything that is not clear or if you would like more information.

What is the study about?
The purpose of this study is to investigate how mining multinational corporations' subsidiaries implement their CSR/CCI non-market strategies in order to build their legitimacy and alternatively how this practice could contribute to society sustainable development in a least developed country context. This research focuses on examining the implementation of Corporate Social Responsibility activities of MNCs subsidiaries in Burkina Faso and Mali in the region of West Africa. As a result, gold mining subsidiaries operating in these areas would constitute multiples key case studies for an in-depth organisational analysis because of their leading status in gold mining sector.
However, there is an important lack of research regarding this specific area, particularly, regarding the effectiveness of firms CSR practices, firstly in term of building their legitimacy in host country and secondly regarding the contribution of their CSR to the sustainable development of host societies in a multifaceted institutional context.

Why I have been approached?
You have been asked to participate because you are in the best position to provide:

- Information about motives of pursuing CSR practices
- Information related to management and implementation of CSR practices in (name of the company).
- Information about the institutional context impact on firm CSR practices
- Information about the nature of the relationship between the organisation and its keys stakeholders such as the government, NGOs and civil society.
- Information about coordinating the organisation CSR practices and its influence on their legitimacy building process
- Information about possible factors that could contribute to foster the sustainable development of societies in place.

Do I have to take part?
It is your decision whether or not you take part. If you decide to take part you will be asked to sign a consent form, and you will be free to withdraw at any time and without giving a reason. A decision to withdraw at any time, or a decision not to take part, will not affect you.

What will I need to do?
If you agree to take part in the research you will be asked to assist at a face to face interview which will be recoded and this will take approximately 45-60 minutes including time for brief and de-brief.

Will my identity be disclosed?
All information disclosed within the interview will be kept confidential and anonymous. The information will be kept on a password protected number. The participant can request access to the data should they wish to do so.

What will happen to the information?
All information collected from you during this research will be kept secure and any identifying material, such as names will be removed in order to ensure anonymity. It is anticipated that the research may, at some point, be published in a journal or report. However, should this happen, your anonymity will be ensured, although it may be necessary to use your words in the presentation of the findings and your permission for this is included in the consent form.

Who can I contact for further information?
If you require any further information about the research, please contact me on:

Name: Rabake K. Nana
E-mail: Rabake.Nana@hud.ac.uk
Telephone: 07586982930

Appendix VII – Consent Form

University of Huddersfield
Business School Research Ethics Committee
Sample organisational participation consent form (E5)
(required for submission with application for ethical approval)

This form is to be used when consent is sought from those responsible for an organisation or institution for research to be carried out with participants within that organisation or institution. This may include schools, colleges or youth work facilities.

Title of Research Study: Corporate Community Involvement Implementation Process in Least Developed Countries: The Case of MNCs Subsidiaries Operating in Burkina Faso and Mali

Name of Researcher: Rabake K.Nana

School/College/organisation: Business School

Describe

i) The purpose of the research study: The aim of the study is to investigate how mining multinational corporations' subsidiaries implement their non-market strategies (Corporate Social Activity and Corporate Political Activity) in order to build their legitimacy and alternatively how this practice could contribute to society sustainable development in a least developed country context

ii) The data collection methods to be used is a qualitative research method focus on a semi-structured interview with targeted participants.

iii) Which pupils/groups/classes will be selected for this study: Mining subsidiaries managers, NGOs representatives and Mining minister members in Burkina Faso, Mali and Niger will be selected for this study.

☐ I confirm that I give permission for this research to be carried out and that permission from all participants will be gained in line within my organisation's policy.

Name and position of senior manager:

………………………………………………………………………………………

Signature of senior manager:………………………………………………

Date: ………………………….

Name of Researcher: …Rabake K.Nana…………………………………………………………

Signature of Researcher: …………………………………………………………

Date: …………………….

Appendix VIII – Documents collected

Documents collected	Information provided in the documents
Company 1 - Company policy -Honouring our commitment – 2012-2014 sustainable report - Company policy -Honouring our commitment – 2015-2016 sustainable report - Sustainable development achievement 2017	-This report contains a summary of company's business practices-Governance -ethics and integrity in relation to sustainable activities -Contribution to the Burkina Faso socio-economic development assessment of company's responsible management of their CSR activities as well as their commitment to the communities as a source of pride for their team – strengthening communities
Company 2 2017-2018: indirect socio-economic impact (change in the productivity, economic development, poverty reduction)	-The water and sustainability economic growth in the Sahel called 'Triangle d'Eau': Improving community livelihoods by supporting market gardening and microfinance activities (54% in 2009 against 99% in 2017), providing drinking water and sanitation, strengthen local governance system to better support communities' economic activities and services provision -Development of community development plan (CDP) and regional development plan (RDP): Construction of sustainable infrastructures -Agriculture: Increase agricultural production and livestock productivity, strengthening market capacity, implementation of agricultural co-operative for markets gardens empowerment -Local procurement capacity building of local supplier (about 1000 indirect jobs generated by local suppliers) -Health improvement: programs against HIV/AIDS, tuberculosis, malaria, children malnutrition, construction of ambulances, construction of local public healthcare facilities (CSPS) and support with pharmaceutical depots
Company 3 - Report -Environmental and Social impact assessment of the Yaramoko Gold project (2014) - Report – Environmental and Social impact (ESIA) of the Plan extension and modification plan of operation of the Yaramoko mine in the municipality of Bagassi, Province of Bale (2017) - CSR strategies and community's engagement systems policies	- Rural commune of Bagassi Province of Bale Boucle du Mouhoun Region - Procedures, actions and commitments to be formulated and taken to establish individual agreements and restauration programs for household affected in accordance with Burkina Faso regulations and international recommendations for good practices - Mining company social and economic contribution: project employment, project procurement, project infrastructure, community investment, resettlement and Government payments
-The mining sector development support project (MSDS) – 2014 - 2016 – Burkina Faso	Component 1- Foster a Profitable development of mineral resources: Frame work and policies, reinforce of the geological infrastructure, Strengthening of mining cadastre service and the geology unit Component 2- Strengthen institutional management of the sector, coordination and accountability: Institutional capacity building and coordination, specialise higher education in the mining sector, support for information and transparency issues, strengthening the framework for economic integration and enable knowledge transfer Component 3- Project coordination and management: coordination and aspects of fiduciary management, monitoring and evaluation of project implementation including reports and audits

-EITI Burkina Faso2016-2018 -EITI Burkina Faso 2013-2016 -Stakeholders training workshop on the concept of corporate social responsibility (CSR) in the mining sector report -2017 -Burkina Faso -Decree N. 885/voting the law N. 036-2015/CNT of the 16/06/2015 on the mining code of Burkina Faso -Orcade/Publier ce que vous Payer/Oxfam: Actual situation of the new mining code (2015) -Africa Mining n°404, 28 November 2017 -The mining sector Development support (PADSEM) – Burkina Faso -2015- 2016 - Sectorial mining policy – Burkina Faso – 2016 -Ministry of Mine - Increasing local participation and benefit in Mali's mining sector -2015 -United Nations Development Program (UNFP): Report of the study on the perception and presumption of corruption in the mining sector in Burkina Faso -2017	-Strengthen the level of understanding of the extractive sector towards the socio-economic development of communities in Burkina Faso - Strengthen the level of understanding of the extractive sector towards the socio-economic development of communities in Burkina Faso -Focus on the assessment of the level of adaptation of the program to the training needed by participants and difficulties faced by different parties -Provide information regarding the approval of the new mining of 2015 in Burkina Faso -CSOs/NGOs engagement towards the application of the new mining code to reach societal expectation in the mining sector -« Les miniers font de la résistance fiscale » Mining companies are resisting to the implementation of the LMDF -The report contains information related to the improvement in the mining sector and creating conditions conductive to the economic growth and sustainable development - Instrument for implementing the country's (Burkina Faso) economic growth and poverty reduction strategies in the mining sector -Mining wealth or fund distribution -This report offers a general analysis of the diagnostic analysis of the corruption in situation in the mining sector in Burkina
Company 4 - Mine report -2016 - Mine report – 2017 Company 6 Mine report – 2016- 2017 Modality of community development plans elaboration (CDP) Mali -2016-2017	These reports provide company's sustainable activities in Mali: -Training of over 400 students through partnering with Colleges -Human right policy including UN guiding principles (security, labour, land access and environment impact/ Mine Community Consultation Committee (MCCC) and Resolute Foundation panel Advisory Panel (RFAP) -Community engagement/community initiatives/Community Safety-Compliance with risk and management -Health and safety: five million lost time injury (LTI) - More than 600 malaria cases were treated /malaria incidence rate (MIR) of 23% decrease to 18% in 2016 -Renewal of the environmental management system -Human resources and industrial relation: two large strikes at the local and national level initiated by the 'section nationale de mines et industries du Mali' (SECNAML) and the 'Union nationale des travailleurs du Mali' (UNTM) – the company has not been affected -95% of employees are Malians – Over 1000 employees have received formal training in the mining sector Axe 1- Employment and vocational training: full productive employment and decent work for all Axe 2 – Improvement of basic social services: allow everyone to live in good health, provision of equipment Axe 3 – Education and literacy: Ensuring access to quality education for all

	Axe 4 – Guarantee access to clean water and sanitation and ensure sustainable management of water resources
-EITI Mali -2014 – 2015	-Reconciliation of payment flows made by mining companies and collected by the state
-Mali –Mining code draft adopted by the council of Ministers in August 2019	-This document provides information related to the new mining code content in Mali (Mining project to be voted)
-Groupement Durabilite / Durability or sustainability consulting / Minister of Mines -Mali-2016	-This report provides information of the training of communities concerning the notion corporate social responsibility of companies – Legal and technical assistance project for consultative negotiations
-Visite des mines to Morila and Yatela / Durability or Sustainability consulting – Mali- 2017	-Information on mining sites visit and check of the establishment of mining resources management processes before and after closure
-Study and evaluation of the social and environmental responsibility of the mining industries and the elaboration of an appropriate community development framework –Mali	-This report provides information concerning measures taking by the ministry of mine in order to strengthen their capacities with international institutions (World Bank) as part of mining sector project support, focusing specifically on the evaluation of the societal and environmental responsibility of mining companies
- Mali- NGO Publish what you pay (PCQVP)	-Distribution of the patents between mining communities (regions of Kayes and Sikasso) and their impact of social services
- United Nation Development Program – Human Development report -2019-Mali	-This report provides information concerning Inequalities in Human Development
- Gold mining exploitation in Mali – What are the responsibilities of mining companies towards local communities - 2015	-This document discusses points related to the context of the rise in the price of gold and local communities' expectations of an increase in the average standard of their loving condition
-Increasing Local procurement by the mining Industry in West Africa (2015)	- This document provides the World Bank Project to support local procurement by the mining sector in West Africa
United Nations Economic Commission for Africa: Fiscal Policy for Financing Sustainable Development in Africa (2019	-This report provides information related to the to key opportunities as well as challenges in making fiscal policy more effective and efficient
-Africa Development Bank Group – 2012	Summary of information concerning gold mining in Africa focusing on the maximisation of economic returns for African countries
-Private sector development magazine – 2016	- The mining sector, an opportunity for growth in Africa – the contribution to mining industry to local economic growth and poverty reduction – better governance and fiscal responsibility achievement
-African Development Bank/ African Development Fund – 2015	-Regional integration strategy for West African countries and trade department – Outline Bank Groups strategies for supporting regional integration efforts in West Africa
-Economic Commission for Africa -2012	-Fragile states and development in West Africa -Poor governance, human rights violation, scarcity or inequitable access to lands and distribution of natural resources
-United Nations Economic Commission for Africa/ Community of West African States (ECOWAS)-2015	-Overview of the assessment of progress towards regional integration in the economic community of West African States since its inception

Appendix IX - Sample Interview transcript Burkina Faso

Interview with the senior manager of corporate social responsibility and public relation of company 2

Interviewer: Could you please describe CSR? What does CSR mean to you?

Interviewee: Umm… In general, CSR is the role of a company in society. More specifically, the concept can be perceived as the way a company integrates the social, environmental and economic dimension through its CSR activities in close collaboration with all stakeholders and through two main core values: ethics and transparency. This is my understanding of CSR. Umm… CSR is part of our core values because we definitively acknowledge that we cannot move things forward in the mining industry without sharing with others. It is one core value, and without being able, to assume your full responsibility for what you are doing. Definitely, for my company, our motive is sharing at the benefit, with of all stakeholders, upstream and downstream stakeholders. It's one of the main reasons I join this company, the fact that the top management is involved, committed to the CSR.

Interviewer: What does your company CSR program consist of?

Interviewee: Umm… There are three main aspects: social, environmental and economic. However, before, we focus on ethics and transparency. Everything we do is done through transparency, which involves sharing information with all the stakeholders and looking at the ethics aspects of our actions […]. We issue reports; we are reporting along with the guidelines released earlier 2016 by the Government of Canada to address the issue of corruption and bribery about Canadian companies abroad […]. Now on the technical aspects, we have many programs to address issues related to social, economic and environmental aspects. We are compliant with many environmental and social certifications processes. In Burkina Faso, there are too many ideas about CSR. Some companies are running CSR through foundations. That is not our case. We are working through internal departments and for me, this provides some advantage as it leads people to be more involve CSR culture. In our company, there is a department dedicated to CSR and I am working on that with my team on the economic sides as well. Our program includes actions such as jobs creation and supply chain, local content, all these aspects and to share on one side, all the welfare that would be generated for our projects and on the same time to assume, to respond to our responsibility. Umm… When you do something bad, you have to correct it. When you do something good, you have to make it greater as it used to be. Therefore, there are two aspects. You have to assume all the negative aspects, because there is no project with a negative aspect and try to mitigate them. However, at the same time, this can generate positive and greater aspects for the benefit of communities. On that side, our company is working with external and internal actors, CSOs and NGOs. One of the biggest experiences we had on that from 2010 to 2016 is about vocational training for youth in Burkina Faso in two regions far from our mine. Umm… We run this project with International Plan which is a Canadian International NGO and the Government of Canada. It is a 7 million dollars project. 6300 young people have been trained. Another project run with the Government of Canada in the North of Burkina which one of the dry regions. We increased access to water. Everything we do, we try to do it by focusing on key aspects such as ethics and transparency.

Interviewer: Can you provide me an example of a successful project you ran?

Interviewee: Umm… let us consider an example of one successful project carried out. It's started with a presentation made by the company I'm working with before I join them. They talked about a local garden for producing vegetable for the mines. The mines serve more than 4 000 meals per day. That's huge! They used to order from Ouagadougou, more than 300 km away from the mine, and they work in the Sahel region, which is dry. No water, No trained people for agriculture. Therefore, they started thinking about addressing the issue. Then, a survey was conducted and the result of the data shows that more women are working in gold panning sector and dangerous chemical products were used. Also, they ask how we can address this issue. The company decided to identify their needs and started training women in small groups on agriculture technique with NGOs. They also provided water from drills, wells, with solar pumping systems. Now, these women are producing vegetables and are feeding all these people in the villages.

The company has taken these women out of dangerous practices to a safer one and these women have more time to take care of their children. Umm… Women have even learnt the culture of different kind of vegetables. The project generated money for them but it's not only money. It also improves the quality of their lives, of their meals, they have more time to take care of themselves, of their families, the society for the whole. It's not our biggest project in terms of money invested but one of our successful projects in terms of social change. It helped change behaviour, lifestyle, and lives in short.

Interviewer: Can we say that your company reached its CSR programs activities then? Why?

Interviewee: We tried! Umm… There is an inflation of expectations from society. It's all about the baseline. In Burkina Faso, we start from scratch in terms of social investments. So, you can do whatever you want but it's also a matter of perceptions. People surrounding our mine have good perceptions of our operations. We still have some challenges but people, including the Government, perceive our company as a good example of a mining company. Over one year we tried to comply with our objectives. But we reached around 60 to 70% of them, particularly on the environmental side. Nevertheless, for the social and economic objectives, we still have some challenges because people are still saying they need jobs. Umm… For example, we hired around 2300 people working in our company, our local suppliers are also encouraged to hire locally according to our job policy. We have more than 500 jobs from our local suppliers as additional jobs. According to the World Bank, job creation can be multiplied by 4 to 5 as indirect jobs. Yet, we are working in one of the poorest regions. There are still a lot people to hire. Unfortunately, these people lack skills. So, we try to train the much we can on vocational training, employing skills. But people start complaining that we train them without hiring them. So, it's another issue. Just to tell you that we come up with the CSR plan, we try to reach our goals, but it's tough because people are always complaining. It's normal because the baseline is what it is; it is in Burkina, it is very low.

Interviewer: What drives your company into undertaking CCI practices? In terms of advantage, what does your company gain from CSR activities?

Interviewee: Umm… Let me be frank with you. A company as our company is like every project, and a project is history itself, with a beginning and the end. Our project is an opportunity for stakeholders to advantage to work towards the sustainable development of communities. This is our ultimate motivation. However, as a lucrative company, our motive is also to make money. It is two ways to be followed at the same time. We learnt first from other companies, we learn from mistakes, and we try to capitalise the best practices as well. So, by doing CSR, we are ensuring ourselves to have good relationships with all the stakeholders, to have and keep our social license to operate. Umm… This is one management objective: keep our social license to operate because your project will be run in a limited amount of time. So, you need to have a good relationship during the period of your operations. This implies that people should believe that after your project they would be able to continue to benefit from company CSR investment and reach sustainable development. So, the advantage of our company is to have good relations with stakeholders and to have, and keep your social license to operate. […] Let me tell you about the youth project we run in two regions in Burkina with the support of the Government of Canada and Plan International. The project took place in 2 different locations far from our project. This is not for us. It's for the country. The 2nd project is to provide water to roughly 200 000 people in a region where even the local government didn't succeed. It's a long-term project. We are working to upgrade one dam and build another one, and the pumping system to connect people where there is no water. The main economic activities are shepherd, livestock businesses.

Interviewer: Can your company CSR contribute to Burkina Faso socioeconomic sustainable development?

Interviewee: Definitively in the long run! CSR basically in the mining industry could contribute. So far people are seeing CSR in Burkina and many other African countries like a western, foreign concept. No. It is like imported from abroad. Like they used to see sustainable development issue as well. Rio 20, etc. No!

Umm… I attended a meeting where the minister of finance thought CSR could foster sustainable development in Burkina. I objected to participants by saying that they should not expect so much from a foreign company because development starts with local companies first. Because on the long run basis, it is the companies that are based in your country that would be the growth engine of your country. Therefore, the first people, the first community who should be involved in CRS adoption and implementation is the local companies. It is the local companies because on the long run basis the local entities will be part of this change. So, for me, what foreign companies can bring for CSR is two things: 1st, sharing of experience of practices because from the study in CSR some scientists came up with 3 aspects of behavioural change: mimetic (conforming), standards, coercion by the law. They think that if you bring together the three things, you can change your behaviour for governance. Local companies can promote CSR through these 3 aspects, by learning from foreign companies. The international investors can help in sharing experience in good practices because they come from societies where the standards are so high, where the CSOs are so strong. Umm… They can be a source of inspiration to the local companies for example in health, safety and environment. The local workers and local suppliers of mining companies have learnt from mining companies as well because their procedures are strict. This sharing of experience, of good practices, is a good contribution to sustainable development

The 2nd aspect is the social investment by training people. By doing so, you are helping the weak government to be able to give more to the community what it expects. This is the reason why it is important to design a project oriented towards sustainable development in the end. Changing behaviour and providing physical development in the long run are two means of promoting sustainable development. Sustainable development is the main criteria through which our project is assessed.

Interviewer: Can these activities contribute to the sustainable development of communities?

Interviewee: Umm… Sustainable is the first criteria when comes the time to design our project. Our team is always asking if the project will be sustainable or not? It's the main criteria. For example, let's take you back to the project I mentioned earlier. When the mining will close in 2025 what the women we trained to provide 4,000 meals per day would do? What would be the market place for them? Think about it. That's why we worked with the "Maison de l'Entreprise" and the NGO "Eau Vive" to see where we can find a new market for these women. We're helping these women to find new market share in the future when the mining will close.

Interviewer: Now which institutions are important to you; which institutions influence your CSR practices?

Interviewee: OK. I would answer in two steps:

First, for me, when talking about stakeholders, you need to classify them. They are not at the same level of power. You need to distinguish the key stakeholders (the mining company, local government or government itself, local community, the affected community) from the others (academics, NGO, etc.). Umm… It is better to have a direct discussion with the first category, mainly the community. But the problem is that some of them have no capacity, they are not equipped to have a productive dialogue, and they even don't know anything about the project itself. They can be represented by NGOs, CSOs around a table for discussion but it is not the same thing to talk on behalf of people or to talk directly with them. So, for me, it's important in the long run to work with NGOs, CSOs to empower local community for sustainability so that they can better promote their own interests.

The second answer is that we work with NGOs, CSOs, and International NGOs like International Plan because it's not our core business to do development. But at the same time, we work to on a long run basis to enable the local community. This is my two steps answer to your question. Umm… Even sometimes, with the CSR network, we work to move it forward and set it up with the vision to make the dialogue between NGOs and the mining companies more productive, more constructive in the long-run basis. When we talk to NGOs, we urge them to enable the local community so that they can talk for themselves. This is the point I presented to the network forum and people appreciated it. Because it is important to improve our realities by enabling local communities to talk for themselves autonomously.

Interviewer: What about the case of NGOs in the country?

Interviewee: Let me be frank with you. In our case, they are doing well in terms of promoting transparency, democracy. We need them, they're ringing the bell. But they are non-profit organizations. So, they need to be funded for their operations. And when the project they're implemented is finished, they need to look for funds. But sometimes they face conflicts of interests. I see many NGOs coming with projects for funding. It's not easy.

Interviewer: Where does the government stand here? Are they important to your project? Do they encourage your company in terms of CSR investments?

Interviewee: Umm… Definitely, the government encourage CSR practices! This is why they created the "Fonds minier pour le development local" (mining funds for local development). They are still pushing for tax. You know, the government is weak in terms of CSR, HR, in terms of finance, everything. Even when you need government, even when the government is assuming its sovereign role by definition, for example when they have to provide security, even for that, you need to pay. When we receive a visit of a minister to oversee something in the mining the company has to pay for that. It's the same for NGO. We have to pay for food, *perdiems*, etc. Umm… The government will ask for that, fuel, transportation, *perdiems* depending on the position of the person. Even when you invite them to attend a meeting you have to pay for that! As the government, officials have the right and even the duty to oversee our mining activities. But can you explain to me why the company should pay for their transportation, *perdiems* and so on? You organise meetings with NGOs who should facilitate the dialogue with the local community and you have to pay?! Everything, you have to pay. Our institutions are too weak! They are weak!

We have to be compliant with our transparency procedures, policy, etc. This is why we asked the ministry to set up rules, including the amount to be paid. We want all things to be clear! At the beginning, people didn't understand. They thought this is corruption. The officials said no, no, that's part of their practice, their customs. And then, they set up a text, which specifies the amount to be paid. And we told them that someone has to sign when the money is paid. Now, it works like this but this is not normal.

Interviewer: Where is the money is going?

Interviewee: Umm… Treasury, I suppose! I (laugh). According to EITI, Burkina has been declared compliant country. Burkina is doing well in terms of transparency. However, at the same time, there are still questions, issues about what the government is doing with the money.

There are some discussions to make the issue evolve. People want to know the final destination of the money coming from the mining. The population is complaining, saying they get nothing from the mining industry; they want to know now. That is why they came up with the idea of the Mining Fund for Local Development funded by mining companies (1% of their revenue).

Interviewer: Can we say that your company has a good reputation from the Government side and from the population side?

Interviewee: Definitively! We have been awarded at a national CSR forum for our CSR activities. […] We are not the biggest company in terms of gold production, contribution to the national budget but in terms of CSR, good citizenship, we are recognized as a leader! But, we are still working to improve things!

Interviewer: Does your CSR practices contribute to enhance provide you with the social license to operate?

Interviewee: Yeah! For sure! In terms of the impact of our CSR activities, there are two things: Although there are big companies than ours in Burkina, our budgets in terms of investments are huge compared to other companies. Umm… There is another point that is important. This is the value chain with the others. Through our internal policies, our employees, people are proud to work with us because of our Human management value compared to many others. And then, from the community side as well. Umm… but there are connections between the internal and external sides. People are working inside but their families are outside! So, it depends on what they are saying outside. But outside, the local community have a good relationship with us. Of course, there are still some problems to be addressed […]

Umm…You know, even the Government… When come to discuss with local government, and we have weak local government… Every company need to be in a position of power. What bring you this power? It depends. There are some companies who gain the power from the origin of the country they come from. For example, companies coming from France have more power than those coming from Canada or the UK because of the colonial historical legacy and connection with France. Then, the power can also come from the volume of your investments, then there is corruption, bribery. The last one is your previous worldwide reputation. Some companies before they invest in the country are well-known as respected companies. This a long run building process. You need to build your image in the long run. No one would try to undermine your project because they know you are a good company, you are clear. When you have a good reputation, your voice is loud, they are afraid of you. Our power of negotiation lies in our volume of investments (1 billion dollars) and a good reputation. There is no bad record about our company, we don't face problems of bribery, or corruption. Umm…We don't have the same power of negotiation because we have a strong reputation. If your power of negotiation is based on politics, that's not sustainable because political parties can change. Same thing with corruption. It is not a sustainable path neither. The volume of your investments means you trust the country and people respect you in turn. The second tool is the reputation that can help you increase your negotiation power. And we don't want to lose our good reputation.

Umm… The reputation of a company is very important. When you lose your reputation, it's very hard to recover. The image or the reputation is not only to raise money to the Stock; it's also to increase your negotiation power because in the long run you have to negotiate with various partners, government [...].

Interviewer: How does CSR practices influence your relationship with the community?

Interviewee: Yeah, exactly. When you talk about CSR, it's not only an issue of economic dimension, there are also ethics and transparency! Compared to other companies, our company is doing well in terms of transparency. This is a good example. Umm… To assess our relationship with the community, we are the company who have less violent conflicts with the local community compared to other mining companies. We only registered one small conflict with the communities over the last seven years. But for the other companies, just read the newspaper. You will find out about violent conflicts, people blocking the roads, people demonstrating, […]. There is no big issue with our company. Definitely, you can check, the only problem we have is people always demanding more, saying it's not enough. They want more jobs, more schools, more roads, because of the baseline. We started from scratch […].

Interviewer: Reflecting on your CSR program implementation, how can this contribute to foster sustainable development in Burkina?

Interviewee: Umm… I have already given some pieces of the answer. But, just to wrap up on that. CSR program can lead to behaviour change and physical development improvement on the social, economic or whatever side. This is the key. I used to say that CSR is a business arm of sustainable development. Sustainable development is a broader idea, the concept of development. Right? How to satisfy the needs of the current generation without jeopardizing the needs for the future generation…It's broader. Bringing it at the company level, CSR implementation program ultimately brings more development to the society as a whole.

Then, come to Burkina. What have mining companies done? CSR has emerged in 2009 in Burkina through the mining companies, particularly the Canadian ones and the Canadian Embassy. Today, many companies have adopted the concept, and even the government as well. Today, the issue of CSR is widely discussed in Burkina. The second thing is the behaviour change. What the mining industry brought in Burkina is that they have increased the awareness of the issue of CSR, the awareness of its potential benefit for the country and the private sector. Now many companies have adopted the concept.

Umm… Since the 2014 popular insurrection, there is more awareness of people rights. People are looking at the Government and companies' activities with more scrutiny, including the private sector actions. Many cases have emerged, some local companies' managers have been jailed for that, bad production, bad quality of food, even some tycoon have been arrested. Definitely, it has brought changes in behaviours, not only toward the mining industry but also toward other sectors. The third thing is the involvement of more organisations in the development side. You know what, Burkina Faso is a weak State, a poor country. The development used to be undertaken by the government, NGO and International development agencies through development projects. The contribution of the taxes in the national budget is roughly 55-60%. The remaining is provided by donors, international agencies, just to show you. Since the emergence of CSR, now, you can see some projects of development undertaken by private organisations, be they local or international. So, to sum up, what I said, first the emergence of CSR in Burkina brought awareness. Second, it brings behaviour change, and then, it brings new actors in development side in Burkina. I do not know if answered to your question.

Interviewer: Do you think something could be done differently? Why?

Interviewee: I will not say no. Because it is work in progress, as I told you the idea, the concept of CSR is a recent one in Burkina. There are more to do. We still need to increase the awareness, the understanding of the concept. We still need to advocate more, because there still have a debate between voluntary or obligation. So, it is not clear yet. For me, it has to be on a voluntary basis because everyone is part of the society, so everyone has to be responsible for what he is doing.

Anyway. But at the same time, we need to indigenize, contextualize the concept of CSR. For me, this is the main avenue, which is still unexplored. Remember I told you. I don't want people to see CSR as imported, an opportunity to make money with international donors. No. Basically, from the Government and NGO side, when they set up some projects to make money through CSR initiatives. At the same time, I don't want from the companies' side, initiatives or projects of CSR like brainwashing as well. No. We still have to contextualize CSR in Burkina Faso. That's mean bringing this idea on a voluntary basis, implementing this through all the stakeholders, doing it through core values like transparency and ethics, and dealing with 3 dimensions: economic, social and environmental dimensions, that's for me is the key! But at the same time what does it mean at the Burkina level. We need to work on that further. So, for me, that's the next avenue, the main challenges to be addressed in Burkina.

If you want that CSR to be one of the tools to implement a long run, sustainable development, then, you need to more contextualise this concept in Burkina.

Interviewer: What do you mean by contextualising it?

Interviewee: Umm… Contextualise means… When you say CSR, even the stakeholders around the table are not at the same level; they do not have the same understanding. What do you expect from the companies, local and international companies, for the CSR actions at the Burkina Faso level of development now? People are facing different realities. Because when you talk about CSR in Canada, for example, it's not the same situation. There are many issues that are not present for the companies because the rule of law is clear, the environmental standards are clear… social security is there […]. That's not the same situation in Burkina. Umm… The State is weak, people are poor, and their expectations are high and rising every day. In that context, sometimes your role can be confused, you can be confused about your role. So, when it comes to talking about your CSR activities, you have to contextualize a little bit. But even contextualise does not mean to clear the basic of CSR, the basic I mentioned before. You have to stick on this basis, but you have at the same time to consider the local reality of Burkina. This what I mean by contextualisation.

Interviewer: What do you think of the new mining code with regard to your CSR practices? You have to pay 1% of your turnover to the Government., right?

Interviewee: Umm… Let us go back to the genesis of the local Funds. For my knowledge, it started in 2012. At that time, there were very few companies, just 2 or 3 mining companies in Burkina. And they experienced some conflicts with local communities, which complained that they don't see any benefit from the mining industry. At that time, Burkina was not declared compliant to ITIE yet. At that time, in the tax collection framework of Burkina, there was only one tax (lent tax), that were shared with the local communities. Umm… This tax represented less than 1% of the total revenue collected from the mining industry, and only 20% of that tax is given to local communities. It was nothing, almost. In that context, the suspicion was rising in the country. Then, the country comes up with this issue, inspired by Guinea and Ghana, two countries, which have experienced community fund. So, the idea is to come with a new tax with a large amount to be paid to local communities to address the problem of conflict. From this point, it's not a bad idea, even from the mining companies' side. The problem now is at 2 levels:

- Most of the companies, 8 or 9 companies have signed their conventions with the government before the new code has been passed. And these conventions have a stability clause that protects them from new taxes. This is the legal aspect.
- The second aspect is related to the governance, the lack of trust between the government and the companies; and between the government and the population, and between the population and the companies.

Let me explain this lack of trust. The companies are not comfortable in paying a new tax to the government. Indeed, they have a bad experience of the lent tax management, as it took 1 or 2 years delay before the government transfer the money to local communities. What would happen if the companies pay a larger amount of money? And the companies know that if the local communities do not receive the money on time they won't go to the government, they will go to the companies because they are neighbours. Umm… The second problem is the lack of trust, for sure, between government and local communities because of the problem of corruption that is widespread. And then, to some extent, there is between mining companies and local communities a problem of trust because when the mining companies said to people they are paying taxes, some people don't believe them. Because of this problem of trust, there is a big issue of governance of the fund.

Then, the Government came up with an idea. The fund will be split in two: one half to be paid directly to the local community and the second half be managed by the government through its national Treasury, and the projects will be selected only by the local communities and the government. Then, the mining companies said no. First, because they have to pay money and are excluded of the process; second because if it does not work, the local community will not go to the government but they will turn their anger against the mining company which is their neighbour. So, at least the mining companies should be involved in the process of evaluation. Umm… There is a case like this in Ghana, and Guinea, even in Cote d'Ivoire where they set up the same local community tax and there is only a local committee working on the management of the funds. The central government is not involved at all. At least the

Government can be involved through its local representatives (prefects or governors). It's only the local community and the mining companies that are involved in these countries, and maybe some NGO can be involved for advice. In the case of Burkina, there are still concerns at 2 levels. The first level is not solved yet, because the government is always pushing all the mining companies to pay, and they said no. If mining companies have to pay it will be on a case basis because there are some companies protected by the clause of stability. At least, the government can discuss a side deal on how to pay 1% but not on the basis of the new tax because they are afraid. If they pay, tomorrow, it could be a breach in the clause, in the contracts already signed, and they don't want the clause to be breached.

Therefore, there is still a discussion. Even yesterday the mining companies met the minister of mining and he mentioned two principles. First, he acknowledged that some mining companies (8 out of 12) are protected by the stability clause and are not subjected to the new tax. Only the new ones, which got their license from 2015 to now will be subject to the 1%. Second, while expressing his will to respect the clause of stability, the government, at the same time plead for understanding from the mining' side, as it is the former government, which adopted the new code regardless of the clause of stability. Because CSOs and local communities are waiting for the money. It's politically difficult for the current government to say to its people that the mining companies won't pay. So, the second principle is to make a case by case deal with every company to see how they can bring their CSR program up to 1% at least regarding the law. That will be a separate deal with them, regard with no involvement of the current law. We have no problem with that because what we're doing through our CSR program is more than 1%. We can still invest in our social program but what we want is the respect of our convention. There is a principle of continuity of government. You can change the government but what has been signed must be respected. The respect of the rule of law, it is key for any foreign investor. If you breach it, nothing will work, things will collapse. So, you need to stick on your word and your written!

Interviewer: Did the government agree on with the companies? Why?

Interviewee: Umm… We are still waiting for the deal the government has proposed. But, as I told you, they will come up, for sure, with the idea that the companies protected by the clause of stability won't pay this fund. But there will be a separate deal with them to see how they can, in line with the CSR program, how they can pay up to 1% of their turnover. You know, it's not the same in terms of legal aspect because no one can tomorrow say if you paid 1% as a contract that you're breaching your stability clause. It's really important! The issue is still discussing! It' still asking questions.

Interviewer: What are the challenges your company face with regard to your CCI actions?

Interviewee: Ah, Yeah. There are big challenges. I mentioned once before. The government is weak. I'm not comfortable with paying fees to them, they have people who are not well trained or familiar with mining issues. Another problem is that basically, the mining industry is run under Common law. But we're working in a Francophone country, under a Napoleon French code. It's not the same. Even the culture of business is not the same at all. We're facing some challenges with this weak Government at various levels: HR level, finance level, even governance level. But we trying to deal with the situation. That’s why the Chamber of mines is pushing for capacity building program with the government. Can you imagine? We, as a private company, we are paying to train the government, the civil servants. This a challenge.

On the civil society side, I mentioned before, they really lack financial independence. And also, they are weak, the local persons. They have bad perceptions because they don’t know the mining industry. They are still behaving with the Francophone mindset. But we are progressing through a network like CSR network. It’s a platform where we can discuss, and help people. And now there are some joint projects between NGOs and mining companies.

Thank very much for your time Sir.

End of interview

Appendix X – Sample interview transcript Mali

Interview with the General manager of mining company 4

Interviewer: How would you describe the corporate social responsibility activity?

Interviewee: Well… indeed, as a publicly listed company, we have a number of responsibilities towards the communities in which we operate for a number of reasons. The first reason is that we deem it is necessary to consider these communities because they are involved in the business we do. These are populations with whom we interact, who are in some way impacted by our activity. As such, it is necessary do with these people, consider their wishes, try to see together what we can do for them, while we are installed in their environment, to meet their basic needs. The second reason is that it also helps to secure our business because when communities feel that they are considered, when they see a little change in their lives, they will necessarily be part of the business; they will also fight for the sustainability of this activity.

Umm… These are reasons why today we are obliged to take these communities into account, take their needs into account. We do it as a corporate citizen, but also to secure the investment because if these communities feel involved, they will feel concerned by everything that will affect this company. So, I think this aspect is very important.

Umm… Now, with regard to the State, the texts are very vague because the State does not define concretely what mining companies must do in terms of corporate social responsibility in relation to communities but we work in various fields: education, health, agriculture, social and economic development, drinking water. We usually try to work with the communities, making sure that it is not the mine that decides what projects should be done in those communities. For this we have set up a community development committee chaired by the prefect, which includes the mayor, all of the village's chiefs. All the villages' women's leaders, the representative of the young people are also part of this committee.

So, it is this committee that decides at the monthly meetings, projects they want and, in the villages, they want. Generally, we tell them: Listen! Hold meetings in your villages, record people's points of view, your communities' needs and go back, sit together and decide on all the projects suggested by your communities. We are here to ensure the financing of the project and its accompaniment to make sure that the day we will not be here, this project can be viable. So that's how we work with these communities for a number of achievements that are made in these communities. Initially, the most pressing need was drinking water. Today, if you go to all the villages surrounding the mine they are sufficiently equipped with boreholes for access to drinking water. In addition, each village has also benefited from a school built for them. So, these are all the things that are being done by the mine.

Interviewer: Does these CSR practices you mentioned contribute to provide you with the social license to operate?

Interviewee: Well, we can say that we are in peace on the one hand but there are still challenges that we still face in relation to these communities. Human nature is such that every time we leave from point A to point B, we have the ambition to go to another point! We realise that the nature of the needs of these communities is changing over and over. Initially when the mine was set up, there was no water, no school. Today it is no longer part of the pressing needs of these communities. It's something else that interests them and so on. Uh… It is also up to us to try to understand the changing needs of communities. Today, for example, the youth wants something else; they want jobs, more money. So, the nature of their needs will change, the nature of our interventions must accordingly adapt. Our concern today is to ensure that more and more of these young people who can't work in mines can create activities for themselves. It is to bring them together, so that they can do business with the mine. We subcontract them certain activities of the mining activity so that they also generate income for the villages. All these are things that can be done in order to keep on being attractive to them, uh ... according to the nature of their needs.

We also have a register of complaints, which is available in each village. Every week we go to see this register of complaints. That is, if someone has grievances against the mine, they record them in the register. Initially we started with 75 complaints, but today is zero complaints. Every week, all village registers are analysed. As soon as a complaint is recorded in the register, an action is taken to solve the problem with the person concerned, until they are satisfied and come back to write in the register that they are satisfied today with the response […]

Interviewer: Could you provide we some examples of recorded complaints?

Interviewee: Sometimes there are complaints from people who say that the mine has damaged part of their field, others say that the mining activities are affecting their habitats; others complain about dust, or water quality, and so on. So, whenever there are complaints like these we examine them. For example, for water quality we have a contract with the National Water Laboratory of Mali which, every quarter, takes samples in villages or inside the mine, or for surface water. The results of the analyses of the samples are returned directly to the community in order to create confidence and prevent any accusations of manipulation of the results by the mine.

We did a baseline study, before the mining activity started, identified the entire infrastructure, problems, endemics, epidemics, diseases, and so on. We try every time to compare the state of this village at the beginning, before the advent of the mine with its current situation. What was there, what changed through our activity? We try to find corrective measures if it is our activity that has negatively impacted. We are doing all this work together to enable this community to understand that the mine will always have impacts but that it will ensure that these impacts are controlled and managed in cooperation with this community.

Interviewer: Can your CSR practices contribute to the sustainable development of communities?

Interviewee: Yes. They must uh ... First; it is the best way through which, communities can get interested in the projects. As I said, initially we used to provide them with infrastructure; financing is not a problem. But we must teach communities to manage these infrastructures. For example, for the boreholes, we explain to them that water is a rare commodity. Work needs to be done to educate and train them so as to support all these investments. So, we must have them pay for the water so that they understand that it is a resource that can't be given for free. This will allow them to generate some money to meet the maintenance or repair needs of these boreholes without the intervention of the mine. We have now changed the methodology for project funding. Initially, we financed 100% a project but then, we wanted to break with assistantship to make it clear that development will be achieved by the communities themselves, not the mine. From now on, for all projects that the mine wants to achieve, communities are asked to contribute 10% of the funding as a contribution first.

Umm…We have also set up a youth training center for agricultural entrepreneurship. At the beginning, we built a school that today has a capacity of one hundred students. These young people take theoretical classes, are housed, learn agricultural methods and are subsequently settled on incubator farms. We teach them how to market their products, including outside the country. We also buy their products for consumption. This school that we have set up contributes to sustainable development; it's for the future. After the closure of the mine, what will remain to allow this community to keep on living? That is our concern; this is the dynamics in which the mine is operating. We will not wait until the mine closes before thinking about it. We started working with the community right now on it, even before the mine closes. By the time it closes, they will all have become agricultural entrepreneurs and they will have acquired the means. Even for financing, we have set up microfinance systems to allow these young people to have access to credit. We have injected money into this microfinance to finance these young people when they start their own business. The first class has already completed their training and the young people are on their field of experimentation of five hectares which we are putting in place in the different villages. And it's all these things that will allow these communities to keep on living after the closure of the mine.

Interviewer: How would you describe the collaboration between your company and the State; and civil society, including NGOs?

Interviewee: Well, I think that in relation to the State, there is no problem. Of course, from time to time there may be misunderstandings as to the interpretation of certain aspects of the agreement, generally at the level of the service of the tax office. But we still manage to solve these problems. We are obliged to reach an agreement with the State to understand each other. The tax inspector who always comes for controls will always find something to say, and we always try to argue, and anyway we always agree in the end.

Now in relation to civil society, I think there is a bad perception. Umm… Today the perception of people is that gold 'does not shine for everyone'. This is a problem that arises in the very understanding of people. What do they want? What do they mean by 'gold does not shine for people'? It is not the responsibility of the mining company if gold does not shine for all Malians. I think first of all that civil society must first seek to understand. What is gained in the mining of gold? Then, what is done with that money? We have the impression that for the civil society, it is the mining companies that must directly come to them not only to explain them what is the State's share, but also what the State does with this money. I think that's not really our role. We are economic operators, we are development actors; we are not the State.

In addition, civil society believes that the State's share in mining companies' deeds is not significant and the State does not make much money. It is also a misunderstanding of the sector by civil society, because they forget to say what the State earns as tax revenues paid by companies. Moreover, the 20% of the shares that the State holds, it does not even pay them.

And yet, it is entitled to dividends. The state is too poor to finance itself the installation of a mining company like us, which cost two billion dollars. In addition, these are risky investments. If you ask a poor State to pay 20% of two billion dollars for this mining project and tomorrow the price of gold falls, and the company goes bankrupt, you can imagine the consequences, the opportunity cost for this State? Wouldn't it have better invested that money in something else? That's what people have to understand. The State must first and foremost ensure that its taxes are paid. Now, whether the company makes a profit or not, that's not their problem. But people want to push the State to nationalize mining companies. Experience shows, however that management by the State, from independence up to now, is not efficient. So, I think civil society needs to understand that.

Interviewer: In general, African States, particularly in the sub-region are considered to have rather weak institutions, how does that impact on your CSR practices?

Interviewee: No, but that is why investors usually make sure that there are fiscal stability clauses, usually in agreements that we sign with our States because they come to invest in a country at risk. So, we must make sure there is a minimum guarantee. When you consider our conventions, there are fiscal stability clauses. This means that investors seek to shelter themselves from politicians who may decide to subjectively change the rules of the game. Investments which were injected into the mines are enormous and must be depreciated over several years. When you invest today, you do so on the basis of the current tax rules in force in that country. It is on the basis of these rules that we judge whether the project can be profitable or not. But if tomorrow politicians decide to change the rules of the game, this is a problem. That's why investors in Africa ensure that the fiscal stability clause is included in the agreements they sign. It also allows the international financial institutions to be there to be the guarantors of these investments; otherwise uh ... this leaves the way open to disaster. So that's it [...].

Interviewer: What are the challenges you face in the mining sector?

Interviewee: The major challenges facing the industry today are first the challenge of gold panning, which is illegal gold mining. Why, because the State gives a permit to a mining company and now one morning people coming out of nowhere come to settle and start working on your perimeter. It is a problem! The companies buy a permit, go to get financing, start to work and gold washers come and settle in an anarchic way in violation of your license. And the State is not able today to get these people out of these places. There is a problem! This is the huge risk the industry is facing today.

But beyond that, sometimes there are the excessive requirements of the communities from the mining companies, because when these communities demand that roads be made, that they be provided with electricity, etc., this is not the role of mining companies. It's the State's responsibility to provide infrastructure; this is not the company's responsibility. So, there is this misunderstanding and these disproportionate demands of communities from these mining companies.

Another challenge is the changing nature of our States' policies, with these relentless revisions of legal texts. This creates some difficulty in the activity. Our states must nevertheless try to be a bit more visionary in what they want to do, instead of being in the wake of a certain opinion which, according to their moods, want to change everything, and right away. No! We must strive to make people understand this and specially to make them understand the importance of having vision. It is not a question today of advocating for a revision of texts in order to allow a nationalization of the mining industry when one knows the poor performances recorded in the past with the nationalization of the economy. In addition, it would deprive us of the opportunity to mobilize funding internationally. No one would lend money to the State. We risk putting ourselves back to where we were in the past. So, I think that uh ... We must raise public understanding and not get carried away with emotion. That's it…

Interviewer: Okay. Thank you very much for your time!

Appendix XI- NVivo Analysis Burkina Faso

Nodes

Name	Files	References	Created On	Created By
CCI Implementation in LDCs	26	292	20/08/2019 18:12	RN
CCI Definition	26	81	20/08/2019 20:57	RN
Ambivalent	12	17	20/08/2019 20:58	RN
Compulsory	9	12	20/08/2019 20:59	RN
Voluntary	13	19	20/08/2019 20:57	RN
CCI Drivers	18	43	20/08/2019 18:18	RN
Instrumental	12	15	20/08/2019 21:01	RN
Normative	4	4	20/08/2019 21:02	RN
Philantropic	7	7	20/08/2019 21:00	RN
CCI implementation impact on community development	26	70	20/08/2019 18:15	RN
CCI implementation methods	21	67	20/08/2019 18:13	RN
NPO	11	14	05/09/2019 14:49	RN
Social events	11	12	20/08/2019 22:35	RN
Social sponsorships	11	13	20/08/2019 22:34	RN
CCI programs	19	28	20/08/2019 22:09	RN
Challenges	25	82	05/09/2019 12:40	RN
Companies	5	11	05/09/2019 12:40	RN
CSOs	9	19	05/09/2019 12:40	RN
State	11	22	05/09/2019 12:40	RN
Collaboration between key stakeholders	24	102	20/08/2019 18:37	RN
Collaboration between subsidiary and CSO and community	20	36	20/08/2019 18:39	RN
Civil society perception	6	10	20/08/2019 18:40	RN
Government perception	10	14	05/09/2019 18:13	RN
Subsidiary perception	6	8	20/08/2019 18:40	RN
Collaboration between subsidiary and the state	22	43	20/08/2019 18:37	RN
Civil society perception	7	7	20/08/2019 18:41	RN
Government perception	10	17	05/09/2019 18:11	RN
Subsidiary perception	6	11	20/08/2019 18:41	RN

Institutional actors expectations		23	170	20/08/2019 18:20	RN
Civil society and community expectations		11	50	20/08/2019 18:26	RN
Institutional keys actors		17	18	20/08/2019 18:25	RN
State control mechanism		13	20	05/09/2019 17:49	RN
State expectations		11	31	20/08/2019 18:25	RN
Legitimacy building		24	44	05/09/2019 12:45	RN
Responses		24	81	20/08/2019 18:47	RN
Moral approach		10	13	20/08/2019 18:49	RN
Proactive approach		10	22	20/08/2019 18:48	RN
Reactive approach		10	15	20/08/2019 18:48	RN
Subsidiaries key actors		7	7	20/08/2019 21:39	RN
The mining code and local authorities responsibilities		20	100	20/08/2019 18:33	RN
Impact Burkina Faso		19	42	20/08/2019 18:34	RN
Mining code institution		9	14	20/08/2019 18:33	RN
Operationalisation of the mining code		10	13	05/09/2019 12:28	RN
Transparency in the mining sector		11	22	20/08/2019 18:42	RN

Appendix XII- NVivo Analysis Mali

Nodes

Name	Files	References	Created On	Created By
CCI implementation in Mali	17	185	02/10/2019 14:23	RN
CCI definition	17	48	02/10/2019 14:55	RN
Ambivalent	7	9	02/10/2019 14:58	RN
Compulsory	6	9	02/10/2019 14:57	RN
Voluntary	8	12	02/10/2019 14:57	RN
CCI drivers	13	32	02/10/2019 14:55	RN
Instrumental	9	9	02/10/2019 14:58	RN
Normative	5	6	02/10/2019 14:58	RN
Philantropic	3	3	02/10/2019 14:58	RN
CCI Implementation impact on community developm	17	36	02/10/2019 14:56	RN
CCI implementation methods	14	45	02/10/2019 14:57	RN
NPO	4	4	02/10/2019 14:58	RN
Social sponsorships	14	20	02/10/2019 14:59	RN
CCI projects or programs	13	22	02/10/2019 14:57	RN
Challenges	16	79	02/10/2019 14:38	RN
Companies	6	21	02/10/2019 15:00	RN
CSOs	3	5	02/10/2019 15:00	RN
State	7	16	02/10/2019 15:00	RN
Collaboration between key stakeholders	17	78	02/10/2019 14:50	RN
Collaboration between subsidiaries and CSOs	16	26	02/10/2019 15:01	RN
Companies perception	7	8	02/10/2019 15:02	RN
CSOs Perception	4	4	02/10/2019 15:02	RN
Government perception	6	8	02/10/2019 15:02	RN
Collaboration between subsidiaries and State	17	38	02/10/2019 15:03	RN
CSOs perception	4	6	02/10/2019 15:03	RN
State perception	7	9	02/10/2019 15:04	RN
Subsidiaries perception	6	11	02/10/2019 15:04	RN

Institutional actors expectations		12	86	02/10/2019 14:51	RN
CSOs and community expectations		4	12	02/10/2019 15:13	RN
Institutional key actors		9	9	02/10/2019 15:13	RN
State control mechanism		5	12	02/10/2019 15:26	RN
State expectations		7	23	02/10/2019 15:27	RN
Legitimacy building process		16	22	02/10/2019 14:51	RN
Mining code and local authority responsibilities		8	25	02/10/2019 14:53	RN
Applicability		5	5	02/10/2019 15:29	RN
Impact		4	10	02/10/2019 15:29	RN
Responses		12	42	02/10/2019 14:52	RN
Moral approach		2	5	02/10/2019 15:27	RN
Proactive approach		3	5	02/10/2019 15:28	RN
Reactive approach		7	10	02/10/2019 15:28	RN
Subsidiaries key actors		6	6	02/10/2019 14:52	RN
Transparency in the mining sector		12	22	02/10/2019 14:54	RN